1997 Edition

Candidate Performance on the Uniform CPA Examination

NASBA

National Association of State Boards of Accountancy

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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 1996.

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 1996 are presented following this commentary. The 13 reports for each examination are consistent in topic, format, and preparation with those presented for 1994 and 1995. In 1994, substantial changes were made in the format of the CPA examination.

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 all of the subjects taken, 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. In these jurisdictions 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. 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 3.6 percent in 1996. There were 57,521 candidates in May and 64,412 in November. The decrease in candidates in 1996 is a continuation of a trend experienced in the 1990s. Compared to 1990, the all-time high for examination participation, there were 15 percent fewer candidates in 1996. The overall decline in the 1990s results primarily from fewer enrollments and graduations at accounting and business schools.

The data show one (relatively) bright spot. First-time examination participation declined only slightly (less than one percent) in 1996, and the ratio of first-time to total candidates grew from 34 percent to 35 percent. Assuming that CPA candidates are as persistent as in the past in repeating the examination, this implies that the decline in total candidates may be bottoming out.

There was a slightly increased tendency in 1996 to take the examination in November. This disparity is higher for first-time candidates, 55 percent of whom took the examination in November.

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

	1995		1996	
	May	November	May	November
First-time candidates:				
Auditing	29.5%	32.9%	29.5%	31.0%
Business Law & Professional Responsibilities	33.6	31.8	31.1	31.9
Financial Accounting & Reporting–Business Enterprises	32.4	33.5	30.8	32.3
Accounting & Reporting–Other Areas	31.3	30.0	29.8	29.5
All subjects taken	17.0%	17.0%	15.5%	16.3%
Some subject(s), not all	31.2	31.2	30.7	30.4
No subjects	51.7	51.7	53.8	53.3
Repeat candidates:				
Auditing	32.8%	35.7%	30.7%	33.4%
Business Law & Professional Responsibilities	35.7	31.5	31.2	37.8
Financial Accounting & Reporting–Business Enterprises	30.1	32.0	29.9	34.3
Accounting & Reporting–Other Areas	31.2	30.2	30.1	33.5
All subjects taken	29.4%	28.3%	28.1%	30.6%
Some subject(s), not all	27.7	28.3	26.7	28.9
No subjects	43.0	43.4	45.1	40.5
All candidates:				
Auditing	31.4%	34.4%	30.2%	32.3%
Business Law & Professional Responsibilities	34.8	31.6	31.2	35.1
Financial Accounting & Reporting–Business Enterprises	31.1	32.6	30.3	33.4
Accounting & Reporting–Other Areas	31.3	30.1	30.0	31.7
All subjects taken	25.3%	24.3%	23.9%	25.3%
Some subject(s), not all	28.8	29.4	28.1	29.5
No subjects	45.8	46.4	48.1	45.2

Overall performance on the CPA examination diminished slightly in 1996. Success rates for first-time candidates were down; somewhat offsetting this, repeat candidates were slightly more successful than in 1995. Surprisingly, November candidates, both first-time and repeat, performed better than those taking the examination in May. This differs from the pattern generally noted in previous years.

Performance declined on Auditing but was generally consistent with 1995 on the other three subjects. Business Law and Professional Responsibilities remains the easiest of the four subjects. The other three (AUDIT, FARE, and ARE) are grouped more closely, but the lowest passing percentages were in the Accounting and Reporting - Other Areas (ARE) examination.

Average passing rates under the 1994-96 CPA examination format are compared in the first table below to the rates achieved under the format used 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, 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 experienced on their predecessor examinations. Results are mixed on the FARE examination; passing rates for first-time candidates are down slightly, in comparison to those for Accounting Theory, but passing rates for repeat candidates are up.

COMPARISON OF AVERAGE
PASSING RATES

	1985-93	1994-96
First-time candidates:		
All subjects taken	20.6%	16.5%
Some subjects	28.1	31.3
All or some	48.7	47.8
No subjects	51.3	52.2
Repeat candidates:		
All subjects taken	28.4%	28.9%
Some subjects	26.6	28.6
All or some	55.0	57.5
No subjects	45.0	42.5

COMPARISON OF PASSING RATES BY SUBJECT

	1985-93	1994-96
First-time candidates:		
Auditing	30.2%	30.9%
Business Law	31.5	
Business Law & Professional Responsibilities		32.3
Accounting Theory	33.1	
Financial Accounting & Reporting–Business		

Enterprises		32.3
Accounting Practice	33.5	
Accounting & Reporting–Other Areas		30.4
Repeat candidates:		
Auditing	34.3%	35.0%
Business Law	33.9	
Business Law & Professional Responsibilities		34.1
Accounting Theory	30.9	
Financial Accounting & Reporting–Business Enterprises		32.3
Accounting Practice	31.7	
Accounting & Reporting–Other Areas		30.6

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 also 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 58 percent of all May 1996 candidates and 63 percent of all November 1996 candidates took all four subjects. Of these, 9.8 percent passed all four subjects in May and 11.5 percent passed all four in November. These are lower passing percentages than reported in Report 1 for first-time candidates passing all subjects taken (15.5 percent in May 1996 and 16.3 percent in November 1996). 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 1996 are presented below.

Honor Roll States

May 1996	November 1996
Arizona	Arizona
California	California
Colorado	Colorado
Florida	Delaware
Georgia	Florida
Idaho	Illinois
Illinois	Maine
Iowa	Minnesota
Minnesota	Nevada
New York	New Hampshire
Utah	Ohio
Washington	Oregon
Wisconsin	Utah
	Wisconsin

Not surprisingly, many of the above states appear among the top performers in the tables presented below. However, these tables include first-time candidates only, whereas the honor roll incorporates performance for all candidates. Moreover, a jurisdiction's candidates may perform very well on a particular subject but below average on one or more other subjects, thus not achieving the honor roll designation for that state.

In the first table below, the ten highest ranking jurisdictions are listed by overall success of first-time candidates passing all subjects. The other four tables show the five jurisdictions with the highest rankings by examination subject. These data are presented only as a matter of interest, and conclusions 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	Rank	Jurisdiction	Percentage Passing
	MAY 1996			NOVEMBER 1996	
1	Utah	29.0	1	Wisconsin	35.0
2	Florida	25.6	2	Florida	32.3
3	Illinois	24.5	3	New Hampshire	28.6
4	New Hampshire	23.9	4	Wyoming	28.6
5	Idaho	23.2	5	Minnesota	27.3
6	Iowa	22.8	6	Nevada	26.3
7	Delaware	22.1	7	Virgin Islands	25.0
8	Colorado	22.0		Washington	25.0
9	Oregon	21.1	9	Utah	24.7
10	Wisconsin	20.8	10	Colorado	21.4

First-time Candidates Passing Auditing

Rank	Jurisdiction	Percentage Passing	Rank	Jurisdiction	Percentage Passing
	MAY 1996			NOVEMBER 1996	
1	Florida	44.7	1	Florida	51.7
2	Wisconsin	43.6	2	Wisconsin	50.4
3	Utah	43.5	3	Utah	47.4
4	Oregon	43.3	4	New Hampshire	47.1
5	Illinois	41.4	5	Minnesota	44.8

First-time Candidates Passing Business Law & Professional Responsibilities

Rank	Jurisdiction	Percentage Passing	Rank	Jurisdiction	Percentag Passin
	MAY 1996			NOVEMBER 1996	
1	Utah	51.6	1	Florida	51.5
2	Florida	46.0	2	Virgin Islands	50.0
3	New Hampshire	43.5	3	Wisconsin	47.8
4	Iowa	42.7	4	Minnesota	47.4
5	Idaho	40.2	5	Guam	46.2

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

Rank	Jurisdiction	Percentage Passing
	MAY 1996	
1	Utah	51.6
2	Rhode Island	50.0
3	Wisconsin	47.9
4	Iowa	46.4
5	Florida	44.2

Rank	Jurisdiction	Percentage Passing
	NOVEMBER 1996	
1	Florida	54.7
2	Wisconsin	53.8
3	Minnesota	52.6
4	New Hampshire	50.7
5	Utah	50.0
	Wyoming	50.0

First-time Candidates Passing Accounting & Reporting–Other Areas

Rank	Jurisdiction	Percentage Passing
	MAY 1996	
1	Utah	50.0
2	Florida	47.0
3	Iowa	44.4
4	Colorado	44.1
5	Oregon	41.8

Rank	Jurisdiction	Percentage Passing
	NOVEMBER 1996	
1	Florida	53.3
2	Utah	52.6
3	Wisconsin	52.0
4	Virgin Islands	50.0
	Wyoming	50.0

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. Three of the five jurisdictions had four-subject participation below 50 percent in both May and November 1996, and one was below 50 percent in May. These were the only jurisdictions for which this phenomenon 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 apparently 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 1996	November 1996
California	28%	31%
New Mexico	47	54
New York	15	18
Pennsylvania	59	63
Virgin Islands	33	44
All other jurisdictions	70	75
National average	58%	63%

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, to some extent, for Pennsylvania and New Mexico. 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 1996	November 1996	May 1996	November 1996
California	18.1%	16.2%	12.4%	12.5%
New Mexico	11.6	16.7	6.8	9.8
New York	16.4	18.2	8.9	10.8
Pennsylvania	6.8	7.6	3.1	3.9
Virgin Islands	--	25.0	--	25.0
National average	15.5%	16.3%	9.8%	11.5%

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 1996

Rank	Jurisdiction	Percentage Passing
1	Utah	21.2
2	New Hampshire	19.2
3	Illinois	17.4
	Iowa	17.4
5	Colorado	16.8
	Minnesota	16.8
7	Florida	16.4
8	Delaware	15.8
9	Idaho	15.6
10	Oregon	15.2

NOVEMBER 1996

Rank	Jurisdiction	Percentage Passing
1	Wisconsin	28.1
2	Virgin Islands	25.0
3	Florida	22.7
4	Minnesota	22.3
5	New Hampshire	19.3
6	Washington	18.7
7	Utah	18.3
8	Colorado	16.8
9	Arizona	16.7
10	Delaware	15.8

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 listing of the schools and the total number of candidates from each school.) 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 211 institutions with 20 or more first-time candidates without advanced degrees in May 1996 and 262 institutions with at least 20 such candidates in November 1996. There were 48 institutions in May 1996 with 10 or more first-time candidates holding advanced degrees and 64 in November 1996. The number of institutions supplying at least 20 first-time candidates without advanced degrees is decreasing; primarily because of the decline in total candidates, but also because of the increased emphasis upon graduate training.

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 1996			November 1996		
Rank	School	Number	Rank	School	Number
Candidates Without Advanced Degrees					
1	University of Illinois-Urbana	255	1	University of Maryland-College Park	199
2	Baruch College of CUNY	128	2	Baruch College of CUNY	134
3	University of Maryland-College Park	122	3	University of Puerto Rico-Rio Piedras	126
4	University of Washington	117	4	University of New Orleans	122
5	Indiana University-Bloomington	116	5	Northern Illinois University	121
6	University of California-Santa Barbara	105	6	Louisiana State University-A&M	120
	University of Notre Dame	105	7	Indiana University-Bloomington	118
8	University of Northern Iowa	99	8	University of California-Los Angeles	105
9	University of California-Los Angeles	91	9	Texas A&M University	103
	Louisiana State University-A&M	91	10	University of South Florida	102
				University of Wisconsin-Madison	102
Candidates With Advanced Degrees					
1	University of Texas-Austin	78	1	Northeastern University	61
2	Brigham Young University	72	2	Brigham Young University	57
3	University of North Carolina-Chapel Hill	55	3	University of Alabama-Tuscaloosa	45
4	North Carolina State University-Raleigh	40	4	University of Tennessee-Knoxville	44
5	University of Florida	36	5	University of Florida	43

INSTITUTIONAL PASSING RATES

The schools with highest passing percentages for first-time candidates on individual examination subjects are listed below for the May and November 1996 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 1996			NOVEMBER 1996		
Rank	School	Percentage Passing	Rank	School	Percentage Passing

Candidates Without Advanced Degrees

Auditing

1	University of Wisconsin-Whitewater	81.0	1	University of Wisconsin-Oshkosh	77.3
2	Montana State University	74.4	2	University of Richmond	74.3
3	University of North Florida	64.3	3	University of Pennsylvania	71.4
4	Oregon State University	61.5	4	University of Florida	65.7
5	St. Cloud State University	60.0	5	University of Wisconsin-La Crosse	65.2
	University of Florida	60.0			

Business Law & Professional Responsibilities

1	Montana State University	79.1	1	University of Wisconsin-La Crosse	82.6
2	University of Wisconsin-Whitewater	76.2	2	University of Florida	80.0
3	University of Northern Iowa	66.7	3	University of Minnesota-Minneapolis	66.1
4	Touro College	65.5	4	University of Wisconsin-Oshkosh	63.6
5	University of Florida	60.0	5	Loyola College (Baltimore)	62.9

Financial Accounting & Reporting–Business Enterprises

1	University of Wisconsin-Whitewater	81.0	1	University of Wisconsin-La Crosse	82.6
2	Montana State University	74.4	2	University of Florida	71.4
3	University of Northern Iowa	72.7	3	University of Wisconsin-Whitewater	68.4
4	Florida International University	68.9	4	University of Wisconsin-Oshkosh	68.2
5	University of Minnesota-Minneapolis	68.8	5	University of Pennsylvania	66.7
				University of Wisconsin-Eau Claire	66.7

Accounting & Reporting–Other Areas

1	Montana State University	76.7	1	University of Wisconsin-La Crosse	87.0
2	University of Wisconsin-Whitewater	71.4	2	University of Wisconsin-Whitewater	70.2
3	St. Cloud State University	65.0	3	University of Florida	65.7

MAY 1996			NOVEMBER 1996		
Rank	School	Percentage Passing	Rank	School	Percentage Passing
4	University of Florida	64.0	4	University of Wisconsin-Oshkosh	63.6
5	University of Georgia	62.5	5	Augustana College	60.0

Candidates With Advanced Degrees

Auditing

1	University of South Florida	87.5	1	University of Virginia	86.7
2	University of Denver	80.0	2	Baylor University	85.7
	University of Miami	80.0	3	University of Florida	83.7

Business Law & Professional Responsibilities

1	University of South Florida	93.8	1	University of Michigan-Ann Arbor	100.0
2	University of Colorado-Denver	80.0	2	Fordham University	91.7
	University of Denver	80.0	3	Miami University	81.8

Financial Accounting & Reporting–Business Enterprises

1	University of South Florida	93.8	1	University of Michigan-Ann Arbor	100.0
2	Texas A&M University	84.4	2	University of South Florida	84.0
3	University of Florida	83.3	3	University of Florida	81.4

Accounting & Reporting–Other Areas

1	University of South Florida	87.5	1	University of Virginia	86.7
2	DePaul University	80.0	2	University of South Florida	84.0
	University of Colorado-Denver	80.0	3	University of Michigan-Ann Arbor	81.8
	University of Denver	80.0			
	University of Illinois-Urbana	80.0			

The following table lists the ten schools whose first-time candidates without advanced degrees had the ten highest assing rates for all subjects taken. It also includes schools that had the five highest passing rates among first-time ndidates with advanced degrees. To be eligible for the lists, an institution must have had at least 20 graduates with ccalaureate 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. hools may have a reporting advantage, certainly in terms of percentage passing all subjects taken and somewhat on dividual subjects, if their graduates take the examination for one of the jurisdictions (California, New Mexico, New rk, Pennsylvania and the Virgin Islands) that do not require that first-time candidates take all four subjects. To mpensate for this factor, at least in part, schools have been omitted from the listing below if the percentage passing all

subjects exceeds the percentage passing any individual subject. Existence of this condition is *prima facie* evidence that some of the institution's first-time candidates did not take all four examination subjects.

RANKING OF COLLEGES AND UNIVERSITIES
BY PERCENTAGE PASSING ALL SUBJECTS TAKEN

MAY 1996			NOVEMBER 1996		
Rank	School	Percentage Passing	Rank	School	Percentage Passing
	Candidates Without Advanced Degrees				
1	Montana State University	62.8	1	University of Wisconsin-La Crosse	56.5
2	University of Wisconsin-Whitewater	57.1	2	University of Wisconsin-Oshkosh	50.0
3	University of Florida	44.0	3	University of Florida	48.6
4	State University of New York at Buffalo	42.1	4	University of Wisconsin-Whitewater	45.6
5	University of Illinois-Urbana	40.0	5	University of Missouri-Kansas City	41.7
6	Oregon State University	38.5	6	University of Michigan-Ann Arbor	40.5
7	University of Georgia	35.9	7	Augustana College	40.0
8	Florida International University	35.6	8	University of North Florida	38.5
9	University of Northern Iowa	34.3	9	University of Minnesota-Minneapolis	37.1
10	University of North Florida	32.1	10	Appalachian State University	36.7
				University of Virginia	36.7
	Candidates With Advanced Degrees				
1	University of South Florida	81.3	1	University of Michigan-Ann Arbor	72.7
2	University of Colorado-Denver	70.0	2	University of Virginia	60.0
3	University of Denver	66.7	3	University of Kansas	56.3
4	University of Virginia	57.1	4	University of South Florida	56.0
5	Texas A&M University	56.3	5	University of Florida	53.5

Although Montana State was able to repeat its May 1995 ranking as the top performer for first-time candidates without advanced degrees, the 1996 undergraduate listings tended to be dominated by outstanding performances from universities in two states, Florida and Wisconsin. Florida had three institutions in the top ten in May and two in November. Wisconsin, besides a second-place ranking in May, also had three of the top four ranked institutions in November. Florida also was well-represented in the list of top performers among first-time advanced degree candidates. The leaders in the advanced degree catego were two perenially strong performers, the University of South Florida in May 1996 and the University of Michigan-Ann Arbor in November 1996.

Given the many schools eligible for the above lists, it is noteworthy that numerous schools have been ranked on several occasions. The following table recognizes those schools that have been listed four or more times among the top ten undergraduate institutions or top five graduate institutions, based upon percentages of first-time candidates passing all subjects taken, during the past ten years (20 examinations) from 1987 to 1996.

COLLEGES AND UNIVERSITIES WITH THE HIGHEST PERCENTAGE
OF CANDIDATES PASSING ALL SUBJECTS TAKEN
1987-1996

Candidates Without Advanced Degrees

School	Listings
University of Pennsylvania	15
Northern Illinois University	12
University of Wisconsin-Madison	11
University of Michigan-Ann Arbor	10
Montana State University	9
University of Northern Iowa	9
University of Illinois-Urbana	7
University of Florida	6
University of Wisconsin-Whitewater	6
University of Minnesota-Minneapolis	5
State University of New York at Albany	5
University of California-Los Angeles	4
University of California-Santa Barbara	4
Idaho State University	4

Candidates With Advanced Degrees

School	Listings
University of South Florida	11
University of Texas-Austin	9
University of Michigan-Ann Arbor	8
Baruch College of CUNY	8
University of California-Los Angeles	6
University of Denver	6
State University of New York at Buffalo	6
University of Wisconsin-Madison	6
University of Florida	5
University of Central Florida	4

CHARACTERISTICS OF CANDIDATES

A primary impetus for this survey is to gather information on the characteristics of the CPA examination candidate population, relate these characteristics to examination performance, and identify changes and trends in the pattern of characteristics. Three questions in the candidate questionnaire address the nature of the candidate's educational background. The first of these, summarized in Report 5, asks for academic degrees earned to date or expected to be earned in the 120 days subsequent to the examination. The second (Report 6) requests total semester hours earned or to be earned within 120 days. The third (Report 7) relates to semester hours in accounting earned or to be earned within 120 days. Other questions in the questionnaire are 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 timing of the candidate's decision to major in accounting (Report 11).

LEVEL OF EDUCATION

The proportion of first-time candidates with advanced degrees increased from 13.7 percent in May 1995 to 14.0 percent in May 1996, and from 13.6 percent in November 1995 to 13.8 percent in November 1996. While these chang are consistent with the movement in many jurisdictions toward the 150-hour educational requirement, the increases are coming slower than one might expect. Viewed more positively, however, the composite 13.9 advanced degree percentage in 1996 compares favorably to the 10.2 percent observed for first-time candidates in 1990.

The percentage of repeat candidates with advanced degrees (12.8 percent in 1996) is slightly below the percentage for first-time candidates. This is because (1) advanced degree holders are more likely to pass all subjects o the first attempt, and (2) repeat candidates who begin taking the examination before the 150-hour requirement become effective in a particular jurisdiction are allowed to complete the examination within a statutory period, even though th do not have 150 hours of academic education.

Among advanced degrees, the master of accountancy continues as the degree of choice. Nearly half of the 199 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, l

degrees, and the Ph.D. constituted ten percent of the advanced degree holders and 1.4 percent of all first-time candidates.

Completion of an advanced degree is associated with strong CPA examination performance, particularly for first-time candidates. In 1996, 28 percent of first-time candidates who held advanced degrees passed all subjects. This compares to 15 percent for candidates with bachelor's degrees only. Among the three major advanced degrees, the leading performers were holders of the master of accountancy (30.2 percent); holders of the MBA trailed slightly, those with a concentration in accounting achieving a 24.4 percent pass rate, and the other first-time candidates with MBAs had a pass rate of 25.1 percent. As a group, the holders of non-business masters, law degrees, and the Ph.D. had a pass rate of 30.7 percent.

TOTAL SEMESTER HOURS

Thirty percent of the first-time candidates in 1996 reported 150 or more semester hours of academic study, and ıearly 20 percent reported more than 160 hours. About 40 percent of the first-time candidates reported 130 or fewer ıours, and only 2.7 percent reported fewer than 120. The average for all first-time candidates was 140 semester hours, ıp slightly from 1995.

Consistent with the lower incidence of advanced degrees among repeat candidates, semester hours for repeat andidates were slightly lower than for first-time candidates. Average semester hours for repeat candidates in 1996 ′ere 139, again slightly higher than 1995.

Among first-time candidates, there was a clear-cut performance advantage if one had more than 150 hours. This consistent with the superiority associated with advanced degrees. First-time candidates with more than 150 hours had 45 percent better chance to pass all subjects, when compared to those with fewer than 150 hours. This advantage was ıly 13 percent for repeat candidates, not nearly so great a disparity. The latter results because bachelor degree holders hieve higher passing percentages when they repeat the examination and also because better prepared advanced degree ıders 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 ·rect recall, there also is a danger that the candidate will incorrectly convert quarter hours to semester hours or fail to ke this conversion when needed.

SEMESTER HOURS OF ACCOUNTING

The average semester hours of accounting for first-time candidates with advanced degrees were 35.1, up slightly from 1995, and the average reported for first-time candidates without advanced degrees was 30.4 semester hours, down slightly. It is likely that these hours are overstated somewhat, given the possibility of reporting error discussed in the previous section.

Historically there has been little or no relationship observed between semester hours of accounting and examination performance, and this prevailed again in 1996. Advanced degree holders with more than 30 hours of accounting had a five percent better chance to pass all subjects taken than those with 30 hours or less. On the other hand, the bachelor degree holders with more than 30 hours had no advantage whatsover over those with fewer hours.

Why doesn't more accounting education translate into better examination performance? In part, it may be because of reporting error, particularly if it is the weaker candidates who overstate their semester hours. However, this also may indicate that quantity of hours may be inversely related to the overall quality of the candidate, considering factors such as academic aptitude and effectiveness of education. An alternative hypothesis is that those candidates witl fewer hours find some way, i.e., greater independent study or participation in CPA coaching courses, to overcome any deficiency from formal education.

SCORES ON ACADEMIC APTITUDE EXAMINATIONS

NASBA has reported candidate scores on the Scholastic Aptitude Test (SAT) and the American College Testi 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.

The numbers of 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 th candidates, but the GMAT is far more popular than the GRE.

TOTAL FIRST-TIME CANDIDATES REPORTING
SCORES ON ACADEMIC APTITUDE EXAMINATIONS

	May 1996		November 1996	
	Number of Candidates	Percentage of Total Candidates	Number of Candidates	Percentage of Total Candidates
Scholastic Aptitude Test (SAT)	7,590	39.3%	9,289	39.4%
American College Testing (ACT)	5,386	27.9	6,113	25.9
Graduate Record Examination (GRE)	302	1.6	395	1.7
Graduate Management Admissions Test (GMAT)	3,057	15.8	3,794	16.1

It is probable that the scores reported by candidates are biased upward (not only in 1996 but also in prior years). These scores are difficult to remember, and some candidates may feel it to their advantage to intentionally overstate performance. This measurement bias, if it occurs, tends to diminish the observed relationship between examination performance and the academic aptitude scores, a relationship which 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, the estimated weighted average scores on these academic achievement examinations are compared with 1995 and 1994 in the following table. Scores were generally consistent in these three years. In comparison to 1990, however, 1996 shows minor declines in the SAT scores and minor increases for the ACT. As noted above, scores for the GMAT and GRE were not gathered in 1990.

ESTIMATED AVERAGE SCORES
FOR FIRST-TIME CANDIDATES

	1990	1994	1995	1996
SAT verbal	520	511	509	510
SAT mathematics	576	576	573	572
ACT verbal	23.5	24.1	24.2	24.3
ACT mathematics	24.9	25.4	25.3	25.2
GRE verbal	--	539	528	526
GRE quantitative	--	611	613	605
GRE analytical	--	593	592	594
GMAT	--	547	547	545

Higher SAT and ACT scores historically have been strongly associated with CPA examination performance. is prevailed in 1996, 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.

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

	High Group	Middle Group	Low Group
May 1996			
SAT Verbal	2.06	1.30	.73
SAT Mathematics	1.74	.89	.45
ACT Verbal	1.97	1.21	.65
ACT Mathematics	1.89	1.05	.53
GRE Verbal	2.92	1.74	1.03
GRE Quantitative	2.36	1.21	.31
GRE Analytical	2.35	.99	.76
GMAT	2.88	1.73	.63
November 1996			
SAT Verbal	2.18	1.32	.74
SAT Mathematics	1.73	.98	.46
ACT Verbal	1.92	1.30	.58
ACT Mathematics	1.81	1.15	.48
GRE Verbal	2.86	1.80	1.40
GRE Quantitative	2.63	1.34	.50
GRE Analytical	2.65	1.36	.27
GMAT	2.72	1.60	.62

SUPPLEMENTARY EXAMINATION PREPARATION

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 1996 examinations. Participation was consistent with 1995 for first-time candidates, but up a little for repeat candidates. A slightly higher percentage of November candidates indicated participation in coaching courses.

The proprietary (privately offered) course was cited by 89 percent of the first-time candidates and 91 percent of repeat candidates who had taken courses, again consistent with 1995. 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 slightly more than two percent of first-time candidates. 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 ercentages) to the success of candidates with no review course. The first table is based on total participation in all three ypes of review course, and the second details performance by type of course. In both tables, the success level for those vith no course is set at 1. A score above 1.0 shows superior performance for those taking the review course, and a score elow 1.0 indicates performance below those candidates with no course. Referring to the first table, for example, first-me candidates who had a coaching course were 43 percent more likely to pass the Auditing section in May 1996 and 52 ercent more likely to pass it in November 1996, in comparison to candidates with no coaching course.

CPA coaching courses continued to be much more beneficial for first-time candidates than for repeat candidates. first-time candidate improved his or her chances of passing all subjects taken (compared to the candidate without a urse) by 58 percent in May 1996 and 75 percent in November 1996. These advantages were down somewhat from 95 but still were substantial. The advantage for repeat candidates in 1996 also diminished, to the point of disappearing May and being only four percent in November, based on passing all subjects. Repeat candidates with coaching urses did have a slightly better chance to pass at least one subject in 1996.

Coaching course effectiveness decreased on all examination subjects. The biggest decline was for Business Law and Professional Responsibilities, but it remains the subject where coaching helps most. Coaching courses in 1996 provided the least benefit on the FARE examination, particularly for first-time candidates in May.

Historically, proprietary course participants have outperformed candidates from college-sponsored and firm-sponsored courses. Considering everything (first-time and repeat candidates at both May and November), the proprietary course advantage continued in 1996, though it may be narrowing. College sponsored courses are relatively stronger for first-time candidates, particularly in May. Firm sponsored courses are more helpful for repeat candidates and in the Auditing section.

RATIOS OF SUCCESS PERCENTAGES FOR CANDIDATES PARTICIPATING IN CPA REVIEW COURSES

	First-Time Candidates		Repeat Candidates	
	May 1996	November 1996	May 1996	November 1996
Auditing	1.43	1.52	1.10	1.14
Business Law & Professional Responsibilities	1.51	1.54	1.16	1.17
Financial Accounting & Reporting–Business Enterprises	1.38	1.53	1.04	1.13
Accounting & Reporting–Other Areas	1.45	1.55	1.06	1.11
Passing all subjects taken	1.58	1.75	.99	1.04
Passing one or more subjects	1.30	1.37	1.08	1.09

RATIOS OF SUCCESS PERCENTAGES BY TYPE OF CPA REVIEW COURSE

	First-Time Candidates		Repeat Candidates	
	May 1996	November 1996	May 1996	November 1996
Auditing				
College sponsored	1.53	1.51	.93	1.11
Proprietary	1.41	1.52	1.10	1.13
Firm sponsored	1.45	1.36	1.35	1.37
Business Law & Professional Responsibilities				
College sponsored	1.48	1.18	.99	1.00
Proprietary	1.52	1.57	1.16	1.19
Firm sponsored	1.27	1.31	1.29	1.16
Financial Accounting & Reporting–Business Enterprises				
College sponsored	1.48	1.44	.93	.98
Proprietary	1.36	1.54	1.04	1.14
Firm sponsored	1.37	1.27	1.10	1.10
Accounting & Reporting–Other Areas				
College sponsored	1.62	1.56	.88	1.04
Proprietary	1.42	1.55	1.07	1.12
Firm sponsored	1.27	1.44	.95	1.09

DECISION TO MAJOR IN ACCOUNTING

Since 1994 the candidate questionnaire has 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 from 1994 to 1996. (The "other" choice presumably attracted those candidates who could not recall with certainty.) The only changes over the three-year period are that slightly fewer candidates are selecting accounting in lower division college and slightly more are making their selections after the undergraduate degree.

TIMING OF DECISION TO MAJOR IN ACCOUNTING
1994-96

	Graduate		Undergraduate	
	May	November	May	November
In high school or earlier	20.5%	21.2%	39.4%	38.8%
Lower division college	25.8	23.8	37.7	37.0
Upper division college	10.2	10.3	10.6	10.7
After undergraduate degree	33.1	34.4	8.0	8.5
Other	10.4	10.3	4.3	5.0

Not surprisingly, those obtaining graduate degrees decided on accounting at a later time, but close to half of th 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 la two years of the undergraduate program.

At the undergraduate level, nearly 80 percent had decided on accounting by the end of the sophomore year. T 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 examinatic This applies regardless of whether one obtains a graduate degree. First-time 1996 candidates who chose accounting i high school were 20 percent less likely to pass all subjects than the average candidate. Persons making the selection after the bachelor's degree had a 50 percent better chance to pass all subjects.

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 graduate and undergraduate 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 1994-1996 candidates decided upon accounting after the bachelor's degree, but this change had been accomplished by 1980.

HISTORICAL COMPARISON OF DECISION TO MAJOR IN ACCOUNTING

	1970	1980	1994-1996
High school or earlier	29.1%	33.8%	38.7%
Lower division college	53.2	41.4	37.7
Upper division college	13.2	12.2	11.2
After undergraduate degree	4.5	12.6	12.4

SUMMARY

This 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 three years of experience with the new examination format, it appears that passing percentages (all subjects) for first-time candidates may be down, but passing percentages for repeat candidates may be up. As a group, candidates are performing better on the AUDIT and LPR sections and not as well on the ARE section.

The jurisdictions associated with above average examination success, and the academic institutions with outstanding results, show considerable consistency. The proportion of first-time candidates with advanced degrees continues to advance slowly. Educational level, scores on academic aptitude examinations, and total semester hours of collegiate study all were strongly associated with CPA examination performance, as was CPA review course preparation although the latter's benefits diminished somewhat in comparison to 1995.

May 1996
Tabular Reports

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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

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

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13 School Index—Total Candidates for Each College and University

NASBA STATISTICAL INFORMATION SERVICE

Performance of First-Time Candidates by Jurisdiction

MAY 1996 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	.3	55	29.1	27.3	25.5	32.7	10.9	47.3	41.8
Alaska	.3	65	15.4	16.9	39.1	28.1	7.7	52.3	40.0
Arizona	1.2	229	29.3	31.0	31.9	29.3	12.2	49.8	38.0
Arkansas	.9	177	20.3	23.2	22.2	26.7	11.3	60.5	28.2
California	10.9	2,103	32.4	36.1	36.2	34.8	18.1	48.8	33.1
Colorado	1.6	309	40.5	39.3	40.4	44.1	22.0	39.8	38.2
Connecticut	.7	140	25.2	30.9	26.1	23.2	14.3	59.3	26.4
Delaware	.5	104	34.6	31.7	41.3	36.5	22.1	46.2	31.7
District of Columbia	.2	44	34.9	27.3	30.0	31.7	11.4	52.3	36.4
Florida	1.1	215	44.7	46.0	44.2	47.0	25.6	33.5	40.9
Georgia	4.9	948	33.5	33.3	34.3	32.5	18.4	50.5	31.1
Guam	.1	11	9.1	9.1	9.1			90.9	9.1
Hawaii	.4	82	24.4	26.8	22.5	22.5	14.6	62.2	23.2
Idaho	.4	82	31.7	40.2	35.8	37.0	23.2	43.9	32.9
Illinois	8.1	1,566	41.4	38.2	41.5	40.1	24.5	44.3	31.3
Indiana	2.2	420	29.3	28.9	31.5	27.3	15.0	55.7	29.3
Iowa	2.0	386	34.3	42.7	46.4	44.4	22.8	39.1	38.1
Kansas	.8	158	26.6	25.9	23.6	25.5	15.8	61.4	22.8
Kentucky	1.2	225	21.8	21.3	22.9	21.1	9.3	64.9	25.8
Louisiana	1.6	308	21.4	32.1	22.5	22.7	10.4	60.1	29.5
Maine	.3	50	18.0	28.0	20.0	26.0	4.0	58.0	38.0
Maryland	3.3	645	25.1	30.2	27.6	26.3	13.5	58.1	28.4
Massachusetts	2.1	411	34.9	32.4	32.3	31.3	16.5	51.8	31.6
Michigan	2.3	454	24.2	23.8	27.8	29.7	11.5	56.2	32.4
Minnesota	1.3	247	38.9	40.1	43.1	37.8	18.6	39.7	41.7
Mississippi	.9	177	15.8	18.1	11.9	18.1	3.4	63.8	32.8
Missouri	2.1	415	27.5	30.4	29.6	28.3	14.0	55.9	30.1
Montana	2.3	436	32.2	28.2	38.2	32.5	18.6	52.3	29.1

* 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

MAY 1996 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.9	176	26.1	30.7	32.0	22.2	10.8	56.3	33.0
Nevada	.3	56	35.7	32.7	38.2	28.6	16.1	46.4	37.5
New Hampshire	.2	46	30.4	43.5	28.3	37.0	23.9	47.8	28.3
New Jersey	2.0	377	16.7	24.9	21.0	18.6	9.0	65.3	25.7
New Mexico	.5	95	23.1	22.5	23.1	21.7	11.6	63.2	25.3
New York	7.7	1,481	28.3	32.3	27.7	26.7	16.4	58.5	25.1
North Carolina	2.8	546	28.8	31.9	31.3	30.0	17.2	54.9	27.8
North Dakota	.5	92	19.6	21.7	22.8	29.3	10.9	63.0	26.1
Ohio	3.8	732	31.3	33.9	31.4	29.8	16.0	52.2	31.8
Oklahoma	1.5	289	24.6	30.2	18.1	21.9	6.2	55.4	38.4
Oregon	.7	142	43.3	37.6	41.4	41.8	21.1	39.4	39.4
Pennsylvania	3.9	751	21.8	22.0	17.0	19.6	6.8	63.8	29.4
Puerto Rico	1.3	256	13.7	12.1	13.7	14.5	6.6	79.3	14.1
Rhode Island	.2	33	39.4	27.3	50.0	37.5	15.2	45.5	39.4
South Carolina	.9	173	15.4	18.3	17.5	20.9	8.1	69.9	22.0
South Dakota	.4	78	11.5	15.6	14.1	16.7	5.1	73.1	21.8
Tennessee	.7	130	31.5	27.7	20.3	24.8	11.5	57.7	30.8
Texas	10.0	1,935	24.5	25.8	24.1	24.1	12.1	60.2	27.7
Utah	.3	62	43.5	51.6	51.6	50.0	29.0	29.0	41.9
Vermont	.2	45	17.8	15.6	22.2	17.8	8.9	68.9	22.2
Virgin Islands		4		25.0				75.0	25.0
Virginia	2.6	493	30.1	31.0	31.0	29.8	15.4	52.7	31.8
Washington	2.6	503	31.3	34.7	37.8	31.9	15.3	47.1	37.6
West Virginia	.5	96	20.8	16.7	18.1	17.0	5.2	72.9	21.9
Wisconsin	1.3	245	43.6	38.4	47.9	38.2	20.8	38.4	40.8
Wyoming	.2	33	9.1	27.3	27.3	27.3	9.1	57.6	33.3
National Totals	100.0	19,331	29.5	31.1	30.8	29.8	15.5	53.8	30.7

* 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 1996 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	1.3	481	30.8	32.0	27.9	27.0	23.5	42.6	33.9
Alaska	.3	102	34.1	30.3	27.3	18.5	24.5	47.1	28.4
Arizona	.9	330	43.7	45.5	44.6	38.8	38.2	30.6	31.2
Arkansas	.8	288	30.6	35.7	23.8	28.9	24.7	44.8	30.6
California	12.0	4,564	38.1	36.1	41.1	39.7	34.7	42.2	23.2
Colorado	1.2	456	43.9	38.7	40.5	38.4	34.0	33.6	32.5
Connecticut	1.1	427	32.9	32.7	30.0	26.8	24.8	41.2	34.0
Delaware	.3	113	25.0	34.9	30.0	32.5	23.9	45.1	31.0
District of Columbia	.3	114	8.9	15.7	22.0	19.8	21.1	64.9	14.0
Florida	1.4	519	33.6	40.9	36.3	38.0	36.0	36.8	27.2
Georgia	3.9	1,497	32.1	32.8	31.0	32.4	29.2	41.3	29.5
Guam	.1	23	28.6	31.6	6.7	23.5	30.4	52.2	17.4
Hawaii	.3	130	34.9	34.1	33.3	31.1	29.2	41.5	29.2
Idaho	.3	105	31.8	34.6	33.3	31.1	30.5	40.0	29.5
Illinois	5.1	1,944	34.1	31.0	31.6	29.7	29.6	41.7	28.8
Indiana	1.7	650	24.7	21.8	26.6	23.3	19.8	53.5	26.6
Iowa	.8	307	26.5	33.9	26.5	30.9	27.4	43.3	29.3
Kansas	.7	250	28.3	30.2	35.2	33.0	26.4	40.0	33.6
Kentucky	1.1	437	24.9	27.0	27.8	27.8	21.5	46.9	31.6
Louisiana	1.3	499	24.9	29.3	27.5	27.9	25.1	45.7	29.3
Maine	.3	109	32.4	31.8	28.9	29.4	27.5	40.4	32.1
Maryland	3.9	1,502	23.9	28.4	25.2	26.1	24.0	48.5	27.4
Massachusetts	2.7	1,027	34.3	34.5	28.4	31.7	28.0	40.3	31.6
Michigan	2.4	912	27.4	27.8	30.8	28.6	26.1	45.6	28.3
Minnesota	1.1	404	48.6	48.7	52.2	47.2	45.0	26.5	28.5
Mississippi	.3	115	61.5	44.2	50.9	54.7	45.2	33.9	20.9
Missouri	1.8	703	27.3	32.9	32.9	28.4	28.9	43.1	28.0
Montana	.6	244	36.0	26.5	33.3	27.7	26.2	40.2	33.6

* 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

MAY 1996 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.6	211	38.8	39.3	32.4	34.4	33.2	37.4	29.4
Nevada	.3	123	35.6	39.8	25.0	32.7	26.0	37.4	36.6
New Hampshire	.2	79	55.1	43.1	30.8	26.0	31.6	43.0	25.3
New Jersey	3.8	1,437	21.4	23.0	18.8	22.6	18.9	54.3	26.8
New Mexico	.6	216	27.7	31.0	28.1	33.3	25.5	47.7	26.9
New York	13.3	5,076	35.2	33.7	37.3	37.8	32.6	47.7	19.7
North Carolina	2.3	894	26.8	26.9	26.6	29.4	26.3	46.5	27.2
North Dakota	.2	93	39.5	40.7	32.0	43.6	40.9	33.3	25.8
Ohio	4.1	1,556	29.4	29.4	25.9	24.6	23.7	47.4	29.0
Oklahoma	1.0	366	30.0	36.7	32.4	37.9	32.0	38.3	29.8
Oregon	.6	216	42.4	38.7	38.3	38.5	36.1	33.3	30.6
Pennsylvania	6.2	2,359	28.6	26.2	20.9	22.8	22.0	50.4	27.6
Puerto Rico	1.6	599	13.6	10.2	17.4	12.6	12.9	69.3	17.9
Rhode Island	.4	137	31.9	25.3	29.8	26.3	27.7	42.3	29.9
South Carolina	1.0	367	24.0	29.1	20.7	27.2	19.9	46.3	33.8
South Dakota	.2	81	24.6	31.3	38.0	30.2	24.7	43.2	32.1
Tennessee	1.4	532	26.4	33.1	28.2	28.1	25.8	43.8	30.5
Texas	7.8	2,994	26.1	31.5	26.2	26.9	26.3	46.9	26.8
Utah	.3	101	55.2	43.1	48.4	50.0	36.6	21.8	41.6
Vermont	.2	65	27.8	22.4	19.6	29.4	10.8	53.8	35.4
Virgin Islands		8				42.9	25.0	62.5	12.5
Virginia	2.9	1,123	28.4	30.1	29.5	26.3	26.4	46.8	26.7
Washington	1.7	631	35.1	30.4	30.2	33.8	29.5	41.2	29.3
West Virginia	.6	244	16.8	23.8	20.8	15.1	16.4	59.4	24.2
Wisconsin	1.0	392	40.4	38.7	45.5	37.2	36.7	30.6	32.7
Wyoming	.1	38	28.6	35.7	24.1	41.9	28.9	34.2	36.8
National Totals	100.0	38,190	30.7	31.2	29.9	30.1	28.1	45.1	26.7

* 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 1996 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	.9	536	30.5	31.3	27.6	27.8	22.2	43.1	34.7
Alaska	.3	167	25.9	24.7	33.1	23.3	18.0	49.1	32.9
Arizona	1.0	559	35.9	38.0	37.8	33.8	27.5	38.5	34.0
Arkansas	.8	465	26.0	30.2	23.0	27.9	19.6	50.8	29.7
California	11.6	6,667	35.7	36.1	38.9	37.6	29.4	44.2	26.3
Colorado	1.3	765	42.1	39.0	40.4	41.3	29.2	36.1	34.8
Connecticut	1.0	567	30.4	32.1	28.8	25.7	22.2	45.7	32.1
Delaware	.4	217	30.1	33.2	36.4	34.8	23.0	45.6	31.3
District of Columbia	.3	158	18.0	19.7	24.4	23.5	18.4	61.4	20.3
Florida	1.3	734	38.0	42.9	39.4	41.5	33.0	35.8	31.2
Georgia	4.3	2,445	32.8	33.0	32.5	32.5	25.0	44.9	30.1
Guam	.1	34	20.0	23.3	7.7	14.3	20.6	64.7	14.7
Hawaii	.4	212	29.7	30.6	28.3	27.1	23.6	49.5	26.9
Idaho	.3	187	31.7	37.4	34.7	34.5	27.3	41.7	31.0
Illinois	6.1	3,510	38.1	34.8	36.8	35.1	27.3	42.8	29.9
Indiana	1.9	1,070	26.9	25.2	28.8	25.1	17.9	54.4	27.7
Iowa	1.2	693	31.5	39.5	39.5	39.5	24.8	41.0	34.2
Kansas	.7	408	27.5	28.2	29.8	29.4	22.3	48.3	29.4
Kentucky	1.2	662	23.6	24.7	25.8	25.1	17.4	53.0	29.6
Louisiana	1.4	807	23.3	30.7	25.3	25.7	19.5	51.2	29.4
Maine	.3	159	26.6	30.4	25.4	28.0	20.1	45.9	34.0
Maryland	3.7	2,147	24.3	29.1	26.1	26.2	20.9	51.4	27.7
Massachusetts	2.5	1,438	34.5	33.7	29.8	31.5	24.8	43.6	31.6
Michigan	2.4	1,366	26.1	26.2	29.6	29.1	21.2	49.1	29.6
Minnesota	1.1	651	43.8	44.3	47.2	42.5	35.0	31.5	33.5
Mississippi	.5	292	21.7	23.2	20.9	26.5	19.9	52.1	28.1
Missouri	1.9	1,118	27.4	31.7	31.4	28.4	23.3	47.9	28.8
Montana	1.2	680	33.4	27.7	36.9	31.1	21.3	47.9	30.7

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

Performance of All Candidates by Jurisdiction

MAY 1996 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.7	387	31.6	34.5	32.2	28.0	23.0	46.0	31.0
Nevada	.3	179	35.7	37.2	29.8	31.2	22.9	40.2	36.9
New Hampshire	.2	125	43.2	43.3	29.4	31.3	28.8	44.8	26.4
New Jersey	3.2	1,814	20.2	23.5	19.3	21.5	16.9	56.6	26.6
New Mexico	.5	311	25.9	27.8	26.3	28.9	21.2	52.4	26.4
New York	11.4	6,557	32.9	33.2	34.4	34.7	29.0	50.1	20.9
North Carolina	2.5	1,440	27.8	29.2	28.8	29.7	22.8	49.7	27.4
North Dakota	.3	185	28.6	29.1	26.1	34.7	25.9	48.1	25.9
Ohio	4.0	2,288	30.2	31.2	28.0	26.6	21.2	48.9	29.9
Oklahoma	1.1	655	26.8	33.0	24.6	29.2	20.6	45.8	33.6
Oregon	.6	358	42.8	38.1	39.9	40.2	30.2	35.8	34.1
Pennsylvania	5.4	3,110	26.3	24.8	19.7	21.8	18.4	53.6	28.0
Puerto Rico	1.5	855	13.6	10.9	16.0	13.3	11.0	72.3	16.7
Rhode Island	.3	170	33.9	25.8	34.9	29.1	25.3	42.9	31.8
South Carolina	.9	540	20.7	25.2	19.5	24.8	16.1	53.9	30.0
South Dakota	.3	159	17.3	22.7	23.4	22.1	15.1	57.9	27.0
Tennessee	1.2	662	27.9	31.6	26.3	27.3	23.0	46.5	30.5
Texas	8.6	4,929	25.3	28.8	25.2	25.6	20.7	52.1	27.2
Utah	.3	163	49.2	47.2	50.0	50.0	33.7	24.5	41.7
Vermont	.2	110	23.2	19.4	20.8	24.0	10.0	60.0	30.0
Virgin Islands		12		20.0		27.3	16.7	66.7	16.7
Virginia	2.8	1,616	29.1	30.4	30.1	27.6	23.1	48.6	28.3
Washington	2.0	1,134	33.0	32.7	34.3	32.8	23.2	43.8	33.0
West Virginia	.6	340	18.2	21.4	19.9	15.7	13.2	63.2	23.5
Wisconsin	1.1	637	41.9	38.6	46.7	37.7	30.6	33.6	35.8
Wyoming	.1	71	18.0	31.1	25.8	34.4	19.7	45.1	35.2
National Totals	100.0	57,521	30.2	31.2	30.3	30.0	23.9	48.1	28.1

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

NASBA STATISTICAL INFORMATION SERVICE

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

MAY 1996 UNIFORM CPA EXAMINATION

STATE	ALL CANDIDATES	CANDIDATES TAKING FOUR SUBJECTS	CANDIDATES PASSING FOUR SUBJECTS	% PASSING * FOUR SUBJECTS
Alabama	536	311	15	4.8
Alaska	167	121	7	5.8
Arizona	559	352	38	10.8
Arkansas	465	340	30	8.8
California	6,667	1,846	228	12.4
Colorado	765	511	86	16.8
Connecticut	567	378	33	8.7
Delaware	217	171	27	15.8
District of Columbia	158	111	7	6.3
Florida	734	446	73	16.4
Georgia	2,445	1,744	226	13.0
Guam	34	24	0	.0
Hawaii	212	145	15	10.3
Idaho	187	135	21	15.6
Illinois	3,510	2,611	454	17.4
Indiana	1,070	787	72	9.1
Iowa	693	541	94	17.4
Kansas	408	293	29	9.9
Kentucky	662	488	31	6.4
Louisiana	807	606	38	6.3
Maine	159	105	4	3.8
Maryland	2,147	1,547	114	7.4
Massachusetts	1,438	956	94	9.8
Michigan	1,366	931	67	7.2
Minnesota	651	381	64	16.8
Mississippi	292	177	6	3.4
Missouri	1,118	767	76	9.9
Montana	680	580	85	14.7
Nebraska	387	284	29	10.2
Nevada	179	132	15	11.4
New Hampshire	125	73	14	19.2
New Jersey	1,814	1,198	43	3.6
New Mexico	311	146	10	6.8
New York	6,557	993	88	8.9
North Carolina	1,440	1,045	118	11.3
North Dakota	185	133	13	9.8
Ohio	2,288	1,571	147	9.4
Oklahoma	655	431	22	5.1
Oregon	358	243	37	15.2
Pennsylvania	3,110	1,831	56	3.1
Puerto Rico	855	619	20	3.2
Rhode Island	170	100	5	5.0
South Carolina	540	399	18	4.5
South Dakota	159	119	7	5.9
Tennessee	662	400	18	4.5

* PERCENT BASED ON NUMBER OF CANDIDATES TAKING FOUR SUBJECTS

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

MAY 1996 UNIFORM CPA EXAMINATION

STATE	ALL CANDIDATES	CANDIDATES TAKING FOUR SUBJECTS	CANDIDATES PASSING FOUR SUBJECTS	% PASSING * FOUR SUBJECTS
Texas	4,929	3,497	280	8.0
Utah	163	99	21	21.2
Vermont	110	89	5	5.6
Virgin Islands	12	4	0	.0
Virginia	1,616	1,101	105	9.5
Washington	1,134	825	97	11.8
West Virginia	340	247	7	2.8
Wisconsin	637	433	65	15.0
Wyoming	71	57	4	7.0
TOTAL ALL STATES	57,521	33,474	3,278	9.8

* PERCENT BASED ON NUMBER OF CANDIDATES TAKING FOUR SUBJECTS

NASBA STATISTICAL INFORMATION SERVICE

Performance of Candidates by Highest Level of Education Achieved

MAY 1996 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	21	65.0	65.0	61.9	80.0	52.4	23.8	23.8
Masters in Accounting	6.6	1,157	48.5	48.5	52.4	56.2	33.1	30.2	36.7
MBA Emphasis in Accounting	2.5	438	42.0	39.3	44.2	39.7	23.5	41.3	35.2
Other MBA	3.5	622	39.1	43.4	44.4	40.1	24.9	39.7	35.4
Non-Business Masters	.9	151	49.7	49.7	52.8	53.5	29.8	32.5	37.7
Law Degree	.4	76	48.6	68.1	51.5	51.4	35.5	18.4	46.1
Bachelors	83.2	14,597	27.8	29.6	29.0	27.7	14.3	56.3	29.5
Less than Bachelors	.3	56	14.3	19.6	27.5	18.5	7.1	73.2	19.6
No Degree	2.5	436	18.0	17.2	20.9	18.0	7.6	67.4	25.0
Total Answering	100.0	17,554	30.0	31.6	31.7	30.5	16.2	53.5	30.3
Not Answering		1,777	24.6	25.8	22.5	23.0	8.7	56.8	34.5
Repeat Candidates									
Doctoral	.1	39	22.7	41.7	41.2	45.0	43.6	38.5	17.9
Masters in Accounting	5.5	1,934	38.0	39.3	36.9	42.0	35.1	34.5	30.4
MBA Emphasis in Accounting	2.8	998	37.0	37.9	35.0	35.2	33.7	39.4	27.0
Other MBA	3.6	1,265	29.6	34.1	31.5	31.7	28.1	41.9	30.0
Non-Business Masters	.5	189	29.2	38.2	24.0	38.8	34.9	41.3	23.8
Law Degree	.4	153	49.5	54.2	39.2	55.8	43.8	28.1	28.1
Bachelors	84.1	29,829	29.7	30.1	28.4	28.3	26.4	46.5	27.1
Less than Bachelors	.3	120	30.0	32.2	37.3	31.4	30.8	43.3	25.8
No Degree	2.6	937	25.2	26.0	22.3	21.6	21.7	53.5	24.9
Total Answering	100.0	35,464	30.2	30.9	29.0	29.3	27.2	45.5	27.3
Not Answering		2,726	39.6	37.6	44.8	44.2	40.7	39.9	19.4

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

Performance of Candidates by Total Semester Hours

MAY 1996 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	2.7	481	25.9	24.0	29.2	27.6	11.6	58.4	29.9
120 -130	38.3	6,890	27.2	29.0	28.6	27.3	13.7	56.8	29.4
131 - 149	28.0	5,031	27.2	28.7	28.1	26.7	13.9	56.9	29.2
150 - 160	12.0	2,153	34.2	36.4	35.6	35.6	20.0	48.6	31.4
More than 160	19.1	3,442	37.0	38.9	40.0	39.3	22.0	44.3	33.7
Total Answering	100.0	17,997	29.9	31.5	31.5	30.5	16.0	53.5	30.4
Not Answering		1,334	24.0	25.1	21.6	21.4	8.5	57.6	33.9
Repeat Candidates									
Fewer than 120	2.7	994	29.7	28.3	28.7	27.2	24.3	49.1	26.6
120 - 130	40.9	14,963	30.8	30.3	28.4	28.9	26.2	45.8	28.0
131 - 149	27.4	10,000	28.7	29.6	28.6	28.2	26.6	47.0	26.5
150 - 160	11.7	4,280	30.3	31.9	30.0	31.1	28.0	44.2	27.8
More than 160	17.3	6,318	31.6	34.7	32.0	32.5	30.9	43.2	25.9
Total Answering	100.0	36,555	30.3	31.0	29.2	29.5	27.3	45.6	27.2
Not Answering		1,635	47.9	44.4	49.3	47.6	47.3	35.5	17.2

* 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 Semester Hours of Accounting

MAY 1996 UNIFORM CPA EXAMINATION

SEMESTER HOURS	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Graduate									
43 or More	31.2	732	47.5	49.2	50.1	55.1	31.6	31.6	36.9
37 To 42	16.2	381	44.1	45.7	50.9	50.9	29.7	32.0	38.3
31 To 36	18.9	444	45.1	47.6	47.5	47.9	30.9	37.2	32.0
24 To 30	24.4	573	45.7	46.3	48.7	44.2	27.2	33.3	39.4
15 To 23	5.1	120	50.9	45.1	55.4	46.4	30.8	32.5	36.7
10 To 14	1.5	36	37.0	53.3	48.4	46.9	33.3	38.9	27.8
Under 10	2.6	61	26.2	31.0	32.8	36.8	13.1	52.5	34.4
Total Answering	100.0	2,347	45.5	47.0	49.2	49.4	29.6	33.8	36.6
Not Answering		118	39.1	34.9	45.7	45.3	25.4	43.2	31.4
Undergraduate									
43 or More	9.0	1,308	23.3	24.1	26.5	23.5	12.3	62.2	25.5
37 To 42	10.5	1,527	26.5	31.4	30.6	30.0	14.3	54.2	31.6
31 To 36	28.3	4,098	28.1	30.0	29.5	28.4	14.6	56.5	28.9
24 To 30	42.4	6,150	28.9	30.7	29.2	27.8	14.5	54.9	30.7
15 To 23	5.6	814	28.5	28.4	27.5	27.3	14.3	57.4	28.4
10 To 14	1.3	187	23.4	24.2	23.1	24.7	13.4	61.5	25.1
Under 10	2.8	413	20.2	19.3	25.3	23.0	10.9	66.1	23.0
Total Answering	100.0	14,497	27.6	29.4	28.9	27.6	14.2	56.5	29.4
Not Answering		2,369	24.5	25.4	23.0	22.9	9.3	58.0	32.7

* 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 1996 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	150	39.2	42.2	40.4	36.6	27.3	48.0	24.7
600 To 699	11.0	835	52.6	53.6	52.4	50.2	32.7	29.8	37.5
550 To 599	15.7	1,188	40.5	43.5	40.4	39.9	22.5	41.1	36.4
500 To 549	24.1	1,829	33.7	36.7	34.7	33.6	18.7	49.1	32.2
450 To 499	24.2	1,833	27.2	30.2	27.2	27.8	13.4	56.3	30.3
400 To 449	16.2	1,229	19.1	21.6	21.1	20.8	9.1	66.0	24.9
Under 400	6.9	524	20.0	20.7	21.6	22.6	8.8	66.2	25.0
SAT Mathematics									
700 And Above	10.6	804	51.0	54.0	57.7	51.0	35.3	31.1	33.6
600 To 699	28.4	2,156	41.8	44.5	44.1	42.0	23.9	38.7	37.3
550 To 599	18.9	1,432	32.0	33.8	32.9	31.8	16.3	51.8	31.8
500 To 549	20.6	1,561	25.7	28.7	24.3	25.6	11.4	58.0	30.6
450 To 499	12.9	976	18.7	21.2	15.6	19.7	7.9	68.1	24.0
400 To 449	7.1	538	13.9	16.3	12.0	13.9	5.9	75.3	18.8
Under 400	1.6	123	8.3	9.9	8.5	14.5	4.9	78.9	16.3
ACT Verbal									
32 And Above	3.3	176	60.7	58.1	59.4	59.9	40.9	25.6	33.5
28 To 31	19.0	1,007	46.2	47.8	49.5	46.7	28.8	35.0	36.2
24 To 27	34.1	1,806	35.1	36.2	36.5	36.5	18.8	45.7	35.4
20 To 23	32.8	1,737	24.1	26.8	25.2	24.0	11.6	60.0	28.4
Below 20	10.7	565	15.9	17.5	17.4	17.7	5.7	69.7	24.6
ACT Mathematics									
32 And Above	6.4	345	52.5	50.9	60.2	55.8	32.5	27.8	39.7
28 To 31	25.4	1,370	44.4	46.2	48.5	44.4	28.4	36.1	35.5
24 To 27	35.3	1,900	31.7	33.9	33.0	33.3	16.2	49.0	34.8
20 To 23	24.8	1,337	21.7	23.1	20.8	21.3	9.3	64.6	26.0
Below 20	8.1	434	13.9	17.1	14.1	14.7	4.8	73.5	21.7

* 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 1996 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	5.6	17	70.6	70.6	62.5	70.6	52.9	17.6	29.4
600 To 699	15.6	47	67.4	57.8	67.4	66.7	42.6	14.9	42.6
550 To 599	18.2	55	44.4	53.7	50.9	54.5	21.8	25.5	52.7
500 To 549	21.2	64	48.4	48.3	60.3	47.6	31.3	31.3	37.5
450 To 499	18.5	56	36.5	24.1	40.0	35.7	19.6	50.0	30.4
400 To 449	11.6	35	31.3	26.5	29.0	38.7	14.3	54.3	31.4
Under 400	9.3	28	17.9	17.9	23.1	16.0	10.7	75.0	14.3
GRE Quantitative									
700 And Above	27.6	82	62.5	56.4	71.1	62.3	40.2	17.1	42.7
600 To 699	27.6	82	53.2	55.7	64.2	55.0	32.9	24.4	42.7
550 To 599	16.8	50	38.3	38.3	34.0	44.0	20.0	46.0	34.0
500 To 549	13.8	41	37.5	31.7	32.5	42.5	17.1	46.3	36.6
450 To 499	6.7	20	16.7	10.0	25.0	21.1	10.0	70.0	20.0
400 To 449	6.1	18				11.8		88.9	11.1
Under 400	1.3	4						100.0	
GRE Analytical									
700 And Above	17.8	48	48.9	50.0	60.0	55.3	31.3	22.9	45.8
600 To 699	34.2	92	61.8	56.3	66.7	62.1	39.1	20.7	40.2
550 To 599	11.5	31	29.0	29.0	29.0	45.2	9.7	48.4	41.9
500 To 549	17.5	47	28.9	22.2	35.6	33.3	19.1	57.4	23.4
450 To 499	9.7	26	39.1	26.9	37.5	33.3	23.1	53.8	23.1
400 To 449	5.6	15	6.7	6.7		14.3		86.7	13.3
Under 400	3.7	10		11.1	10.0			90.0	10.0
GMAT									
700 And Above	2.9	90	66.7	70.9	77.3	70.9	61.1	15.6	23.3
600 To 699	22.2	680	59.3	60.8	66.1	61.3	42.5	20.6	36.9
550 To 599	23.3	712	47.3	48.1	50.0	53.1	29.4	30.2	40.4
500 To 549	23.3	711	38.0	40.1	42.1	41.7	24.2	43.5	32.3
450 To 499	16.5	504	27.0	28.0	29.6	31.5	12.9	53.2	33.9
400 To 449	8.2	250	19.5	21.8	18.1	20.6	6.8	62.4	30.8
Under 400	3.6	110	4.8	8.4	5.1	8.0	2.7	87.3	10.0

* 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 1996 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	12.9	1,621	35.3	34.7	36.8	37.5	20.4	48.2	31.4
Proprietary	85.2	10,717	32.6	35.6	33.7	32.8	17.6	49.8	32.6
Firm-Sponsored	1.9	235	33.5	29.7	34.0	29.4	14.9	48.9	36.2
Total Answering	100.0	12,573	33.0	35.3	34.1	33.4	17.9	49.6	32.5
Not Answering		6,912	23.1	23.4	24.8	23.1	11.3	61.4	27.4
Repeat Candidates									
College-Sponsored	4.2	827	27.0	28.4	27.1	25.6	23.2	49.6	27.2
Proprietary	91.1	17,940	32.0	33.4	30.4	31.3	28.1	43.1	28.9
Firm-Sponsored	4.7	932	39.3	37.2	32.2	27.7	29.8	39.2	31.0
Total Answering	100.0	19,699	32.0	33.3	30.4	30.9	28.0	43.2	28.9
Not Answering		18,800	29.1	28.8	29.2	29.2	28.3	47.3	24.5

* 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 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Graduate									
In High School or Earlier	19.9	480	38.2	39.9	44.2	44.2	25.4	41.9	32.7
Lower Division College	24.8	597	47.0	46.4	47.7	50.9	30.3	34.8	34.8
Upper Division College	10.4	250	46.3	52.3	46.8	46.1	30.8	32.0	37.2
After Undergraduate Degree	33.1	796	47.5	49.4	53.5	52.0	30.5	29.8	39.7
Other	11.8	285	49.5	48.0	51.7	50.2	32.3	32.6	35.1
Total Answering	100.0	2,408	45.6	46.9	49.2	49.3	29.7	34.0	36.3
Not Answering		57	29.1	27.3	41.8	43.4	15.8	45.6	38.6
Undergraduate									
In High School or Earlier	39.5	5,921	22.8	24.6	24.9	23.1	11.1	62.3	26.6
Lower Division College	37.0	5,548	30.0	31.8	30.1	29.3	15.4	54.3	30.3
Upper Division College	10.2	1,531	31.3	32.9	31.3	29.8	15.3	51.3	33.4
After Undergraduate Degree	8.5	1,274	33.2	35.5	37.2	35.4	19.0	48.5	32.5
Other	4.8	718	28.3	28.8	29.0	29.5	15.6	55.7	28.7
Total Answering	100.0	14,992	27.4	29.2	28.8	27.4	14.0	56.7	29.3
Not Answering		1,874	25.0	26.0	23.0	23.3	9.1	56.4	34.5

* 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

MAY 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
AUBURN U-AUBURN	.1	13	7.7	7.7	15.4	7.7		76.9	23.1
TROY ST-TROY		6	33.3	33.3	50.0	16.7	16.7	50.0	33.3
U OF AL-BIRMINGHAM	.1	11	54.5	45.5	54.5	45.5	18.2	27.3	54.5
U OF AL-UNIVERSITY	.1	11	27.3	36.4	45.5	45.5	18.2	45.5	36.4
U OF SO ALABAMA	.1	12	33.3	25.0	16.7	41.7	8.3	58.3	33.3
Alaska									
U OF ALASKA ANCHORAGE	.1	16	12.5	12.5	31.3	31.3	6.3	56.3	37.5
U OF ALASKA FAIRBANKS	.1	10	30.0	20.0	30.0	40.0	20.0	60.0	20.0
Arizona									
ARIZONA STATE U	.3	58	32.8	22.4	17.2	19.0	5.2	58.6	36.2
DEVRY INSTI		8	25.0		12.5			62.5	37.5
NORTHERN ARIZ U	.1	10	30.0	30.0	30.0	40.0	10.0	40.0	50.0
U OF ARIZONA	.3	54	42.6	33.3	40.7	46.3	20.4	40.7	38.9
Arkansas									
ARKANSAS STATE	.1	21	19.0	19.0	23.8	38.1	14.3	61.9	23.8
ARKANSAS TECH U	.1	9		55.6	33.3	11.1		33.3	66.7
HARDING COLL	.1	21	28.6	33.3	33.3	47.6	23.8	47.6	28.6
HENDERSON ST U	.1	13			23.1	23.1		61.5	38.5
OUACHITA BAPTIST	.1	10	20.0	10.0	30.0	20.0	10.0	70.0	20.0
SOUTHERN ARKANSAS U		6	16.7	16.7	50.0	16.7	16.7	50.0	33.3
U OF AR-FAYETTEVILLE	.2	32	53.1	40.6	21.9	31.3	18.8	43.8	37.5
U OF AR-MONTICELLO	.1	11						100.0	
U OF AR-PINE BLUFF		5						100.0	
U OF ARKANSAS LITTLE ROC	.1	15	26.7	20.0	20.0	33.3	13.3	53.3	33.3
U OF CENTRAL AR	.1	19	5.3	15.8	5.3	26.3	5.3	73.7	21.1
California									
BIOLA U		5	20.0	20.0				60.0	40.0
CAL ST STANISLAUS U	.1	18	11.1	11.1	22.2	22.2	16.7	72.2	11.1
CAL ST U-CHICO	.1	21	19.0	38.1	19.0	19.0	14.3	61.9	23.8
CAL ST U-FRESNO	.2	34	11.8	23.5	11.8	17.6	8.8	70.6	20.6
CAL ST U-FULLERTON	.4	73	27.4	30.1	19.2	31.5	16.4	45.2	38.4
CAL ST U-HAYWARD	.2	33	27.3	30.3	24.2	12.1	18.2	51.5	30.3
CAL ST U-LONG BEACH	.3	49	18.4	26.5	14.3	16.3	10.2	61.2	28.6
CAL ST U-LOS ANGELES	.3	54	9.3	16.7	14.8	27.8	3.7	64.8	31.5
CAL ST U-NORTHRIDGE	.4	69	24.6	30.4	29.0	34.8	18.8	52.2	29.0
CAL ST U-POMONA	.2	42	23.8	26.2	23.8	23.8	9.5	57.1	33.3
CAL ST U-SACRAMENTO	.3	57	24.6	33.3	15.8	17.5	17.5	54.4	28.1
CAL ST-DOMINGUEZ	.1	9	11.1	11.1		11.1		88.9	11.1
CAL ST-SAN LUIS	.3	51	31.4	37.3	27.5	29.4	13.7	49.0	37.3
CAL STATE - BAKERSFIELD		5		20.0	40.0	20.0		60.0	40.0
CAL STATE SAN BERNARDINO	.2	28	35.7	39.3	25.0	39.3	25.0	42.9	32.1
CHAPMAN COLL	.1	12	8.3	16.7	8.3	8.3		66.7	33.3
CLAREMONT MENS COLL		5	20.0	40.0				60.0	40.0

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

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

REPORT NUMBER 12-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
GOLDEN GATE	.2	28	25.0	25.0	46.4	17.9	21.4	42.9	35.7
LA VERNE COLL		6	16.7	33.3	16.7	16.7	16.7	66.7	16.7
LOYOLA MARYMOUNT	.2	27	25.9	29.6	25.9	44.4	11.1	48.1	40.7
NATIONAL	.1	9	11.1		33.3	11.1		55.6	44.4
PEPPERDINE		7	42.9	57.1	14.3			42.9	57.1
SAN DIEGO STATE	.4	60	31.7	38.3	33.3	30.0	18.3	45.0	36.7
SAN FRANCISCO STATE	.3	59	18.6	22.0	15.3	23.7	11.9	57.6	30.5
SAN JOSE STATE	.3	43	25.6	27.9	46.5	37.2	23.3	41.9	34.9
SONOMA STATE	.1	11	36.4	18.2	27.3	36.4	9.1	36.4	54.5
ST MARYS OF CAL		6						100.0	
U OF CAL-BERKELEY	.3	54	20.4	27.8	20.4	20.4	16.7	51.9	31.5
U OF CAL-LOS ANGELES	.5	91	35.2	54.9	40.7	44.0	29.7	26.4	44.0
U OF CAL-RIVERSIDE		6	16.7	16.7	16.7			83.3	16.7
U OF CAL-SAN DIEGO		5	60.0	80.0	40.0	40.0	40.0	20.0	40.0
U OF CAL-SANTA BARBARA	.6	105	29.5	42.9	36.2	39.0	14.3	40.0	45.7
U OF REDLANDS		5	100.0	80.0	60.0	80.0	40.0		60.0
U OF SAN DIEGO	.1	23	21.7	17.4	8.7	8.7	4.3	78.3	17.4
U OF SAN FRANCISCO	.1	11	36.4	27.3	36.4	9.1	9.1	54.5	36.4
U OF SANTA CLARA	.2	30	36.7	30.0	33.3	30.0	26.7	50.0	23.3
U OF SOUTHERN CAL	.3	53	39.6	43.4	22.6	20.8	28.3	41.5	30.2
Colorado									
CO STATE	.2	35	48.6	42.9	37.1	37.1	14.3	31.4	54.3
FORT LEWIS COLL	.1	13	7.7	7.7	23.1	23.1		69.2	30.8
MESA COLL	.1	11	27.3	36.4	27.3	45.5	18.2	45.5	36.4
METROPOLITAN ST COLL	.2	40	37.5	40.0	42.5	50.0	20.0	30.0	50.0
REGIS COLL	.1	14	21.4	7.1	35.7	21.4	7.1	64.3	28.6
U OF CO-BOULDER	.2	40	30.0	47.5	52.5	55.0	20.0	25.0	55.0
U OF CO-CO SPRINGS		6	33.3		16.7	16.7		66.7	33.3
U OF CO-DENVER	.1	19	31.6	52.6	21.1	36.8	15.8	42.1	42.1
U OF DENVER		5	80.0	40.0	20.0	20.0		20.0	80.0
U OF NORTHERN CO	.1	11	27.3	27.3	36.4	27.3	9.1	63.6	27.3
U OF SOUTHERN CO	.1	9	11.1	11.1	22.2	11.1	11.1	77.8	11.1
WESTERN ST COLL		5	40.0	20.0	20.0	20.0	20.0	60.0	20.0
Connecticut									
CENTRAL CONN ST U	.1	20	10.0	20.0	15.0	20.0	10.0	65.0	25.0
FAIRFIELD		8	25.0	25.0	12.5	12.5	12.5	62.5	25.0
QUINNIPIAC COLL	.1	10	30.0	30.0	20.0	30.0	20.0	50.0	30.0
SACRED HEART UNIV	.1	9		22.2				77.8	22.2
SO CT STATE U	.1	14	28.6	35.7	14.3	21.4	21.4	57.1	21.4
U OF CONN	.1	20	45.0	45.0	30.0	30.0	20.0	50.0	30.0
U OF HARTFORD		6	33.3	50.0	33.3	33.3	33.3	50.0	16.7
U OF NEW HAVEN	.1	9		22.2	33.3	22.2		55.6	44.4
WESTERN CONN ST U		6	33.3	33.3	33.3	33.3	33.3	66.7	
Delaware									
DELAWARE ST UNIV		6		16.7				83.3	16.7

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

REPORT NUMBER 12-A

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
GOLDEY BEACOM COLL		7	14.3	14.3	14.3			85.7	14.3
U OF DELAWARE	.1	22	40.9	50.0	50.0	36.4	31.8	40.9	27.3
District of Columbia									
GEORGE WASHINGTON		5	20.0	40.0	40.0	20.0	20.0	60.0	20.0
GEORGETOWN	.1	23	34.8	30.4	43.5	34.8	26.1	47.8	26.1
HOWARD	.1	11	9.1	18.2	9.1			81.8	18.2
STRAYER COLL	.1	11	27.3	27.3	9.1	18.2	9.1	72.7	18.2
U OF DC	.1	10	20.0	20.0	20.0			80.0	20.0
Florida									
BARRY		6	16.7	16.7	16.7			66.7	33.3
FL AGRI & MECH	.1	15	13.3	13.3	13.3	13.3	13.3	86.7	
FL ATLANTIC U	.2	42	54.8	54.8	52.4	35.7	28.6	28.6	42.9
FL INTERNATIONAL	.3	45	55.6	53.3	68.9	55.6	35.6	22.2	42.2
FL SOUTHERN COLL	.1	14	50.0	50.0	35.7	50.0	28.6	35.7	35.7
FL STATE	.2	38	18.4	26.3	13.2	15.8	2.6	57.9	39.5
NOVA		8	12.5		12.5			87.5	12.5
ST LEO COLL	.1	11	27.3	27.3	27.3	36.4	9.1	54.5	36.4
U OF CENTRAL FL	.2	32	34.4	46.9	34.4	37.5	25.0	40.6	34.4
U OF FLORIDA	.1	25	60.0	60.0	52.0	64.0	44.0	20.0	36.0
U OF MIAMI	.1	18	38.9	50.0	38.9	44.4	27.8	44.4	27.8
U OF NORTH FL	.2	28	64.3	50.0	53.6	39.3	32.1	28.6	39.3
U OF SO FLORIDA	.4	64	31.3	35.9	42.2	29.7	12.5	45.3	42.2
U OF TAMPA		5		40.0	20.0			60.0	40.0
U OF WEST FLORIDA	.1	14	14.3	14.3	28.6	21.4	7.1	71.4	21.4
Georgia									
AUGUSTA COLL		6	16.7	33.3	33.3	16.7	16.7	50.0	33.3
BERRY COLL	.1	10	20.0	20.0	10.0	20.0	10.0	80.0	10.0
BRENAU COLL		5						100.0	
COLUMBUS COLL		7	14.3		14.3	14.3		85.7	14.3
EMORY	.1	17	17.6	41.2	23.5	35.3	11.8	47.1	41.2
GA COLLEGE	.1	17	29.4	29.4	17.6	29.4	11.8	58.8	29.4
GA INST OF TECH		8	50.0	50.0	50.0	50.0	37.5	37.5	25.0
GA SOUTHERN UNIV	.1	18	5.6	16.7	11.1			77.8	22.2
GA STATE	.4	70	24.3	28.6	25.7	28.6	15.7	60.0	24.3
KENNESAW STATE	.2	27	14.8	18.5	22.2	11.1		66.7	33.3
MERCER U-MACON		7	42.9	28.6	28.6	28.6	28.6	57.1	14.3
MOREHOUSE COLL		7		14.3	14.3	14.3		85.7	14.3
NORTH GEORGIA COLL	.1	14	14.3	14.3	14.3			71.4	28.6
OGLETHORPE		6			16.7			83.3	16.7
SAVANNAH STATE	.1	10	10.0	20.0	10.0	10.0	10.0	80.0	10.0
SHORTER COLL		8						100.0	
U OF GEORGIA	.4	64	48.4	53.1	57.8	62.5	35.9	25.0	39.1
VALDOSTA STATE	.1	20	15.0	10.0	10.0	10.0	5.0	85.0	10.0
WEST GEORGIA COLL	.1	11	9.1	18.2	18.2	9.1		54.5	45.5

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REPORT NUMBER 12-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Guam									
U OF GUAM		6	33.3	33.3	33.3	16.7	16.7	66.7	16.7
Hawaii									
HAWAII PACIFIC COLL	.1	12	25.0	50.0	33.3	41.7	33.3	41.7	25.0
U OF HAWAII-MANOA	.2	40	22.5	22.5	25.0	25.0	12.5	60.0	27.5
Idaho									
BOISE STATE UNIVERSITY	.2	38	21.1	31.6	23.7	28.9	18.4	55.3	26.3
IDAHO STATE	.1	18	55.6	50.0	55.6	61.1	38.9	22.2	38.9
LEWIS-CLARK STATE		6	16.7	33.3	33.3	16.7	16.7	66.7	16.7
U OF IDAHO	.1	14	7.1	21.4	21.4	7.1	7.1	64.3	28.6
Illinois									
AUGUSTANA COLL	.1	10	30.0	40.0	40.0	40.0	30.0	50.0	20.0
BRADLEY	.2	38	13.2	21.1	13.2	18.4	7.9	71.1	21.1
CHICAGO STATE		7						100.0	
DEPAUL	.4	71	35.2	22.5	28.2	39.4	14.1	49.3	36.6
DEVRY	.1	9	22.2	33.3	22.2	22.2	22.2	66.7	11.1
EASTERN IL	.2	41	12.2	19.5	24.4	26.8	12.2	65.9	22.0
ELMHURST COLL	.1	13	38.5	38.5	38.5	30.8	15.4	38.5	46.2
GOVERNORS STATE	.1	17	47.1	41.2	35.3	35.3	23.5	47.1	29.4
IL BENEDICTINE COLL		6	33.3	16.7	33.3	50.0	16.7	50.0	33.3
IL STATE	.5	86	40.7	46.5	45.3	46.5	27.9	38.4	33.7
IL WESLEYAN	.2	29	34.5	37.9	37.9	31.0	10.3	48.3	41.4
LEWIS	.1	13	23.1	23.1	38.5	30.8	15.4	53.8	30.8
MCKENDREE COLL		7	14.3					85.7	14.3
MILLIKIN		6	33.3	16.7	16.7	16.7	16.7	66.7	16.7
NORTH CENTRAL COLL		7	57.1	42.9	28.6	42.9	28.6	42.9	28.6
NORTHEASTERN IL	.1	21	28.6	38.1	23.8	19.0	4.8	52.4	42.9
NORTHERN IL	.4	69	43.5	43.5	44.9	55.1	29.0	36.2	34.8
NORTHWESTERN	.1	10	60.0	50.0	50.0	60.0	40.0	30.0	30.0
OLIVET NAZARENE COLL		7	28.6	14.3	42.9	14.3	14.3	57.1	28.6
ROOSEVELT	.1	25	20.0	8.0	16.0	12.0	8.0	72.0	20.0
SOUTHERN IL U -CARBONDAL	.2	40	40.0	32.5	32.5	42.5	12.5	37.5	50.0
SOUTHERN IL U -EDWARDVIL	.1	16	37.5	25.0	37.5	6.3		43.8	56.3
ST XAVIER COLL	.1	11	18.2	27.3	18.2	9.1	9.1	72.7	18.2
U OF CHICAGO-LOYOLA	.2	32	28.1	28.1	34.4	43.8	18.8	53.1	28.1
U OF IL-CHICAGO	.4	72	31.9	29.2	34.7	25.0	16.7	54.2	29.2
U OF IL-URBANA	1.5	255	57.3	52.9	56.9	56.1	40.0	28.6	31.4
UNIV ILL SPRINGFIELD	.1	23	26.1	39.1	34.8	21.7	13.0	52.2	34.8
WESTERN IL U	.1	20	30.0	35.0	40.0	35.0	10.0	45.0	45.0
Indiana									
BALL ST	.3	49	12.2	16.3	16.3	16.3	4.1	73.5	22.4
BUTLER		8	50.0	62.5	75.0	50.0	37.5	25.0	37.5
IN ST U-TERRE HAUTE	.1	12	33.3	16.7	33.3	25.0	8.3	58.3	33.3
IN U-BLOOMINGTON	.7	116	37.9	37.9	32.8	32.8	19.8	49.1	31.0

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MAY 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > > AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
IN U-FORT WAYNE	.1	9	33.3	44.4	33.3	33.3	22.2	55.6	22.2
IN U-NORTHWEST	.1	22	27.3	22.7	27.3	18.2	4.5	59.1	36.4
IN U-PURDUE-INDPLS	.2	35	37.1	28.6	31.4	28.6	14.3	48.6	37.1
IN U-SOUTH BEND	.1	12	41.7	50.0	33.3	16.7	8.3	41.7	50.0
IN U-SOUTHEAST		6	33.3	16.7	33.3	33.3	16.7	66.7	16.7
MANCHESTER COLL		5		40.0	20.0	20.0		60.0	40.0
MARIAN COLL-INDPLS	.1	15	26.7	20.0	26.7	26.7	13.3	66.7	20.0
PURDUE U-CALUMET	.1	19	26.3	26.3	26.3	21.1	10.5	63.2	26.3
PURDUE U-MAIN CAMPUS	.2	34	32.4	44.1	23.5	26.5	17.6	52.9	29.4
ST MARYS COLL	.1	11	18.2	36.4	9.1	9.1		54.5	45.5
TAYLOR	.1	9	11.1	22.2	22.2	11.1		66.7	33.3
U OF EVANSVILLE		8	12.5		25.0	12.5		75.0	25.0
U OF NOTRE DAME	.6	105	46.7	44.8	40.0	38.1	24.8	39.0	36.2
U OF SOUTH INDIANA	.1	13	46.2	46.2	53.8	38.5	38.5	46.2	15.4
UNIV OF INDIANAPOLIS		6	50.0	33.3	66.7	50.0	16.7	33.3	50.0
VALPARAISO		5	60.0	60.0	80.0	60.0	60.0	20.0	20.0
Iowa									
BUENA VISTA U	.1	18	50.0	55.6	61.1	55.6	38.9	33.3	27.8
CENTRAL COLLEGE		5	60.0	40.0	40.0	40.0	40.0	40.0	20.0
COE COLL		7	28.6	42.9	42.9			42.9	57.1
DORDT COLL		8	12.5	25.0	25.0	12.5	12.5	75.0	12.5
DRAKE	.1	20	20.0	30.0	10.0	35.0	10.0	55.0	35.0
GRANDVIEW COLL		6	16.7	16.7	16.7	33.3		66.7	33.3
IOWA STATE	.2	38	36.8	28.9	34.2	28.9	21.1	52.6	26.3
LORAS COLL		5	20.0	20.0	20.0	40.0	20.0	60.0	20.0
LUTHER COLL	.1	17	17.6	11.8	29.4	11.8	5.9	70.6	23.5
MT MERCY COLL	.1	9		33.3	22.2	55.6		44.4	55.6
SIMPSON COLL	.1	9	22.2	22.2	22.2	22.2		44.4	55.6
ST AMBROSE COLL	.1	10	30.0	30.0	10.0	20.0	10.0	50.0	40.0
U OF IOWA	.4	69	31.9	46.4	58.0	60.9	27.5	27.5	44.9
U OF NORTHERN IOWA	.6	99	49.5	66.7	72.7	55.6	34.3	15.2	50.5
UPPER IOWA U	.1	16	12.5	12.5	6.3	6.3		81.3	18.8
WARTBURG COLL	.1	9			11.1			88.9	11.1
WILLIAM PENN COLL		6						100.0	
Kansas									
BAKER	.1	12	8.3	8.3					
EMPORIA STATE		8	37.5	37.5	25.0	12.5	25.0	91.7	8.3
FORT HAYS STATE	.1	13	15.4	15.4	15.4	15.4	7.7	50.0	25.0
KANSAS STATE	.2	29	20.7	27.6	24.1	20.7	10.3	76.9	15.4
U OF KANSAS	.2	26	42.3	34.6	19.2	42.3	19.2	58.6	31.0
WASHBURN U OF TOPEKA	.1	12	8.3	8.3		8.3		50.0	30.8
WICHITA STATE	.1	15	6.7	13.3	13.3	6.7		83.3	16.7
Kentucky								73.3	26.7
BELLARMINE COLL	.1	13	7.7	15.4	7.7			76.9	23.1

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MAY 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
EASTERN KY		8	25.0	25.0	12.5	12.5	12.5	62.5	25.0
GEORGETOWN COLL		7						100.0	
MOREHEAD STATE	.1	9	11.1	11.1	11.1	22.2	11.1	77.8	11.1
MURRAY STATE	.1	10	40.0	20.0	30.0	20.0	10.0	50.0	40.0
NORTHERN KENTUCKY U	.1	13	30.8	30.8	23.1	38.5	23.1	53.8	23.1
THOMAS MORE COLL		5		20.0				80.0	20.0
TRANSYLVANIA		5	40.0	60.0	20.0			40.0	60.0
U OF KENTUCKY	.4	64	31.3	28.1	31.3	29.7	12.5	54.7	32.8
U OF LOUISVILLE	.2	35	17.1	20.0	20.0	20.0	8.6	68.6	22.9
WESTERN KY	.1	22		4.5	9.1	9.1		86.4	13.6
Louisiana									
CENTENARY OF LA		5		20.0				80.0	20.0
GRAMBLING STATE		7		14.3				85.7	14.3
LA COLL		5			20.0			80.0	20.0
LA ST U-A&M	.5	91	31.9	39.6	25.3	26.4	13.2	51.6	35.2
LA ST U-SHREVEPORT	.1	9	22.2	33.3	11.1	11.1		55.6	44.4
LA TECH	.1	15	13.3	20.0	13.3	13.3		73.3	26.7
LOYOLA U	.1	9						100.0	
MCNEESE STATE	.1	9	22.2	22.2	22.2	22.2	11.1	66.7	22.2
NICHOLLS STATE	.1	14		14.3	7.1	7.1		78.6	21.4
NORTHEAST LA	.1	23	8.7	13.0	13.0	8.7	4.3	82.6	13.0
SOUTHEASTERN LA	.2	27	11.1	18.5	11.1	18.5	11.1	77.8	11.1
SOUTHERN U-BATON ROUGE		5						100.0	
TULANE U	.1	9	22.2	22.2	11.1	33.3		44.4	55.6
U OF NEW ORLEANS	.3	48	29.2	43.8	33.3	20.8	12.5	47.9	39.6
U OF STHWESTN LA	.2	27	18.5	48.1	33.3	44.4	11.1	40.7	48.1
XAVIER U OF LA	.1	10	10.0					90.0	10.0
Maine									
HUSSON COLL	.1	18		11.1	27.8	22.2		72.2	27.8
U OF ME-AUGUSTA		5	60.0	40.0	20.0	80.0	20.0		80.0
UNIV SOUTHERN MAINE		5	40.0	60.0	20.0	40.0	20.0	40.0	40.0
Maryland									
BOWIE STATE		7		14.3		14.3		85.7	14.3
FROSTBURG STATE	.1	24	16.7	16.7	20.8	20.8	4.2	66.7	29.2
LOYOLA COLL		8	25.0	25.0	25.0	25.0	25.0	75.0	
MORGAN STATE	.1	17	5.9	17.6	11.8			76.5	23.5
MT ST MARYS COLL		5		20.0				80.0	20.0
SALISBURY STATE	.1	15	13.3	13.3	20.0	13.3	13.3	80.0	6.7
TOWSON STATE	.2	32	31.3	37.5	37.5	31.3	21.9	53.1	25.0
U OF BALTIMORE	.2	42	16.7	23.8	19.0	23.8	9.5	64.3	26.2
U OF MD-BALTO	.1	13	38.5	46.2	61.5	30.8	23.1	30.8	46.2
U OF MD-COLLEGE PARK	.7	122	19.7	25.4	23.8	23.0	10.7	59.0	30.3
Massachusetts									
BABSON COLL		8	62.5	25.0	50.0	25.0	12.5	25.0	62.5

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BENTLEY COLL	.3	59	35.6	30.5	35.6	39.0	18.6	47.5	33.9
BOSTON COLL	.2	29	44.8	37.9	27.6	34.5	20.7	55.2	24.1
BOSTON U	.1	21	42.9	38.1	38.1	47.6	28.6	47.6	23.8
COLLEGE OF HOLY CROSS	.1	9	55.6	88.9	100.0	88.9	44.4		55.6
NORTHEASTERN U	.2	27	14.8	18.5	25.9	22.2	11.1	70.4	18.5
SALEM STATE	.1	9	11.1	33.3	33.3	33.3		44.4	55.6
SOUTHEASTERN MASS	.1	10		20.0	10.0	10.0		80.0	20.0
SUFFOLK		7	14.3	14.3		28.6		71.4	28.6
U MASS LOWELL	.1	16	12.5	18.8	18.8	6.3	6.3	68.8	25.0
U OF MASS-AMHERST	.2	35	17.1	34.3	17.1	17.1	8.6	65.7	25.7
U OF MASS-BOSTON	.1	13	7.7		7.7			92.3	7.7
Michigan									
ALBION COLL		6	33.3	33.3	33.3	33.3	16.7	50.0	33.3
CENTRAL MICH	.2	26	19.2	19.2	15.4	15.4	7.7	73.1	19.2
DAVENPORT COLLEGE	.1	11	9.1	27.3	9.1	36.4	9.1	54.5	36.4
DETROIT COLL OF BUS		7		14.3				85.7	14.3
EASTERN MICH	.1	21	19.0	9.5	19.0	14.3	4.8	71.4	23.8
FERRIS STATE		6	33.3	33.3	33.3	50.0	33.3	50.0	16.7
GRAND VALLEY ST	.1	20	20.0	35.0	25.0	20.0	5.0	60.0	35.0
HILLSDALE COLL		7	14.3	14.3	28.6	14.3	14.3	71.4	14.3
MICHIGAN STATE	.3	56	39.3	23.2	26.8	30.4	14.3	53.6	32.1
NORTHERN MICH		7	28.6	28.6	28.6	57.1	28.6	42.9	28.6
OAKLAND U	.1	17	29.4	29.4	23.5	35.3	11.8	58.8	29.4
SAGINAW VALLEY ST		8	12.5	25.0	12.5	25.0		62.5	37.5
U OF MI-ANN ARBOR	.2	41	53.7	41.5	56.1	43.9	24.4	22.0	53.7
U OF MI-DEARBORN	.2	36	16.7	19.4	19.4	25.0	5.6	61.1	33.3
U OF MI-FLINT	.1	13	15.4	7.7	15.4	15.4	7.7	84.6	7.7
WALSH COLLEGE	.2	40	15.0	12.5	27.5	32.5	12.5	65.0	22.5
WAYNE STATE	.1	20	20.0	15.0	20.0	20.0	10.0	70.0	20.0
WESTERN MI U	.2	38	13.2	13.2	21.1	21.1	5.3	63.2	31.6
Minnesota									
AUGSBURG COLL		6			16.7	16.7		66.7	33.3
BEMIDJI STATE	.2	27	33.3	55.6	48.1	55.6	25.9	37.0	37.0
COLL OF ST CATHERINE		6	16.7			16.7		83.3	16.7
COLL OF ST THOMAS	.1	22	31.8	31.8	36.4	22.7	13.6	54.5	31.8
CONCORDIA MOORHEAD	.1	10	20.0	10.0				80.0	20.0
MANKATO STATE	.1	10	40.0	60.0	30.0	20.0	10.0	20.0	70.0
MOORHEAD STATE	.1	19	21.1	31.6	26.3	31.6	10.5	63.2	26.3
SOUTHWEST STATE		6	33.3	16.7	33.3	16.7		33.3	66.7
ST CLOUD STATE	.1	20	60.0	50.0	45.0	65.0	25.0	25.0	50.0
U OF MN-DULUTH	.1	19	31.6	31.6	31.6	15.8	10.5	52.6	36.8
U OF MN-MNPLS	.2	32	59.4	56.3	68.8	53.1	28.1	21.9	50.0
WINONA STATE	.1	13	23.1	38.5	38.5	30.8	15.4	53.8	30.8
Mississippi									
U OF SOUTHERN MS		5	40.0	60.0	40.0	40.0	40.0	40.0	20.0

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Missouri									
CENTRAL MO STATE	.1	15	20.0	20.0	20.0	20.0	6.7	60.0	33.3
COLUMBIA COLL		8	25.0	12.5	12.5	12.5	12.5	75.0	12.5
CULVER-STOCKTON COLL		7	14.3	14.3	14.3	14.3	14.3	85.7	
DEVRY INST		5	20.0	40.0	40.0	20.0		60.0	40.0
LINCOLN U		7			14.3			85.7	14.3
MARYVILLE COLL	.1	11	18.2	18.2	9.1	27.3	9.1	63.6	27.3
MO SOUTHERN STATE		8	25.0	25.0	37.5	37.5	25.0	62.5	12.5
MO WESTERN ST COLL		7						100.0	
NORTHEAST MO STATE	.2	26	38.5	38.5	50.0	46.2	26.9	46.2	26.9
NORTHWEST MO STATE	.1	12	8.3	8.3	8.3	25.0		75.0	25.0
PARK COLL		7	14.3	28.6	14.3	28.6	14.3	71.4	14.3
ROCKHURST COLL		6	16.7	33.3	33.3	16.7	16.7	66.7	16.7
SOUTHEAST MO STATE	.1	18	27.8	33.3	27.8	22.2	22.2	55.6	22.2
SOUTHWEST BAPTIST COLL		6			16.7			83.3	16.7
SOUTHWEST MO STATE	.2	36	30.6	27.8	19.4	30.6	13.9	55.6	30.6
ST LOUIS U	.1	16	25.0	31.3	31.3	25.0	18.8	62.5	18.8
U OF MO-COLUMBIA	.2	35	42.9	25.7	25.7	25.7	17.1	51.4	31.4
U OF MO-KANSAS CITY	.1	18	27.8	27.8	38.9	38.9	16.7	50.0	33.3
U OF MO-ST LOUIS	.3	52	26.9	40.4	36.5	32.7	13.5	48.1	38.5
WASHINGTON U	.1	14	35.7	57.1	35.7	42.9	35.7	42.9	21.4
WILLIAM JEWELL COLL	.1	11	45.5	63.6	45.5	18.2	9.1	36.4	54.5
Montana									
CARROLL COLL	.1	13	23.1	15.4		7.7		69.2	30.8
EASTERN MONTANA COLL	.2	39	28.2	33.3	25.6	28.2	12.8	51.3	35.9
GREAT FALLS COLL		6	33.3	16.7	33.3	50.0	16.7	50.0	33.3
MONTANA ST UNIV	.3	43	74.4	79.1	74.4	76.7	62.8	9.3	27.9
U OF MONTANA	.1	11	54.5	45.5	54.5	36.4	36.4	36.4	27.3
Nebraska									
CHADRON STATE		5	20.0	40.0	40.0	40.0		40.0	60.0
CREIGHTON	.1	18	27.8	22.2	38.9	22.2	11.1	55.6	33.3
MIDLAND LUTHERAN COLL		6						100.0	
U OF NEBR-KEARNEY	.1	16	18.8	18.8	31.3	18.8	6.3	62.5	31.3
U OF NEBR-LINCOLN	.2	42	33.3	33.3	38.1	16.7	9.5	47.6	42.9
U OF NEBR-OMAHA	.2	30	20.0	33.3	30.0	23.3	13.3	56.7	30.0
WAYNE STATE		8	12.5		12.5			87.5	12.5
Nevada									
U OF NV-LAS VEGAS	.1	19	26.3	26.3	15.8	15.8	15.8	63.2	21.1
U OF NV-RENO	.1	16	62.5	43.8	68.8	50.0	31.3	31.3	37.5
New Hampshire									
NH COLL	.1	11	18.2	18.2	18.2	9.1		72.7	27.3
New Jersey									
FARLGH DCKSN-MADISON	.1	11		18.2				81.8	18.2
FARLGH DCKSN-TEANECK		8		12.5		12.5		75.0	25.0

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REPORT NUMBER 12-A

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 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
GEORGIAN CT COLL		5	40.0	20.0	20.0	40.0	20.0	40.0	40.0
JERSEY CITY STATE COLLEG		8		12.5				87.5	12.5
KEAN COLL OF NJ	.2	34	20.6	20.6	11.8	8.8	5.9	70.6	23.5
MONMOUTH COLL		7	42.9	42.9	42.9	42.9	42.9	57.1	
MONTCLAIR STATE	.2	31	9.7	16.1	16.1	16.1	3.2	77.4	19.4
RAMAPO COLL OF NJ	.1	14	7.1	7.1		7.1		85.7	14.3
RICHARD STOCKTON ST	.1	24	16.7	20.8	29.2	12.5	8.3	66.7	25.0
RIDER COLL	.2	26	19.2	15.4	19.2	11.5	7.7	69.2	23.1
ROWAN (GLASSBORO) COLL	.1	13	7.7	15.4	15.4	15.4	7.7	84.6	7.7
RUTGERS U-CAMDEN	.1	14	28.6	42.9	42.9	21.4	21.4	50.0	28.6
RUTGERS U-NEW BRNSWK	.1	23	39.1	34.8	34.8	21.7	30.4	43.5	26.1
RUTGERS U-NEWARK	.3	52	7.7	17.3	3.8	11.5	1.9	80.8	17.3
SETON HALL	.1	17	11.8	5.9	11.8			76.5	23.5
ST PETERS COLL	.1	16	12.5	18.8	18.8	6.3	12.5	68.8	18.8
TRENTON STATE	.1	9	44.4	33.3	22.2	22.2		44.4	55.6
WILLIAM PATERSON	.1	20	10.0	25.0	5.0			75.0	25.0
New Mexico									
COLL OF SANTA FE		7	14.3	28.6	14.3	14.3	14.3	71.4	14.3
NEW MEXICO HIGHLANDS		6	16.7	16.7	16.7	16.7	16.7	83.3	
NEW MEXICO STATE	.1	24	8.3		12.5	4.2		87.5	12.5
U OF NEW MEXICO	.2	35	40.0	31.4	28.6	25.7	17.1	48.6	34.3
New York									
ADELPHI	.1	16	12.5	12.5		6.3	12.5	81.3	6.3
COLGATE U HAMILTON		5		20.0				80.0	20.0
COLL OF ST ROSE		5			40.0			60.0	40.0
CUNY BERNARD BARUCH	.8	128	18.8	21.9	16.4	15.6	10.2	66.4	23.4
CUNY BROOKLYN COLL	.2	35	17.1	31.4	17.1	31.4	17.1	51.4	31.4
CUNY HUNTER COLL	.1	13	30.8	30.8	7.7	15.4	7.7	61.5	30.8
CUNY LEHMAN COLL		8						100.0	
CUNY QUEENS COLL	.4	61	21.3	45.9	8.2	13.1	18.0	50.8	31.1
CUNY YORK COLL		7	14.3	28.6	28.6	14.3	28.6	71.4	
DOWLING COLL	.1	11	45.5	18.2	27.3	18.2		45.5	54.5
FORDHAM	.1	18	44.4	38.9	22.2	11.1	22.2	50.0	27.8
HOFSTRA	.3	51	15.7	35.3	11.8	41.2	25.5	41.2	33.3
IONA COLL	.1	22	13.6	27.3	9.1	13.6	4.5	63.6	31.8
ITHACA COLL		5	40.0	20.0				60.0	40.0
L I U-BKLYN CENTER		7						100.0	
L I U-CW POST	.1	22	18.2	18.2	13.6	18.2	9.1	54.5	36.4
L I U-SOUTHAMPTON		5		20.0	20.0			80.0	20.0
LE MOYNE COLL	.1	12						100.0	
MANHATTAN COLL	.1	9	22.2	22.2	11.1	11.1	22.2	77.8	
NAZARETH OF RCHSTR		5	20.0	20.0				80.0	20.0
NEW YORK U	.1	25	32.0	32.0	16.0	8.0	28.0	60.0	12.0
NIAGARA U	.1	13		15.4				84.6	15.4

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REPORT NUMBER 12-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
PACE U-NY	.4	70	28.6	34.3	17.1	11.4	11.4	60.0	28.6
PACE U-PLEASANTVILLE	.3	45	11.1	8.9	4.4	2.2		82.2	17.8
ROCHESTER INST TECH		8	50.0	50.0	62.5	25.0	25.0	25.0	50.0
RUSSELL SAGE COLL		5	40.0	20.0	20.0	20.0	20.0	60.0	20.0
SIENA COLL	.2	34	23.5	14.7	8.8	8.8	17.6	76.5	5.9
ST BONAVENTURE U		5	40.0	40.0				60.0	40.0
ST FRANCIS COLL		7						100.0	
ST JOHN FISHER COLL		7	28.6	57.1	28.6	42.9	14.3	42.9	42.9
ST JOHNS U.,N.Y.	.2	27	22.2	18.5	7.4	18.5	7.4	70.4	22.2
ST JOSEPHS -SUFFOLK		8						100.0	
SUC - ONEONTA		8	12.5		12.5	12.5		87.5	12.5
SUNY AT ALBANY	.3	57	24.6	24.6	19.3	8.8	15.8	61.4	22.8
SUNY AT BINGHAMTON	.4	61	34.4	36.1	8.2	21.3	24.6	54.1	21.3
SUNY AT BUFFALO	.2	38	50.0	42.1	42.1	44.7	42.1	34.2	23.7
SUNY COLL BROCKPORT		7	14.3	28.6	28.6	42.9	14.3	42.9	42.9
SUNY COLL FREDONIA	.1	9	22.2	33.3	22.2	22.2		44.4	55.6
SUNY COLL GENESEO	.2	29	20.7	10.3	20.7	6.9	3.4	65.5	31.0
SUNY COLL NEW PALTZ	.1	14	14.3	14.3	21.4	28.6	14.3	71.4	14.3
SUNY COLL OLD WESTURY	.1	22	36.4	40.9	13.6	31.8	13.6	54.5	31.8
SUNY COLL OSWEGO	.1	24	16.7	25.0	16.7			66.7	33.3
SUNY COLL PLATTSBURGH	.1	20	20.0	15.0	5.0	10.0		70.0	30.0
SYRACUSE	.1	13	23.1	15.4	38.5	15.4	7.7	53.8	38.5
TOURO	.2	29	3.4	65.5	41.4	17.2	48.3	31.0	20.7
UTICA COLL-SYRACUSE	.1	9		11.1	11.1	11.1		77.8	22.2
YESHIVA	.1	24	41.7	50.0		8.3	25.0	45.8	29.2
North Carolina									
APPALACHIAN STATE	.1	10	50.0	50.0	50.0	70.0	40.0	30.0	30.0
ATLANTIC CHRISTIAN		8						100.0	
BELMONT ABBEY COLL		8						100.0	
CAMPBELL U	.1	10	20.0	20.0	20.0	30.0	10.0	60.0	30.0
EAST CAROLINA	.1	13	15.4	15.4	30.8	38.5	23.1	53.8	23.1
ELON COLL	.1	10	10.0	10.0				90.0	10.0
FAYETTEVILLE STATE		8	12.5		12.5	12.5		87.5	12.5
GUILFORD COLL		8	37.5	25.0	12.5	37.5	12.5	62.5	25.0
HIGH POINT U	.1	13	7.7	15.4				84.6	15.4
LENOIR-RHYNE COLL	.1	9	22.2	11.1	22.2	11.1	11.1	77.8	11.1
MEREDITH COLL		7	57.1	57.1	42.9	42.9	42.9	42.9	14.3
METHODIST COLL		5	40.0	20.0	20.0	40.0		40.0	60.0
NC AGRIC & TECH	.1	18	11.1	11.1	5.6	5.6		83.3	16.7
NC CENTRAL		8						100.0	
NC ST U-RALEIGH	.2	37	21.6	29.7	24.3	21.6	16.2	64.9	18.9
NC WESLEYAN COLL		7				14.3		85.7	14.3
PFIEFFER COLL		7			14.3	28.6		71.4	28.6
QUEENS COLL		6		33.3		33.3		50.0	50.0

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MAY 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF NC-ASHEVILLE	.1	14	42.9	35.7	50.0	21.4	14.3	42.9	42.9
U OF NC-CHARLOTTE	.3	52	28.8	25.0	28.8	21.2	11.5	57.7	30.8
U OF NC-GREENSBORO	.1	12	33.3	33.3	33.3	25.0	25.0	58.3	16.7
U OF NC-WILMINGTON	.1	22	4.5	13.6	13.6	13.6	4.5	72.7	22.7
WAKE FOREST		6		33.3	16.7	33.3		33.3	66.7
WESTERN CAROLINA U		5		20.0	20.0	20.0		80.0	20.0
North Dakota									
DICKINSON STATE		8		12.5	25.0	50.0		50.0	50.0
MARY COLL	.1	15			6.7	6.7		93.3	6.7
MINOT STATE	.1	10	20.0	20.0	20.0	30.0	20.0	70.0	10.0
NO DAKOTA STATE	.1	16	31.3	37.5	37.5	56.3	18.8	31.3	50.0
U OF NO DAKOTA	.2	31	25.8	29.0	35.5	32.3	12.9	51.6	35.5
Ohio									
BALDWIN-WALLACE COLL	.1	15	26.7	33.3	26.7	26.7	13.3	46.7	40.0
BOWLING GREEN STATE	.2	26	15.4	42.3	19.2	7.7	3.8	57.7	38.5
CASE WESTERN RESERVE		7	42.9	57.1	42.9	42.9	42.9	28.6	28.6
CEDARVILLE COLL		5	40.0	40.0	60.0	40.0	40.0	40.0	20.0
CLEVELAND STATE	.2	34	23.5	26.5	23.5	20.6	14.7	64.7	20.6
DAVID N. MYERS		5		20.0				80.0	20.0
DEVRY INSTI		8	25.0	25.0	25.0	25.0	12.5	62.5	25.0
FRANKLIN U	.2	28	42.9	35.7	32.1	32.1	17.9	53.6	28.6
JOHN CARROLL U	.1	17	47.1	64.7	52.9	58.8	35.3	29.4	35.3
KENT STATE	.2	26	23.1	38.5	19.2	23.1	15.4	57.7	26.9
LAKE ERIE COLL		5						100.0	
MARIETTA COLL		5						100.0	
MIAMI U	.4	65	44.6	40.0	49.2	41.5	26.2	36.9	36.9
OHIO NORTHERN	.1	15	13.3	20.0	6.7	13.3	6.7	80.0	13.3
OHIO STATE	.5	78	35.9	34.6	33.3	33.3	17.9	51.3	30.8
OHIO U	.1	22	36.4	36.4	31.8	22.7	18.2	59.1	22.7
OHIO WESLEYAN		6						100.0	
OTTERBEIN COLL		6	50.0	16.7	33.3	16.7		50.0	50.0
U OF AKRON	.3	52	32.7	40.4	28.8	28.8	15.4	42.3	42.3
U OF CINCINNATI	.3	58	27.6	32.8	27.6	29.3	13.8	50.0	36.2
U OF DAYTON	.1	14	7.1	21.4	14.3	14.3		78.6	21.4
U OF TOLEDO	.1	20	35.0	40.0	45.0	30.0	25.0	45.0	30.0
UNIV OF FINDLAY		6	16.7			16.7		83.3	16.7
WRIGHT STATE	.1	15	40.0	26.7	26.7	26.7	13.3	53.3	33.3
XAVIER	.1	15	60.0	66.7	40.0	40.0	26.7	33.3	40.0
YOUNGSTOWN STATE	.1	20	25.0	25.0	20.0	30.0	10.0	60.0	30.0
Oklahoma									
CAMERON U		6	16.7	16.7	16.7	16.7		66.7	33.3
EAST CENTRAL OK STATE	.1	11	27.3	63.6	18.2	27.3	9.1	36.4	54.5
LANGSTON U	.1	12	8.3	41.7	25.0	16.7		58.3	41.7
NORTHEASTERN OK ST		5	20.0	20.0				80.0	20.0

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
OK ST U	.2	31	45.2	45.2	25.8	32.3	12.9	38.7	48.4
SOUTHEASTERN OK STATE	.1	9	44.4		33.3	11.1		55.6	44.4
U OF OK-NORMAN	.1	24	29.2	45.8	41.7	33.3	29.2	50.0	20.8
U OF TULSA	.1	11	36.4	36.4	18.2	9.1	9.1	54.5	36.4
UNIV CENTRAL OKLAHOMA	.2	26	23.1	34.6	19.2	23.1	15.4	57.7	26.9
Oregon									
EASTERN OR STATE		6	16.7		16.7	16.7		83.3	16.7
LINFIELD COLL		5		20.0	40.0			60.0	40.0
OREGON STATE	.2	26	61.5	46.2	53.8	53.8	38.5	26.9	34.6
PORTLAND STATE	.2	36	52.8	55.6	52.8	52.8	30.6	25.0	44.4
U OF OREGON	.1	22	27.3	27.3	36.4	36.4	4.5	45.5	50.0
U OF PORTLAND		7			14.3	28.6		71.4	28.6
Pennsylvania									
BLOOMSBURG U	.2	26	7.7		3.8	15.4		80.8	19.2
BUCKNELL U	.1	15		20.0		6.7		80.0	20.0
CALIFORNIA U		5						100.0	
CARNEGIE-MELLON U		5	40.0	20.0	80.0	60.0	20.0	20.0	60.0
CLARION U OF PA	.1	9	22.2	44.4	22.2			44.4	55.6
COLL MISERICORDIA		6				16.7		83.3	16.7
DREXEL	.2	32	15.6	9.4	12.5	28.1	6.3	71.9	21.9
DUQUESNE	.1	12	16.7	25.0		8.3		75.0	25.0
GROVE CITY COLL	.2	30	3.3	20.0	26.7	23.3	3.3	63.3	33.3
INDIANA U OF PA	.2	26	11.5	15.4	7.7	3.8	3.8	84.6	11.5
KINGS COLL	.2	31	3.2	3.2	3.2	16.1		83.9	16.1
KUTZTOWN U OF PA		5	20.0			20.0		80.0	20.0
LA SALLE UNIV	.1	15	20.0	20.0				80.0	20.0
LEHIGH U	.1	17	29.4	29.4	41.2	47.1	11.8	35.3	52.9
MERCYHURST COLL		5	20.0					80.0	20.0
MESSIAH COLL	.1	17	58.8	70.6	64.7	47.1	29.4	11.8	58.8
MILLERSVILLE U	.1	21	4.8					95.2	4.8
MUHLENBERG COLL	.1	13	15.4	23.1	7.7	7.7	7.7	76.9	15.4
PA ST U-CAPITOL	.1	12	16.7	25.0	25.0	16.7	8.3	58.3	33.3
PA ST U-U PARK	.3	59	45.8	37.3	22.0	28.8	16.9	49.2	33.9
PHILA TEXTILE & SCI		7	14.3		14.3			71.4	28.6
ROBERT MORRIS COLL	.2	32	21.9	31.3	12.5	25.0	9.4	65.6	25.0
SHIPPENSBURG U OF PA	.1	9	22.2	22.2		11.1		66.7	33.3
SLIPPERY ROCK UNIV		5	40.0	60.0		40.0		40.0	60.0
ST JOSEPHS COLL	.1	17	17.6	17.6	17.6	5.9	5.9	70.6	23.5
ST VINCENT COLL	.1	12	33.3	16.7	16.7	33.3	8.3	66.7	25.0
TEMPLE	.3	47	12.8	14.9	8.5	19.1	6.4	76.6	17.0
U OF PA	.1	18	72.2	55.6	55.6	55.6	38.9	11.1	50.0
U OF PITTSBURGH	.2	28	21.4	10.7	25.0	25.0	7.1	64.3	28.6
U OF SCRANTON	.1	14	14.3	21.4	7.1	21.4		57.1	42.9
VILLANOVA	.1	25	40.0	44.0	12.0	12.0	16.0	48.0	36.0

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REPORT NUMBER 12-A

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 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
WEST CHESTER U OF PA	.1	23	34.8	34.8	21.7	21.7	8.7	47.8	43.5
WESTMINSTER COLL	.1	10						100.0	
WIDENER U	.1	12	16.7	25.0	8.3	8.3	8.3	75.0	16.7
YORK COLL OF PA		5	40.0	40.0	40.0	40.0	20.0	40.0	40.0
Puerto Rico									
CATHOLIC U OF PR	.1	16	12.5	12.5	12.5	6.3	6.3	87.5	6.3
CAYEY U COLL-PR	.1	17	11.8	5.9	11.8	17.6	5.9	82.4	11.8
INTER AMER-HATO REY	.1	19	10.5	15.8	10.5	10.5	10.5	84.2	5.3
U OF PR-MAYAGUEZ	.1	19	26.3	15.8	26.3	21.1	5.3	68.4	26.3
U OF PR-RIO PIEDRAS	.5	76	22.4	18.4	23.7	23.7	14.5	71.1	14.5
Rhode Island									
BRYANT COLL	.1	24	29.2	33.3	33.3	20.8	16.7	62.5	20.8
PROVIDENCE COLL	.1	10	20.0	10.0	20.0			60.0	40.0
RHODE ISLAND COLLEGE		7	14.3	28.6	42.9	28.6	14.3	57.1	28.6
U OF RHODE ISLAND	.1	19	36.8	26.3	26.3	15.8	5.3	63.2	31.6
South Carolina									
CHARLESTON COLL	.1	15	20.0	40.0	26.7	20.0	13.3	60.0	26.7
CLEMSON	.2	37	24.3	18.9	16.2	16.2	8.1	67.6	24.3
FURMAN		6	33.3	16.7	16.7	33.3	16.7	66.7	16.7
U OF SC-COLUMBIA	.2	31	6.5	16.1	6.5	6.5	3.2	77.4	19.4
U OF SC-SPARTANBURG	.1	9	33.3	33.3	33.3	11.1	11.1	55.6	33.3
WINTHROP COLL	.1	9						100.0	
South Dakota									
AUGUSTANA COLL	.1	10	20.0	60.0	40.0	50.0	20.0	40.0	40.0
BLACK HILLS STATE	.1	9	11.1	22.2	22.2	11.1	11.1	77.8	11.1
NATL COLL OF BUS		6	16.7	16.7			16.7	83.3	
NORTHERN STATE	.1	9	11.1		22.2	11.1		77.8	22.2
U OF SD	.1	23	4.3	8.7		13.0		82.6	17.4
Tennessee									
AUSTIN PEAY STATE	.1	13		15.4		7.7		84.6	15.4
BELMONT COLL		5	40.0	40.0	20.0	40.0	20.0	60.0	20.0
CHRISTIAN BROS COLL		6						100.0	
DAVID LIPSCOMB COLL	.1	9	22.2	44.4	22.2	33.3	11.1	55.6	33.3
MIDDLE TENN STATE		8	50.0	50.0	12.5	25.0	12.5	50.0	37.5
TENN STATE		8	12.5	12.5	25.0			75.0	25.0
TENN TECH	.1	9		11.1		11.1		77.8	22.2
U OF TN-CHATTANOOGA	.1	13	23.1	23.1	30.8	15.4	7.7	69.2	23.1
U OF TN-KNOXVILLE	.1	10	60.0	30.0	40.0	40.0	10.0	20.0	70.0
U OF TN-MARTIN		5				20.0		80.0	20.0
UNIVERSITY OF MEMPHIS	.1	15	40.0	13.3	26.7	20.0	13.3	53.3	33.3
Texas									
ABILENE CHRISTIAN		5		40.0				60.0	40.0
ANGELO STATE	.1	9						100.0	
BAYLOR	.1	21	38.1	38.1	28.6	38.1	14.3	38.1	47.6

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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 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CORPUS CHRISTI STATE U	.1	13	7.7	15.4	15.4	15.4	7.7	76.9	15.4
DEVRY INSTI		5						100.0	
E TEXAS STATE		8	37.5	37.5	37.5	37.5	37.5	62.5	
HOUSTON BAPTIST		5	20.0	20.0		40.0		60.0	40.0
LAMAR U	.1	13	23.1	15.4	15.4			76.9	23.1
MIDWESTERN STATE		6	33.3	33.3	16.7	66.7	16.7	33.3	50.0
SAM HOUSTON STATE	.1	23	8.7	13.0	8.7	4.3	4.3	87.0	8.7
SOUTHERN METHODIST		7	28.6	28.6	14.3	14.3		71.4	28.6
SOUTHWEST TEX STATE	.2	26	15.4	15.4	15.4	7.7	3.8	80.8	15.4
ST MARYS U-SAN ANTONIO		8	12.5	25.0				75.0	25.0
ST THOMAS U		6	33.3	16.7	16.7	33.3	16.7	66.7	16.7
STEPHEN F AUSTIN STATE	.2	30	6.7	6.7	6.7	3.3		90.0	10.0
TARLETON STATE		6	33.3	33.3	33.3	33.3	33.3	66.7	
TEX A&I-KINGSVILLE		6						100.0	
TEX CHRISTIAN		8		12.5				87.5	12.5
TEX LUTHERAN COLL	.1	11	9.1	36.4	9.1			63.6	36.4
TEX TECH	.2	32	6.3		3.1	9.4		84.4	15.6
TEXAS A&M	.5	80	18.8	23.8	21.3	22.5	5.0	60.0	35.0
U OF HOUSTON	.4	70	24.3	27.1	21.4	18.6	8.6	61.4	30.0
U OF HOUSTON CLEAR LAKE	.2	34	20.6	23.5	14.7	14.7	2.9	67.6	29.4
U OF HOUSTON DOWN TOWN	.2	32	9.4	6.3	9.4	3.1	3.1	87.5	9.4
U OF HOUSTON-VICTORIA	.1	9	11.1	22.2	11.1	11.1		66.7	33.3
U OF NORTH TEXAS	.2	37	21.6	27.0	16.2	13.5	8.1	67.6	24.3
U OF TEX-ARLINGTON	.4	68	33.8	30.9	25.0	29.4	13.2	51.5	35.3
U OF TEX-AUSTIN	.3	49	34.7	22.4	26.5	28.6	16.3	65.3	18.4
U OF TEX-DALLAS	.2	42	16.7	19.0	19.0	19.0	11.9	76.2	11.9
U OF TEX-EL PASO	.1	23	17.4	13.0	13.0	21.7	4.3	65.2	30.4
U OF TEX-SAN ANTONIO	.3	43	20.9	20.9	23.3	14.0	4.7	65.1	30.2
U OF TEX-TYLER	.1	9	11.1	33.3	22.2	22.2		44.4	55.6
WEST TEX STATE		6	33.3	33.3	50.0	50.0	33.3	50.0	16.7
Utah									
BRIGHAM YOUNG	.1	25	44.0	40.0	40.0	40.0	28.0	48.0	24.0
U OF UTAH		7	57.1	42.9	42.9	14.3		28.6	71.4
Vermont									
CHAMPLAIN COLLEGE	.1	14	14.3	14.3	21.4	7.1		64.3	35.7
TRINITY COLL		5						100.0	
UNIVERSITY OF VERMONT		6	16.7	16.7	16.7	16.7	16.7	83.3	
Virginia									
CHRISTOPHER NEWPORT	.1	13	15.4	23.1	38.5	15.4		53.8	46.2
COLL OF WILLIAM & MARY		8	37.5	12.5	62.5	50.0	12.5	37.5	50.0
GEORGE MASON U	.3	57	19.3	29.8	29.8	35.1	14.0	57.9	28.1
HAMPTON UNIV.	.1	9						100.0	
JAMES MADISON U	.1	19	47.4	52.6	52.6	36.8	31.6	36.8	31.6
LONGWOOD COLL		6	16.7		16.7			83.3	16.7

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PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
LYNCHBURG COLL		7	42.9	14.3	28.6	57.1		42.9	57.1
MARYMOUNT UNIVERSITY		5	20.0	60.0	60.0	60.0	20.0	40.0	40.0
NORFOLK STATE	.1	12		16.7	8.3	8.3		75.0	25.0
OLD DOMINION U	.2	27	40.7	37.0	33.3	37.0	14.8	37.0	48.1
RADFORD U	.1	16		6.3				93.8	6.3
U OF VA	.1	24	58.3	54.2	37.5	54.2	29.2	29.2	41.7
VA COMMONWEALTH U	.2	27	25.9	14.8	25.9	18.5	14.8	63.0	22.2
VA POLY TECH	.2	31	38.7	35.5	38.7	35.5	12.9	35.5	51.6
Washington									
CENTRAL WASH STATE	.3	47	38.3	31.9	42.6	40.4	19.1	44.7	36.2
CITY UNIVERSITY		7	57.1	57.1	71.4	42.9	42.9	28.6	28.6
EASTERN WASH STATE	.1	25	36.0	36.0	40.0	36.0	24.0	52.0	24.0
GONZAGA U	.1	23	30.4	56.5	43.5	26.1	13.0	30.4	56.5
PACIFIC LUTHERAN	.1	14	35.7	42.9	42.9	21.4	14.3	42.9	42.9
SEATTLE PACIFIC COLL		7	42.9	14.3	28.6	42.9	14.3	42.9	42.9
SEATTLE U	.1	19	26.3	21.1	31.6	21.1	15.8	68.4	15.8
ST MARTINS COLL		8	12.5		12.5	12.5		87.5	12.5
U OF PUGET SOUND	.1	12	8.3	16.7	25.0	16.7		58.3	41.7
UNIV OF WASHINGTON	.7	117	42.7	48.7	39.3	35.9	23.1	38.5	38.5
WASH STATE	.3	57	14.0	26.3	15.8	17.5	5.3	66.7	28.1
WESTERN WASHINGTON UNIV	.1	22	22.7	27.3	18.2	13.6	4.5	68.2	27.3
West Virginia									
CONCORD COLL		5	20.0	20.0	20.0	20.0	20.0	80.0	
FAIRMONT STATE		6		5.6	22.2	11.1		100.0	
MARSHALL U	.1	18	22.2	33.3	16.7	16.7	16.7	77.8	22.2
SHEPHERD COLL		6	33.3	9.1	9.1	9.1		66.7	16.7
W VA INST TECH	.1	11		25.0	41.7	33.3	16.7	90.9	9.1
W VA STATE	.1	12	33.3	20.6	17.6	23.5	2.9	50.0	33.3
W VA U	.2	34	23.5					64.7	32.4
Wisconsin									
CARROLL COLL		5	60.0	60.0	40.0	60.0	40.0	40.0	20.0
LAKELAND COLL	.1	18	11.1	16.7	27.8	22.2	5.6	66.7	27.8
MARQUETTE U	.1	20	45.0	40.0	25.0	25.0	10.0	40.0	50.0
U OF WI-EAU CLAIRE	.1	16	31.3	43.8	43.8	25.0	12.5	31.3	56.3
U OF WI-MADISON	.4	61	49.2	54.1	54.1	44.3	24.6	29.5	45.9
U OF WI-MILWAUKEE	.3	43	39.5	41.9	48.8	34.9	25.6	39.5	34.9
U OF WI-OSHKOSH	.1	12	50.0	16.7	41.7	33.3	8.3	33.3	58.3
U OF WI-PARKSIDE		8	62.5	37.5	37.5	37.5	12:5	25.0	62.5
U OF WI-PLATTEVILLE		6	33.3	16.7	50.0	33.3	16.7	50.0	33.3
U OF WI-RIVER FALLS		6	66.7	33.3	33.3	33.3	16.7	16.7	66.7
U OF WI-STEVENS PT		8	50.0	37.5	50.0	50.0	37.5	37.5	25.0
U OF WI-SUPERIOR		6	16.7	33.3	66.7	50.0	16.7	33.3	50.0
U OF WI-WHITEWATER	.1	21	81.0	76.2	81.0	71.4	57.1		42.9
U WISCONSIN - GREEN BAY		6	33.3	16.7	33.3	16.7		66.7	33.3

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REPORT NUMBER 12-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Wyoming									
U OF WYOMING	.2	28	14.3	32.1	32.1	39.3	17.9	46.4	35.7
SCHOOLS WITH FEWER THAN FIVE	5.5	921	18.3	21.3	17.4	18.5	8.8	67.2	24.0
SCHOOLS OUTSIDE THE U.S.	4.0	678	29.6	21.7	38.3	28.0	16.4	52.7	31.0
SCHOOLS NOT RECORDED	16.3	2,748	23.4	25.3	22.5	22.6	10.2	58.8	31.0
TOTALS	100.0	16,866	26.3	28.3	26.2	25.4	13.5	56.7	29.8

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	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
AUBURN U-AUBURN	.4	9	22.2	22.2	44.4	44.4	22.2	44.4	33.3
TROY ST-TROY	.3	8	25.0	12.5	12.5	25.0	12.5	62.5	25.0
U OF AL-UNIVERSITY	.3	7	42.9	71.4	42.9	42.9	42.9	14.3	42.9
Arizona									
ARIZONA STATE U	.3	7	42.9	42.9	57.1	42.9	42.9	42.9	14.3
California									
CAL ST U-HAYWARD	.2	6	83.3	50.0	66.7	33.3	66.7		33.3
CAL ST-DOMINGUEZ	.2	5	20.0	20.0	20.0	20.0	20.0	80.0	
GOLDEN GATE	.5	12	58.3	58.3	58.3	33.3	33.3	33.3	33.3
NATIONAL	.2	6	33.3	33.3	33.3	33.3	16.7	33.3	50.0
SAN DIEGO STATE	.4	11	36.4	27.3	63.6	54.5	27.3	27.3	45.5
SAN FRANCISCO STATE	.2	6	50.0	50.0	16.7	33.3	66.7	16.7	16.7
SAN JOSE STATE	.3	7	28.6	42.9	42.9	28.6	14.3	28.6	57.1
U OF CAL-BERKELEY	.2	5	40.0	60.0	60.0	60.0	40.0	20.0	40.0
U OF CAL-IRVINE	.2	6	66.7	50.0	16.7	33.3	33.3	33.3	33.3
U OF CAL-LOS ANGELES	.4	11	18.2	27.3	27.3	36.4	36.4	36.4	27.3
U OF SOUTHERN CAL	.6	16	50.0	43.8	43.8	37.5	31.3	31.3	37.5
Colorado									
CO STATE	.3	8	75.0	37.5	62.5	62.5	37.5	25.0	37.5
U OF CO-DENVER	.4	10	70.0	80.0	70.0	80.0	70.0	20.0	10.0
U OF DENVER	.6	15	80.0	80.0	80.0	80.0	66.7	6.7	26.7
Connecticut									
U OF CONN	.2	5	20.0	40.0	20.0	20.0	20.0	60.0	20.0
U OF HARTFORD	.2	6	50.0	33.3	33.3	16.7	33.3	50.0	16.7
District of Columbia									
AMERICAN	.5	12	50.0	58.3	50.0	66.7	50.0	33.3	16.7
GEORGE WASHINGTON	.6	14	21.4	35.7	50.0	28.6	14.3	35.7	50.0
STRAYER COLL	.2	6						100.0	
Florida									
FL ATLANTIC U	.2	5	60.0	80.0	100.0	100.0	60.0		40.0
FL INTERNATIONAL	.8	19	68.4	57.9	63.2	63.2	36.8	10.5	52.6
FL STATE	.8	20	60.0	40.0	30.0	70.0	20.0	25.0	55.0
NOVA	.6	14	7.1	28.6	28.6	28.6	7.1	57.1	35.7
TAMPA COLL	.3	7	28.6	28.6	14.3	42.9	14.3	57.1	28.6
U OF FLORIDA	1.5	36	66.7	72.2	83.3	75.0	55.6	8.3	36.1
U OF MIAMI	.4	10	80.0	70.0	60.0	60.0	50.0	10.0	40.0
U OF NORTH FL	.4	9	66.7	44.4	66.7	55.6	33.3	22.2	44.4
U OF SO FLORIDA	.6	16	87.5	93.8	93.8	87.5	81.3		18.8
U OF WEST FLORIDA	.3	7	57.1	71.4	57.1	71.4	42.9	14.3	42.9
Georgia									
GA STATE	.7	18	50.0	44.4	55.6	61.1	33.3	22.2	44.4
KENNESAW STATE	.3	7	71.4	71.4	42.9	57.1	28.6	28.6	42.9
U OF GEORGIA	.3	7	71.4	57.1	42.9	57.1	42.9	28.6	28.6

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REPORT NUMBER 12-B

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Hawaii									
U OF HAWAII-MANOA	.4	9	55.6	55.6	55.6	44.4	44.4	44.4	11.1
Illinois									
DEPAUL	.8	20	70.0	65.0	65.0	80.0	55.0	15.0	30.0
NORTHERN IL	.2	5	100.0	60.0	80.0	60.0	60.0		40.0
ROOSEVELT	.2	5		20.0	20.0	20.0		60.0	40.0
SOUTHERN IL U -CARBONDAL	.2	5	80.0	60.0	80.0	80.0	60.0	20.0	20.0
U OF CHICAGO-LOYOLA	.2	5	60.0	80.0	60.0	40.0	40.0	20.0	40.0
U OF IL-CHICAGO	.3	7	42.9	28.6	42.9	42.9	28.6	57.1	14.3
U OF IL-URBANA	1.2	30	56.7	56.7	63.3	80.0	46.7	16.7	36.7
Indiana									
MANCNESTER COLL	.7	18	55.6	55.6	50.0	66.7	38.9	27.8	33.3
PURDUE U-MAIN CAMPUS	.2	5	100.0	100.0	100.0	100.0	100.0		
Iowa									
IOWA STATE	.2	5	80.0	80.0	80.0	80.0	80.0	20.0	
U OF IOWA	.3	7	71.4	71.4	57.1	42.9	42.9	28.6	28.6
Kansas									
KANSAS STATE	.4	9	33.3	33.3	44.4	33.3	33.3	55.6	11.1
PITTSBURG STATE	.2	5	40.0	40.0	40.0	40.0	40.0	60.0	
U OF KANSAS	.4	9	66.7	55.6	77.8	88.9	44.4	11.1	44.4
Kentucky									
U OF KENTUCKY	.3	7	28.6	14.3	42.9	28.6	14.3	42.9	42.9
Louisiana									
LA ST U-A&M	.2	6	33.3	66.7	33.3	16.7	16.7	33.3	50.0
LA TECN	.2	6	33.3	50.0	66.7	50.0	33.3	33.3	33.3
TULANE U	.4	10	60.0	70.0	50.0	60.0	50.0	30.0	20.0
Maryland									
LOYOLA COLL	.3	7	57.1	42.9	42.9	28.6	28.6	42.9	28.6
MORGAN STATE	.2	5	20.0	20.0	20.0	20.0	20.0	80.0	
U OF BALTIMORE	.2	6	16.7		16.7	16.7	16.7	83.3	
U OF MD-COLLEGE PARK	.4	10	20.0	20.0	30.0	20.0	10.0	60.0	30.0
Massachusetts									
BENTLEY COLL	1.3	32	59.4	40.6	53.1	59.4	37.5	28.1	34.4
BOSTON COLL	.2	6	66.7	66.7	50.0	33.3	33.3	16.7	50.0
BOSTON U	.2	5	40.0	40.0	40.0	20.0	20.0	40.0	40.0
NORTHEASTERN U	.2	5	60.0	60.0	20.0	40.0	40.0	20.0	40.0
U OF MASS-AMHERST	.2	6	50.0	66.7	50.0	50.0	16.7	16.7	66.7
Michigan									
MICHIGAN STATE	.4	10	30.0	60.0	70.0	70.0	20.0		80.0
U OF MI-ANN ARBOR	.3	7	85.7	71.4	85.7	100.0	71.4		28.6
WALSH COLLEGE	.6	14	50.0	57.1	64.3	78.6	35.7	14.3	50.0
WESTERN MI U	.3	7	28.6	28.6	28.6	28.6	14.3	57.1	28.6
Minnesota									
U OF MN-MNPLS	.2	5	60.0	60.0	60.0	40.0	40.0	40.0	20.0

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REPORT NUMBER 12-B

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Mississippi									
MS ST U	.2	5		20.0		40.0		40.0	60.0
U OF MS	.3	8	75.0	62.5	25.0	37.5	25.0	25.0	50.0
Missouri									
U OF MO-KANSAS CITY	.3	8	37.5	25.0	25.0	50.0	12.5	50.0	37.5
Montana									
U OF MONTANA	.5	13	61.5	53.8	69.2	76.9	46.2	23.1	30.8
Nebraska									
U OF NEBR-LINCOLN	.2	5	80.0	80.0	80.0	80.0	80.0	20.0	
New Jersey									
FARLGH DCKSN-MADISON	.4	10	10.0	30.0	40.0	30.0		50.0	50.0
FARLGH DCKSN-TEANECK	.3	7	28.6	28.6	42.9	28.6	28.6	57.1	14.3
RIDER COLL	.2	5	20.0	20.0	20.0	40.0	20.0	60.0	20.0
New York									
ADELPHI	.2	5	20.0	20.0		20.0	20.0	60.0	20.0
CUNY BERNARD BARUCH	.6	15	40.0	40.0	60.0	26.7	33.3	26.7	40.0
FORDHAM	.2	6	33.3	33.3	33.3	50.0	50.0	33.3	16.7
HOFSTRA	.3	7	57.1	28.6	14.3	28.6	28.6	42.9	28.6
L I U-CW POST	.3	8	12.5		12.5	25.0		62.5	37.5
PACE U-NY	.4	9	66.7	66.7	55.6	22.2	33.3	11.1	55.6
PACE U-PLEASANTVILLE	.5	13	38.5	23.1	46.2	30.8	15.4	53.8	30.8
ROCHESTER INST TECH	.2	6	50.0	50.0	33.3	16.7	33.3	33.3	33.3
ST JOHNS U.,N.Y.	.2	5		20.0	40.0	20.0	20.0	40.0	40.0
SUNY AT ALBANY	.3	7	42.9	28.6		14.3	14.3	57.1	28.6
SUNY AT BINGHAMTON	.2	5	20.0	20.0				80.0	20.0
SUNY AT BUFFALO	.6	14	57.1	50.0	64.3	71.4	35.7	14.3	50.0
North Carolina									
EAST CAROLINA	.8	19	47.4	36.8	31.6	31.6	10.5	47.4	42.1
NC ST U-RALEIGH	1.6	40	32.5	60.0	52.5	60.0	27.5	27.5	45.0
U OF NC-CHAPEL HILL	2.2	55	61.8	65.5	67.3	58.2	41.8	12.7	45.5
U OF NC-GREENSBORO	.3	8	37.5	37.5	50.0	50.0	37.5	37.5	25.0
Ohio									
CASE WESTERN RESERVE	.3	8	37.5	37.5	25.0	50.0	25.0	50.0	25.0
CLEVELAND STATE	.4	10	30.0	10.0	30.0	10.0		60.0	40.0
KENT STATE	.2	5	60.0	80.0	80.0	60.0	40.0	20.0	40.0
MIAMI U	.2	5	40.0	40.0	40.0	40.0	20.0	40.0	40.0
Oklahoma									
OK CITY U	.2	5		20.0	20.0	40.0	20.0	60.0	20.0
OK ST U	.2	6	50.0	83.3	66.7	83.3	33.3		66.7
U OF OK-NORMAN	.3	7	28.6	14.3	42.9	42.9		28.6	71.4
Pennsylvania									
INDIANA U OF PA	.2	6	16.7	16.7	66.7	33.3	33.3	33.3	33.3
PA ST U-U PARK	.3	7	71.4	28.6	42.9	28.6			100.0
TEMPLE	.5	13	61.5	53.8	53.8	61.5	38.5	23.1	38.5

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF PA	.4	9	44.4	33.3	55.6	44.4	22.2	44.4	33.3
WIDENER U	.2	5	80.0	60.0	40.0	80.0	40.0	20.0	40.0
Puerto Rico									
U OF PR-RIO PIEDRAS	.3	8				12.5		87.5	12.5
Rhode Island									
U OF RHODE ISLAND	.2	5	100.0	60.0	100.0	100.0	60.0		40.0
South Carolina									
CLEMSON	.3	7	71.4	71.4	57.1	42.9	57.1	28.6	14.3
U OF SC-COLUMBIA	.4	11	9.1	27.3	45.5	45.5	9.1	45.5	45.5
Tennessee									
UNIVERSITY OF MEMPHIS	.3	7	28.6	42.9		28.6		42.9	57.1
Texas									
TEX TECH	.5	13	23.1	30.8	23.1	38.5	23.1	61.5	15.4
TEXAS A&M	1.3	32	68.8	71.9	84.4	78.1	56.3	9.4	34.4
U OF HOUSTON	.6	15	40.0	53.3	53.3	46.7	40.0	33.3	26.7
U OF HOUSTON CLEAR LAKE	.3	7	28.6	14.3	42.9	42.9		42.9	57.1
U OF HOUSTON DOWN TOWN	.2	5	20.0	60.0	40.0	60.0	20.0	20.0	60.0
U OF NORTH TEXAS	.8	20	35.0	25.0	25.0	20.0	15.0	60.0	25.0
U OF TEX-ARLINGTON	.4	10	30.0	40.0	40.0	20.0	20.0	60.0	20.0
U OF TEX-AUSTIN	3.2	78	60.3	59.0	69.2	73.1	47.4	17.9	34.6
U OF TEX-DALLAS	.6	16	43.8	43.8	43.8	68.8	31.3	31.3	37.5
U OF TEX-SAN ANTONIO	.2	6	66.7	50.0	83.3	66.7	50.0	16.7	33.3
Utah									
BRIGHAM YOUNG	2.9	72	50.0	52.8	52.8	52.8	31.9	22.2	45.8
SOUTHERN UTAH STATE	.5	12	8.3	33.3	25.0	33.3	8.3	50.0	41.7
U OF UTAH	.5	12	41.7	58.3	41.7	58.3	25.0	25.0	50.0
UTAH STATE	.4	11	27.3	54.5	45.5	45.5	36.4	18.2	45.5
WEBER STATE	.5	12	33.3	50.0	75.0	41.7	16.7	16.7	66.7
Virginia									
GEORGE MASON U	.2	5	100.0	80.0	60.0	80.0	60.0		40.0
JAMES MADISON U	.3	8	37.5	62.5	37.5	50.0	37.5	37.5	25.0
OLD DOMINION U	.2	5	60.0	100.0	80.0	100.0	60.0		40.0
U OF VA	.6	14	64.3	57.1	64.3	57.1	57.1	35.7	7.1
VA COMMONWEALTH U	.3	7	57.1	42.9	57.1	42.9	28.6	28.6	42.9
Washington									
UNIV OF WASHINGTON	.5	12	50.0	58.3	66.7	58.3	25.0	16.7	58.3
West Virginia									
W VA U	.3	8	37.5	62.5	25.0	37.5	12.5	37.5	50.0
Wisconsin									
U OF WI-MADISON	.4	9	55.6	33.3	66.7	33.3	33.3	22.2	44.4
U OF WI-MILWAUKEE	.3	8	75.0	75.0	75.0	75.0	37.5		62.5

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REPORT NUMBER 12-B

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
SCHOOLS WITH FEWER THAN FIVE	27.5	677	35.6	40.9	36.9	40.2	22.9	40.9	36.2
SCHOOLS OUTSIDE THE U.S.	6.7	166	38.6	28.3	52.4	34.9	23.5	42.2	34.3
SCHOOLS NOT RECORDED	6.0	147	32.7	32.0	35.4	34.7	18.4	45.6	36.1
TOTALS	100.0	2,465	43.6	44.7	46.8	46.8	29.4	34.3	36.3

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REPORT NUMBER 12-B

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
ATHENS STATE COLL	.1	21	14.3	28.6	23.8	14.3	9.5	47.6	42.9
AUBURN U-AUBURN	.2	75	28.0	28.0	26.7	21.3	24.0	41.3	34.7
AUBURN U-MONTGOMERY	.1	33	24.2	27.3	27.3	21.2	27.3	42.4	30.3
BIRMINGHAM SOUTHERN		12		33.3	33.3	16.7	25.0	33.3	41.7
JACKSONVILLE STATE		11	9.1	9.1	9.1	9.1	18.2	81.8	
NORTH ALABAMA U	.1	22	22.7	22.7	22.7	9.1	31.8	45.5	22.7
OAKWOOD COLL		8	12.5	37.5	37.5			50.0	50.0
SAMFORD U	.1	17	23.5	11.8	5.9	17.6	17.6	58.8	23.5
SPRING HILL COLL		5			40.0	20.0	40.0	40.0	20.0
TROY ST-DOTHAN		8	12.5	25.0	25.0		25.0	62.5	12.5
TROY ST-TROY	.1	31	12.9	25.8	29.0	12.9	16.1	45.2	38.7
TUSKEGEE INSTITUTE		10		30.0	30.0	20.0	30.0	50.0	20.0
U OF AL-BIRMINGHAM	.2	58	19.0	19.0	24.1	8.6	20.7	51.7	27.6
U OF AL-HUNTSVILLE	.1	23	26.1	21.7	8.7	21.7	17.4	43.5	39.1
U OF AL-UNIVERSITY	.3	88	22.7	22.7	23.9	21.6	29.5	37.5	33.0
U OF MONTEVALLO		14	7.1	7.1	7.1	28.6	14.3	57.1	28.6
U OF SO ALABAMA	.1	33	21.2	24.2	18.2	12.1	39.4	42.4	18.2
UNIV WEST ALABAMA		6		16.7				83.3	16.7
Alaska									
U OF ALASKA ANCHORAGE	.1	27	29.6	25.9	29.6	11.1	25.9	33.3	40.7
U OF ALASKA FAIRBANKS		16		31.3		12.5	25.0	62.5	12.5
Arizona									
ARIZONA STATE U	.3	92	21.7	33.7	29.3	27.2	29.3	34.8	35.9
NORTHERN ARIZ U	.1	30	26.7	33.3	10.0	23.3	36.7	30.0	33.3
U OF ARIZONA	.2	55	25.5	29.1	20.0	12.7	34.5	36.4	29.1
Arkansas									
ARKANSAS STATE	.1	34	8.8	14.7	5.9	11.8	5.9	73.5	20.6
ARKANSAS TECH U		13	15.4	7.7	7.7	7.7	7.7	61.5	30.8
HARDING COLL	.1	27	7.4	22.2	22.2	22.2	29.6	44.4	25.9
HENDERSON ST U		15	6.7	46.7	6.7	13.3	6.7	40.0	53.3
HENDRIX COLL		7	28.6	42.9	42.9	14.3	14.3	28.6	57.1
OUACHITA BAPTIST		9	11.1	11.1	11.1		11.1	66.7	22.2
SOUTHERN ARKANSAS U		10	30.0	20.0		10.0	10.0	70.0	20.0
U OF AR-FAYETTEVILLE	.2	57	31.6	31.6	17.5	36.8	38.6	31.6	29.8
U OF AR-MONTICELLO		16	18.8	25.0	12.5	12.5	18.8	62.5	18.8
U OF ARKANSAS LITTLE ROC	.1	44	18.2	34.1	18.2	18.2	20.5	36.4	43.2
U OF CENTRAL AR	.1	39	30.8	20.5	20.5	23.1	30.8	41.0	28.2
California									
AZUSA PACIFIC COLL		5	40.0	100.0		20.0	60.0		40.0
BIOLA U		5	20.0	20.0		40.0	40.0	60.0	
CAL LUTHERAN COLL		7	28.6	28.6	28.6	14.3	42.9	57.1	
CAL ST STANISLAUS U	.1	31	16.1	25.8	9.7	16.1	29.0	51.6	19.4
CAL ST U-CHICO	.2	57	21.1	29.8	24.6	19.3	35.1	31.6	33.3

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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 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CAL ST U-FRESNO	.2	83	16.9	13.3	20.5	13.3	31.3	48.2	20.5
CAL ST U-FULLERTON	.4	121	25.6	24.0	12.4	21.5	34.7	34.7	30.6
CAL ST U-HAYWARD	.3	110	15.5	18.2	18.2	20.9	31.8	43.6	24.5
CAL ST U-LONG BEACH	.3	113	18.6	19.5	20.4	20.4	29.2	41.6	29.2
CAL ST U-LOS ANGELES	.5	158	22.8	20.3	14.6	20.3	27.2	44.9	27.8
CAL ST U-NORTHRIDGE	.5	180	20.0	17.8	15.6	17.8	27.2	45.6	27.2
CAL ST U-POMONA	.3	92	17.4	14.1	9.8	19.6	28.3	52.2	19.6
CAL ST U-SACRAMENTO	.3	115	23.5	20.9	17.4	20.0	33.0	41.7	25.2
CAL ST-DOMINGUEZ	.1	42	11.9	7.1	4.8	23.8	16.7	59.5	23.8
CAL ST-SAN LUIS	.2	66	28.8	27.3	24.2	16.7	59.1	27.3	13.6
CAL STATE - BAKERSFIELD	.1	24	20.8	45.8	12.5	16.7	37.5	29.2	33.3
CAL STATE SAN BERNARDINO	.2	66	18.2	22.7	6.1	21.2	31.8	48.5	19.7
CHAPMAN COLL		13	38.5	38.5	23.1	15.4	38.5	30.8	30.8
CLAREMONT MENS COLL	.1	18	22.2	27.8	16.7	16.7	33.3	50.0	16.7
GOLDEN GATE	.1	48	22.9	10.4	14.6	31.3	35.4	41.7	22.9
HUMBOLDT STATE		16	25.0	25.0	18.8	25.0	25.0	37.5	37.5
LA VERNE COLL		14	7.1	21.4		21.4	28.6	64.3	7.1
LOYOLA MARYMOUNT	.1	34	26.5	17.6	20.6	5.9	38.2	38.2	23.5
NATIONAL	.1	17	11.8	17.6	17.6		23.5	64.7	11.8
PEPPERDINE		14	28.6	21.4	7.1	21.4	28.6	50.0	21.4
SAN DIEGO STATE	.4	128	16.4	14.8	19.5	18.0	35.2	45.3	19.5
SAN FRANCISCO STATE	.4	125	16.8	23.2	16.0	21.6	35.2	44.0	20.8
SAN JOSE STATE	.2	78	9.0	20.5	15.4	26.9	37.2	47.4	15.4
SONOMA STATE	.1	37	18.9	16.2	13.5	16.2	24.3	48.6	27.0
ST MARYS OF CAL	.1	26	19.2	15.4	11.5	19.2	19.2	50.0	30.8
U OF CAL-BERKELEY	.3	93	33.3	26.9	23.7	18.3	46.2	28.0	25.8
U OF CAL-LOS ANGELES	.5	162	30.9	24.1	15.4	19.1	46.3	30.2	23.5
U OF CAL-RIVERSIDE	.1	23	21.7	30.4	17.4	26.1	34.8	34.8	30.4
U OF CAL-SAN DIEGO		14	21.4	35.7	28.6	14.3	35.7	28.6	35.7
U OF CAL-SANTA BARBARA	.3	99	23.2	28.3	22.2	20.2	46.5	32.3	21.2
U OF REDLANDS		5	20.0		20.0	20.0	20.0	60.0	20.0
U OF SAN DIEGO	.2	63	17.5	22.2	23.8	23.8	33.3	42.9	23.8
U OF SAN FRANCISCO	.1	39	17.9	20.5	15.4	15.4	28.2	56.4	15.4
U OF SANTA CLARA	.2	51	21.6	23.5	15.7	21.6	35.3	41.2	23.5
U OF SOUTHERN CAL	.4	137	26.3	20.4	19.0	22.6	44.5	32.8	22.6
U OF THE PACIFIC		7	28.6	28.6	14.3	14.3	71.4	28.6	
WOODBURY		8	25.0	12.5	25.0	12.5	12.5	75.0	12.5
Colorado									
ADAMS STATE COLL		6	50.0	33.3			33.3	33.3	33.3
CO STATE	.1	46	28.3	26.1	21.7	28.3	34.8	34.8	30.4
FORT LEWIS COLL		16	25.0	25.0	12.5	18.8	18.8	43.8	37.5
MESA COLL		13	30.8	38.5	23.1	15.4	38.5	30.8	30.8
METROPOLITAN ST COLL	.2	53	22.6	15.1	22.6	20.8	20.8	47.2	32.1
REGIS COLL	.1	22	18.2	4.5	9.1	27.3	22.7	54.5	22.7

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REPORT NUMBER 12-C

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MAY 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF CO-BOULDER	.2	51	29.4	17.6	29.4	31.4	41.2	33.3	25.5
U OF CO-CO SPRINGS		11	36.4	18.2	36.4	36.4	54.5	9.1	36.4
U OF CO-DENVER	.1	26	11.5	7.7	38.5	23.1	42.3	46.2	11.5
U OF DENVER		11	27.3	9.1	36.4	27.3	27.3	18.2	54.5
U OF NORTHERN CO	.1	18	22.2	33.3	33.3	27.8	38.9	38.9	22.2
U OF SOUTHERN CO		11	27.3		27.3	9.1	9.1	54.5	36.4
WESTERN ST COLL		5	20.0	40.0	20.0	20.0	20.0	40.0	40.0
Connecticut									
BRIDGEPORT		5	20.0		40.0	60.0	20.0	20.0	60.0
CENTRAL CONN ST U	.2	75	24.0	22.7	16.0	20.0	24.0	48.0	28.0
FAIRFIELD	.2	72	26.4	29.2	29.2	12.5	33.3	33.3	33.3
QUINNIPIAC COLL	.1	29	10.3	17.2	17.2	17.2	17.2	58.6	24.1
SACRED HEART UNIV		12	8.3	8.3	25.0	16.7	33.3	41.7	25.0
SO CT STATE U	.1	24	12.5	8.3	8.3	20.8	20.8	54.2	25.0
U OF CONN	.2	66	31.8	30.3	36.4	24.2	27.3	27.3	45.5
U OF HARTFORD	.1	21	9.5	4.8	23.8	28.6	23.8	42.9	33.3
U OF NEW HAVEN		10	20.0	20.0	50.0	10.0	20.0	40.0	40.0
WESTERN CONN ST U		10	10.0	40.0	20.0	10.0	20.0	30.0	50.0
Delaware									
DELAWARE ST UNIV		12	16.7	8.3	8.3	16.7	8.3	66.7	25.0
GOLDEY BEACOM COLL		12	8.3	8.3	16.7	33.3	8.3	58.3	33.3
U OF DELAWARE	.3	89	29.2	24.7	15.7	28.1	30.3	32.6	37.1
WILMINGTON COLL		5		60.0	60.0	40.0	40.0	20.0	40.0
District of Columbia									
AMERICAN	.1	28	10.7	14.3	25.0	21.4	28.6	50.0	21.4
BENJAMIN FRANKLIN U		9			11.1	22.2	22.2	66.7	11.1
CATHOLIC U OF AMER		15		20.0	13.3	26.7	13.3	46.7	40.0
GEORGE WASHINGTON	.1	30	16.7	6.7	16.7	16.7	26.7	50.0	23.3
GEORGETOWN	.1	28	21.4	10.7	21.4	32.1	32.1	39.3	28.6
HOWARD	.2	55	12.7	12.7	10.9	16.4	9.1	67.3	23.6
SOUTHEASTERN		11		9.1	9.1		9.1	81.8	9.1
STRAYER COLL	.1	31	9.7	25.8	16.1	9.7	19.4	61.3	19.4
U OF DC	.1	26	15.4	15.4	15.4		3.8	76.9	19.2
Florida									
BARRY	.1	29	13.8	10.3	13.8	13.8	17.2	65.5	17.2
FL AGRI & MECH	.1	33	24.2	12.1	24.2	24.2	18.2	48.5	33.3
FL ATLANTIC U	.2	58	15.5	17.2	17.2	34.5	43.1	37.9	19.0
FL INTERNATIONAL	.2	53	18.9	32.1	24.5	35.8	52.8	28.3	18.9
FL SOUTHERN COLL	.1	17	11.8	5.9	41.2	17.6	35.3	52.9	11.8
FL STATE	.2	73	23.3	28.8	24.7	26.0	27.4	37.0	35.6
FLAGLER COLL		7	28.6		14.3		28.6	57.1	14.3
FT LAUDERDALE COLL		5	20.0	40.0		20.0		40.0	60.0
NOVA		5		20.0	20.0	20.0		40.0	60.0
PALM BEACH ATLANTIC		7	28.6	28.6	14.3	28.6	28.6	14.3	57.1

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

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
ROLLINS COLL		7		14.3	28.6	14.3	14.3	42.9	42.9
ST LEO COLL	.1	23	21.7	26.1	21.7	13.0	21.7	56.5	21.7
ST THOMAS U		9	22.2	22.2	11.1		11.1	55.6	33.3
STETSON U		11	9.1	18.2	36.4	36.4	18.2	45.5	36.4
U OF CENTRAL FL	.2	60	28.3	28.3	15.0	31.7	48.3	26.7	25.0
U OF FLORIDA	.1	28	14.3	28.6	21.4	28.6	42.9	28.6	28.6
U OF MIAMI	.1	27	22.2	18.5	29.6	18.5	33.3	33.3	33.3
U OF NORTH FL	.1	34	29.4	38.2	38.2	17.6	38.2	23.5	38.2
U OF SO FLORIDA	.3	105	20.0	25.7	23.8	21.9	29.5	40.0	30.5
U OF TAMPA		13	15.4	15.4	15.4	23.1	7.7	53.8	38.5
U OF WEST FLORIDA	.1	29	34.5	27.6	27.6	24.1	37.9	31.0	31.0
Georgia									
AUGUSTA COLL		12	8.3	41.7	16.7	33.3	41.7	16.7	41.7
BERRY COLL		10	20.0		20.0	20.0	10.0	60.0	30.0
BRENAU COLL		9	11.1	44.4	11.1	22.2	22.2	22.2	55.6
CLARK/ATLANTA U		11	9.1	9.1	18.2		9.1	81.8	9.1
COLUMBUS COLL		15	13.3	13.3	20.0	13.3	13.3	60.0	26.7
EMORY		16	31.3	12.5	18.8	18.8	37.5	43.8	18.8
FORT VALLEY STATE		5						100.0	
GA COLLEGE	.1	28	28.6	21.4	25.0	25.0	21.4	39.3	39.3
GA INST OF TECH		14	28.6	28.6	7.1	28.6	35.7	50.0	14.3
GA SOUTHERN UNIV	.1	49	26.5	26.5	24.5	18.4	28.6	42.9	28.6
GA SOUTHWESTERN COLL		11	9.1		18.2	27.3	18.2	54.5	27.3
GA STATE	.4	139	21.6	26.6	23.0	28.8	27.3	38.1	34.5
KENNESAW STATE	.2	57	21.1	24.6	19.3	19.3	22.8	47.4	29.8
MERCER U-ATLANTA		5			20.0	20.0	20.0	80.0	
MERCER U-MACON		14	7.1	7.1	7.1	14.3		78.6	21.4
MOREHOUSE COLL		16	6.3	25.0	18.8		18.8	62.5	18.8
MORRIS BROWN COLL		6	16.7	16.7				83.3	16.7
NORTH GEORGIA COLL	.1	29	10.3	13.8	17.2	17.2	24.1	62.1	13.8
OGLETHORPE		10		40.0	30.0	20.0	30.0	40.0	30.0
SAVANNAH STATE		12	16.7	16.7	16.7	25.0	16.7	58.3	25.0
SHORTER COLL		8		12.5	37.5	50.0	37.5	37.5	25.0
U OF GEORGIA	.3	103	24.3	19.4	24.3	26.2	33.0	36.9	30.1
VALDOSTA STATE	.1	30	20.0	23.3	20.0	26.7	16.7	36.7	46.7
WEST GEORGIA COLL	.1	33	15.2	30.3	21.2	21.2	24.2	45.5	30.3
Guam									
U OF GUAM		8	25.0	12.5		25.0	12.5	62.5	25.0
Hawaii									
BYU - HAWAII		5	20.0	60.0	20.0	40.0	60.0	20.0	20.0
HAWAII PACIFIC COLL		7	42.9		57.1	42.9	28.6	14.3	57.1
U OF HAWAII-MANOA	.3	87	21.8	23.0	23.0	23.0	29.9	43.7	26.4
Idaho									
BOISE STATE UNIVERSITY	.1	48	29.2	29.2	20.8	18.8	33.3	37.5	29.2

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NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
IDAHO STATE		15	20.0	26.7	6.7	13.3	33.3	53.3	13.3
LEWIS-CLARK STATE		5	20.0	20.0		20.0	20.0	60.0	20.0
U OF IDAHO	.1	31	12.9	22.6	22.6	19.4	32.3	45.2	22.6
Illinois									
AUGUSTANA COLL	.1	17	29.4	17.6	23.5	23.5	29.4	35.3	35.3
AURORA COLL		7	14.3		14.3	14.3		57.1	42.9
BRADLEY	.1	28	17.9	21.4	10.7	32.1	25.0	39.3	35.7
CHICAGO STATE	.1	18	11.1	16.7	11.1	11.1	5.6	66.7	27.8
COLL OF ST FRANCIS		7	14.3	71.4			42.9	28.6	28.6
DEPAUL	.4	137	16.8	16.1	21.9	12.4	25.5	48.9	25.5
DEVRY		7		14.3	57.1	14.3	14.3	42.9	42.9
EASTERN IL	.1	24	25.0	25.0	25.0	4.2	29.2	41.7	29.2
ELMHURST COLL	.1	34	8.8	17.6	8.8	11.8	14.7	64.7	20.6
GOVERNORS STATE		15	6.7	13.3		13.3	13.3	73.3	13.3
IL BENEDICTINE COLL		16	12.5	18.8	31.3	18.8	6.3	50.0	43.8
IL INST TECH		6	33.3		16.7			66.7	33.3
IL STATE	.2	62	27.4	27.4	29.0	24.2	37.1	37.1	25.8
IL WESLEYAN		12	33.3	25.0	25.0	8.3	25.0	33.3	41.7
LEWIS		16	18.8	18.8	18.8	18.8	12.5	56.3	31.3
MCKENDREE COLL		12	25.0	16.7	33.3	16.7	25.0	33.3	41.7
MILLIKIN	.1	17	17.6	11.8	35.3	29.4	23.5	35.3	41.2
NO PARK COLL		5	80.0	40.0	20.0	40.0	20.0	20.0	60.0
NORTH CENTRAL COLL	.1	19	10.5	15.8	5.3	15.8	26.3	57.9	15.8
NORTHEASTERN IL	.1	43	25.6	20.9	18.6	11.6	14.0	41.9	44.2
NORTHERN IL	.3	85	29.4	29.4	20.0	22.4	37.6	32.9	29.4
NORTHWESTERN		6	16.7		16.7	16.7	33.3	66.7	
ROOSEVELT	.1	36	19.4	13.9	11.1	11.1	16.7	72.2	11.1
ROSARY COLL		10	10.0			20.0		70.0	30.0
SOUTHERN IL U -CARBONDAL	.1	31	19.4	25.8	12.9	12.9	25.8	41.9	32.3
SOUTHERN IL U -EDWARDVIL	.1	31	41.9	12.9	29.0	45.2	38.7	32.3	29.0
ST XAVIER COLL		16	25.0	25.0	12.5	25.0	12.5	56.3	31.3
U OF CHICAGO-LOYOLA	.1	46	6.5	13.0	21.7	17.4	17.4	65.2	17.4
U OF IL-CHICAGO	.3	111	24.3	26.1	17.1	22.5	21.6	42.3	36.0
U OF IL-URBANA	.4	137	29.2	21.9	24.1	27.7	35.0	35.8	29.2
UNIV ILL SPRINGFIELD		16	18.8	31.3	6.3	25.0	12.5	50.0	37.5
WESTERN IL U	.1	25	28.0	40.0	36.0	24.0	40.0	12.0	48.0
Indiana									
ANDERSON COLL		9	11.1	22.2	11.1	22.2	44.4	44.4	11.1
BALL ST	.2	83	12.0	10.8	16.9	16.9	12.0	63.9	24.1
BUTLER	.1	29	24.1	13.8	17.2	6.9	13.8	51.7	34.5
CALUMET COLL		8	12.5	25.0	12.5	25.0	25.0	75.0	
FRANKLIN COLL		6				16.7	16.7	83.3	
IN ST U-TERRE HAUTE	.1	32	15.6	15.6	15.6	18.8	12.5	56.3	31.3
IN U-BLOOMINGTON	.6	187	26.2	16.0	25.7	19.8	31.6	35.3	33.2

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MAY 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
IN U-FORT WAYNE	.1	36	22.2	16.7	25.0	19.4	30.6	33.3	36.1
IN U-KOKOMO		7	14.3	28.6	28.6		14.3	57.1	28.6
IN U-NORTHWEST	.1	27	7.4	7.4	11.1	18.5	11.1	74.1	14.8
IN U-PURDUE-INDPLS	.2	60	15.0	13.3	25.0	16.7	11.7	53.3	35.0
IN U-SOUTH BEND	.1	19	21.1	10.5	42.1	31.6	36.8	42.1	21.1
IN U-SOUTHEAST	.1	19	31.6	26.3	31.6	31.6	21.1	31.6	47.4
INDIANA WESLEYAN U		7		42.9	14.3	28.6	42.9	42.9	14.3
MANCHESTER COLL		9	11.1	22.2	11.1	22.2	11.1	66.7	22.2
MARIAN COLL-INDPLS		5		20.0				80.0	20.0
PURDUE U-CALUMET	.1	17	17.6	35.3	23.5		41.2	41.2	17.6
PURDUE U-MAIN CAMPUS	.2	69	13.0	26.1	31.9	27.5	24.6	42.0	33.3
PURDUE U-NO CENTRAL		8	25.0	25.0	12.5	12.5	50.0	50.0	
ST JOSEPHS COLL		9	11.1		22.2		11.1	66.7	22.2
ST MARYS COLL	.1	19	15.8	15.8	36.8	21.1	31.6	42.1	26.3
TAYLOR		13	46.2	38.5	30.8	15.4	38.5	30.8	30.8
U OF EVANSVILLE		13	7.7	7.7	30.8	15.4	23.1	53.8	23.1
U OF NOTRE DAME	.4	132	28.8	22.0	24.2	28.0	31.1	34.8	34.1
U OF SOUTH INDIANA	.1	30	26.7	33.3	20.0	10.0	13.3	56.7	30.0
UNIV OF INDIANAPOLIS	.1	17	23.5	11.8	29.4	17.6	23.5	47.1	29.4
VALPARAISO	.1	24	29.2	33.3	29.2	29.2	45.8	25.0	29.2
Iowa									
BUENA VISTA U	.1	20	25.0	15.0	30.0	25.0	20.0	45.0	35.0
COE COLL		8	25.0	25.0	12.5		25.0	50.0	25.0
DRAKE		13	23.1	23.1	23.1	23.1	23.1	46.2	30.8
GRANDVIEW COLL		10		20.0	20.0		20.0	60.0	20.0
IOWA STATE	.2	76	17.1	28.9	22.4	30.3	34.2	35.5	30.3
IOWA WESLEYAN COLL		8	25.0	12.5				62.5	37.5
LORAS COLL		9	22.2	11.1	11.1	11.1	22.2	44.4	33.3
LUTHER COLL		15	20.0	46.7	33.3	26.7	66.7	20.0	13.3
MORNINGSIDE COLL		6		33.3	50.0	16.7	33.3	33.3	33.3
MT MERCY COLL		9	11.1	22.2	22.2	44.4	11.1	44.4	44.4
NORTHWESTERN COLL		7	14.3	42.9	42.9	14.3	28.6	28.6	42.9
SIMPSON COLL	.1	23	17.4	13.0	26.1	21.7	17.4	43.5	39.1
ST AMBROSE COLL		11	27.3	18.2	9.1	27.3	18.2	45.5	36.4
U OF IOWA	.1	47	31.9	31.9	25.5	27.7	31.9	29.8	38.3
U OF NORTHERN IOWA	.1	46	26.1	19.6	8.7	17.4	37.0	41.3	21.7
UPPER IOWA U		15		26.7	20.0	13.3	26.7	60.0	13.3
WARTBURG COLL		7	28.6	42.9	14.3	28.6	14.3	28.6	57.1
Kansas									
BAKER		11	27.3	18.2	27.3	45.5	27.3	36.4	36.4
BENEDICTINE COLL		8	50.0	12.5	25.0	25.0	50.0	37.5	12.5
EMPORIA STATE		14	14.3	14.3	14.3	35.7	7.1	28.6	64.3
FORT HAYS STATE	.1	23	17.4	34.8	30.4	26.1	21.7	30.4	47.8
KANSAS STATE	.2	65	24.6	24.6	26.2	24.6	23.1	46.2	30.8

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	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
PITTSBURG STATE	.1	23	4.3	21.7	30.4	17.4	30.4	43.5	26.1
U OF KANSAS	.1	45	24.4	13.3	22.2	13.3	31.1	42.2	26.7
WASHBURN U OF TOPEKA		15	13.3	66.7	26.7	20.0	26.7	26.7	46.7
WICHITA STATE	.1	28	32.1	28.6	21.4	25.0	28.6	35.7	35.7
Kentucky									
BELLARMINE COLL	.1	23	21.7	43.5	26.1	17.4	8.7	39.1	52.2
BRESCIA COLL		6	16.7			50.0	50.0	33.3	16.7
CUMBERLAND COLL		6	16.7	16.7	50.0		16.7	50.0	33.3
EASTERN KY	.1	33	12.1	18.2	9.1	18.2	18.2	54.5	27.3
KY STATE		7	14.3	28.6	28.6	28.6	28.6	42.9	28.6
KY WESLEYAN COLL		8	12.5	12.5			25.0	75.0	
MOREHEAD STATE	.1	20	20.0	15.0	15.0	30.0	15.0	50.0	35.0
MURRAY STATE	.1	25	28.0	24.0	12.0	16.0	20.0	56.0	24.0
NORTHERN KENTUCKY U	.1	19	10.5	26.3	15.8	15.8	31.6	42.1	26.3
PIKEVILLE COLL		10			20.0	10.0	10.0	70.0	20.0
THOMAS MORE COLL		12	8.3	8.3	16.7		16.7	75.0	8.3
TRANSYLVANIA	.1	19	26.3	26.3	26.3	15.8	10.5	36.8	52.6
U OF KENTUCKY	.2	76	23.7	13.2	30.3	18.4	26.3	42.1	31.6
U OF LOUISVILLE	.2	70	15.7	15.7	20.0	12.9	15.7	51.4	32.9
WESTERN KY	.1	29	13.8	20.7	17.2	20.7	31.0	51.7	17.2
Louisiana									
CENTENARY OF LA		8	12.5	12.5	12.5	12.5	25.0	62.5	12.5
DILLARD		11		18.2	9.1	18.2		72.7	27.3
GRAMBLING STATE		9	11.1	11.1				88.9	11.1
LA COLL		9		11.1	11.1	11.1	11.1	66.7	22.2
LA ST U-A&M	.4	125	16.8	21.6	23.2	27.2	29.6	40.0	30.4
LA ST U-SHREVEPORT	.1	22	9.1	9.1	13.6	9.1	18.2	72.7	9.1
LA TECH	.1	30	20.0	26.7	23.3	20.0	26.7	50.0	23.3
LOYOLA U	.1	22	27.3	27.3	18.2	13.6	13.6	31.8	54.5
MCNEESE STATE	.1	19	36.8	31.6	31.6	47.4	31.6	26.3	42.1
NICHOLLS STATE	.1	20	30.0	30.0	15.0	15.0	25.0	40.0	35.0
NORTHEAST LA	.1	43	14.0	14.0	27.9	23.3	18.6	44.2	37.2
NORTHWESTERN STATE	.1	19	10.5	21.1	15.8	5.3	26.3	57.9	15.8
SOUTHEASTERN LA	.1	33	15.2	18.2	21.2	21.2	21.2	45.5	33.3
SOUTHERN U-BATON ROUGE	.1	17	17.6	17.6		5.9	5.9	82.4	11.8
TULANE U	.1	31	25.8	16.1	29.0	16.1	25.8	35.5	38.7
U OF NEW ORLEANS	.2	68	14.7	27.9	23.5	22.1	26.5	42.6	30.9
U OF STHWESTN LA	.1	35	20.0	17.1	22.9	17.1	20.0	54.3	25.7
XAVIER U OF LA		9	33.3	11.1	22.2	11.1	22.2	55.6	22.2
Maine									
HUSSON COLL	.1	25	20.0	20.0	16.0	8.0	12.0	52.0	36.0
THOMAS COLL		12	25.0	16.7	8.3	25.0	16.7	50.0	33.3
U OF ME-AUGUSTA		9	55.6	44.4	33.3	44.4	33.3	11.1	55.6
U OF ME-ORONO		12	33.3	16.7	8.3	16.7	16.7	41.7	41.7

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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 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
UNIV SOUTHERN MAINE	.1	22	13.6	22.7	27.3	9.1	36.4	45.5	18.2
Maryland									
BOWIE STATE	.1	18	11.1	16.7	16.7	11.1	11.1	61.1	27.8
COLL OF NOTRE DAME		8	25.0	25.0	12.5	12.5	25.0	50.0	25.0
COLUMBIA UNION COLL		5				20.0		80.0	20.0
FROSTBURG STATE	.1	28	28.6	14.3	21.4	25.0	35.7	42.9	21.4
LOYOLA COLL	.1	43	27.9	25.6	20.9	34.9	37.2	27.9	34.9
MORGAN STATE	.1	28	3.6	10.7	7.1	7.1		78.6	21.4
MT ST MARYS COLL	.1	34	20.6	29.4	17.6	17.6	14.7	47.1	38.2
SALISBURY STATE	.1	45	17.8	15.6	8.9	22.2	24.4	53.3	22.2
TOWSON STATE	.2	79	12.7	22.8	25.3	22.8	29.1	39.2	31.6
U OF BALTIMORE	.3	87	13.8	18.4	14.9	13.8	16.1	63.2	20.7
U OF MD-BALTO	.1	23	21.7	26.1		8.7	30.4	47.8	21.7
U OF MD-COLLEGE PARK	1.0	347	17.6	18.7	18.2	18.7	23.9	50.7	25.4
Massachusetts									
AMERICAN INTERNATL		7	14.3	28.6	42.9		42.9	28.6	28.6
ASSUMPTION COLL	.1	19	10.5	15.8	21.1	15.8	15.8	52.6	31.6
BABSON COLL	.2	58	32.8	29.3	22.4	24.1	27.6	36.2	36.2
BENTLEY COLL	.4	119	23.5	28.6	21.8	16.0	26.1	43.7	30.3
BOSTON COLL	.4	121	21.5	20.7	25.6	25.6	34.7	35.5	29.8
BOSTON U	.2	54	37.0	29.6	16.7	16.7	33.3	35.2	31.5
COLLEGE OF HOLY CROSS	.1	26	23.1	26.9	23.1	34.6	30.8	19.2	50.0
MERRIMACK COLL	.1	30	30.0	13.3	13.3	20.0	10.0	53.3	36.7
NICHOLS COLL	.1	18	11.1	11.1	22.2	16.7	27.8	38.9	33.3
NORTH ADAMS STATE		10	20.0		40.0	20.0	20.0	50.0	30.0
NORTHEASTERN U	.2	78	21.8	20.5	20.5	21.8	25.6	37.2	37.2
SALEM STATE	.1	37	21.6	21.6	18.9	21.6	27.0	54.1	18.9
SOUTHEASTERN MASS	.1	24	16.7	25.0	20.8	29.2	33.3	41.7	25.0
STONEHILL COLL	.1	21	9.5	19.0	23.8	23.8	19.0	47.6	33.3
SUFFOLK	.1	38	21.1	18.4	15.8	31.6	26.3	42.1	31.6
U MASS LOWELL	.1	31	12.9	29.0	29.0	29.0	22.6	32.3	45.2
U OF MASS-AMHERST	.2	69	26.1	24.6	11.6	30.4	33.3	40.6	26.1
U OF MASS-BOSTON	.1	21	19.0	23.8	9.5	19.0	9.5	61.9	28.6
WESTERN NEW ENG COLL	.1	22	18.2	18.2	9.1	13.6	9.1	59.1	31.8
WESTFIELD ST COLL		7	28.6	71.4	14.3	28.6	42.9	14.3	42.9
WORCESTER STATE		12			16.7	16.7	25.0	66.7	8.3
Michigan									
ALBION COLL	.1	19	5.3	15.8	21.1	31.6	21.1	52.6	26.3
AQUINAS COLL		13	15.4		23.1	15.4	15.4	69.2	15.4
CALVIN COLL		15	33.3	26.7	40.0	13.3	53.3	20.0	26.7
CENTRAL MICH	.2	52	19.2	25.0	26.9	26.9	25.0	36.5	38.5
CLEARY COLL		10		10.0	30.0	10.0	20.0	60.0	20.0
DAVENPORT COLLEGE		14	14.3	28.6	14.3	21.4	28.6	42.9	28.6
DETROIT COLL OF BUS		16	6.3	12.5	6.3		6.3	81.3	12.5

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NASBA STATISTICAL INFORMATION SERVICE

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MAY 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
EASTERN MICH	.1	49	20.4	22.4	24.5	16.3	28.6	53.1	18.4
FERRIS STATE	.1	20	15.0	15.0	20.0	40.0	30.0	40.0	30.0
GRAND VALLEY ST	.1	29	17.2	17.2	34.5	20.7	34.5	37.9	27.6
HILLSDALE COLL	.1	20	20.0	25.0	35.0	15.0	20.0	45.0	35.0
HOPE COLL		7	14.3	28.6	14.3	28.6	14.3	28.6	57.1
LAKE SUPERIOR STATE		11	18.2	9.1			18.2	72.7	9.1
LAWRENCE INST TECH		6	33.3	16.7	33.3		66.7	33.3	
MADONNA COLL		6	33.3	33.3	33.3	33.3	33.3	33.3	33.3
MICHIGAN STATE	.4	124	25.0	21.0	30.6	26.6	29.8	36.3	33.9
MICHIGAN TECH		6		33.3				66.7	33.3
NORTHERN MICH		15	33.3	20.0	40.0	6.7	20.0	26.7	53.3
NORTHWOOD UNIVERSITY	.1	22	9.1	27.3	13.6	27.3	18.2	50.0	31.8
OAKLAND U	.1	29	17.2	17.2	20.7	6.9	24.1	55.2	20.7
SAGINAW VALLEY ST		15	13.3	33.3	20.0	26.7	33.3	40.0	26.7
SPRING ARBOR COLL		5	60.0	20.0	20.0		60.0	40.0	
U OF DETROIT	.1	17	17.6	23.5	11.8	17.6	5.9	41.2	52.9
U OF MI-ANN ARBOR	.2	73	28.8	28.8	26.0	35.6	49.3	21.9	28.8
U OF MI-DEARBORN	.1	36	22.2	16.7	22.2	22.2	36.1	36.1	27.8
U OF MI-FLINT	.1	18		11.1	16.7		11.1	72.2	16.7
WALSH COLLEGE	.2	60	23.3	15.0	20.0	18.3	16.7	48.3	35.0
WAYNE STATE	.2	51	13.7	25.5	23.5	19.6	25.5	47.1	27.5
WESTERN MI U	.3	105	21.0	20.0	21.9	17.1	22.9	51.4	25.7
Minnesota									
AUGSBURG COLL		10	20.0	10.0	10.0	10.0	10.0	60.0	30.0
BEMIDJI STATE		5	40.0	20.0			20.0	60.0	20.0
COLL OF ST CATHERINE		11	27.3		27.3	36.4	36.4	36.4	27.3
COLL OF ST THOMAS	.1	42	31.0	33.3	33.3	38.1	38.1	16.7	45.2
CONCORDIA MOORHEAD		10	10.0	20.0	30.0		50.0	40.0	10.0
GUSTAVUS ADOLPHUS		6	50.0	50.0	33.3	16.7	33.3	16.7	50.0
MANKATO STATE	.1	30	30.0	26.7	23.3	30.0	56.7	30.0	13.3
MOORHEAD STATE	.1	31	25.8	29.0	22.6	25.8	38.7	29.0	32.3
SOUTHWEST STATE		12	16.7	41.7	33.3		25.0	16.7	58.3
ST CLOUD STATE	.1	30	33.3	36.7	23.3	16.7	60.0	20.0	20.0
ST JOHNS U		14	21.4	28.6	28.6	42.9	50.0	21.4	28.6
ST MARYS COLL		8	12.5	25.0	12.5	12.5		62.5	37.5
U OF MN-DULUTH		14	42.9	28.6	14.3	35.7	42.9	35.7	21.4
U OF MN-MNPLS	.2	73	34.2	23.3	28.8	30.1	50.7	23.3	26.0
WINONA STATE		15	26.7	33.3	40.0	33.3	40.0	26.7	33.3
Mississippi									
DELTA STATE		6	33.3	16.7		16.7		50.0	50.0
JACKSON STATE		13	7.7	15.4	15.4	23.1		61.5	38.5
MILLSAPS COLL		5	40.0	20.0	40.0	20.0	60.0	20.0	20.0
MS COLL		6		16.7	16.7	33.3		50.0	50.0
MS ST U		13	23.1	53.8	7.7	7.7	38.5	46.2	15.4

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF MS		11	9.1	9.1	27.3		36.4	54.5	9.1
U OF SOUTHERN MS		14	21.4	7.1	21.4	7.1	21.4	57.1	21.4
Missouri									
CENTRAL MO STATE	.1	28	14.3	17.9	21.4	25.0	25.0	42.9	32.1
COLUMBIA COLL		12	16.7	8.3	16.7	8.3	16.7	75.0	8.3
DRURY COLL		8	37.5	12.5	12.5		25.0	50.0	25.0
LINCOLN U		8	25.0	50.0	37.5	12.5	25.0	37.5	37.5
LINDENWOOD COLL		5			40.0		40.0	60.0	
MARYVILLE COLL	-1	17	11.8	17.6	11.8	23.5	11.8	58.8	29.4
MO SOUTHERN STATE		14	28.6	14.3	14.3	21.4	35.7	42.9	21.4
MO WESTERN ST COLL		6		16.7				83.3	16.7
NORTHEAST MO STATE	.1	22	13.6	31.8	31.8	36.4	40.9	40.9	18.2
NORTHWEST MO STATE		10	10.0	30.0	10.0	20.0	10.0	60.0	30.0
PARK COLL		12	16.7	8.3	25.0	8.3	25.0	58.3	16.7
ROCKHURST COLL	.1	32	15.6	18.8	31.3	12.5	21.9	43.8	34.4
SOUTHEAST MO STATE	.1	23	8.7	17.4	34.8	26.1	21.7	43.5	34.8
SOUTHWEST BAPTIST COLL		10	30.0	10.0	10.0	10.0	10.0	70.0	20.0
SOUTHWEST MO STATE	.2	63	27.0	31.7	23.8	17.5	33.3	34.9	31.7
ST LOUIS U	-1	32	21.9	25.0	28.1	21.9	34.4	34.4	31.3
U OF MO-COLUMBIA	.2	72	13.9	23.6	26.4	18.1	36.1	40.3	23.6
U OF MO-KANSAS CITY	-1	26	23.1	26.9	19.2	19.2	26.9	42.3	30.8
U OF MO-ST LOUIS	.2	83	18.1	18.1	21.7	19.3	20.5	47.0	32.5
WASHINGTON U		15	26.7	26.7	33.3	13.3	26.7	26.7	46.7
WEBSTER COLL		7			14.3		14.3	85.7	
WILLIAM JEWELL COLL		7		28.6	14.3	14.3	14.3	57.1	28.6
Montana									
CARROLL COLL		13		38.5			15.4	61.5	23.1
EASTERN MONTANA COLL	.1	20	10.0	30.0	20.0	10.0	25.0	45.0	30.0
GREAT FALLS COLL		7	14.3	57.1	42.9	14.3	28.6	42.9	28.6
MONTANA ST UNIV		15	26.7	40.0	33.3	20.0	26.7	20.0	53.3
U OF MONTANA	-1	22	36.4	27.3	18.2	13.6	22.7	45.5	31.8
Nebraska									
BELLEVUE COLL		8	25.0	37.5	25.0	12.5	37.5	37.5	25.0
CHADRON STATE		6	33.3	16.7		16.7	33.3	33.3	33.3
CREIGHTON	-1	24	37.5	37.5	25.0	33.3	29.2	25.0	45.8
HASTINGS COLL		8	12.5	50.0	12.5	12.5	37.5	37.5	25.0
MIDLAND LUTHERAN COLL		10	40.0	30.0	30.0	20.0	50.0	30.0	20.0
NEBR-WESLEYAN		8	37.5	12.5		50.0	25.0	25.0	50.0
U OF NEBR-KEARNEY	.1	25	20.0	8.0	28.0	20.0	24.0	52.0	24.0
U OF NEBR-LINCOLN	-2	53	26.4	24.5	34.0	30.2	43.4	26.4	30.2
U OF NEBR-OMAHA	.1	34	20.6	20.6	20.6	20.6	14.7	52.9	32.4
UNION COLL		5	80.0	40.0	20.0	60.0	40.0		60.0
WAYNE STATE		5		20.0		20.0		60.0	40.0
Nevada									
U OF NV-LAS VEGAS	.2	62	21.0	32.3	21.0	29.0	22.6	38.7	38.7

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF NV-RENO		16	37.5	25.0	12.5	31.3	43.8	25.0	31.3
New Hampshire									
NH COLL	.1	24	25.0	33.3	12.5	12.5	25.0	50.0	25.0
NH PLYMOUTH STATE		8	12.5	12.5	12.5			87.5	12.5
U OF NH	.1	19	36.8	21.1	10.5	21.1	36.8	36.8	26.3
New Jersey									
BLOOMFIELD COLL		8		12.5		25.0		62.5	37.5
CALDWELL COLL		5		20.0		20.0		60.0	40.0
FARLGH DCKSN-MADISON	.1	28	14.3	14.3	25.0	14.3	28.6	53.6	17.9
FARLGH DCKSN-RTHFD		13	7.7	15.4	7.7	7.7	15.4	69.2	15.4
FARLGH DCKSN-TEANECK	.1	20	20.0	15.0	20.0	25.0	10.0	45.0	45.0
GEORGIAN CT COLL	.1	26	11.5	7.7	23.1	15.4	26.9	57.7	15.4
JERSEY CITY STATE COLLEG	.1	25	20.0	20.0	12.0	12.0	16.0	52.0	32.0
KEAN COLL OF NJ	.2	65	18.5	9.2	9.2	12.3	9.2	64.6	26.2
MONMOUTH COLL	.1	33	9.1	24.2	12.1	9.1	12.1	60.6	27.3
MONTCLAIR STATE	.3	113	15.0	15.9	9.7	11.5	12.4	59.3	28.3
RAMAPO COLL OF NJ	.1	42	9.5	7.1	4.8	21.4	14.3	61.9	23.8
RICHARD STOCKTON ST	.2	56	16.1	17.9	12.5	19.6	10.7	51.8	37.5
RIDER COLL	.2	79	10.1	19.0	11.4	12.7	17.7	60.8	21.5
ROWAN (GLASSBORO) COLL	.1	46	21.7	15.2	15.2	15.2	19.6	54.3	26.1
RUTGERS U-CAMDEN	.2	61	19.7	18.0	18.0	11.5	24.6	50.8	24.6
RUTGERS U-NEW BRNSWK	.3	116	20.7	21.6	13.8	22.4	29.3	43.1	27.6
RUTGERS U-NEWARK	.5	162	17.3	14.8	13.6	13.0	16.0	60.5	23.5
SETON HALL	.3	101	18.8	8.9	13.9	16.8	18.8	53.5	27.7
ST ELIZABETH COLL		7	14.3	14.3			14.3	71.4	14.3
ST PETERS COLL	.2	52	3.8	11.5	19.2	13.5	26.9	61.5	11.5
TRENTON STATE	.1	41	22.0	17.1	22.0	17.1	24.4	43.9	31.7
UPSALA COLL		5	40.0	60.0	20.0	60.0	60.0		40.0
WILLIAM PATERSON	.1	46	13.0	17.4	6.5	21.7	17.4	58.7	23.9
New Mexico									
COLL OF SANTA FE	.1	17	11.8	11.8	35.3	17.6	52.9	41.2	5.9
EASTERN NEW MEXICO		15	13.3	20.0	6.7	13.3	33.3	53.3	13.3
NEW MEXICO HIGHLANDS		6	16.7		16.7			66.7	33.3
NEW MEXICO STATE	.2	57	17.5	29.8	22.8	19.3	24.6	40.4	35.1
U OF NEW MEXICO	.1	46	21.7	17.4	21.7	32.6	23.9	50.0	26.1
WESTERN NEW MEXICO		5	40.0					60.0	40.0
New York									
ADELPHI	.2	65	18.5	12.3	9.2	15.4	27.7	55.4	16.9
ALFRED	.1	19	15.8	21.1	15.8	10.5	36.8	52.6	10.5
CANISIUS COLL	.1	30	23.3	30.0	13.3	16.7	30.0	43.3	26.7
CLARKSON U	.1	18	16.7	11.1	5.6	16.7	22.2	50.0	27.8
COLL OF ST ROSE		13	23.1	23.1	15.4	23.1	46.2	46.2	7.7
CORNELL U STATUTORY		9	11.1	55.6	22.2	22.2	44.4	22.2	33.3
CUNY BERNARD BARUCH	1.1	373	17.4	20.4	15.3	16.4	30.6	47.2	22.3

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CUNY BROOKLYN COLL	.3	115	16.5	13.0	11.3	20.0	33.9	53.9	12.2
CUNY HUNTER COLL	.2	60	13.3	21.7	8.3	13.3	26.7	56.7	16.7
CUNY LEHMAN COLL	.2	56	3.6	12.5	8.9	8.9	10.7	71.4	17.9
CUNY MEDGAR EVERS		7	14.3	14.3	14.3		14.3	57.1	28.6
CUNY QUEENS COLL	.7	252	13.9	13.9	10.7	20.6	31.3	54.0	14.7
CUNY YORK COLL	.1	42	16.7	14.3	7.1	14.3	19.0	59.5	21.4
DOMINICAN BLAUVELT		13	7.7	15.4			7.7	76.9	15.4
DOWLING COLL	.2	57	19.3	14.0	5.3	12.3	21.1	56.1	22.8
DYOUVILLE COLL		8	12.5		12.5		12.5	75.0	12.5
ELMIRA COLL		7			28.6		14.3	71.4	14.3
FORDHAM	.3	88	18.2	23.9	9.1	17.0	28.4	47.7	23.9
HOFSTRA	.6	216	22.2	27.3	12.5	15.7	37.0	39.4	23.6
IONA COLL	.2	71	11.3	18.3	14.1	8.5	23.9	59.2	16.9
ITHACA COLL	.1	28	10.7	17.9	25.0	10.7	28.6	46.4	25.0
L I U-BKLYN CENTER		16	25.0	18.8		18.8	31.3	50.0	18.8
L I U-CW POST	.3	99	14.1	12.1	10.1	12.1	18.2	60.6	21.2
L I U-SOUTHAMPTON		8	37.5	25.0		25.0	12.5	37.5	50.0
LE MOYNE COLL	.2	80	18.8	20.0	15.0	11.3	26.3	50.0	23.8
MANHATTAN COLL	.2	60	16.7	15.0	16.7	21.7	33.3	45.0	21.7
MARIST COLL	.1	17	11.8	11.8	23.5	23.5	35.3	47.1	17.6
MERCY COLL	.1	31	9.7	12.9	12.9	12.9	12.9	58.1	29.0
MT ST MARY COLL	.1	19	21.1	10.5	10.5	26.3	26.3	42.1	31.6
NEW YORK U	.5	157	15.9	20.4	21.7	22.3	40.1	42.7	17.2
NIAGARA U	.1	22	13.6	9.1	4.5	18.2	18.2	59.1	22.7
NY TECH INST-NYC		10	10.0	10.0		10.0		70.0	30.0
NY TECH INST-WESTBURY	.1	26	11.5	11.5	3.8	11.5	19.2	65.4	15.4
PACE U-NY	.5	158	17.7	13.9	13.3	16.5	32.9	50.0	17.1
PACE U-PLEASANTVILLE	.4	146	19.9	14.4	8.2	13.0	21.9	56.2	21.9
PACE U-WHITE PLAINS	.1	22	13.6	22.7		9.1	27.3	59.1	13.6
RENSSELAER POLY INST		10	10.0	20.0	50.0	10.0	30.0	30.0	40.0
ROCHESTER INST TECH	.1	43	30.2	14.0	14.0	14.0	25.6	44.2	30.2
RUSSELL SAGE COLL		12	16.7	33.3	16.7	25.0	41.7	33.3	25.0
SIENA COLL	.3	100	17.0	17.0	15.0	25.0	35.0	46.0	19.0
SKIDMORE COLL		6	16.7	33.3	33.3		33.3	16.7	50.0
ST BONAVENTURE U	.1	48	8.3	18.8	18.8	18.8	20.8	52.1	27.1
ST FRANCIS COLL	.1	27	3.7	18.5	3.7	11.1	18.5	74.1	7.4
ST JOHN FISHER COLL	.1	31	6.5	12.9	29.0	22.6	38.7	45.2	16.1
ST JOHNS U.,N.Y.	.6	192	8.9	13.5	11.5	14.1	23.4	59.9	16.7
ST JOSEPHS -SUFFOLK	.1	19	10.5	26.3	15.8	21.1	31.6	47.4	21.1
ST THOMAS AQUINAS	.1	17	5.9		11.8	23.5	5.9	58.8	35.3
SUC - ONEONTA	.1	19	15.8	21.1	15.8	5.3	36.8	47.4	15.8
SUNY AT ALBANY	.4	138	21.0	21.0	19.6	21.7	48.6	31.9	19.6
SUNY AT BINGHAMTON	.4	132	27.3	15.9	13.6	16.7	40.9	43.9	15.2
SUNY AT BUFFALO	.2	77	13.0	18.2	15.6	24.7	40.3	37.7	22.1

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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 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
SUNY COLL BROCKPORT	.1	21	19.0	33.3	4.8	9.5	23.8	42.9	33.3
SUNY COLL EMPIRE STATE		6	33.3	16.7		33.3	33.3	33.3	33.3
SUNY COLL FREDONIA	.1	21	14.3	14.3	14.3	4.8	28.6	61.9	9.5
SUNY COLL GENESEO	.1	46	15.2	26.1	13.0	26.1	47.8	34.8	17.4
SUNY COLL NEW PALTZ	.1	30	23.3	16.7	10.0	20.0	30.0	50.0	20.0
SUNY COLL OLD WESTURY	.2	68	16.2	19.1	8.8	19.1	33.8	52.9	13.2
SUNY COLL OSWEGO	.2	59	13.6	11.9	18.6	13.6	30.5	52.5	16.9
SUNY COLL PLATTSBURGH	.1	41	22.0	19.5	22.0	14.6	31.7	41.5	26.8
SUNY COLL UTICA-ROME		15	6.7	33.3	13.3	20.0	33.3	33.3	33.3
SYRACUSE	.2	61	21.3	27.9	21.3	23.0	42.6	27.9	29.5
TOURO	.1	49	20.4	8.2	10.2	24.5	34.7	46.9	18.4
UTICA COLL-SYRACUSE	.1	18	16.7	5.6	16.7	27.8	22.2	44.4	33.3
YESHIVA	.1	40	10.0	17.5	22.5	25.0	40.0	35.0	25.0
North Carolina									
APPALACHIAN STATE	.1	48	14.6	18.8	14.6	20.8	33.3	39.6	27.1
ATLANTIC CHRISTIAN		10	20.0	20.0	10.0	20.0	20.0	70.0	10.0
BELMONT ABBEY COLL		8		25.0	12.5	12.5	12.5	62.5	25.0
CAMPBELL U	.1	22	9.1	13.6	13.6	13.6	18.2	54.5	27.3
CATAWBA COLL		5	40.0	60.0	20.0	20.0	60.0	20.0	20.0
EAST CAROLINA	.1	28	21.4	28.6	10.7	10.7	17.9	50.0	32.1
ELIZABETH CITY STATE		6						100.0	
ELON COLL	.1	20	20.0	10.0	20.0	25.0	25.0	50.0	25.0
GARDNER-WEBB COLL		12	16.7	16.7	8.3	16.7		58.3	41.7
GREENSBORO COLL		8		12.5	12.5		12.5	75.0	12.5
GUILFORD COLL	.1	20	20.0	20.0	20.0	35.0	25.0	35.0	40.0
HIGH POINT U	.1	25	28.0	32.0	8.0	28.0	28.0	36.0	36.0
LENOIR-RHYNE COLL		13	30.8	15.4	7.7	7.7	30.8	53.8	15.4
MEREDITH COLL		10	20.0	20.0	20.0		10.0	60.0	30.0
METHODIST COLL		8	25.0		12.5	12.5	12.5	62.5	25.0
NC AGRIC & TECH	.1	29	27.6	20.7	13.8	13.8	13.8	51.7	34.5
NC CENTRAL		16	6.3		6.3			93.8	6.3
NC ST U-RALEIGH	.2	79	20.3	13.9	26.6	20.3	36.7	43.0	20.3
PEMBROKE STATE		9	11.1	22.2	11.1	33.3	22.2	66.7	11.1
QUEENS COLL		10	20.0	30.0	10.0	20.0	20.0	50.0	30.0
U OF NC-ASHEVILLE		15	13.3	6.7	6.7	13.3	26.7	60.0	13.3
U OF NC-CHAPEL HILL		6	50.0	16.7	50.0	50.0	50.0	16.7	33.3
U OF NC-CHARLOTTE	.2	70	14.3	18.6	21.4	17.1	20.0	52.9	27.1
U OF NC-GREENSBORO	.1	32	28.1	15.6	28.1	25.0	21.9	43.8	34.4
U OF NC-WILMINGTON	.1	34	17.6	14.7	20.6	14.7	23.5	52.9	23.5
WAKE FOREST	.1	22	40.9	18.2	13.6	31.8	50.0	27.3	22.7
WESTERN CAROLINA U		15	6.7	26.7	20.0	20.0	26.7	33.3	40.0
WINGATE COLL		9	11.1	22.2	33.3	44.4	44.4	22.2	33.3
WINSTON-SALEM STATE		6						100.0	
North Dakota									
DICKINSON STATE		6	16.7	50.0	16.7	66.7	16.7	16.7	66.7

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MAY 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
MARY COLL		10	30.0	20.0	20.0	40.0	30.0	40.0	30.0
MINOT STATE		10	50.0	10.0	10.0	20.0	20.0	50.0	30.0
NO DAKOTA STATE		11	36.4	9.1	18.2	36.4	27.3	54.5	18.2
U OF NO DAKOTA	.1	49	30.6	30.6	12.2	16.3	44.9	34.7	20.4
Ohio									
ASHLAND COLL		8	25.0	25.0	37.5	12.5	12.5	50.0	37.5
BALDWIN-WALLACE COLL	.1	34	14.7	5.9	17.6	14.7	5.9	64.7	29.4
BLUFFTON COLL		5		40.0			20.0	60.0	20.0
BOWLING GREEN STATE	.2	56	19.6	21.4	21.4	12.5	21.4	51.8	26.8
CAPITAL U	.1	20	10.0	25.0	25.0	25.0	30.0	45.0	25.0
CASE WESTERN RESERVE		11	27.3	36.4	36.4	27.3	18.2	18.2	63.6
CEDARVILLE COLL		10	10.0	30.0		20.0	10.0	60.0	30.0
CENTRAL STATE		6			16.7		16.7	83.3	
CLEVELAND STATE	.2	84	14.3	11.9	17.9	20.2	15.5	53.6	31.0
DAVID N. MYERS		9	22.2	11.1	22.2	11.1	22.2	77.8	
DEVRY INSTI		7		28.6		14.3		71.4	28.6
FRANKLIN U	.2	54	13.0	22.2	11.1	25.9	25.9	51.9	22.2
HEIDELBERG COLL		6	16.7		33.3		16.7	66.7	16.7
JOHN CARROLL U	.1	47	21.3	10.6	14.9	23.4	23.4	48.9	27.7
KENT STATE	.2	51	21.6	29.4	11.8	7.8	27.5	49.0	23.5
MARIETTA COLL		8	12.5	12.5	25.0	37.5	12.5	50.0	37.5
MIAMI U	.4	138	30.4	24.6	23.9	31.2	31.9	33.3	34.8
MT UNION COLL		10	30.0	30.0	20.0	30.0	50.0	40.0	10.0
MUSKINGUM COLL		6			16.7	33.3	33.3	66.7	
NOTRE DAME COLL		5	20.0	20.0		20.0	20.0	40.0	40.0
OHIO DOMINICAN COLL		5		20.0	40.0		40.0	40.0	20.0
OHIO NORTHERN		15	13.3	33.3	13.3	6.7	13.3	53.3	33.3
OHIO STATE	.6	187	23.5	24.1	24.6	18.2	27.8	41.7	30.5
OHIO U	.2	57	22.8	33.3	21.1	22.8	26.3	36.8	36.8
OHIO WESLEYAN		13	15.4	30.8	15.4	15.4	23.1	46.2	30.8
OTTERBEIN COLL		13	30.8	23.1	7.7	15.4	23.1	46.2	30.8
U OF AKRON	.3	94	24.5	28.7	27.7	24.5	26.6	37.2	36.2
U OF CINCINNATI	.3	107	13.1	17.8	15.9	18.7	22.4	49.5	28.0
U OF DAYTON	.2	56	23.2	14.3	21.4	19.6	14.3	51.8	33.9
U OF STEUBENVILLE		6	33.3	16.7	33.3	50.0	16.7	16.7	66.7
U OF TOLEDO	.2	69	21.7	18.8	15.9	11.6	24.6	52.2	23.2
UNIV OF FINDLAY		12	41.7	33.3	25.0	25.0	33.3	33.3	33.3
WALSH COLL		13	15.4	7.7		30.8	7.7	61.5	30.8
WRIGHT STATE	.2	61	29.5	18.0	23.0	16.4	34.4	36.1	29.5
XAVIER	.1	19	21.1	21.1	21.1	21.1	47.4	31.6	21.1
YOUNGSTOWN STATE	.1	50	4.0	10.0	12.0	14.0	16.0	64.0	20.0
Oklahoma									
CAMERON U		15	20.0	26.7	20.0	20.0	13.3	46.7	40.0
EAST CENTRAL OK STATE		16	31.3	6.3	12.5	18.8	37.5	43.8	18.8

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MAY 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
LANGSTON U		12	33.3		25.0	25.0	25.0	41.7	33.3
NORTHEASTERN OK ST		16	31.3	12.5	18.8	18.8	37.5	50.0	12.5
NORTHWESTERN OK ST		10	30.0	30.0	30.0	10.0	20.0	40.0	40.0
OK BAPTIST		5	20.0	20.0	20.0		40.0	60.0	
OK CHRISTIAN COLL		9		22.2	22.2	11.1	11.1	44.4	44.4
OK PANHANDLE ST		6		16.7		33.3		50.0	50.0
OK ST U	.2	61	27.9	19.7	26.2	19.7	26.2	41.0	32.8
SOUTHEASTERN OK STATE		8			12.5		12.5	87.5	
SOUTHWESTERN OK STATE		14	7.1	7.1	14.3	21.4	14.3	57.1	28.6
U OF OK-NORMAN	.1	41	12.2	36.6	24.4	29.3	19.5	43.9	36.6
U OF TULSA		9	22.2	22.2	11.1	33.3	22.2	44.4	33.3
UNIV CENTRAL OKLAHOMA	.1	49	22.4	30.6	22.4	36.7	40.8	30.6	28.6
Oregon									
EASTERN OR STATE		6			16.7	16.7	16.7	66.7	16.7
LINFIELD COLL		13	23.1	30.8	23.1	23.1	30.8	38.5	30.8
OREGON STATE	.1	29	34.5	37.9	20.7	20.7	44.8	20.7	34.5
PORTLAND STATE	.1	40	20.0	22.5	17.5	27.5	40.0	37.5	22.5
SOUTHERN OR STATE		11	18.2	27.3	54.5	18.2	18.2	27.3	54.5
U OF OREGON	.1	33	21.2	30.3	21.2	21.2	27.3	45.5	27.3
U OF PORTLAND		9	33.3	22.2	44.4	44.4	66.7	11.1	22.2
Pennsylvania									
ALBRIGHT COLL		14	35.7	7.1	7.1	7.1	7.1	50.0	42.9
ALVERNIA COLL		7	28.6	14.3	28.6		28.6	42.9	28.6
BLOOMSBURG U	.2	52	23.1	17.3	13.5	30.8	21.2	42.3	36.5
BUCKNELL U	.1	36	30.6	16.7	16.7	25.0	47.2	27.8	25.0
CALIFORNIA U		8	12.5	12.5	12.5	25.0	37.5	50.0	12.5
CLARION U OF PA	.1	41	12.2	17.1	7.3	9.8	26.8	61.0	12.2
COLL MISERICORDIA		9	11.1	22.2	22.2	11.1	22.2	55.6	22.2
DREXEL	.4	118	17.8	16.9	16.1	17.8	19.5	54.2	26.3
DUQUESNE	.2	61	19.7	11.5	16.4	16.4	26.2	45.9	27.9
ELIZABETHTOWN COLL	.1	23	21.7	13.0	30.4	17.4	17.4	43.5	39.1
FRANKLIN & MARSHALL		14	21.4	14.3	14.3		35.7	50.0	14.3
GANNON U		15	6.7	20.0	20.0	6.7	20.0	53.3	26.7
GENEVA COLL		5		20.0		20.0	20.0	60.0	20.0
GETTYSBURG COLL		12	41.7	8.3	16.7	16.7	16.7	50.0	33.3
GROVE CITY COLL	.1	26	11.5	15.4	19.2	15.4	30.8	53.8	15.4
GWYNEDD-MERCY COLL		8	37.5	50.0		12.5		37.5	62.5
HOLY FAMILY COLL		6	16.7	16.7	33.3	16.7	33.3	50.0	16.7
INDIANA U OF PA	.3	91	16.5	17.6	13.2	7.7	22.0	57.1	20.9
JUNIATA COLL		7			14.3	28.6	28.6	71.4	
KINGS COLL	.2	56	19.6	17.9	5.4	19.6	19.6	51.8	28.6
KUTZTOWN U OF PA		16	25.0	25.0	12.5	25.0	37.5	25.0	37.5
LA ROCHE COLL		6	66.7	33.3		33.3	33.3		66.7
LA SALLE UNIV	.3	105	21.0	16.2	16.2	19.0	20.0	50.5	29.5

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LEBANON VALLEY COLL		9	22.2	22.2	11.1	22.2		44.4	55.6
LEHIGH U	.2	74	29.7	25.7	18.9	17.6	43.2	29.7	27.0
LINCOLN U		9			11.1	22.2	22.2	66.7	11.1
LYCOMING COLL		10	10.0		20.0		30.0	70.0	
MARYWOOD COLL		6	16.7	16.7				83.3	16.7
MERCYHURST COLL		15		6.7	20.0	13.3	6.7	73.3	20.0
MESSIAH COLL		6	50.0	33.3		16.7	50.0	16.7	33.3
MILLERSVILLE U		12	25.0		25.0	8.3	33.3	41.7	25.0
MORAVIAN COLL		15	13.3	6.7	26.7	20.0	33.3	33.3	33.3
MUHLENBERG COLL	.1	23	8.7	30.4	13.0	8.7	21.7	47.8	30.4
PA ST U-BEHREND	.1	18	5.6	5.6	16.7	27.8	16.7	61.1	22.2
PA ST U-CAPITOL	.1	38	18.4	10.5	13.2	28.9	26.3	36.8	36.8
PA ST U-U PARK	.7	248	20.6	22.6	23.0	18.1	30.2	37.9	31.9
PHILA TEXTILE & SCI	.1	32	12.5	9.4		12.5	28.1	68.8	3.1
POINT PARK COLL		9	22.2	22.2		11.1	11.1	66.7	22.2
ROBERT MORRIS COLL	.2	81	13.6	6.2	12.3	12.3	17.3	64.2	18.5
ROSEMONT COLL		6	16.7		16.7		16.7	66.7	16.7
SHIPPENSBURG U OF PA	.1	23	17.4	8.7	17.4	21.7	26.1	47.8	26.1
SLIPPERY ROCK UNIV		13	23.1	7.7		7.7	15.4	69.2	15.4
ST FRANCIS COLL	.1	17	5.9		5.9	23.5	11.8	76.5	11.8
ST JOSEPHS COLL	.2	59	13.6	23.7	13.6	16.9	23.7	45.8	30.5
ST VINCENT COLL	.1	18	22.2	38.9	16.7	5.6	33.3	38.9	27.8
SUSQUEHANNA U		11	45.5	36.4	18.2	9.1	9.1	27.3	63.6
TEMPLE	.3	110	15.5	11.8	7.3	11.8	17.3	66.4	16.4
THIEL COLL		9	11.1		11.1	22.2	11.1	66.7	22.2
U OF PA	.1	50	18.0	14.0	22.0	40.0	52.0	30.0	18.0
U OF PITTSBURGH	.2	80	12.5	17.5	15.0	8.8	21.3	58.8	20.0
U OF SCRANTON	.3	86	17.4	18.6	17.4	23.3	26.7	40.7	32.6
URSINUS COLL		12	8.3		8.3	33.3	25.0	58.3	16.7
VILLANOVA	.6	217	24.4	21.2	17.1	13.8	27.6	41.5	30.9
WAYNESBURG COLL		8						100.0	
WEST CHESTER U OF PA	.1	28	7.1	25.0	14.3	25.0	32.1	39.3	28.6
WESTMINSTER COLL		14	14.3		14.3	7.1	7.1	71.4	21.4
WIDENER U	.1	47	12.8	12.8	21.3	14.9	21.3	48.9	29.8
WILKES COLL	.1	28	10.7	10.7	10.7	17.9	14.3	57.1	28.6
YORK COLL OF PA	.1	24	12.5	12.5		8.3	8.3	75.0	16.7
Puerto Rico									
CATHOLIC U OF PR	.1	27	11.1	3.7	7.4	3.7	3.7	74.1	22.2
CAYEY U COLL-PR	.1	33		6.1	15.2	6.1	18.2	72.7	9.1
INTER AMER-HATO REY	.2	65	4.6	3.1	6.2	6.2	10.8	81.5	7.7
INTER AMER-SAN GERMN		16	6.3	12.5	6.3	6.3	6.3	81.3	12.5
SACRED HEART COLL		16			6.3			93.8	6.3
U OF PR-MAYAGUEZ	.1	35	8.6	17.1	20.0	14.3	25.7	51.4	22.9
U OF PR-RIO PIEDRAS	.7	244	13.5	11.9	11.9	8.6	15.2	66.8	18.0

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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 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Rhode Island									
BRYANT COLL	.3	100	17.0	21.0	17.0	16.0	26.0	46.0	28.0
JOHNSON & WALES U		10	30.0	10.0	20.0	10.0	30.0	40.0	30.0
PROVIDENCE COLL	.2	52	32.7	28.8	13.5	17.3	25.0	36.5	38.5
RHODE ISLAND COLLEGE		14	14.3	7.1	7.1	28.6	14.3	64.3	21.4
ROGER WILLIAMS		5				20.0	20.0	80.0	
U OF RHODE ISLAND	.1	40	17.5	12.5	30.0	25.0	32.5	45.0	22.5
South Carolina									
BAPT COLL-CHARLESTON		5						100.0	
BOB JONES U	.1	17	35.3	17.6	47.1	23.5	64.7	11.8	23.5
CHARLESTON COLL	.1	33	30.3	30.3	18.2	33.3	30.3	21.2	48.5
CLEMSON	.2	69	20.3	17.4	29.0	23.2	17.4	39.1	43.5
COLUMBIA COLL		5	20.0					80.0	20.0
ERSKINE COLL		5	20.0	60.0		20.0	20.0	40.0	40.0
FRANCIS MARION COLL		9	33.3	11.1	22.2	44.4		22.2	77.8
FURMAN		9	44.4	44.4	33.3	11.1	33.3	22.2	44.4
LANDER COLL		5	20.0	20.0	20.0	20.0		60.0	40.0
NEWBERRY COLL		6		16.7	16.7	33.3	16.7	66.7	16.7
PRESBYTERIAN COLL		8	37.5	25.0		25.0	12.5	37.5	50.0
SC STATE		14	21.4	7.1	21.4		14.3	57.1	28.6
THE CITADEL		12	25.0	16.7		16.7		58.3	41.7
U OF SC-AIKEN		9	11.1			22.2	11.1	66.7	22.2
U OF SC-COLUMBIA	.2	74	17.6	33.8	17.6	21.6	23.0	43.2	33.8
U OF SC-SPARTANBURG		14	7.1	21.4	7.1	14.3	28.6	71.4	
WINTHROP COLL	.1	20	5.0	20.0	15.0	25.0	25.0	50.0	25.0
WOOFORD COLL		13	30.8	15.4	7.7	15.4	30.8	38.5	30.8
South Dakota									
AUGUSTANA COLL		7	28.6		28.6	14.3	42.9	28.6	28.6
BLACK HILLS STATE		10	40.0	30.0	10.0	10.0	80.0	20.0	
NATL COLL OF BUS		13	30.8	30.8	30.8	15.4	7.7	38.5	53.8
NORTHERN STATE		9	11.1	33.3	11.1	44.4	33.3	33.3	33.3
U OF SD	.1	28	17.9	10.7	17.9	32.1	25.0	46.4	28.6
Tennessee									
AUSTIN PEAY STATE		8	37.5	12.5	62.5	12.5	37.5	25.0	37.5
BELMONT COLL		12	8.3	41.7	25.0	16.7	33.3	33.3	33.3
CARSON NEWMAN COLL		8	12.5	37.5	25.0		37.5	25.0	37.5
CHRISTIAN BROS COLL	.1	18	16.7	22.2	38.9	27.8	38.9	27.8	33.3
DAVID LIPSCOMB COLL	.1	23	17.4	17.4	8.7	21.7	13.0	52.2	34.8
EAST TENN STATE	.1	23	26.1	21.7	26.1	30.4	30.4	26.1	43.5
FREED-HARDEMAN COLL		8	12.5	25.0			12.5	75.0	12.5
MIDDLE TENN STATE	.1	45	22.2	15.6	15.6	13.3	13.3	55.6	31.1
MILLIGAN COLL		5		20.0	20.0		20.0	60.0	20.0
TENN STATE	.1	19	10.5	15.8	15.8	31.6	21.1	57.9	21.1
TENN TECH	.1	20	5.0	25.0	15.0	25.0	25.0	50.0	25.0

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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 1996 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
				AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
	U OF TN-CHATTANOOGA	.1	34	11.8	14.7	20.6	20.6	26.5	55.9	17.6
	U OF TN-KNOXVILLE	.1	32	12.5	25.0	18.8	28.1	28.1	37.5	34.4
	U OF TN-MARTIN		15	20.0	33.3	13.3	26.7	33.3	40.0	26.7
	UNION U		6	33.3	50.0	33.3	50.0	33.3	16.7	50.0
	UNIVERSITY OF MEMPHIS	.2	62	12.9	12.9	22.6	14.5	19.4	53.2	27.4
Texas										
	ABILENE CHRISTIAN	.1	18	22.2	27.8	11.1	5.6	11.1	61.1	27.8
	ANGELO STATE	.1	19	10.5	21.1		5.3	10.5	73.7	15.8
	BAYLOR	.1	39	25.6	35.9	17.9	15.4	25.6	46.2	28.2
	CORPUS CHRISTI STATE U	.1	18	11.1	16.7	11.1	5.6	16.7	66.7	16.7
	DALLAS BAPTIST COLL		8			37.5	12.5	12.5	50.0	37.5
	E TEXAS BAPT COLL		5	20.0	40.0			20.0	60.0	20.0
	E TEXAS STATE	.1	22	27.3	27.3	13.6	22.7	18.2	54.5	27.3
	HARDIN-SIMMONS U		7	42.9	42.9	14.3	28.6	28.6	42.9	28.6
	HOUSTON BAPTIST		6	50.0	50.0	16.7	16.7	33.3	33.3	33.3
	HOWARD PAYNE U		5				20.0		80.0	20.0
	LAMAR U	.1	21	23.8	19.0	19.0	19.0	9.5	66.7	23.8
	LAREDO STATE		7						100.0	
	LUBBOCK CHRISTIAN		5	40.0	40.0	20.0	20.0	20.0	40.0	40.0
	MARY HARDIN-BAYLOR		8	12.5	37.5		25.0	12.5	50.0	37.5
	MCMURRAY COLL		8	12.5	37.5	12.5			50.0	50.0
	MIDWESTERN STATE		16	12.5	50.0	37.5	31.3	12.5	43.8	43.8
	PAN AMERICAN U		16	18.8	25.0	25.0	25.0	6.3	43.8	50.0
	SAM HOUSTON STATE	.1	35	34.3	37.1	17.1	11.4	17.1	42.9	40.0
	SOUTHERN METHODIST	.1	37	24.3	27.0	18.9	29.7	21.6	45.9	32.4
	SOUTHWEST TEX STATE	.2	71	15.5	29.6	14.1	12.7	5.6	60.6	33.8
	ST EDWARDS U		12	16.7	16.7	16.7	8.3		66.7	33.3
	ST MARYS U-SAN ANTONIO	.1	22	9.1	22.7	4.5	13.6	18.2	59.1	22.7
	ST THOMAS U		5	20.0					80.0	20.0
	STEPHEN F AUSTIN STATE	.2	52	15.4	26.9	13.5	15.4	7.7	61.5	30.8
	TARLETON STATE	.1	22	13.6	13.6	13.6	22.7	13.6	54.5	31.8
	TEX A&I-KINGSVILLE		9		22.2	22.2	11.1		66.7	33.3
	TEX CHRISTIAN	.1	29	20.7	31.0	17.2	20.7	17.2	37.9	44.8
	TEX LUTHERAN COLL		8		12.5		12.5	12.5	75.0	12.5
	TEX SOUTHERN		11		9.1				90.9	9.1
	TEX TECH	.2	52	26.9	36.5	17.3	26.9	23.1	36.5	40.4
	TEX WESLEYAN COLL		11	9.1	18.2	18.2	27.3	27.3	45.5	27.3
	TEXAS A&M	.5	177	17.5	31.6	18.6	13.0	16.4	52.0	31.6
	TRINITY U		12	41.7	16.7	25.0			41.7	58.3
	U OF HOUSTON	.4	122	21.3	27.0	18.0	16.4	15.6	48.4	36.1
	U OF HOUSTON CLEAR LAKE	.2	55	18.2	23.6	18.2	10.9	9.1	60.0	30.9
	U OF HOUSTON DOWN TOWN	.2	58	1.7	13.8	8.6	8.6	6.9	77.6	15.5
	U OF HOUSTON-VICTORIA		15	13.3	33.3	20.0	46.7	13.3	33.3	53.3
	U OF NORTH TEXAS	.1	48	10.4	29.2	12.5	12.5	18.8	58.3	22.9

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MAY 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF TEX-ARLINGTON	.3	89	19.1	37.1	21.3	18.0	18.0	43.8	38.2
U OF TEX-AUSTIN	.3	112	22.3	28.6	17.9	23.2	18.8	44.6	36.6
U OF TEX-DALLAS	.2	67	13.4	19.4	14.9	13.4	10.4	61.2	28.4
U OF TEX-EL PASO	.1	47	17.0	21.3	17.0	14.9	14.9	61.7	23.4
U OF TEX-PERMIAN BASIN		13	7.7	23.1	30.8	7.7	7.7	61.5	30.8
U OF TEX-SAN ANTONIO	.2	78	11.5	21.8	9.0	17.9	15.4	52.6	32.1
U OF TEX-TYLER	.1	28	14.3	25.0	14.3	25.0	14.3	64.3	21.4
WEST TEX STATE	.1	32	15.6	18.8	18.8	28.1	9.4	56.3	34.4
Utah									
BRIGHAM YOUNG	.1	30	33.3	30.0	30.0	36.7	40.0	23.3	36.7
U OF UTAH	.1	17	23.5	23.5	17.6	17.6	23.5	52.9	23.5
UTAH STATE		11		18.2		27.3	18.2	63.6	18.2
WEBER STATE		5	20.0	60.0			40.0	40.0	20.0
Vermont									
CHAMPLAIN COLLEGE	.1	17	23.5	5.9	5.9	17.6	5.9	70.6	23.5
GREEN MNT COLL		5		20.0	20.0		20.0	80.0	
NORWICH U		5			20.0			80.0	20.0
ST MICHAELS COLL		15	33.3	13.3	26.7	13.3	20.0	40.0	40.0
TRINITY COLL		6				33.3		66.7	33.3
UNIVERSITY OF VERMONT	.1	22	31.8	27.3	36.4	13.6	22.7	45.5	31.8
Virginia									
CHRISTOPHER NEWPORT	.1	38	5.3	18.4	13.2	13.2	15.8	63.2	21.1
COLL OF WILLIAM & MARY	.1	36	19.4	25.0	36.1	30.6	52.8	27.8	19.4
EASTERN MENNONITE		7	28.6	28.6	28.6	14.3	28.6	57.1	14.3
EMORY & HENRY COLL		9	11.1	11.1	22.2	11.1		55.6	44.4
GEORGE MASON U	.3	104	23.1	23.1	22.1	12.5	26.0	45.2	28.8
HAMPTON UNIV.	.2	54	13.0	7.4	7.4	9.3	7.4	70.4	22.2
JAMES MADISON U	.2	72	31.9	31.9	33.3	23.6	33.3	33.3	33.3
LONGWOOD COLL	.1	20	25.0	15.0	15.0	25.0	10.0	55.0	35.0
LYNCHBURG COLL		15	13.3	40.0	13.3	13.3	20.0	46.7	33.3
MARYMOUNT UNIVERSITY		13	7.7	15.4	23.1		15.4	61.5	23.1
NORFOLK STATE	.1	19		5.3	10.5	10.5	5.3	73.7	21.1
OLD DOMINION U	.2	57	12.3	26.3	33.3	10.5	21.1	47.4	31.6
RADFORD U	.1	49	14.3	20.4	18.4	28.6	22.4	57.1	20.4
ROANOKE COLL		5		20.0		20.0	20.0	60.0	20.0
U OF RICHMOND	.1	26	26.9	15.4	7.7	15.4	38.5	42.3	19.2
U OF VA	.2	65	26.2	29.2	23.1	41.5	46.2	24.6	29.2
VA COMMONWEALTH U	.2	72	19.4	23.6	18.1	16.7	16.7	51.4	31.9
VA POLY TECH	.3	112	20.5	25.9	26.8	27.7	36.6	35.7	27.7
VA STATE		15	6.7	13.3	6.7	6.7	6.7	66.7	26.7
VA UNION		7	14.3			14.3		71.4	28.6
WASHINGTON & LEE		9	44.4	77.8	55.6	55.6	55.6		44.4
Washington									
CENTRAL WASH STATE	.3	91	23.1	26.4	17.6	12.1	29.7	41.8	28.6

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MAY 1996 UNIFORM CPA EXAMINATION

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CITY UNIVERSITY		16	37.5	25.0	31.3	25.0	37.5	37.5	25.0
EASTERN WASH STATE	.1	35	11.4	11.4	14.3	28.6	22.9	51.4	25.7
GONZAGA U	.1	17	23.5	11.8	23.5	17.6	11.8	47.1	41.2
PACIFIC LUTHERAN	.1	20	15.0	15.0	20.0	25.0	30.0	40.0	30.0
SEATTLE PACIFIC COLL		10	20.0	20.0	50.0	40.0	30.0	30.0	40.0
SEATTLE U	.1	19	10.5	26.3		26.3	5.3	57.9	36.8
ST MARTINS COLL		11	18.2	27.3	18.2	9.1	9.1	54.5	36.4
U OF PUGET SOUND	.1	22	27.3	9.1	18.2	22.7	18.2	50.0	31.8
UNIV OF WASHINGTON	.3	106	29.2	25.5	21.7	20.8	40.6	34.9	24.5
WALLA WALLA COLLEGE		9	11.1	11.1	11.1	33.3	22.2	66.7	11.1
WASH STATE	.2	52	32.7	19.2	25.0	34.6	30.8	30.8	38.5
WESTERN WASHINGTON UNIV	.1	33	27.3	30.3	21.2	33.3	18.2	39.4	42.4
WHITWORTH COLL		7	42.9	28.6	14.3	42.9	14.3	42.9	42.9
West Virginia									
BLUEFIELD STATE		7		14.3	28.6	14.3		71.4	28.6
CONCORD COLL		16	6.3		18.8	6.3	6.3	81.3	12.5
FAIRMONT STATE	.1	19	26.3	15.8	10.5	15.8	15.8	57.9	26.3
GLENVILLE STATE		9	33.3	33.3	22.2			44.4	55.6
MARSHALL U	.2	54	9.3	14.8	14.8	9.3	16.7	59.3	24.1
SHEPHERD COLL	.1	24	16.7	20.8	8.3	16.7	20.8	54.2	25.0
U OF CHARLSTON		11		18.2	18.2	18.2	27.3	63.6	9.1
W VA INST TECH	.1	18	5.6	11.1	16.7	11.1	5.6	72.2	22.2
W VA STATE	.1	17	11.8	17.6	17.6	17.6	11.8	52.9	35.3
W VA U	.3	97	16.5	18.6	19.6	16.5	13.4	57.7	28.9
W VA WESLEYAN		9	22.2	44.4	22.2	11.1	44.4	44.4	11.1
WEST LIBERTY STATE		13	7.7	7.7	7.7	15.4	23.1	61.5	15.4
WHEELING JESUIT U		9		11.1	22.2	22.2	22.2	55.6	22.2
Wisconsin									
CARROLL COLL		9	11.1	11.1	33.3	22.2	33.3	33.3	33.3
CARTHAGE COLL		10	10.0	20.0		10.0	20.0	60.0	20.0
LAKELAND COLL	.1	22	4.5	18.2	36.4	18.2	18.2	45.5	36.4
MARQUETTE U	.2	54	25.9	24.1	37.0	18.5	35.2	27.8	37.0
ST NORBERT COLL		7	42.9	14.3	28.6	14.3	28.6	28.6	42.9
U OF WI-EAU CLAIRE	.1	39	53.8	28.2	20.5	20.5	41.0	25.6	33.3
U OF WI-LA CROSSE		16	6.3	12.5	31.3	31.3	37.5	31.3	31.3
U OF WI-MADISON	.2	65	32.3	23.1	29.2	40.0	53.8	18.5	27.7
U OF WI-MILWAUKEE	.2	72	33.3	25.0	34.7	27.8	36.1	30.6	33.3
U OF WI-OSHKOSH	.1	27	25.9	40.7	33.3	18.5	40.7	18.5	40.7
U OF WI-PARKSIDE		9	22.2	22.2	22.2	44.4	44.4	44.4	11.1
U OF WI-RIVER FALLS		6	33.3	16.7	66.7	16.7	50.0	33.3	16.7
U OF WI-STEVENS PT		14	35.7	50.0	57.1	28.6	21.4	28.6	50.0
U OF WI-SUPERIOR		7	28.6	14.3		28.6	28.6	42.9	28.6
U OF WI-WHITEWATER	.1	46	32.6	28.3	28.3	30.4	47.8	21.7	30.4
U WISCONSIN - GREEN BAY		16	12.5	12.5	18.8	6.3	25.0	56.3	18.8

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Wyoming									
U OF WYOMING	.1	29	24.1	27.6	17.2	34.5	31.0	34.5	34.5
SCHOOLS WITH FEWER THAN FIVE	1.8	617	16.7	17.0	15.4	19.3	19.6	54.1	26.3
SCHOOLS OUTSIDE THE U.S.	2.5	840	25.7	23.3	19.3	24.2	33.6	39.5	26.9
SCHOOLS NOT RECORDED	12.5	4,218	16.5	16.2	18.9	20.4	33.8	45.4	20.8
TOTALS	100.0	33,612	19.3	20.1	18.5	19.5	27.4	46.2	26.4

* 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-C

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
AUBURN U-AUBURN	.6	27	22.2	29.6	25.9	29.6	22.2	33.3	44.4
AUBURN U-MONTGOMERY	.1	6			33.3	33.3	16.7	33.3	50.0
TROY ST-TROY	.3	13	23.1	15.4	15.4	7.7	30.8	46.2	23.1
U OF AL-BIRMINGHAM	.2	9	22.2	55.6	11.1	22.2	44.4	22.2	33.3
U OF AL-UNIVERSITY	.7	31	25.8	22.6	25.8	29.0	25.8	29.0	45.2
U OF SO ALABAMA	.2	8	12.5		12.5	37.5	12.5	50.0	37.5
Arizona									
AMER GRAD SC OF MGMT	.1	5		20.0		40.0		40.0	60.0
ARIZONA STATE U	.2	9	22.2	33.3	11.1	22.2	33.3	55.6	11.1
U OF ARIZONA	.2	9	44.4	44.4	11.1	33.3	44.4	33.3	22.2
California									
CAL ST U-FULLERTON	.2	8		37.5	12.5	12.5	25.0	37.5	37.5
CAL ST U-HAYWARD	.3	15	20.0	20.0	26.7	20.0	40.0	40.0	20.0
CAL ST U-LONG BEACH	.2	10			30.0	20.0	20.0	60.0	20.0
CAL ST U-LOS ANGELES	.2	7	14.3	28.6	14.3	28.6	42.9	42.9	14.3
CAL ST U-POMONA	.1	6	50.0	33.3			50.0	50.0	
CAL ST U-SACRAMENTO	.2	10	20.0	20.0	20.0	30.0	50.0	10.0	40.0
GOLDEN GATE	.3	13	23.1	23.1	15.4	15.4	38.5	46.2	15.4
LA VERNE COLL	.1	5	60.0		40.0	20.0	40.0	20.0	40.0
NATIONAL	.2	8	12.5	25.0	25.0	25.0	50.0	50.0	
SAN DIEGO STATE	.4	18	38.9	27.8	11.1	27.8	61.1	22.2	16.7
SAN FRANCISCO STATE	.3	14	14.3	14.3	35.7	28.6	50.0	28.6	21.4
SAN JOSE STATE	.3	12	33.3	8.3	16.7	25.0	41.7	33.3	25.0
U OF CAL-LOS ANGELES	.3	15	6.7	53.3	33.3	26.7	60.0	13.3	26.7
U OF SANTA CLARA	.1	6	33.3	16.7	16.7		50.0	33.3	16.7
U OF SOUTHERN CAL	1.0	44	25.0	25.0	36.4	27.3	47.7	27.3	25.0
Colorado									
CO STATE	.2	10		30.0	40.0	30.0	50.0	20.0	30.0
REGIS COLL	.1	6	50.0	33.3	16.7	33.3	16.7	33.3	50.0
U OF CO-BOULDER	.2	8	37.5	37.5	75.0	62.5	75.0		25.0
U OF CO-DENVER	.2	9	33.3	22.2	11.1	22.2	33.3	44.4	22.2
U OF DENVER	.3	13	30.8	15.4	38.5	46.2	15.4	30.8	53.8
Connecticut									
U OF CONN	.3	14	21.4	35.7	35.7	21.4	50.0	21.4	28.6
U OF HARTFORD	.5	21	19.0	33.3	9.5	23.8	38.1	42.9	19.0
U OF NEW HAVEN	.1	5	20.0	60.0		20.0	40.0	40.0	20.0
District of Columbia									
AMERICAN	.2	8	50.0	25.0	12.5	12.5	37.5	37.5	25.0
CATHOLIC U OF AMER	.1	5		20.0	20.0	20.0	20.0	40.0	40.0
GEORGE WASHINGTON	.4	20	40.0	20.0	20.0	35.0	35.0	35.0	30.0
HOWARD	.2	9			22.2	33.3	22.2	44.4	33.3
SOUTHEASTERN	.2	10	20.0	20.0	20.0	30.0	10.0	60.0	30.0
STRAYER COLL	.2	7	14.3	28.6	42.9	28.6	57.1	28.6	14.3

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

REPORT NUMBER 12-D

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF DC	.3	12			16.7	8.3	16.7	75.0	8.3
Florida									
FL AGRI & MECH	.1	5		20.0	20.0	20.0	40.0	60.0	
FL ATLANTIC U	.2	8	25.0	12.5	25.0		37.5	62.5	
FL INTERNATIONAL	.7	30	26.7	43.3	46.7	20.0	46.7	13.3	40.0
FL STATE	.4	19	36.8	36.8	21.1	31.6	36.8	21.1	42.1
NOVA	.2	11	9.1	45.5	18.2	36.4	27.3	27.3	45.5
STETSON U	.3	14	50.0	64.3	35.7	42.9	50.0		50.0
U OF CENTRAL FL	.3	16	6.3	31.3	6.3	12.5	31.3	50.0	18.8
U OF FLORIDA	1.0	44	25.0	40.9	27.3	27.3	56.8	18.2	25.0
U OF MIAMI	.4	20	20.0	20.0	35.0	35.0	40.0	35.0	25.0
U OF NORTH FL	.2	8	12.5	12.5	25.0	37.5	37.5	37.5	25.0
U OF SO FLORIDA	.4	17	35.3	64.7	5.9	17.6	47.1	23.5	29.4
U OF WEST FLORIDA	.2	11	18.2	27.3	36.4	27.3	63.6	18.2	18.2
Georgia									
GA STATE	.6	29	31.0	27.6	20.7	20.7	31.0	34.5	34.5
KENNESAW STATE	.1	5		20.0	20.0		20.0	60.0	20.0
MERCER U-ATLANTA	.1	5				40.0	20.0	60.0	20.0
U OF GEORGIA	.6	26	19.2	11.5	23.1	34.6	26.9	38.5	34.6
Hawaii									
HAWAII PACIFIC COLL	.2	10	40.0	30.0	50.0	10.0	30.0	20.0	50.0
U OF HAWAII-MANOA	.2	7	28.6	42.9	28.6	28.6	71.4	14.3	14.3
Illinois									
DEPAUL	.8	36	22.2	27.8	30.6	19.4	47.2	33.3	19.4
IL STATE	.1	6	33.3	33.3	16.7		33.3	16.7	50.0
NORTHEASTERN IL	.1	6	16.7	16.7	16.7	16.7	33.3	33.3	33.3
NORTHERN IL	.2	8	62.5	37.5	25.0	37.5	37.5	12.5	50.0
ROOSEVELT	.2	10	20.0	20.0			10.0	60.0	30.0
SOUTHERN IL U -CARBONDAL	.2	8	12.5	25.0	12.5	25.0	37.5	37.5	25.0
U OF CHICAGO	.1	6	16.7	33.3		33.3	33.3	33.3	33.3
U OF IL-CHICAGO	.3	15	20.0	33.3	40.0	26.7	40.0	33.3	26.7
U OF IL-URBANA	.6	28	39.3	28.6	42.9	35.7	50.0	17.9	32.1
WESTERN IL U	.1	6	16.7	66.7	16.7		50.0	33.3	16.7
Indiana									
IN U-BLOOMINGTON	.1	6	16.7		33.3	33.3	66.7	16.7	16.7
IN U-PURDUE-INDPLS	.1	5	80.0	40.0			20.0	20.0	60.0
U OF NOTRE DAME	.2	10	30.0	20.0	40.0	30.0	20.0	30.0	50.0
Iowa									
U OF IOWA	.2	10	30.0	40.0	40.0	40.0	70.0	10.0	20.0
Kansas									
KANSAS STATE	.5	21	14.3	33.3	33.3	23.8	23.8	38.1	38.1
U OF KANSAS	.1	6	50.0	33.3	33.3		66.7	16.7	16.7
WICHITA STATE	.1	6	16.7	16.7	33.3	33.3	16.7	33.3	50.0
Kentucky									
MOREHEAD STATE	.1	5	60.0	40.0	20.0	20.0	40.0	40.0	20.0

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REPORT NUMBER 12-D

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

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF KENTUCKY									
WESTERN KY	.2	10	10.0	60.0	20.0	50.0	30.0	20.0	50.0
Louisiana	.2	8	12.5	25.0	12.5	37.5	37.5	25.0	37.5
LA ST U-A&M									
LA TECH	.4	17	23.5	47.1	11.8	35.3	35.3	23.5	41.2
SOUTHERN U-BATON ROUGE	.2	10	20.0	40.0	20.0		30.0	50.0	20.0
TULANE U	.2	9	11.1	22.2	11.1	22.2	11.1	66.7	22.2
U OF NEW ORLEANS	.3	15	20.0	26.7	6.7	6.7	26.7	53.3	20.0
Maryland	.2	8	25.0	37.5	25.0	37.5	37.5	12.5	50.0
BOWIE STATE									
LOYOLA COLL	.1	5	20.0	20.0	20.0	20.0		60.0	40.0
MORGAN STATE	.2	11	27.3	36.4	27.3	27.3	45.5	9.1	45.5
U OF BALTIMORE	.2	7	14.3	14.3	14.3			85.7	14.3
U OF MD-COLLEGE PARK	.2	11	18.2	18.2	9.1	9.1	18.2	54.5	27.3
Massachusetts	.4	17	11.8	23.5	23.5	17.6	17.6	35.3	47.1
BENTLEY COLL									
BOSTON U	1.1	50	32.0	30.0	28.0	26.0	34.0	38.0	28.0
NORTHEASTERN U	.4	19	15.8	26.3	26.3	36.8	31.6	26.3	42.1
SOUTHEASTERN MASS	1.2	56	19.6	26.8	25.0	37.5	39.3	33.9	26.8
SUFFOLK	.1	5		40.0	20.0		40.0	60.0	
U OF MASS-BOSTON	.3	12	25.0	33.3	16.7	25.0	25.0	25.0	50.0
WESTERN NEW ENG COLL	.1	6	16.7	33.3	16.7	33.3	16.7	50.0	33.3
Michigan	.1	5	20.0	20.0	20.0	20.0	20.0	40.0	40.0
CENTRAL MICH									
EASTERN MICH	.1	5	40.0	60.0	20.0	40.0	20.0	20.0	60.0
MICHIGAN STATE	.2	9	22.2	22.2		11.1	22.2	55.6	22.2
U OF MI-ANN ARBOR	.4	19	15.8	31.6	26.3		31.6	36.8	31.6
WALSH COLLEGE	.1	6	50.0	50.0	33.3	16.7	50.0	16.7	33.3
WAYNE STATE	.5	25	24.0	24.0	24.0	40.0	36.0	28.0	36.0
WESTERN MI U	.3	14	21.4	21.4	7.1	7.1	21.4	57.1	21.4
Minnesota	.2	10	20.0	20.0	10.0	30.0	10.0	30.0	60.0
U OF MN-MNPLS									
Mississippi	.1	5	20.0	40.0	40.0	40.0	40.0		60.0
JACKSON STATE									
MS ST U	.1	5	40.0	20.0	40.0	20.0	20.0	60.0	20.0
U OF MS	.3	12	50.0	25.0	25.0	8.3	8.3	25.0	66.7
Missouri	.8	36	19.4	22.2	19.4	25.0	25.0	38.9	36.1
CENTRAL MO STATE									
NORTHEAST MO STATE	.1	5	20.0			40.0	20.0	40.0	40.0
SOUTHWEST MO STATE	.1	5		20.0	40.0	60.0	20.0	20.0	60.0
ST LOUIS U	.2	9	33.3	22.2	33.3	44.4	44.4	22.2	33.3
U OF MO-COLUMBIA	.2	11	27.3	27.3	36.4	18.2	27.3	45.5	27.3
U OF MO-KANSAS CITY	.2	7	28.6	14.3	28.6	14.3	42.9	42.9	14.3
U OF MO-ST LOUIS	.4	20	25.0	25.0	10.0	25.0	40.0	45.0	15.0
	.1	5		20.0	20.0		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-D

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Montana									
U OF MONTANA	.2	10	50.0	50.0	50.0		60.0		40.0
New Hampshire									
NH COLL	.2	7			14.3	28.6	28.6	57.1	14.3
New Jersey									
FARLGH DCKSN-MADISON	.3	16	31.3	31.3	6.3	18.8	43.8	31.3	25.0
FARLGH DCKSN-RTHFD	.2	9			22.2			77.8	22.2
FARLGH DCKSN-TEANECK	.3	14	21.4	14.3	35.7	42.9	21.4	50.0	28.6
MONMOUTH COLL	.2	7	14.3	14.3	28.6	14.3	14.3	71.4	14.3
RIDER COLL	.1	6	16.7	50.0		33.3	33.3	33.3	33.3
RUTGERS U-NEWARK	.9	40	20.0	17.5	12.5	20.0	20.0	52.5	27.5
SETON HALL	.2	11	9.1	9.1	9.1	9.1	9.1	63.6	27.3
New Mexico									
NEW MEXICO STATE	.3	12	16.7	16.7		8.3	25.0	66.7	8.3
U OF NEW MEXICO	.3	12	33.3	33.3	16.7	8.3	41.7	41.7	16.7
New York									
ADELPHI	.4	19	10.5	21.1	15.8	15.8	36.8	47.4	15.8
CANISIUS COLL	.1	5	20.0	20.0		60.0	80.0		20.0
COLUMBIA U	.2	9	22.2	33.3	33.3	22.2	22.2	22.2	55.6
CUNY BERNARD BARUCH	1.1	51	19.6	25.5	21.6	29.4	52.9	27.5	19.6
CUNY BROOKLYN COLL	.3	13	15.4	30.8	23.1	38.5	53.8	30.8	15.4
CUNY LEHMAN COLL	.2	9		11.1	33.3	22.2	11.1	55.6	33.3
CUNY MEOGAR EVERS	.1	5	20.0		60.0		20.0	20.0	60.0
CUNY QUEENS COLL	.1	6	16.7	16.7	33.3		16.7	33.3	50.0
FORDHAM	.5	24	29.2	20.8	25.0	20.8	41.7	41.7	16.7
HOFSTRA	.5	23	21.7	13.0	8.7	30.4	56.5	34.8	8.7
L I U-BKLYN CENTER	.5	25	12.0	12.0	4.0	8.0	12.0	72.0	16.0
L I U-CW POST	1.0	44	9.1	11.4	11.4	15.9	13.6	61.4	25.0
MERCY COLL	.2	8		25.0	12.5	12.5		75.0	25.0
NEW YORK U	1.0	44	25.0	29.5	20.5	31.8	59.1	20.5	20.5
PACE U-NY	1.0	48	27.1	31.3	18.8	31.3	47.9	33.3	18.8
PACE U-PLEASANTVILLE	.1	5		20.0	20.0	20.0		60.0	40.0
PACE U-WHITE PLAINS	.4	18	16.7	22.2	50.0	22.2	44.4	27.8	27.8
ROCHESTER INST TECH	.2	7		14.3	14.3		28.6	71.4	
SIENA COLL	.2	11	36.4	9.1	9.1	9.1	18.2	54.5	27.3
ST FRANCIS COLL	.1	6	16.7	16.7	33.3		50.0	50.0	
ST JOHNS U.,N.Y.	1.3	59	22.0	15.3	16.9	11.9	20.3	50.8	28.8
SUNY AT ALBANY	.5	21	14.3	28.6	28.6	19.0	38.1	33.3	28.6
SUNY AT BINGHAMTON	.4	18	5.6	11.1	16.7	22.2	33.3	55.6	11.1
SUNY AT BUFFALO	.6	26	19.2	23.1	30.8	42.3	46.2	34.6	19.2
SYRACUSE	.3	12	25.0	41.7	16.7	16.7	41.7	25.0	33.3
UNION COLL	.2	9		33.3	11.1	44.4	66.7	22.2	11.1
North Carolina									
EAST CAROLINA	.4	17	11.8	17.6	11.8	23.5	23.5	47.1	29.4

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REPORT NUMBER 12-0

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

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
NC ST U-RALEIGH	.2	11	18.2	36.4	54.5	18.2	54.5	18.2	27.3
U OF NC-CHAPEL HILL	.8	35	34.3	28.6	22.9	45.7	48.6	20.0	31.4
U OF NC-GREENSBORO	.3	14	21.4	35.7	28.6	50.0	35.7	14.3	50.0
Ohio									
BALDWIN-WALLACE COLL	.1	6	16.7	33.3	33.3	50.0	50.0	16.7	33.3
BOWLING GREEN STATE	.1	5		40.0	60.0	20.0	60.0		40.0
CASE WESTERN RESERVE	.2	8	25.0	37.5	25.0		37.5	37.5	25.0
CLEVELAND STATE	.3	14	14.3	35.7	21.4	21.4	42.9	35.7	21.4
KENT STATE	.1	6			16.7	16.7		66.7	33.3
MIAMI U	.2	10	20.0	20.0	10.0	20.0	30.0	40.0	30.0
OHIO STATE	.2	9	22.2	11.1	33.3	44.4	55.6	11.1	33.3
U OF AKRON	.2	9	22.2	33.3	22.2	22.2	22.2	33.3	44.4
U OF CINCINNATI	.2	8	62.5	12.5	37.5	25.0	37.5		62.5
U OF TOLEDO	.1	6	33.3		16.7	16.7	33.3	50.0	16.7
Oklahoma									
OK CITY U	.1	6	16.7	16.7		16.7	16.7	66.7	16.7
OK ST U	.2	8		37.5		25.0	25.0	62.5	12.5
Oregon									
PORTLAND STATE	.1	6	66.7	16.7			83.3	16.7	
Pennsylvania									
BLOOMSBURG U	.1	6	16.7	16.7		33.3	16.7	33.3	50.0
DREXEL	.3	15	40.0	26.7	13.3	6.7	33.3	46.7	20.0
DUQUESNE	.2	10	20.0	10.0	30.0	10.0	40.0	40.0	20.0
INDIANA U OF PA	.2	8	12.5		12.5			75.0	25.0
KINGS COLL	.2	8	12.5	37.5	12.5	25.0	25.0	37.5	37.5
LA SALLE UNIV	.3	14	14.3	14.3	21.4	14.3	21.4	42.9	35.7
PA ST U-U PARK	.3	14		35.7	21.4	7.1	35.7	50.0	14.3
PHILA TEXTILE & SCI	.2	7	14.3	14.3		14.3		71.4	28.6
ROBERT MORRIS COLL	.2	11	9.1	9.1	27.3	18.2	27.3	63.6	9.1
ST JOSEPHS COLL	.3	13	23.1	7.7	15.4	15.4	23.1	53.8	23.1
TEMPLE	.4	18	22.2	27.8	16.7	27.8	22.2	33.3	44.4
U OF PA	.2	7	14.3	28.6	14.3		28.6	57.1	14.3
U OF PITTSBURGH	.3	14	35.7	35.7	7.1	14.3	35.7	28.6	35.7
U OF SCRANTON	.1	6	33.3	16.7	33.3	50.0	33.3	33.3	33.3
VILLANOVA	.2	9	11.1	11.1	22.2	33.3	22.2	44.4	33.3
Puerto Rico									
INTER AMER-HATO REY	.2	11	9.1		36.4	9.1	18.2	63.6	18.2
INTER AMER-SAN GERMN	.2	8		12.5	12.5			87.5	12.5
U OF PR-MAYAGUEZ	.2	9	22.2	11.1	11.1	11.1	11.1	66.7	22.2
U OF PR-RIO PIEDRAS	.4	20	15.0	5.0	15.0	20.0	20.0	65.0	15.0
Rhode Island									
BRYANT COLL	.3	16			12.5	56.3	12.5	37.5	50.0
U OF RHODE ISLAND	.2	10	40.0	30.0	10.0	40.0	40.0	30.0	30.0
South Carolina									
CLEMSON	.4	18	33.3	27.8	16.7	33.3	27.8	22.2	50.0

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

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

REPORT NUMBER 12-D

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
PRESBYTERIAN COLL	.1	5	20.0	40.0	20.0	20.0	20.0	40.0	40.0
U OF SC-COLUMBIA	.3	14	21.4	28.6	21.4	35.7	28.6	14.3	57.1
South Dakota									
U OF SD	.2	7	28.6	28.6	14.3	14.3	28.6	57.1	14.3
Tennessee									
EAST TENN STATE	.2	7	14.3	14.3	14.3	14.3	28.6	57.1	14.3
MIDDLE TENN STATE	.1	6	16.7	33.3	33.3	16.7	33.3	33.3	33.3
TENN TECH	.1	5	20.0	20.0	40.0		60.0	20.0	20.0
U OF TN-CHATTANOOGA	.2	9	22.2	11.1	33.3	22.2	22.2	33.3	44.4
U OF TN-KNOXVILLE	1.2	55	29.1	27.3	32.7	30.9	45.5	23.6	30.9
U OF TN-MARTIN	.1	5		40.0	20.0	40.0	20.0	60.0	20.0
UNIVERSITY OF MEMPHIS	.4	17	11.8	29.4	47.1	17.6	41.2	29.4	29.4
Texas									
BAYLOR	.2	11	45.5	36.4	9.1	9.1	27.3	18.2	54.5
TEX TECH	.3	16	37.5	25.0	18.8	18.8	18.8	37.5	43.8
TEXAS A&M	.4	20	35.0	45.0	15.0	25.0	35.0	30.0	35.0
U OF HOUSTON	.4	19	31.6	47.4	21.1	36.8	31.6	21.1	47.4
U OF NORTH TEXAS	.6	27	22.2	29.6	7.4	22.2	3.7	44.4	51.9
U OF TEX-ARLINGTON	.2	10	40.0	60.0	20.0	30.0	40.0	10.0	50.0
U OF TEX-AUSTIN	1.1	51	23.5	47.1	27.5	35.3	37.3	23.5	39.2
U OF TEX-DALLAS	.2	8	25.0		12.5	12.5		62.5	37.5
U OF TEX-SAN ANTONIO	.1	5	20.0	60.0		20.0	60.0	20.0	20.0
Utah									
BRIGHAM YOUNG	1.4	66	22.7	30.3	25.8	40.9	45.5	21.2	33.3
SOUTHERN UTAH STATE	.2	11	54.5	27.3	9.1	9.1	27.3	27.3	45.5
U OF UTAH	.7	31	38.7	22.6	41.9	25.8	25.8	22.6	51.6
UTAH STATE	.3	16	50.0	31.3	31.3	18.8	50.0	18.8	31.3
WEBER STATE	.3	14	28.6	28.6	28.6	21.4	35.7	28.6	35.7
Virginia									
GEORGE MASON U	.3	13	30.8	23.1	38.5	46.2	38.5	23.1	38.5
HAMPTON UNIV.	.1	6		16.7	16.7		16.7	66.7	16.7
OLD DOMINION U	.2	8	37.5	37.5		12.5	25.0	50.0	25.0
U OF VA	.2	11	36.4	27.3	9.1	27.3	45.5	45.5	9.1
VA POLY TECH	.3	16	31.3	37.5	18.8	25.0	56.3	25.0	18.8
Washington									
SEATTLE U	.2	8	25.0	12.5	50.0	62.5	50.0	12.5	37.5
UNIV OF WASHINGTON	.4	20	20.0	20.0	10.0	15.0	40.0	50.0	10.0
WASH STATE	.1	5	40.0	20.0	20.0		40.0	40.0	20.0
West Virginia									
MARSHALL U	.1	6	16.7	33.3	16.7	33.3		33.3	66.7
W VA U	.4	17	23.5	29.4	29.4	29.4	35.3	23.5	41.2
Wisconsin									
U OF WI-MADISON	.1	5	40.0	40.0		40.0	100.0		
U OF WI-MILWAUKEE	.3	12	41.7	25.0	33.3	33.3	33.3	25.0	41.7

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REPORT NUMBER 12-D

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PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF WI-WHITEWATER	.1	5	40.0	20.0	20.0	40.0	60.0	40.0	
SCHOOLS WITH FEWER THAN FIVE	20.9	959	20.6	20.9	18.2	22.4	28.6	43.4	28.1
SCHOOLS OUTSIDE THE U.S.	5.5	254	23.6	22.8	27.6	25.6	32.7	37.0	30.3
SCHOOLS NOT RECORDED	5.7	262	17.6	22.5	20.6	23.3	31.3	43.9	24.8
TOTALS	100.0	4,578	22.3	24.7	21.7	24.2	33.2	37.7	29.1

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Alabama							
ALABAMA A & M	10	JACKSONVILLE STATE	13	STILLMAN COLLEGE	1	U OF AL-UNIVERSITY	137
ALABAMA STATE U	6	MILES COLL	2	TROY ST-DOTHAN	13	U OF MONTEVALLO	15
ATHENS STATE COLL	23	MOBILE COLL	2	TROY ST-MONTGOMERY	5	U OF SO ALABAMA	56
AUBURN U-AUBURN	124	NORTH ALABAMA U	25	TROY ST-TROY	58	UNIV WEST ALABAMA	7
AUBURN U-MONTGOMERY	47	OAKWOOD COLL	14	TUSKEGEE INSTITUTE	14		
BIRMINGHAM SOUTHERN	18	SAMFORD U	25	U OF AL-BIRMINGHAM	79		
HUNTINGDON COLL	4	SPRING HILL COLL	10	U OF AL-HUNTSVILLE	30		
Alaska							
U OF ALASKA ANCHORAGE	48	U OF ALASKA FAIRBANKS	27				
Arizona							
AMER GRAD SC OF MGMT	7	DEVRY INSTI	12	NORTHERN ARIZ U	42		
ARIZONA STATE U	166	GRAND CANYON COLL	2	U OF ARIZONA	121		
Arkansas							
ARKANSAS COLL	5	HARDING COLL	49	OUACHITA BAPTIST	20	U OF AR-PINE BLUFF	9
ARKANSAS STATE	60	HENDERSON ST U	29	SOUTHERN ARKANSAS U	17	U OF CENTRAL AR	64
ARKANSAS TECH U	22	HENDRIX COLL	12	U OF AR-FAYETTEVILLE	95		
COLL OF THE OZARKS	5	JOHN BROWN U	5	U OF AR-MONTICELLO	27		
California							
ARMSTRONG COLL	4	CAL ST-DOMINGUEZ	59	MT SAINT MARYS	5	U OF CAL-RIVERSIDE	32
AZUSA PACIFIC COLL	6	CAL ST-SAN LUIS	123	NATIONAL	40	U OF CAL-SAN DIEGO	23
BIOLA U	10	CAL STATE - BAKERSFIELD	30	NORTHROP	3	U OF CAL-SANTA BARBARA	208
CAL BAPTIST COLL	4	CAL STATE SAN BERNARDINO	102	PACIFIC UNION COLL	3	U OF REDLANDS	11
CAL LUTHERAN COLL	10	CHAPMAN COLL	28	PEPPERDINE	24	U OF SAN DIEGO	92
CAL ST STANISLAUS U	52	CLAREMONT MENS COLL	24	POINT LOMA COLL	7	U OF SAN FRANCISCO	53
CAL ST U-CHICO	80	CLAREMONT U-GRAD CTR	1	SAN DIEGO STATE	217	U OF SANTA CLARA	88
CAL ST U-FRESNO	125	COLL OF NOTRE DAME	6	SAN FRANCISCO STATE	204	U OF SOUTHERN CAL	250
CAL ST U-FULLERTON	204	GOLDEN GATE	101	SAN JOSE STATE	140	U OF THE PACIFIC	9
CAL ST U-HAYWARD	164	HOLY NAMES COLL	1	SOUTHERN CAL COLL	3	US INTERNATIONAL	3
CAL ST U-LONG BEACH	175	HUMBOLDT STATE	18	ST MARYS OF CAL	32	W COAST U-LA	2
CAL ST U-LOS ANGELES	221	LA VERNE COLL	25	STANFORD UNIV	4	W COAST U-ORANGE CO	1
CAL ST U-NORTHRIDGE	252	LOMA LINDA	6	U OF CAL-BERKELEY	156	WHITTIER COLL	2
CAL ST U-POMONA	144	LOYOLA MARYMOUNT	63	U OF CAL-IRVINE	15	WOODBURY	16
CAL ST U-SACRAMENTO	186	MONTEREY INSTITUTE	2	U OF CAL-LOS ANGELES	279		
Colorado							
ADAMS STATE COLL	10	METROPOLITAN ST COLL	96	U OF CO-DENVER	64	US AIR FORCE ACADEMY	1
CO STATE	99	REGIS COLL	45	U OF DENVER	44	WESTERN ST COLL	11
FORT LEWIS COLL	33	U OF CO-BOULDER	103	U OF NORTHERN CO	31		
MESA COLL	25	U OF CO-CO SPRINGS	20	U OF SOUTHERN CO	21		
Connecticut							
ALBERTUS MAGNUS COLL	1	FAIRFIELD	83	SO CT STATE U	38	U OF HARTFORD	54
BRIDGEPORT	6	QUINNIPIAC COLL	42	ST JOSEPH COLL	1	U OF NEW HAVEN	25
CENTRAL CONN ST U	100	SACRED HEART UNIV	28	U OF CONN	105	WESTERN CONN ST U	17
Delaware							
DELAWARE ST UNIV	19	GOLDEY BEACOM COLL	20	U OF DELAWARE	118	WILMINGTON COLL	9

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District of Columbia

AMERICAN	52
BENJAMIN FRANKLIN U	11
CATHOLIC U OF AMER	25
GALLAUDET UNIV	4
GEORGE WASHINGTON	69
GEORGETOWN	56
HOWARD	76
MT VERNON COLL	1
SOUTHEASTERN	25
STRAYER COLL	55
TRINITY COLL	1
U OF DC	48

Florida

BARRY	40
BETHUNE COOKMAN COLL	5
EMBRY-RIDDLE AERO	1
FL AGRI & MECH	56
FL ATLANTIC U	113
FL INST OF TECH	1
FL INTERNATIONAL	147
FL MEMORIAL COLL	2
FL SOUTHERN COLL	37
FL STATE	150
FLAGLER COLL	8
FT LAUDERDALE COLL	5
JACKSONVILLE U	5
JONES COLL-JACKSONVILLE	1
NOVA	38
ORLANDO COLLEGE	8
PALM BEACH ATLANTIC	12
ROLLINS COLL	12
ST LEO COLL	39
ST THOMAS U	11
STETSON U	32
TAMPA COLL	16
U OF CENTRAL FL	112
U OF FLORIDA	133
U OF MIAMI	75
U OF NORTH FL	79
U OF SO FLORIDA	202
U OF TAMPA	24
U OF WEST FLORIDA	61

Georgia

ALBANY ST COLLEGE	6
ARMSTRONG ST COLL	2
AUGUSTA COLL	22
BERRY COLL	21
BRENAU COLL	15
CLARK/ATLANTA U	18
COLUMBUS COLL	23
COVENANT COLL	1
DEVRY INSTI	8
EMORY	37
FORT VALLEY STATE	6
GA COLLEGE	46
GA INST OF TECH	29
GA SOUTHERN UNIV	69
GA SOUTHWESTERN COLL	19
GA STATE	256
KENNESAW STATE	96
LAGRANGE COLL	4
MERCER U-ATLANTA	11
MERCER U-MACON	22
MOREHOUSE COLL	26
MORRIS BROWN COLL	9
NORTH GEORGIA COLL	45
OGLETHORPE	17
PAINE COLL	3
PIEDMONT COLL	5
SAVANNAH STATE	23
SHORTER COLL	16
U OF GEORGIA	200
VALDOSTA STATE	53
WESLEYAN COLL	5
WEST GEORGIA COLL	45

Guam

U OF GUAM	18

Hawaii

CHAMINADE	12
HAWAII PACIFIC COLL	33
U OF HAWAII-HILO	4
U OF HAWAII-MANOA	143

Idaho

BOISE STATE UNIVERSITY	88
COLL OF IDAHO	5
IDAHO STATE	37
LEWIS-CLARK STATE	12
NORTHWEST NAZARENE	5
U OF IDAHO	47

Illinois

AUGUSTANA COLL	28
AURORA COLL	10
BARAT COLL	7
BRADLEY	66
CHICAGO STATE	25
COLL OF ST FRANCIS	10
DEPAUL	264
DEVRY	16
DEVRY - OAK BROOK TERRAC	6
EASTERN IL	69
ELMHURST COLL	49
EUREKA COLL	2
GOVERNORS STATE	34
GREENVILLE COLL	5
IL BENEDICTINE COLL	24
IL COLL	8
IL INST TECH	13
IL STATE	157
IL WESLEYAN	42
LEWIS	30
MACMURRAY COLL	5
MCKENDREE COLL	20
MILLIKIN	25
MONMOUTH COLL	4
NO PARK COLL	6
NORTH CENTRAL COLL	28
NORTHEASTERN IL	70
NORTHERN IL	167
NORTHWESTERN	21
OLIVET NAZARENE COLL	10
PRINCIPIA COLL	1
QUINCY COLL	7
ROOSEVELT	76
ROSARY COLL	19
SOUTHERN IL U -CARBONDAL	84
SOUTHERN IL U -EDWARDVIL	54
ST XAVIER COLL	29
TRINITY CHRISTIAN	6
U OF CHICAGO	13
U OF CHICAGO-LOYOLA	87
U OF IL-CHICAGO	205
U OF IL-URBANA	450
UNIV ILL SPRINGFIELD	43
WESTERN IL U	54

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MAY 1996 UNIFORM CPA EXAMINATION

Indiana

ANDERSON COLL	12	HUNTINGTON COLL	1	IN U-SOUTHEAST	25	ST MARY-OF-THE-WOODS	4
BALL ST	132	IN INST OF TECH	4	MANCHESTER COLL	36	ST MARYS COLL	31
BETHEL COLL	2	IN ST U-TERRE HAUTE	47	MARIAN COLL-INDPLS	21	TAYLOR	22
BUTLER	37	IN U-BLOOMINGTON	313	OAKLAND CITY COLL	5	TRI-STATE U	4
CALUMET COLL	10	IN U-FORT WAYNE	46	PURDUE U-CALUMET	37	U OF EVANSVILLE	25
FRANKLIN COLL	9	IN U-KOKOMO	10	PURDUE U-MAIN CAMPUS	111	U OF NOTRE DAME	249
GOSHEN COLL	5	IN U-NORTHWEST	54	PURDUE U-NO CENTRAL	12	U OF SOUTH INDIANA	43
GRACE THEOL SEMINARY	3	IN U-PURDUE-INDPLS	104	ST FRANCIS COLL	5	VALPARAISO	30
HANOVER COLL	3	IN U-SOUTH BEND	34	ST JOSEPHS COLL	10		

Iowa

BRIAR CLIFF COLL	8	GRACELAND COLL	6	MORNINGSIDE COLL	8	U OF NORTHERN IOWA	148
BUENA VISTA U	38	GRANDVIEW COLL	16	MT MERCY COLL	18	UPPER IOWA U	31
CENTRAL COLLEGE	8	IOWA STATE	122	NORTHWESTERN COLL	10	WARTBURG COLL	16
CLARKE COLL	3	IOWA WESLEYAN COLL	11	SIMPSON COLL	32	WESTMAR COLL	1
COE COLL	15	LORAS COLL	15	ST AMBROSE COLL	24	WILLIAM PENN COLL	7
DORDT COLL	12	LUTHER COLL	32	U OF DUBUQUE	3		
DRAKE	34	MARYCREST COLL	7	U OF IOWA	133		

Kansas

BAKER	23	FRIENDS	6	MID-AMERICA NAZARENE	5	STERLING COLL	2
BENEDICTINE COLL	13	KANSAS NEWMAN	5	OTTAWA	2	TABOR COLL	1
BETHANY COLL	5	KANSAS STATE	124	PITTSBURG STATE	36	U OF KANSAS	86
BETHEL COLL	3	KANSAS WESLEYAN	2	SOUTHWESTERN COLL	3	WASHBURN U OF TOPEKA	30
EMPORIA STATE	26	MARYMOUNT COLL	1	ST MARY COLL	1	WICHITA STATE	51
FORT HAYS STATE	40	MCPHERSON COLL	4	ST MARY PLAINS COLL	3		

Kentucky

BELLARMINE COLL	39	EASTERN KY	42	MURRAY STATE	39	U OF KENTUCKY	157
BEREA COLL	4	GEORGETOWN COLL	11	NORTHERN KENTUCKY U	34	U OF LOUISVILLE	110
BRESCIA COLL	7	KY STATE	11	PIKEVILLE COLL	12	UNION COLL	5
CAMPBELLSVILLE COLL	2	KY WESLEYAN COLL	13	THOMAS MORE COLL	17	WESTERN KY	60
CUMBERLAND COLL	10	MOREHEAD STATE	34	TRANSYLVANIA	27		

Louisiana

CENTENARY OF LA	15	LA ST U-ALEXANDRIA	1	NICHOLLS STATE	37	SOUTHERN U-NEW ORLEANS	9
DILLARD	13	LA ST U-SHREVEPORT	35	NORTHEAST LA	70	TULANE U	65
GRAMBLING STATE	21	LA TECH	61	NORTHWESTERN STATE	22	U OF NEW ORLEANS	128
LA COLL	14	LOYOLA U	34	SOUTHEASTERN LA	62	U OF STHWESTN LA	64
LA ST U-A&M	239	MCNEESE STATE	30	SOUTHERN U-BATON ROUGE	31	XAVIER U OF LA	22

Maine

HUSSON COLL	49	THOMAS COLL	16	U OF ME-MACHIAS	3	U OF ME-PRESQUE ISLE	4
ST JOSEPHS COLL	3	U OF ME-AUGUSTA	16	U OF ME-ORONO	19	UNIV SOUTHERN MAINE	29

Maryland

BOWIE STATE	33	JOHNS HOPKINS	4	SALISBURY STATE	62	U OF MD-COLLEGE PARK	496
COLL OF NOTRE DAME	11	LOYOLA COLL	69	TOWSON STATE	115	U OF MD-EASTERN SHORE	7
COLUMBIA UNION COLL	6	MORGAN STATE	57	U OF BALTIMORE	146	WESTERN MARYLAND COLL	7
FROSTBURG STATE	55	MT ST MARYS COLL	44	U OF MD-BALTO	39		

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Massachusetts

AMERICAN INTERNATL	10	CLARK U	3	NICHOLS COLL	21	U MASS LOWELL	52
ASSUMPTION COLL	26	COLLEGE OF HOLY CROSS	38	NORTH ADAMS STATE	13	U OF MASS-AMHERST	113
ATLANTIC UNION COLL	5	CURRY COLL	1	NORTHEASTERN U	166	U OF MASS-BOSTON	42
BABSON COLL	72	FITCHBURG STATE	6	SALEM STATE	51	WESTERN NEW ENG COLL	33
BENTLEY COLL	260	GORDON COLL	5	SIMMONS COLL	4	WESTFIELD ST COLL	10
BOSTON COLL	160	HARVARD	4	SOUTHEASTERN MASS	41	WORCESTER STATE	17
BOSTON ST COLL	1	MASS INST OF TECH	2	STONEHILL COLL	24		
BOSTON U	99	MERRIMACK COLL	37	SUFFOLK	58		

Michigan

ADRIAN COLL	6	DETROIT COLL OF BUS	24	MARYGROVE COLL	4	SIENA HEIGHTS COLL	4
ALBION COLL	25	EASTERN MICH	81	MICHIGAN STATE	209	SPRING ARBOR COLL	10
ALMA COLL	7	FERRIS STATE	27	MICHIGAN TECH	10	U OF DETROIT	21
ANDREWS	11	GRAND VALLEY ST	50	NAZARETH COLL	1	U OF MI-ANN ARBOR	127
AQUINAS COLL	16	HILLSDALE COLL	30	NORTHERN MICH	24	U OF MI-DEARBORN	72
CALVIN COLL	17	HOPE COLL	11	NORTHWOOD UNIVERSITY	25	U OF MI-FLINT	32
CENTRAL MICH	85	LAKE SUPERIOR STATE	16	OAKLAND U	47	WALSH COLLEGE	139
CLEARY COLL	10	LAWRENCE INST TECH	9	OLIVET COLL	2	WAYNE STATE	89
DAVENPORT COLLEGE	25	MADONNA COLL	9	SAGINAW VALLEY ST	24	WESTERN MI U	160

Minnesota

AUGSBURG COLL	16	COLL OF ST THOMAS	71	NORTHWESTERN COLL	5	U OF MN-DULUTH	35
BEMIDJI STATE	32	CONCORDIA MOORHEAD	20	SOUTHWEST STATE	18	U OF MN-MNPLS	115
BETHEL COLL	3	GUSTAVUS ADOLPHUS	6	ST CLOUD STATE	52	WINONA STATE	28
COLL OF ST BENEDICT	6	HAMLINE	1	ST JOHNS U	19		
COLL OF ST CATHERINE	17	MANKATO STATE	46	ST MARYS COLL	10		
COLL OF ST SCHOLASTIC	3	MOORHEAD STATE	50	ST OLAF COLL	5		

Mississippi

ALCORN STATE	4	MILLSAPS COLL	10	MS VALLEY STATE	2	WILLIAM CAREY COLL	1
BELHAVEN COLL	3	MS COLL	7	RUST COLLEGE	2		
DELTA STATE	9	MS ST U	33	U OF MS	58		
JACKSON STATE	23	MS U FOR WOMEN	4	U OF SOUTHERN MS	23		

Missouri

AVILA COLL	7	LINCOLN U	16	PARK COLL	22	U OF MO-KANSAS CITY	72
CENTRAL METH COLL	1	LINDENWOOD COLL	11	ROCKHURST COLL	42	U OF MO-ST LOUIS	142
CENTRAL MO STATE	51	MARYVILLE COLL	29	SCHOOL OF THE OZARKS	7	WASHINGTON U	33
COLUMBIA COLL	21	MO BAPTIST COLL	3	SOUTHEAST MO STATE	42	WEBSTER COLL	14
CULVER-STOCKTON COLL	11	MO SOUTHERN STATE	23	SOUTHWEST BAPTIST COLL	16	WILLIAM JEWELL COLL	19
DEVRY INST	9	MO VALLEY COLL	2	SOUTHWEST MO STATE	109	WILLIAM WOODS COLL	4
DRURY COLL	9	MO WESTERN ST COLL	15	ST LOUIS U	63		
EVANGEL COLL	7	NORTHEAST MO STATE	57	TARKIO COLL	3		
FONTBONNE COLL	8	NORTHWEST MO STATE	26	U OF MO-COLUMBIA	117		

Montana

CARROLL COLL	26	GREAT FALLS COLL	13	ROCKY MTN COLL	4
EASTERN MONTANA COLL	59	MONTANA ST UNIV	62	U OF MONTANA	56

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Nebraska							
BELLEVUE COLL	14	DANA COLL	4	NEBR-WESLEYAN	12	U OF NEBR-OMAHA	72
CHADRON STATE	11	DOANE COLL	5	PERU STATE COLL	5	UNION COLL	5
CONCORDIA TCHRS COLL	2	HASTINGS COLL	11	U OF NEBR-KEARNEY	43	WAYNE STATE	14
CREIGHTON	45	MIDLAND LUTHERAN COLL	16	U OF NEBR-LINCOLN	101		
Nevada							
U OF NV-LAS VEGAS	84	U OF NV-RENO	35				
New Hampshire							
COLBY-SAWYER COLL	1	FRANKLIN PIERCE COLL	8	NH COLL	45	RIVIER COLL	4
DARTMOUTH COLL	1	NEW ENGLAND COLL	2	NH PLYMOUTH STATE	10	U OF NH	27
New Jersey							
BLOOMFIELD COLL	9	MONMOUTH COLL	50	ROWAN (GLASSBORO) COLL	63	THOMAS A EDISON COLL	2
CALDWELL COLL	9	MONTCLAIR STATE	148	RUTGERS U-CAMDEN	81	TRENTON STATE	51
FARLGH DCKSN-MADISON	65	NJ INST TECH	3	RUTGERS U-NEW BRNSWK	145	UPSALA COLL	7
FARLGH DCKSN-RTHFD	22	PRINCETON	2	RUTGERS U-NEWARK	258	WILLIAM PATERSON	70
FARLGH DCKSN-TEANECK	49	RAMAPO COLL OF NJ	60	SETON HALL	131		
GEORGIAN CT COLL	31	RICHARD STOCKTON ST	81	ST ELIZABETH COLL	9		
KEAN COLL OF NJ	103	RIDER COLL	116	ST PETERS COLL	72		
New Mexico							
COLL OF SANTA FE	28	EASTERN NEW MEXICO	22	NEW MEXICO STATE	95	U OF NEW MEXICO	97
COLL OF THE SO WEST	4	NEW MEXICO HIGHLANDS	13	U OF ALBUQUERQUE	1	WESTERN NEW MEXICO	9
New York							
ADELPHI	105	DYOUVILLE COLL	10	NEW YORK U	230	SUC - ONEONTA	29
ALFRED	25	ELMIRA COLL	9	NIAGARA U	35	SUNY AT ALBANY	223
CANISIUS COLL	39	FORDHAM	136	NY TECH INST-NYC	12	SUNY AT BINGHAMTON	216
CLARKSON U	23	HARTWICK COLLEGE	6	NY TECH INST-WESTBURY	31	SUNY AT BUFFALO	155
COLGATE U HAMILTON	5	HOFSTRA	297	PACE U-NY	285	SUNY COLL BROCKPORT	28
COLL OF ST ROSE	20	HOUGHTON COLL	3	PACE U-PLEASANTVILLE	209	SUNY COLL EMPIRE STATE	9
COLUMBIA U	13	IONA COLL	98	PACE U-WHITE PLAINS	42	SUNY COLL FREDONIA	32
CORNELL	14	ITHACA COLL	37	REGENTS EXTERNAL DEG	6	SUNY COLL GENESEO	79
CORNELL U STATUTORY	10	KINGS COLL	4	RENSSELAER POLY INST	15	SUNY COLL NEW PALTZ	44
CUNY BERNARD BARUCH	567	L I U-BKLYN CENTER	48	ROCHESTER INST TECH	64	SUNY COLL OLD WESTURY	93
CUNY BROOKLYN COLL	165	L I U-CW POST	173	RUSSELL SAGE COLL	17	SUNY COLL OSWEGO	87
CUNY HUNTER COLL	77	L I U-SOUTHAMPTON	13	SIENA COLL	146	SUNY COLL PLATTSBURGH	62
CUNY LEHMAN COLL	76	LE MOYNE COLL	95	SKIDMORE COLL	7	SUNY COLL UTICA-ROME	22
CUNY MEDGAR EVERS	15	MANHATTAN COLL	74	ST BONAVENTURE U	59	SYRACUSE	90
CUNY QUEENS COLL	321	MARIST COLL	23	ST FRANCIS COLL	41	TOURO	79
CUNY STATEN ISLAND	2	MARYMOUNT MANHATTAN	5	ST JOHN FISHER COLL	41	U OF ROCHESTER	5
CUNY YORK COLL	53	MERCY COLL	41	ST JOHNS U.,N.Y.	283	UNION COLL	12
DAEMEN COLL	5	MOLLOY COLL	1	ST JOSEPHS -SUFFOLK	28	UTICA COLL-SYRACUSE	27
DOMINICAN BLAUVELT	18	MT ST MARY COLL	19	ST JOSEPHS COLL	4	WAGNER COLL	8
DOWLING COLL	72	NAZARETH OF RCHSTR	9	ST THOMAS AQUINAS	21	YESHIVA	67

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North Carolina

APPALACHIAN STATE	65	FAYETTEVILLE STATE	11	METHODIST COLL	13	ST AUGUSTINES COLL	5
ATLANTIC CHRISTIAN	19	GARDNER-WEBB COLL	15	NC AGRIC & TECH	51	U OF NC-ASHEVILLE	30
BELMONT ABBEY COLL	18	GREENSBORO COLL	8	NC CENTRAL	29	U OF NC-CHAPEL HILL	97
BENNETT COLL	3	GUILFORD COLL	32	NC ST U-RALEIGH	167	U OF NC-CHARLOTTE	126
CAMPBELL U	37	HIGH POINT U	38	NC WESLEYAN COLL	11	U OF NC-GREENSBORO	66
CATAWBA COLL	7	JOHNSON C SMITH U	4	PEMBROKE STATE	13	U OF NC-WILMINGTON	62
DUKE	4	LENOIR-RHYNE COLL	23	PFIEFFER COLL	11	WAKE FOREST	31
EAST CAROLINA	77	LIVINGSTONE COLL	2	QUEENS COLL	18	WESTERN CAROLINA U	22
ELIZABETH CITY STATE	10	MARS HILL COLL	3	SHAW U	4	WINGATE COLL	13
ELON COLL	35	MEREDITH COLL	19	ST ANDREWS PRESBY	5	WINSTON-SALEM STATE	9

North Dakota

DICKINSON STATE	15	MARY COLL	25	MINOT STATE	21	U OF NO DAKOTA	81
JAMESTOWN COLL	7	MAYVILLE STATE	3	NO DAKOTA STATE	30	VALLEY CITY STATE	2

Ohio

ANTIOCH COLL	1	DEVRY INSTI	15	MUSKINGUM COLL	7	U OF DAYTON	72
ASHLAND COLL	10	FRANKLIN U	83	NOTRE DAME COLL	9	U OF STEUBENVILLE	9
BALDWIN-WALLACE COLL	56	HEIDELBERG COLL	10	OHIO DOMINICAN COLL	8	U OF TOLEDO	96
BLUFFTON COLL	8	JOHN CARROLL U	68	OHIO NORTHERN	33	UNIV OF FINDLAY	18
BOWLING GREEN STATE	89	KENT STATE	88	OHIO STATE	277	URBANA COLL	4
CAPITAL U	21	LAKE ERIE COLL	8	OHIO U	83	WALSH COLL	18
CASE WESTERN RESERVE	34	MALONE COLL	8	OHIO WESLEYAN	19	WILBERFORCE	5
CEDARVILLE COLL	16	MARIETTA COLL	13	OTTERBEIN COLL	20	WILMINGTON COLL	7
CENTRAL STATE	10	MIAMI U	218	RIO GRANDE COLL	7	WITTENBERG U	5
CLEVELAND STATE	142	MT ST JOSEPH	4	TIFFIN U	7	WRIGHT STATE	80
DAVID N. MYERS	15	MT UNION COLL	12	U OF AKRON	157	XAVIER	37
DEFIANCE COLL	4	MT VERNON NAZARENE	4	U OF CINCINNATI	174	YOUNGSTOWN STATE	74

Oklahoma

BARTLESVILLE WESLEYAN	3	NORTHEASTERN OK ST	22	OK PANHANDLE ST	8	SOUTHWESTERN OK STATE	17
BETHANY NAZARENE	3	NORTHWESTERN OK ST	14	OK ST U	106	U OF OK-NORMAN	74
CAMERON U	25	OK BAPTIST	10	ORAL ROBERTS U	8	U OF SCI & ARTS-OK	5
EAST CENTRAL OK STATE	27	OK CHRISTIAN COLL	12	PHILLIPS U	4	U OF TULSA	24
LANGSTON U	25	OK CITY U	19	SOUTHEASTERN OK STATE	17		

Oregon

EASTERN OR STATE	12	OREGON STATE	57	SOUTHERN OR STATE	17	WARNER PACIFIC COLL	2
GEORGE FOX COLLEGE	1	PACIFIC U	1	U OF OREGON	58	WILLAMETTE U	2
LINFIELD COLL	18	PORTLAND STATE	85	U OF PORTLAND	17		

Pennsylvania

ALBRIGHT COLL	16	ELIZABETHTOWN COLL	26	MARYWOOD COLL	9	ST VINCENT COLL	33
ALLEGHENY COLL	1	FRANKLIN & MARSHALL	17	MERCYHURST COLL	22	SUSQUEHANNA U	12
ALVERNIA COLL	7	GANNON U	19	MESSIAH COLL	23	TEMPLE	188
BEAVER COLL	5	GENEVA COLL	5	MILLERSVILLE U	35	THIEL COLL	9
BLOOMSBURG U	84	GETTYSBURG COLL	14	MORAVIAN COLL	22	U OF PA	84
BUCKNELL U	51	GROVE CITY COLL	58	MUHLENBERG COLL	37	U OF PITTSBURGH	125
CALIFORNIA U	15	GWYNEDD-MERCY COLL	9	PA ST U-BEHREND	22	U OF SCRANTON	110
CARLOW COLL	5	HOLY FAMILY COLL	9	PA ST U-CAPITOL	55	URSINUS COLL	19
CARNEGIE-MELLON U	14	INDIANA U OF PA	131	PA ST U-U PARK	328	VILLANOVA	255
CEDAR CREST COLL	9	JUNIATA COLL	9	PHILA TEXTILE & SCI	48	WAYNESBURG COLL	12
CHESTNUT HILL COLL	1	KINGS COLL	96	POINT PARK COLL	14	WEST CHESTER U OF PA	57
CHEYNEY U OF PA	2	KUTZTOWN U OF PA	22	ROBERT MORRIS COLL	126	WESTMINSTER COLL	25
CLARION U OF PA	52	LA ROCHE COLL	10	ROSEMONT COLL	8	WIDENER U	67
COLL MISERICORDIA	15	LA SALLE UNIV	135	SETON HILL COLL	2	WILKES COLL	34
DE VLY COLL SCI & AGR	6	LEBANON VALLEY COLL	11	SHIPPENSBURG U OF PA	36	YORK COLL OF PA	30
DREXEL	167	LEHIGH U	96	SPRING GARDEN COLL	3		
DUQUESNE	85	LINCOLN U	14	ST FRANCIS COLL	21		
EASTERN COLL	8	LYCOMING COLL	15	ST JOSEPHS COLL	90		

Puerto Rico

ANTILLIAN COLL	2	CAYEY U COLL-PR	52	SACRED HEART COLL	21	WORLD U	4
BAYAMON CENTRAL U	5	INTER AMER-HATO REY	96	U OF PR-MAYAGUEZ	65		
CATHOLIC U OF PR	47	INTER AMER-SAN GERMN	29	U OF PR-RIO PIEDRAS	348		

Rhode Island

BARRINGTON COLL	1	PROVIDENCE COLL	68	ROGER WILLIAMS-PROV	1
BRYANT COLL	142	RHODE ISLAND COLLEGE	24	SALVE REGINA-NEWPORT	7
JOHNSON & WALES U	16	ROGER WILLIAMS	6	U OF RHODE ISLAND	74

South Carolina

BAPT COLL-CHARLESTON	9	COLUMBIA COLL	6	LIMESTONE COLL	1	U OF SC-COLUMBIA	130
BENEDICT COLL	4	CUKER COLL	2	NEWBERRY COLL	8	U OF SC-SPARTANBURG	25
BOB JONES U	22	ERSKINE COLL	5	PRESBYTERIAN COLL	13	VOORHEES COLL	2
CENTRAL WESLEYAN	2	FRANCIS MARION COLL	13	SC STATE	24	WINTHROP COLL	36
CHARLESTON COLL	49	FURMAN	16	THE CITADEL	14	WOOFORD COLL	15
CLEMSON	131	LANDER COLL	10	U OF SC-AIKEN	16		

South Dakota

AUGUSTANA COLL	19	HURON COLL	2	NORTHERN STATE	18	U OF SD	61
BLACK HILLS STATE	22	MT MARTY COLL	3	SD STATE	1		
DAKOTA WESLEYAN U	4	NATL COLL OF BUS	20	SIOUX FALLS COLL	7		

Tennessee

AUSTIN PEAY STATE	24	FISK U	5	MILLIGAN COLL	5	TUSCULUM COLL	2
BELMONT COLL	22	FREED-HARDEMAN COLL	9	S ADVENTIST U	7	U OF TN-CHATTANOOGA	60
BETHEL COLLEGE	1	KING COLL	1	STEED COLL	1	U OF TN-KNOXVILLE	100
BRYAN COLL	1	LAMBUTH COLL	4	TENN STATE	31	U OF TN-MARTIN	28
CARSON NEWMAN COLL	10	LANE COLLEGE	1	TENN TECH	37	UNION U	12
CHRISTIAN BROS COLL	28	LE MOYNE-OWEN COLL	3	TENN TEMPLE	1	UNIVERSITY OF MEMPHIS	101
DAVID LIPSCOMB COLL	35	LINCOLN MEMORIAL U	1	TENN WESLEYAN COLL	3	VANDERBILT	5
EAST TENN STATE	34	MIDDLE TENN STATE	62	TREVECCA NAZARENE	3		

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Texas

ABILENE CHRISTIAN	25	JARVIS CHRISTIAN	1	SOUTHWESTERN U	6	U OF DALLAS	4
AMER TECHNOLOGICAL U	3	LAMAR U	35	ST EDWARDS U	18	U OF HOUSTON	226
ANGELO STATE	29	LAREDO STATE	9	ST MARYS U-SAN ANTONIO	35	U OF HOUSTON CLEAR LAKE	100
AUSTIN COLL	5	LETOURNEAU COLL	3	ST THOMAS U	14	U OF HOUSTON DOWN TOWN	99
BAYLOR	74	LUBBOCK CHRISTIAN	6	STEPHEN F AUSTIN STATE	83	U OF HOUSTON-VICTORIA	24
BISHOP COLL	1	MARY HARDIN-BAYLOR	12	SUL ROSS STATE	4	U OF NORTH TEXAS	132
CORPUS CHRISTI STATE U	34	MCMURRAY COLL	12	TARLETON STATE	33	U OF TEX-ARLINGTON	177
DALLAS BAPTIST COLL	11	MIDWESTERN STATE	22	TEX A&I-KINGSVILLE	18	U OF TEX-AUSTIN	290
DEVRY INSTI	7	OUR LADY OF LAKE	6	TEX CHRISTIAN	40	U OF TEX-DALLAS	133
E TEXAS BAPT COLL	9	PAN AMERICAN U	17	TEX LUTHERAN COLL	19	U OF TEX-EL PASO	78
E TEXAS STATE	32	PAUL QUINN COLLEGE	1	TEX SOUTHERN	18	U OF TEX-PERMIAN BASIN	18
HARDIN-SIMMONS U	9	PRAIRIE VIEW A & M	6	TEX TECH	113	U OF TEX-SAN ANTONIO	132
HOUSTON BAPTIST	12	RICE	5	TEX WESLEYAN COLL	15	U OF TEX-TYLER	38
HOWARD PAYNE U	8	SAM HOUSTON STATE	63	TEX WOMANS U	7	WAYLAND BAPT COLL	4
HUSTON-TILLOTSON	1	SOUTHERN METHODIST	48	TEXAS A&M	309	WEST TEX STATE	40
INCARNATE WORD COLL	9	SOUTHWEST TEX STATE	101	TRINITY U	14	WILEY COLL	1

Utah

BRIGHAM YOUNG	193	U OF UTAH	67	WEBER STATE
SOUTHERN UTAH STATE	25	UTAH STATE	42	WESTMINSTER COLL 32

Vermont

CASTLETON ST COLL	7	JOHNSON STATE COLL	1	SOUTHERN VT COLL	5	TRINITY COLL
CHAMPLAIN COLLEGE	31	LYNDON STATE COLL	1	ST JOSEPH PROVIDER	2	UNIVERSITY OF VERMONT
GREEN MNT COLL	7	NORWICH U	6	ST MICHAELS COLL	17	

Virgin Islands

VIRGIN ISL UNIV	6

Virginia

AVERETT COLL	7	GEORGE MASON U	179	OLD DOMINION U	97	VA INTERMONT COLLEGE	1
BRIDGEWATER COLL	3	HAMPTON UNIV.	71	RADFORD U	68	VA POLY TECH	163
CHRISTOPHER NEWPORT	55	JAMES MADISON U	102	ROANOKE COLL	10	VA STATE	22
CLINCH VALLEY	9	LONGWOOD COLL	26	SHENANDOAH UNIVERSITY	2	VA UNION	14
COLL OF WILLIAM & MARY	47	LYNCHBURG COLL	23	U OF RICHMOND	31	WASHINGTON & LEE	14
EASTERN MENNONITE	9	MARYMOUNT UNIVERSITY	20	U OF VA	114		
EMORY & HENRY COLL	15	NORFOLK STATE	32	VA COMMONWEALTH U	110		

Washington

CENTRAL WASH STATE	143	PACIFIC LUTHERAN	34	U OF PUGET SOUND	37	WHITWORTH COLL
CITY UNIVERSITY	26	SEATTLE PACIFIC COLL	17	UNIV OF WASHINGTON	255	
EASTERN WASH STATE	61	SEATTLE U	49	WASH STATE	115	
GONZAGA U	46	ST MARTINS COLL	20	WESTERN WASHINGTON UNIV	57	

West Virginia

ALDERSON BROADDUS	1	GLENVILLE STATE	13	W VA GRAD STUDIES	2	WEST LIBERTY STATE
BLUEFIELD STATE	12	MARSHALL U	79	W VA INST TECH	32	WHEELING JESUIT U
CONCORD COLL	23	SALEM COLL	3	W VA STATE	30	
DAVIS & ELKINS COLL	6	SHEPHERD COLL	31	W VA U	156	
FAIRMONT STATE	27	U OF CHARLSTON	17	W VA WESLEYAN	9	

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Wisconsin

CARROLL COLL	14	MT MARY COLL	2	U OF WI-MILWAUKEE	135	U OF WI-SUPERIOR	13
CARTHAGE COLL	16	NORTHLAND COLLEGE	3	U OF WI-OSHKOSH	41	U OF WI-WHITEWATER	76
EDGEWOOD COLL	4	ST NORBERT COLL	9	U OF WI-PARKSIDE	17	U WISCONSIN - GREEN BAY	22
LAKELAND COLL	42	U OF WI-EAU CLAIRE	57	U OF WI-PLATTEVILLE	9		
MADISON BUS COLL	5	U OF WI-LA CROSSE	21	U OF WI-RIVER FALLS	12		
MARQUETTE U	79	U OF WI-MADISON	140	U OF WI-STEVENS PT	22		

Wyoming

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Performance of First-Time Candidates by Jurisdiction

NOV 1996 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	.7	165	40.0	34.5	30.9	38.8	16.4	41.8	41.8
Alaska	1.6	387	10.3	13.2	25.1	15.1	6.2	70.8	23.0
Arizona	1.5	349	37.1	39.9	37.5	37.2	18.1	43.3	38.7
Arkansas	.6	142	13.4	16.9	16.2	20.4	6.3	69.7	23.9
California	10.5	2,480	32.0	32.9	35.9	30.5	16.2	52.1	31.7
Colorado	1.3	304	42.1	38.8	43.9	38.3	21.4	38.5	40.1
Connecticut	1.3	297	25.3	26.9	24.7	23.3	12.1	60.6	27.3
Delaware	.7	160	30.8	32.7	41.1	32.7	18.1	50.6	31.3
District of Columbia	.2	43	28.6	16.3	31.0	21.4	9.3	55.8	34.9
Florida	1.5	362	51.7	51.5	54.7	53.3	32.3	28.2	39.5
Georgia	5.1	1,198	35.8	36.5	36.1	33.2	20.1	50.4	29.5
Guam	.1	13	38.5	46.2	30.8	15.4	15.4	53.8	30.8
Hawaii	.5	112	36.0	35.7	32.7	29.1	16.1	47.3	36.6
Idaho	.3	66	27.3	25.8	30.3	31.8	13.6	53.0	33.3
Illinois	5.3	1,260	38.8	35.7	36.6	34.8	20.4	47.0	32.6
Indiana	1.6	384	31.9	34.0	33.7	27.2	19.0	55.7	25.3
Iowa	.6	144	24.5	26.4	32.9	32.9	11.1	50.7	38.2
Kansas	1.0	239	26.4	27.6	29.4	29.8	13.8	55.2	31.0
Kentucky	1.2	272	25.0	24.3	25.7	24.6	11.0	59.9	29.0
Louisiana	3.0	698	18.3	22.6	20.3	16.3	9.2	69.5	21.3
Maine	.2	52	28.8	34.6	38.5	26.9	13.5	51.9	34.6
Maryland	3.9	916	30.2	35.7	30.1	29.3	15.3	51.1	33.6
Massachusetts	3.0	704	36.0	32.5	35.3	27.6	17.2	50.0	32.8
Michigan	2.1	507	28.3	24.3	28.2	32.5	11.8	54.6	33.5
Minnesota	1.7	411	44.8	47.4	52.6	43.8	27.3	32.8	39.9
Mississippi	.5	109	19.3	22.0	22.9	25.7	12.8	66.1	21.1
Missouri	1.9	441	34.5	33.3	35.8	32.6	17.7	51.2	31.1
Montana	.6	132	34.4	30.8	42.0	28.5	15.9	50.0	34.1

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

REPORT NUMBER 01

NASBA STATISTICAL INFORMATION SERVICE

Performance of First-Time Candidates by Jurisdiction

NOV 1996 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.7	167	25.7	27.5	25.7	28.1	12.0	56.3	31.7
Nevada	.3	80	43.8	45.0	47.5	36.7	26.3	37.5	36.3
New Hampshire	.3	70	47.1	40.0	50.7	43.5	28.6	44.3	27.1
New Jersey	2.9	679	23.5	27.0	21.9	22.0	12.4	63.6	24.0
New Mexico	.4	96	29.0	37.2	27.6	29.2	16.7	55.2	28.1
New York	7.1	1,667	30.4	37.7	31.4	27.1	18.2	54.6	27.1
North Carolina	1.9	446	30.3	30.5	26.7	29.4	15.5	53.8	30.7
North Dakota	.2	58	20.7	25.9	25.9	31.0	12.1	56.9	31.0
Ohio	3.8	892	34.5	33.4	36.9	31.7	18.4	49.3	32.3
Oklahoma	1.6	378	30.4	38.4	27.2	31.2	12.7	47.6	39.7
Oregon	.6	153	37.3	35.9	41.2	41.8	20.9	42.5	36.6
Pennsylvania	3.7	873	24.0	28.9	21.9	21.3	7.6	57.6	34.8
Puerto Rico	2.0	469	9.9	10.7	12.7	11.8	4.1	80.4	15.6
Rhode Island	.3	71	32.4	32.4	25.4	21.1	14.1	52.1	33.8
South Carolina	1.2	281	21.0	21.0	22.1	18.1	9.6	65.8	24.6
South Dakota	.2	53	13.2	17.0	20.8	24.5	7.5	71.7	20.8
Tennessee	1.1	253	34.8	32.8	31.9	31.9	17.0	51.4	31.6
Texas	10.7	2,521	25.3	25.5	26.8	23.3	12.9	60.7	26.4
Utah	.3	77	47.4	42.1	50.0	52.6	24.7	29.9	45.5
Vermont	.2	36	16.7	16.7	25.0	13.9	5.6	66.7	27.8
Virgin Islands		4	25.0	50.0	25.0	50.0	25.0	50.0	25.0
Virginia	3.3	775	37.2	33.4	38.1	34.7	19.1	47.1	33.8
Washington	2.3	547	41.4	40.0	43.0	39.0	25.0	44.4	30.5
West Virginia	.5	122	24.6	23.8	27.5	27.3	14.8	63.1	22.1
Wisconsin	2.0	460	50.4	47.8	53.8	52.0	35.0	32.2	32.8
Wyoming	.1	14	42.9	42.9	50.0	50.0	28.6	42.9	28.6
National Totals	100.0	23,589	31.0	31.9	32.3	29.5	16.3	53.3	30.4

* 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 1996 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	1.2	509	31.1	30.1	29.7	27.5	24.8	43.6	31.6
Alaska	.3	120	26.9	32.4	25.9	25.8	26.7	45.0	28.3
Arizona	.9	371	47.7	50.6	46.3	43.2	39.6	25.9	34.5
Arkansas	.9	359	27.3	27.9	31.0	34.3	21.7	43.7	34.5
California	11.9	4,872	39.0	42.4	46.2	40.0	37.0	39.0	24.0
Colorado	1.2	496	41.5	44.5	41.4	43.3	38.1	30.6	31.3
Connecticut	1.1	434	29.8	35.8	28.2	34.8	24.2	38.5	37.3
Delaware	.3	140	38.4	49.0	42.7	37.1	33.6	32.1	34.3
District of Columbia	.2	97	20.5	31.1	21.9	19.2	24.7	51.5	23.7
Florida	1.4	558	39.3	42.2	41.2	36.8	35.7	32.4	31.9
Georgia	4.0	1,613	33.8	38.7	30.4	32.5	28.5	40.0	31.5
Guam	.1	27	14.3	13.6	29.2	25.0	22.2	55.6	22.2
Hawaii	.4	171	24.8	35.9	32.6	28.5	20.5	44.4	35.1
Idaho	.3	112	38.5	34.5	35.8	48.8	25.9	31.3	42.9
Illinois	5.2	2,122	37.8	42.1	38.7	37.4	35.0	34.5	30.5
Indiana	1.9	792	38.1	40.1	31.8	31.2	29.0	38.6	32.3
Iowa	1.0	398	33.1	38.8	32.4	34.8	31.9	38.4	29.6
Kansas	.7	294	42.1	40.1	35.5	35.2	30.6	34.7	34.7
Kentucky	1.2	504	30.0	31.5	29.0	31.6	25.8	43.5	30.8
Louisiana	1.4	570	26.2	31.6	30.1	29.5	25.1	45.6	29.3
Maine	.3	114	37.0	35.6	31.4	43.0	28.9	36.0	35.1
Maryland	3.4	1,406	29.8	36.6	28.9	28.8	26.7	42.6	30.7
Massachusetts	2.7	1,089	36.6	37.3	33.5	31.8	29.6	39.2	31.2
Michigan	2.5	1,008	31.6	33.2	30.9	33.1	27.5	40.9	31.6
Minnesota	1.1	440	39.9	49.0	52.4	47.5	39.3	26.6	34.1
Mississippi	.7	272	30.5	34.5	26.8	27.9	25.7	40.8	33.5
Missouri	1.8	745	39.8	35.3	32.4	35.0	32.3	37.2	30.5
Montana	.8	323	33.2	35.8	39.1	32.3	30.7	35.9	33.4

* 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

NOV 1996 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.6	243	36.2	41.5	35.1	43.2	35.8	35.4	28.8
Nevada	.4	146	36.9	33.6	29.8	35.8	26.7	37.0	36.3
New Hampshire	.2	90	30.8	35.7	30.4	39.4	30.0	43.3	26.7
New Jersey	3.5	1,441	25.6	31.8	24.9	26.1	21.9	48.2	30.0
New Mexico	.6	228	25.5	37.3	30.3	29.1	24.1	45.6	30.3
New York	13.3	5,443	32.7	41.8	44.8	36.1	34.6	44.1	21.4
North Carolina	2.3	956	30.9	34.8	30.2	31.3	26.4	42.6	31.1
North Dakota	.2	97	34.6	41.7	38.2	35.9	25.8	28.9	45.4
Ohio	3.9	1,600	35.3	41.1	36.6	36.0	31.2	36.0	32.8
Oklahoma	.9	383	39.1	41.8	34.0	34.4	34.7	34.5	30.8
Oregon	.6	261	45.2	46.6	36.4	40.2	36.4	29.5	34.1
Pennsylvania	6.2	2,513	29.3	31.4	25.4	26.8	25.6	44.9	29.4
Puerto Rico	1.4	569	16.2	24.5	20.5	17.3	17.9	59.1	23.0
Rhode Island	.3	128	31.9	43.0	23.9	35.4	30.5	39.8	29.7
South Carolina	1.0	415	25.4	31.4	24.3	29.4	22.7	46.0	31.3
South Dakota	.3	106	28.7	27.9	26.6	38.3	26.4	41.5	32.1
Tennessee	1.1	467	33.0	34.9	30.8	28.4	29.3	39.2	31.5
Texas	7.5	3,044	29.1	34.0	30.2	29.9	26.4	44.9	28.6
Utah	.3	110	46.2	47.9	66.2	51.4	40.9	20.9	38.2
Vermont	.2	76	32.1	29.7	33.3	25.0	19.7	35.5	44.7
Virgin Islands		5	33.3		50.0	100.0	40.0	40.0	20.0
Virginia	2.7	1,118	34.3	36.5	34.8	32.9	28.9	38.6	32.5
Washington	1.7	697	39.2	42.0	37.0	41.1	34.9	33.0	32.1
West Virginia	.7	267	23.6	29.8	18.1	23.6	17.6	51.3	31.1
Wisconsin	1.1	431	48.5	53.4	51.8	50.2	48.5	22.5	29.0
Wyoming	.1	33	33.3	40.7	21.4	28.0	18.2	45.5	36.4
National Totals	100.0	40,823	33.4	37.8	34.3	33.5	30.6	40.5	28.9

* 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 1996 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > > AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	1.0	674	33.8	31.5	30.1	30.8	22.7	43.2	34.1
Alaska	.8	507	13.5	17.2	25.3	17.1	11.0	64.7	24.3
Arizona	1.1	720	41.5	44.4	41.2	39.8	29.2	34.3	36.5
Arkansas	.8	501	22.7	24.2	26.1	29.6	17.4	51.1	31.5
California	11.4	7,352	35.9	38.2	41.5	35.8	30.0	43.4	26.6
Colorado	1.2	800	41.8	41.8	42.6	40.9	31.8	33.6	34.6
Connecticut	1.1	731	27.6	31.5	26.6	29.5	19.3	47.5	33.2
Delaware	.5	300	33.9	39.2	41.8	34.5	25.3	42.0	32.7
District of Columbia	.2	140	23.5	25.6	25.2	20.0	20.0	52.9	27.1
Florida	1.4	920	45.3	46.7	47.6	44.7	34.3	30.8	34.9
Georgia	4.4	2,811	34.8	37.6	33.2	32.8	24.9	44.4	30.6
Guam	.1	40	23.5	25.7	29.7	21.6	20.0	55.0	25.0
Hawaii	.4	283	30.0	35.8	32.7	28.8	18.7	45.6	35.7
Idaho	.3	178	34.0	30.7	33.3	41.4	21.3	39.3	39.3
Illinois	5.3	3,382	38.3	39.2	37.7	36.3	29.5	39.1	31.3
Indiana	1.8	1,176	35.7	37.7	32.6	29.7	25.8	44.2	30.0
Iowa	.8	542	30.3	34.5	32.6	34.1	26.4	41.7	31.9
Kansas	.8	533	34.0	33.8	32.3	32.4	23.1	43.9	33.0
Kentucky	1.2	776	27.9	28.5	27.7	28.8	20.6	49.2	30.2
Louisiana	2.0	1,268	21.4	26.0	24.1	21.6	16.3	58.8	24.9
Maine	.3	166	33.8	35.3	34.1	37.0	24.1	41.0	34.9
Maryland	3.6	2,322	30.0	36.2	29.4	29.0	22.2	46.0	31.9
Massachusetts	2.8	1,793	36.3	35.1	34.3	29.9	24.7	43.4	31.8
Michigan	2.4	1,515	30.3	29.8	29.8	32.8	22.2	45.5	32.3
Minnesota	1.3	851	42.7	48.1	52.5	45.3	33.5	29.6	36.9
Mississippi	.6	381	26.5	30.1	25.5	27.2	22.0	48.0	29.9
Missouri	1.8	1,186	37.4	34.4	33.9	34.0	26.9	42.4	30.7
Montana	.7	455	33.6	34.2	40.2	30.9	26.4	40.0	33.6

* 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 1996 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.6	410	31.1	34.6	30.5	36.2	26.1	43.9	30.0
Nevada	.4	226	39.9	38.3	37.1	36.1	26.5	37.2	36.3
New Hampshire	.2	160	40.2	38.1	41.6	41.5	29.4	43.8	26.9
New Jersey	3.3	2,120	24.8	29.9	23.8	24.5	18.8	53.1	28.1
New Mexico	.5	324	26.9	37.3	29.3	29.2	21.9	48.5	29.6
New York	11.0	7,110	31.9	40.4	40.8	33.5	30.7	46.6	22.7
North Carolina	2.2	1,402	30.7	33.2	28.9	30.6	22.9	46.1	31.0
North Dakota	.2	155	28.8	34.6	32.5	33.6	20.6	39.4	40.0
Ohio	3.9	2,492	34.9	37.8	36.8	34.2	26.6	40.8	32.6
Oklahoma	1.2	761	33.8	39.6	30.2	32.5	23.8	41.0	35.2
Oregon	.6	414	41.6	41.9	38.6	41.0	30.7	34.3	35.0
Pennsylvania	5.3	3,386	27.5	30.5	24.3	25.0	21.0	48.2	30.8
Puerto Rico	1.6	1,038	12.9	17.5	16.2	14.4	11.7	68.7	19.7
Rhode Island	.3	199	32.1	38.6	24.5	29.3	24.6	44.2	31.2
South Carolina	1.1	696	23.3	26.5	23.3	24.1	17.4	54.0	28.6
South Dakota	.2	159	22.9	23.7	24.2	32.8	20.1	51.6	28.3
Tennessee	1.1	720	33.8	34.0	31.2	29.8	25.0	43.5	31.5
Texas	8.6	5,565	27.1	29.5	28.4	26.5	20.3	52.1	27.6
Utah	.3	187	46.8	44.9	57.6	52.0	34.2	24.6	41.2
Vermont	.2	112	26.1	25.0	30.1	20.7	15.2	45.5	39.3
Virgin Islands		9	28.6	50.0	37.5	60.0	33.3	44.4	22.2
Virginia	2.9	1,893	35.7	35.0	36.4	33.7	24.9	42.1	33.0
Washington	1.9	1,244	40.3	41.0	40.2	40.0	30.5	38.0	31.4
West Virginia	.6	389	24.0	27.6	21.4	24.9	16.7	55.0	28.3
Wisconsin	1.4	891	49.7	50.0	53.1	51.3	41.5	27.5	31.0
Wyoming	.1	47	36.6	41.5	31.0	35.9	21.3	44.7	34.0
National Totals	100.0	64,412	32.3	35.1	33.4	31.7	25.3	45.2	29.5

* 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 1996 UNIFORM CPA EXAMINATION

STATE	ALL CANDIDATES	CANDIDATES TAKING FOUR SUBJECTS	CANDIDATES PASSING FOUR SUBJECTS	% PASSING * FOUR SUBJECTS
Alabama	674	478	41	8.6
Alaska	507	460	28	6.1
Arizona	720	522	87	16.7
Arkansas	501	381	24	6.3
California	7,352	2,262	282	12.5
Colorado	800	546	92	16.8
Connecticut	731	564	50	8.9
Delaware	300	240	38	15.8
District of Columbia	140	103	5	4.9
Florida	920	651	148	22.7
Georgia	2,811	2,174	315	14.5
Guam	40	33	2	6.1
Hawaii	283	216	25	11.6
Idaho	178	137	16	11.7
Illinois	3,382	2,409	361	15.0
Indiana	1,176	871	116	13.3
Iowa	542	349	29	8.3
Kansas	533	421	49	11.6
Kentucky	776	598	46	7.7
Louisiana	1,268	1,065	85	8.0
Maine	166	120	11	9.2
Maryland	2,322	1,788	189	10.6
Massachusetts	1,793	1,344	166	12.4
Michigan	1,515	1,110	90	8.1
Minnesota	851	609	136	22.3
Mississippi	381	280	23	8.2
Missouri	1,186	873	111	12.7
Montana	455	322	35	10.9
Nebraska	410	307	35	11.4
Nevada	226	173	27	15.6
New Hampshire	160	109	21	19.3
New Jersey	2,120	1,539	112	7.3
New Mexico	324	174	17	9.8
New York	7,110	1,270	137	10.8
North Carolina	1,402	1,058	108	10.2
North Dakota	155	114	9	7.9
Ohio	2,492	1,773	230	13.0
Oklahoma	761	551	52	9.4
Oregon	414	290	43	14.8
Pennsylvania	3,386	2,122	83	3.9
Puerto Rico	1,038	808	23	2.8
Rhode Island	199	146	15	10.3
South Carolina	696	553	34	6.1
South Dakota	159	122	6	4.9
Tennessee	720	510	51	10.0

* PERCENT BASED ON NUMBER OF CANDIDATES TAKING FOUR SUBJECTS

REPORT NUMBER 04

NASBA STATISTICAL INFORMATION SERVICE

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

NOVEMBER 1996 UNIFORM CPA EXAMINATION

STATE	ALL CANDIDATES	CANDIDATES TAKING FOUR SUBJECTS	CANDIDATES PASSING FOUR SUBJECTS	% PASSING * FOUR SUBJECTS
Texas	5,565	4,277	435	10.2
Utah	187	120	22	18.3
Vermont	112	85	3	3.5
Virgin Islands	9	4	1	25.0
Virginia	1,893	1,450	191	13.2
Washington	1,244	925	173	18.7
West Virginia	389	307	23	7.5
Wisconsin	891	658	185	28.1
Wyoming	47	37	4	10.8
TOTAL ALL STATES	64,412	40,408	4,640	11.5

* 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 1996 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	29	41.4	55.2	56.0	56.0	31.0	27.6	41.4
Masters in Accounting	6.7	1,450	49.3	46.3	50.4	50.5	27.8	31.2	41.0
MBA Emphasis in Accounting	2.7	584	44.1	43.9	45.6	39.3	25.0	39.0	36.0
Other MBA	3.0	643	42.7	45.4	44.9	39.0	25.2	39.5	35.3
Non-Business Masters	.8	168	45.5	47.5	49.4	40.1	31.0	36.3	32.7
Law Degree	.5	106	38.4	64.6	41.4	44.0	23.6	26.4	50.0
Bachelors	82.8	17,921	29.5	30.6	31.0	28.1	15.6	55.3	29.1
Less than Bachelors	.4	87	25.9	34.9	33.7	33.7	14.9	56.3	28.7
No Degree	3.0	658	22.3	23.0	23.7	22.0	11.7	65.0	23.3
Total Answering	100.0	21,646	31.6	32.6	33.1	30.3	17.0	52.8	30.2
Not Answering		1,943	24.7	24.9	23.7	21.3	8.5	58.8	32.7
Repeat Candidates									
Doctoral	.1	30	45.5	38.9	55.6	21.4	43.3	33.3	23.3
Masters in Accounting	5.8	2,245	41.9	46.2	41.3	42.6	35.3	30.4	34.3
MBA Emphasis in Accounting	2.7	1,024	36.9	39.0	38.1	37.4	36.3	37.7	26.0
Other MBA	3.3	1,254	35.8	41.9	37.4	34.5	35.2	36.2	28.6
Non-Business Masters	.5	197	32.6	38.5	30.5	29.1	35.5	40.1	24.4
Law Degree	.4	164	44.2	67.9	50.4	43.3	40.2	22.6	37.2
Bachelors	84.5	32,451	32.5	36.9	33.1	32.6	29.2	41.4	29.4
Less than Bachelors	.4	147	22.6	35.1	32.0	28.2	26.5	49.0	24.5
No Degree	2.4	908	29.0	32.1	25.9	26.1	24.1	46.8	29.1
Total Answering	100.0	38,420	33.2	37.6	33.8	33.1	29.9	40.6	29.5
Not Answering		2,403	38.5	41.7	45.9	42.2	41.1	38.9	20.0

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

REPORT NUMBER 05

NASBA STATISTICAL INFORMATION SERVICE

Performance of Candidates by Total Semester Hours

NOV 1996 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	2.7	592	27.8	30.3	29.2	23.2	14.9	59.1	26.0
120 -130	38.1	8,481	30.5	30.5	30.3	27.6	15.1	55.1	29.9
131 - 149	27.1	6,035	27.5	29.6	30.0	27.0	14.9	57.0	28.1
150 - 160	12.4	2,750	33.0	34.6	35.2	34.2	18.6	49.8	31.6
More than 160	19.7	4,381	38.3	39.1	41.9	37.9	22.1	43.8	34.1
Total Answering	100.0	22,239	31.5	32.4	33.1	30.2	16.8	52.8	30.3
Not Answering		1,350	23.7	23.6	20.9	19.3	7.3	60.7	32.1
Repeat Candidates									
Fewer than 120	2.8	1,114	29.6	34.3	30.0	30.5	27.3	45.5	27.2
120 - 130	41.0	16,212	33.3	36.5	33.2	32.4	29.1	41.3	29.7
131 - 149	27.1	10,714	32.3	37.6	33.0	32.4	28.9	41.6	29.6
150 - 160	11.6	4,578	33.0	38.0	35.9	33.4	31.4	39.4	29.2
More than 160	17.4	6,878	35.0	40.5	36.3	35.9	33.1	38.2	28.7
Total Answering	100.0	39,496	33.2	37.6	33.9	33.1	30.0	40.7	29.3
Not Answering		1,327	45.0	49.1	51.5	51.7	49.1	33.8	17.2

* 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 1996 UNIFORM CPA EXAMINATION

SEMESTER HOURS	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > > AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Graduate									
43 or More	35.9	1,028	46.2	44.0	48.1	48.7	26.2	32.7	41.1
37 To 42	15.6	446	48.5	45.6	47.2	44.5	26.5	36.3	37.2
31 To 36	18.6	531	46.7	47.7	49.0	45.8	27.5	35.0	37.5
24 To 30	20.1	575	46.5	51.3	49.9	43.4	29.2	32.9	37.9
15 To 23	5.6	161	44.7	49.4	46.4	38.5	25.5	34.2	40.4
10 To 14	1.5	42	48.6	63.2	54.3	48.6	31.0	28.6	40.5
Under 10	2.7	78	22.7	25.7	33.8	32.9	17.9	60.3	21.8
Total Answering	100.0	2,861	46.0	46.5	48.1	45.5	26.9	34.5	38.6
Not Answering		119	50.0	45.6	45.0	35.7	23.5	37.8	38.7
Undergraduate									
43 or More	8.9	1,596	25.8	25.0	29.7	24.7	13.4	61.7	24.9
37 To 42	9.3	1,668	27.6	28.4	31.2	29.3	14.3	55.6	30.0
31 To 36	27.5	4,930	29.1	30.7	30.7	29.2	16.5	55.4	28.1
24 To 30	44.4	7,956	31.8	32.7	31.9	28.6	16.1	53.0	30.8
15 To 23	5.3	958	30.2	32.8	30.1	29.0	16.0	55.3	28.7
10 To 14	1.3	229	28.3	27.5	30.9	29.2	15.7	56.3	27.9
Under 10	3.3	591	15.4	19.0	24.0	17.4	8.0	67.2	24.9
Total Answering	100.0	17,928	29.5	30.6	31.0	28.1	15.5	55.3	29.1
Not Answering		2,681	24.3	24.9	24.2	21.5	9.7	60.3	30.0

* 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 1996 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	215	44.8	50.2	49.7	46.0	35.8	38.6	25.6
600 To 699	9.5	884	57.8	57.0	55.6	50.8	35.5	28.3	36.2
550 To 599	15.5	1,435	45.1	44.9	42.6	39.5	24.0	39.4	36.6
500 To 549	24.3	2,260	37.7	37.8	35.3	31.7	19.9	47.8	32.3
450 To 499	25.7	2,383	30.5	31.3	29.9	28.2	14.2	53.7	32.1
400 To 449	15.5	1,437	22.4	23.7	21.9	19.3	9.6	64.8	25.6
Under 400	7.2	672	18.0	19.4	21.8	21.7	10.0	67.1	22.9
SAT Mathematics									
700 And Above	9.1	846	53.6	52.6	57.3	50.4	33.5	29.7	36.9
600 To 699	27.9	2,596	46.0	46.0	45.1	41.3	26.4	37.8	35.8
550 To 599	19.3	1,796	37.5	36.9	34.6	32.5	19.0	48.2	32.8
500 To 549	21.7	2,013	29.3	30.4	27.2	26.2	13.2	56.3	30.5
450 To 499	13.3	1,237	20.9	23.0	20.1	18.2	8.8	65.8	25.4
400 To 449	6.8	629	14.6	17.3	15.0	12.8	5.4	73.4	21.1
Under 400	1.9	172	15.8	17.3	13.8	12.7	6.4	74.4	19.2
ACT Verbal									
32 And Above	2.8	168	58.4	54.2	60.9	53.4	39.9	29.2	31.0
28 To 31	16.8	1,012	50.2	50.1	49.6	47.5	29.9	33.6	36.5
24 To 27	35.7	2,147	40.2	39.0	40.2	38.8	21.2	42.9	36.0
20 To 23	33.7	2,029	24.3	23.7	23.4	23.5	10.3	61.6	28.2
Below 20	11.0	662	15.7	16.7	16.3	15.9	6.8	71.5	21.8
ACT Mathematics									
32 And Above	4.7	289	50.3	52.4	60.3	54.5	34.3	28.4	37.4
28 To 31	23.3	1,427	47.9	47.2	49.9	47.8	28.6	33.9	37.5
24 To 27	36.1	2,209	37.1	35.7	35.6	35.0	18.8	47.4	33.8
20 To 23	26.8	1,637	21.7	21.2	19.9	19.7	8.5	66.0	25.5
Below 20	9.0	551	16.2	18.2	15.0	14.5	6.0	70.8	23.2

* 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 1996 UNIFORM CPA EXAMINATION

REPORTED SCORES	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > > AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
GRE Verbal									
700 And Above	6.3	25	68.0	60.0	68.2	56.5	44.0	16.0	40.0
600 To 699	16.0	63	62.9	68.9	68.3	61.3	47.6	20.6	31.7
550 To 599	14.5	57	59.3	55.4	59.6	47.3	33.3	28.1	38.6
500 To 549	21.1	83	44.6	53.2	46.8	42.0	26.5	33.7	39.8
450 To 499	15.7	62	53.2	48.3	55.9	47.4	33.9	38.7	27.4
400 To 449	16.0	63	33.9	39.3	37.3	30.6	19.0	47.6	33.3
Under 400	10.4	41	17.5	21.1	25.6	22.2	12.2	70.7	17.1
GRE Quantitative									
700 And Above	26.8	106	64.4	67.3	75.2	65.7	50.0	17.9	32.1
600 To 699	24.6	97	54.2	55.8	58.7	52.7	35.1	28.9	36.1
550 To 599	16.7	66	46.8	49.2	39.3	42.2	27.3	39.4	33.3
500 To 549	13.4	53	36.5	39.2	39.2	23.1	15.1	47.2	37.7
450 To 499	8.4	33	36.4	45.5	45.2	35.5	18.2	45.5	36.4
400 To 449	6.3	25	26.1	12.5	17.4			68.0	32.0
Under 400	3.8	15		7.1		7.1		86.7	13.3
GRE Analytical									
700 And Above	22.8	82	61.3	65.0	73.4	62.5	45.1	18.3	36.6
600 To 699	28.1	101	61.0	63.3	63.5	52.6	41.6	26.7	31.7
550 To 599	15.9	57	42.6	39.3	38.9	40.7	24.6	47.4	28.1
500 To 549	14.2	51	43.1	42.9	42.6	34.0	19.6	37.3	43.1
450 To 499	7.2	26	25.0	25.0	20.8	20.8	11.5	69.2	19.2
400 To 449	7.5	27	20.0	15.4	16.0	3.7		66.7	33.3
Under 400	4.2	15	6.7	7.1	6.7	7.1		80.0	20.0
GMAT									
700 And Above	3.0	115	67.3	69.3	78.2	70.0	54.8	15.7	29.6
600 To 699	21.1	802	63.9	63.7	67.7	61.1	42.8	17.5	39.8
550 To 599	21.5	815	52.5	50.9	54.7	51.2	30.8	28.7	40.5
500 To 549	23.6	896	41.2	42.3	43.6	41.9	21.8	36.9	41.3
450 To 499	17.2	654	28.8	31.0	27.8	27.2	13.5	54.1	32.4
400 To 449	9.1	346	19.6	20.5	16.9	16.5	6.9	67.1	26.0
Under 400	4.4	166	7.3	10.9	8.2	7.5	3.0	82.5	14.5

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

REPORT NUMBER 09

NASBA STATISTICAL INFORMATION SERVICE

Performance of Candidates by Supplementary Study

NOV 1996 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	6.3	1,003	34.8	27.7	34.3	33.6	16.0	50.8	33.2
Proprietary	91.3	14,565	35.0	36.7	36.7	33.3	19.2	48.5	32.3
Firm-Sponsored	2.4	383	31.2	30.7	30.3	30.9	14.1	53.0	32.9
Total Answering	100.0	15,951	34.9	36.0	36.4	33.3	18.9	48.7	32.3
Not Answering		7,785	23.0	23.4	23.8	21.5	10.8	62.6	26.6
Repeat Candidates									
College-Sponsored	4.8	1,053	34.6	34.6	31.2	33.0	27.9	42.2	29.9
Proprietary	90.7	19,814	35.2	40.9	36.6	35.4	31.4	37.9	30.7
Firm-Sponsored	4.4	969	42.5	40.0	35.1	34.4	32.6	36.2	31.2
Total Answering	100.0	21,836	35.4	40.5	36.3	35.2	31.2	38.0	30.7
Not Answering		19,297	31.1	34.5	32.0	31.6	29.9	43.1	27.0

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

REPORT NUMBER 10

NASBA STATISTICAL INFORMATION SERVICE

Performance of First-Time Candidates by Decision to Study Accounting

NOV 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < P E R C E N T P A S S I N G > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Graduate									
In High School or Earlier	21.2	623	41.3	38.6	40.7	39.5	21.2	41.9	36.9
Lower Division College	25.5	748	46.2	45.0	46.0	46.3	24.9	35.0	40.1
Upper Division College	10.1	296	45.8	47.7	46.8	45.1	26.4	34.1	39.5
After Undergraduate Degree	32.8	962	49.2	50.2	53.5	47.8	30.8	30.9	38.4
Other	10.3	303	47.8	52.9	53.3	46.0	31.0	31.7	37.3
Total Answering	100.0	2,932	46.2	46.4	48.1	45.2	26.8	34.7	38.5
Not Answering		48	44.2	48.9	40.9	42.2	22.9	31.3	45.8
Undergraduate									
In High School or Earlier	39.1	7,252	25.3	26.1	26.9	23.8	12.5	60.7	26.8
Lower Division College	36.1	6,710	31.7	32.7	31.9	29.6	16.9	53.5	29.6
Upper Division College	10.4	1,922	32.5	33.3	33.0	30.2	17.5	52.9	29.7
After Undergraduate Degree	9.0	1,665	36.1	38.3	40.2	36.5	20.9	44.9	34.2
Other	5.5	1,015	25.0	27.9	31.2	29.4	13.9	56.4	29.8
Total Answering	100.0	18,564	29.3	30.4	30.8	28.0	15.5	55.6	28.9
Not Answering		2,045	24.5	24.5	23.9	20.8	8.5	59.3	32.2

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

REPORT NUMBER 11

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
ATHENS STATE COLL	.1	11	27.3	27.3	18.2	27.3	18.2	72.7	9.1
AUBURN U-AUBURN	.1	23	17.4	17.4	17.4	21.7	13.0	69.6	17.4
AUBURN U-MONTGOMERY	.1	16	31.3	18.8	18.8	18.8		56.3	43.8
JACKSONVILLE STATE		7	28.6	28.6	28.6	42.9	14.3	42.9	42.9
TROY ST-DOTHAN		8	12.5	25.0	12.5			62.5	37.5
TROY ST-TROY		8	25.0	25.0	25.0	37.5	12.5	50.0	37.5
U OF AL-BIRMINGHAM	.1	24	50.0	37.5	41.7	50.0	25.0	41.7	33.3
U OF AL-HUNTSVILLE		5	40.0	40.0	40.0	20.0	20.0	40.0	40.0
U OF AL-UNIVERSITY	.1	21	19.0	19.0	23.8	19.0	4.8	61.9	33.3
U OF SO ALABAMA	.1	21	19.0	47.6	33.3	47.6	19.0	42.9	38.1
Alaska									
U OF ALASKA ANCHORAGE		6	16.7	16.7	33.3	16.7	16.7	66.7	16.7
Arizona									
ARIZONA STATE U	.4	89	38.2	31.5	32.6	24.7	13.5	49.4	37.1
DEVRY INSTI	.1	11	18.2	9.1	36.4	18.2	9.1	63.6	27.3
NORTHERN ARIZ U	.1	23	52.2	39.1	43.5	47.8	26.1	34.8	39.1
U OF ARIZONA	.3	60	40.0	45.0	38.3	45.0	21.7	38.3	40.0
Arkansas									
ARKANSAS STATE	.1	22	9.1	13.6	9.1	13.6	9.1	81.8	9.1
ARKANSAS TECH U		9	22.2	33.3	33.3	44.4	11.1	44.4	44.4
HARDING COLL		8	25.0	37.5	50.0	37.5	25.0	50.0	25.0
JOHN BROWN U		6	16.7	50.0	33.3	16.7		50.0	50.0
SOUTHERN ARKANSAS U		6		16.7	33.3	16.7		66.7	33.3
U OF AR-FAYETTEVILLE	.1	30	26.7	20.0	23.3	26.7	13.3	60.0	26.7
U OF AR-MONTICELLO		6	16.7	33.3	16.7	33.3	16.7	50.0	33.3
U OF ARKANSAS LITTLE ROC	.1	29	6.9	13.8	6.9	20.7	3.4	72.4	24.1
U OF CENTRAL AR	.1	23	4.3	4.3	8.7	8.7		87.0	13.0
California									
CAL LUTHERAN COLL		7	57.1	57.1	57.1	57.1	42.9	28.6	28.6
CAL ST STANISLAUS U	.1	13	7.7	30.8	30.8	15.4	15.4	46.2	38.5
CAL ST U-CHICO	.1	23	34.8	39.1	30.4	17.4	17.4	43.5	39.1
CAL ST U-FRESNO	.2	46	8.7	17.4	4.3	10.9	4.3	76.1	19.6
CAL ST U-FULLERTON	.3	71	22.5	28.2	22.5	28.2	22.5	53.5	23.9
CAL ST U-HAYWARD	.3	53	22.6	15.1	30.2	17.0	13.2	60.4	26.4
CAL ST U-LONG BEACH	.2	49	22.4	22.4	20.4	14.3	12.2	69.4	18.4
CAL ST U-LOS ANGELES	.3	67	17.9	19.4	14.9	22.4	6.0	65.7	28.4
CAL ST U-NORTHRIDGE	.4	85	24.7	29.4	28.2	29.4	17.6	54.1	28.2
CAL ST U-POMONA	.2	43	25.6	25.6	32.6	25.6	18.6	55.8	25.6
CAL ST U-SACRAMENTO	.3	57	24.6	28.1	7.0	21.1	8.8	59.6	31.6
CAL ST-DOMINGUEZ	.1	22	18.2	18.2	13.6	9.1	4.5	68.2	27.3
CAL ST-SAN LUIS	.1	25	24.0	28.0	24.0	28.0	16.0	44.0	40.0
CAL STATE - BAKERSFIELD		9	33.3	33.3	44.4	33.3	11.1	33.3	55.6
CAL STATE SAN BERNARDINO	.2	31	32.3	41.9	29.0	51.6	19.4	45.2	35.5

* 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 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CHAPMAN COLL	.1	12		16.7	8.3	8.3		83.3	16.7
CLAREMONT MENS COLL		6	50.0	50.0	50.0	33.3	33.3	16.7	50.0
GOLDEN GATE	.2	40	32.5	30.0	35.0	32.5	15.0	42.5	42.5
HUMBOLDT STATE		6	66.7	33.3	50.0	33.3	16.7	16.7	66.7
LA VERNE COLL	.1	24	25.0	41.7	29.2	29.2	25.0	54.2	20.8
LOYOLA MARYMOUNT	.1	22	13.6	9.1	9.1	18.2	9.1	77.3	13.6
NATIONAL	.1	16	18.8	12.5	31.3	31.3	18.8	68.8	12.5
PEPPERDINE		7	42.9	14.3	14.3			57.1	42.9
SAN DIEGO STATE	.4	74	28.4	31.1	25.7	27.0	14.9	50.0	35.1
SAN FRANCISCO STATE	.3	70	20.0	25.7	20.0	25.7	17.1	62.9	20.0
SAN JOSE STATE	.3	52	19.2	30.8	30.8	38.5	17.3	50.0	32.7
SONOMA STATE	.1	16	37.5	37.5	25.0	12.5	12.5	56.3	31.3
ST MARYS OF CAL	.1	12	16.7	16.7	16.7	25.0	16.7	75.0	8.3
U OF CAL-BERKELEY	.2	44	34.1	29.5	31.8	31.8	20.5	45.5	34.1
U OF CAL-LOS ANGELES	.5	105	24.8	29.5	28.6	24.8	17.1	55.2	27.6
U OF CAL-RIVERSIDE		9	11.1	11.1	22.2			66.7	33.3
U OF CAL-SAN DIEGO		9	44.4	44.4	44.4	44.4	33.3	33.3	33.3
U OF CAL-SANTA BARBARA	.3	57	28.1	26.3	28.1	26.3	12.3	49.1	38.6
U OF REDLANDS		5	40.0	20.0	40.0	20.0	20.0	40.0	40.0
U OF SAN DIEGO	.1	18	22.2	16.7	16.7	5.6		72.2	27.8
U OF SAN FRANCISCO		9	11.1	44.4	22.2	33.3	22.2	44.4	33.3
U OF SANTA CLARA		7	57.1	57.1	14.3	14.3	57.1	42.9	
U OF SOUTHERN CAL	.4	77	41.6	49.4	36.4	18.2	24.7	35.1	40.3
WOODBURY		7	28.6	57.1	42.9	28.6	42.9	42.9	14.3
Colorado									
CO STATE	.1	22	50.0	45.5	59.1	45.5	31.8	22.7	45.5
METROPOLITAN ST COLL	.2	40	20.0	22.5	37.5	27.5	10.0	52.5	37.5
REGIS COLL	.1	20	35.0	40.0	40.0	35.0	15.0	45.0	40.0
U OF CO-BOULDER	.1	28	50.0	35.7	35.7	42.9	14.3	32.1	53.6
U OF CO-CO SPRINGS		9	22.2	33.3	33.3	44.4	22.2	44.4	33.3
U OF CO-DENVER	.1	26	30.8	30.8	23.1	19.2	11.5	57.7	30.8
U OF NORTHERN CO	.1	11			9.1	9.1		90.9	9.1
U OF SOUTHERN CO		8	12.5	25.0		12.5		75.0	25.0
Connecticut									
CENTRAL CONN ST U	.1	28	25.0	21.4	28.6	25.0	14.3	57.1	28.6
FAIRFIELD	.2	45	20.0	26.7	13.3	24.4	13.3	64.4	22.2
QUINNIPIAC COLL	.1	25	16.0	28.0	12.0	16.0	4.0	68.0	28.0
SACRED HEART UNIV		6	50.0	50.0	50.0	50.0	50.0	50.0	
SO CT STATE U	.1	14	28.6	21.4	21.4	14.3	7.1	57.1	35.7
U OF CONN	.3	55	23.6	23.6	21.8	7.3	1.8	63.6	34.5
U OF HARTFORD	.1	12	16.7	16.7	16.7	16.7	8.3	58.3	33.3
U OF NEW HAVEN	.1	17	35.3	23.5	47.1	29.4	11.8	52.9	35.3
WESTERN CONN ST U		5	20.0	40.0	20.0	20.0	20.0	60.0	20.0
Delaware									
DELAWARE ST UNIV		7				14.3		85.7	14.3

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

REPORT NUMBER 12-A

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
GOLDEY BEACOM COLL	.1	19	10.5	26.3	10.5	15.8	5.3	68.4	26.3
U OF DELAWARE	.3	58	46.6	60.3	43.1	37.9	27.6	27.6	44.8
WILMINGTON COLL		5		20.0				80.0	20.0
District of Columbia									
AMERICAN	.1	15	26.7	33.3	20.0	20.0	13.3	60.0	26.7
GEORGE WASHINGTON	.1	18	16.7	16.7	11.1	27.8	11.1	72.2	16.7
GEORGETOWN	.1	17	41.2	41.2	23.5	29.4	17.6	52.9	29.4
HOWARD	.1	21	14.3	14.3				76.2	23.8
STRAYER COLL	.1	27	22.2	25.9	18.5	25.9	18.5	70.4	11.1
U OF DC	.1	12	16.7	8.3	16.7	8.3	8.3	83.3	8.3
Florida									
BARRY	.1	19	15.8	15.8	21.1	15.8	10.5	73.7	15.8
FL AGRI & MECH	.1	19	21.1	21.1	10.5	15.8	5.3	63.2	31.6
FL ATLANTIC U	.4	78	47.4	43.6	57.7	51.3	28.2	30.8	41.0
FL INTERNATIONAL	.3	53	41.5	39.6	47.2	35.8	24.5	45.3	30.2
FL SOUTHERN COLL	.1	11	90.9	63.6	72.7	72.7	54.5	9.1	36.4
FL STATE	.3	68	55.9	52.9	55.9	55.9	33.8	29.4	36.8
FLAGLER COLL		5	20.0	20.0	60.0	40.0		40.0	60.0
NOVA		8	25.0	25.0	25.0	25.0	25.0	75.0	
ST LEO COLL	.1	18	16.7	22.2	22.2	16.7	11.1	66.7	22.2
STETSON U	.1	15	40.0	40.0	33.3	26.7	33.3	53.3	13.3
U OF CENTRAL FL	.2	46	43.5	39.1	47.8	34.8	28.3	43.5	28.3
U OF FLORIDA	.2	35	65.7	80.0	71.4	65.7	48.6	8.6	42.9
U OF MIAMI	.1	19	36.8	52.6	36.8	36.8	21.1	36.8	42.1
U OF NORTH FL	.2	39	53.8	51.3	56.4	53.8	38.5	33.3	28.2
U OF SO FLORIDA	.5	102	50.0	54.9	54.9	54.9	32.4	29.4	38.2
U OF TAMPA		8	37.5	25.0	37.5	37.5	25.0	62.5	12.5
U OF WEST FLORIDA	.1	17	23.5	47.1	35.3	23.5	17.6	47.1	35.3
Georgia									
AUGUSTA COLL	.1	17	29.4	35.3	29.4	29.4	11.8	52.9	35.3
BERRY COLL		7		14.3				85.7	14.3
BRENAU COLL		10	20.0	30.0	20.0	30.0	10.0	70.0	20.0
CLAYTON STATE COLLEGE	.1	11	36.4	27.3	36.4	27.3	18.2	54.5	27.3
COLUMBUS COLL	.1	11	36.4	27.3	27.3	27.3	9.1	54.5	36.4
EMORY		8	37.5	25.0	12.5	12.5	12.5	50.0	37.5
GA COLLEGE	.1	26		11.5		3.8		88.5	11.5
GA SOUTHERN UNIV	.2	34	17.6	14.7	17.6	11.8	8.8	79.4	11.8
GA SOUTHWESTERN COLL		10	50.0	50.0	40.0	50.0	30.0	40.0	30.0
GA STATE	.4	89	24.7	24.7	16.9	22.5	7.9	65.2	27.0
KENNESAW COLL	.3	61	29.5	24.6	23.0	18.0	9.8	60.7	29.5
MERCER U-MACON	.1	11	18.2	18.2	36.4	18.2	9.1	63.6	27.3
NORTH GEORGIA COLL	.1	22	18.2	18.2	13.6	9.1	9.1	81.8	9.1
OGLETHORPE		6	16.7	16.7	50.0	33.3		50.0	50.0
SAVANNAH STATE		5	20.0	20.0				80.0	20.0

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REPORT NUMBER 12-A

NASBA STATISTICAL INFORMATION SERVICE

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NOVEMBER 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF GEORGIA	.3	63	46.0	49.2	58.7	58.7	36.5	34.9	28.6
VALDOSTA STATE	.1	19	10.5	26.3	5.3	15.8		63.2	36.8
WEST GEORGIA COLL	.1	23	21.7	17.4	26.1	17.4	8.7	69.6	21.7
Guam									
U OF GUAM		6	33.3	66.7	66.7	16.7	16.7	33.3	50.0
Hawaii									
BYU - HAWAII		6	33.3					66.7	33.3
HAWAII PACIFIC COLL		10	30.0	30.0	30.0	30.0	10.0	40.0	50.0
U OF HAWAII-HILO		5	40.0	60.0	40.0	40.0	40.0	40.0	20.0
U OF HAWAII-MANOA	.3	67	44.8	40.3	32.8	34.3	19.4	40.3	40.3
Idaho									
BOISE STATE UNIVERSITY	.1	25	28.0	36.0	36.0	40.0	16.0	44.0	40.0
IDAHO STATE		7	14.3	28.6	14.3	14.3	14.3	71.4	14.3
LEWIS-CLARK STATE		5	20.0	20.0	20.0			80.0	20.0
U OF IDAHO	.1	12	16.7	25.0	33.3	25.0	16.7	58.3	25.0
Illinois									
AUGUSTANA COLL	.1	25	60.0	48.0	60.0	60.0	40.0	32.0	28.0
AURORA COLL		6	16.7	16.7	33.3	33.3	16.7	66.7	16.7
BRADLEY	.1	15	26.7	33.3	26.7	26.7	13.3	53.3	33.3
CHICAGO STATE		8						100.0	
COLL OF ST FRANCIS		9	44.4	44.4	33.3	55.6	33.3	44.4	22.2
DEPAUL	.4	88	28.4	26.1	20.5	28.4	13.6	58.0	28.4
DEVRY		5	20.0	20.0	20.0	20.0	20.0	80.0	
DEVRY - OAK BROOK TERRAC		7						100.0	
EASTERN IL	.1	15	13.3	13.3	26.7	33.3	13.3	66.7	20.0
ELMHURST COLL	.1	13	15.4	23.1	7.7	15.4	7.7	69.2	23.1
GOVERNORS STATE	.1	12	25.0	25.0	33.3	41.7	16.7	41.7	41.7
IL BENEDICTINE COLL		6	16.7	50.0	16.7	16.7	16.7	50.0	33.3
IL STATE	.1	20	45.0	55.0	55.0	40.0	30.0	30.0	40.0
LEWIS		5	40.0	20.0	20.0	40.0		40.0	60.0
MCKENDREE COLL	.1	16		12.5	12.5			81.3	18.8
MILLIKIN		9	22.2	33.3	44.4	44.4	11.1	55.6	33.3
NORTH CENTRAL COLL	.1	14	64.3	42.9	42.9	64.3	35.7	28.6	35.7
NORTHEASTERN IL	.1	24	20.8	25.0	33.3	16.7	4.2	54.2	41.7
NORTHERN IL	.6	121	48.8	30.6	37.2	45.5	20.7	40.5	38.8
NORTHWESTERN		5	60.0	40.0	60.0	60.0	40.0	40.0	20.0
QUINCY COLL	.1	13	23.1	38.5	23.1	15.4	7.7	53.8	38.5
ROOSEVELT	.1	21	23.8	28.6	38.1	38.1	19.0	47.6	33.3
ROSARY COLL	.1	11	18.2		9.1	18.2		63.6	36.4
SOUTHERN IL U -CARBONDAL	.1	20	35.0	40.0	35.0	30.0	25.0	50.0	25.0
SOUTHERN IL U -EDWARDVIL	.1	19	57.9	47.4	63.2	57.9	31.6	31.6	36.8
ST XAVIER COLL		10	40.0	30.0	30.0	20.0	10.0	50.0	40.0
U OF CHICAGO-LOYOLA	.1	12	25.0	50.0	25.0	25.0	16.7	41.7	41.7
U OF IL-CHICAGO	.2	51	39.2	47.1	33.3	31.4	21.6	45.1	33.3

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NOVEMBER 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF IL-URBANA	.2	49	36.7	40.8	36.7	30.6	20.4	51.0	28.6
UNIV ILL SPRINGFIELD	.1	21	33.3	57.1	28.6	28.6	19.0	42.9	38.1
WESTERN IL U	.1	16	37.5	31.3	25.0	25.0	18.8	56.3	25.0
Indiana									
ANDERSON COLL		5	40.0	40.0	40.0	20.0	20.0	60.0	20.0
BALL ST	.2	35	17.1	17.1	14.3	11.4	8.6	74.3	17.1
BUTLER	.1	15	20.0	26.7	26.7	20.0	20.0	66.7	13.3
GOSHEN COLL		6	33.3	33.3	50.0	50.0	33.3	50.0	16.7
IN ST U-TERRE HAUTE	.1	19	42.1	31.6	31.6	21.1	15.8	52.6	31.6
IN U-BLOOMINGTON	.6	118	36.4	40.7	36.4	22.9	20.3	49.2	30.5
IN U-FORT WAYNE		9	55.6	44.4	55.6	44.4	44.4	44.4	11.1
IN U-NORTHWEST	.1	14	21.4	28.6	28.6	28.6	21.4	57.1	21.4
IN U-PURDUE-INDPLS	.3	53	20.8	24.5	24.5	24.5	17.0	67.9	15.1
IN U-SOUTH BEND	.1	19	36.8	31.6	42.1	26.3	21.1	57.9	21.1
IN U-SOUTHEAST	.1	13	23.1	23.1	23.1	30.8	15.4	61.5	23.1
PURDUE U-CALUMET		10	40.0	30.0	30.0	20.0	10.0	60.0	30.0
PURDUE U-MAIN CAMPUS	.2	43	39.5	41.9	46.5	34.9	25.6	46.5	27.9
PURDUE U-NO CENTRAL		9	33.3	44.4	44.4	22.2	22.2	55.6	22.2
ST MARYS COLL		9	33.3	44.4	22.2	33.3	22.2	55.6	22.2
U OF NOTRE DAME	.2	50	40.0	48.0	38.0	34.0	16.0	40.0	44.0
U OF SOUTH INDIANA	.1	22	54.5	59.1	54.5	59.1	36.4	13.6	50.0
UNIV OF INDIANAPOLIS		6			16.7	16.7		83.3	16.7
VALPARAISO	.1	11	27.3	36.4	27.3	36.4	18.2	54.5	27.3
Iowa									
BUENA VISTA U		5						100.0	
DRAKE	.1	20	25.0	45.0	40.0	25.0	5.0	35.0	60.0
GRANDVIEW COLL		5						100.0	
IOWA STATE	.2	35	31.4	22.9	37.1	22.9	11.4	54.3	34.3
IOWA WESLEYAN COLL		6	16.7	16.7	16.7	16.7	16.7	83.3	
LORAS COLL		9	22.2	44.4	55.6	44.4	11.1	44.4	44.4
MT MERCY COLL		5	20.0	40.0	20.0	60.0	20.0	40.0	40.0
ST AMBROSE COLL		7	28.6	28.6	14.3	14.3		57.1	42.9
U OF IOWA	.2	31	19.4	16.1	35.5	29.0	9.7	58.1	32.3
UPPER IOWA U	.1	14	42.9	50.0	50.0	42.9	35.7	42.9	21.4
Kansas									
BETHEL COLL		8	62.5	50.0	50.0	50.0	25.0	12.5	62.5
EMPORIA STATE	.1	16	25.0	31.3	31.3	37.5	18.8	56.3	25.0
FORT HAYS STATE	.1	12	33.3	16.7	16.7	16.7	8.3	66.7	25.0
FRIENDS		5	20.0	20.0	20.0	40.0		60.0	40.0
KANSAS STATE	.2	35	11.4	20.0	11.4	14.3	2.9	71.4	25.7
PITTSBURG STATE	.1	24	29.2	25.0	20.8	25.0	8.3	54.2	37.5
U OF KANSAS	.2	34	44.1	35.3	26.5	29.4	14.7	41.2	44.1
WASHBURN U OF TOPEKA	.1	11	9.1		18.2	18.2		81.8	18.2
WICHITA STATE	.2	41	22.0	26.8	29.3	26.8	9.8	51.2	39.0

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Kentucky									
BELLARMINE COLL	.1	25	28.0	24.0	20.0	20.0	16.0	68.0	16.0
BRESCIA COLL		8		37.5	12.5	25.0		50.0	50.0
CAMPBELLSVILLE COLL		5		20.0				80.0	20.0
EASTERN KY	.1	15	6.7	6.7	6.7	6.7	6.7	93.3	
MOREHEAD STATE	.1	18	5.6	22.2	5.6	16.7		66.7	33.3
MURRAY STATE	.1	15	26.7	20.0	40.0	40.0	20.0	53.3	26.7
NORTHERN KENTUCKY U	.1	15	26.7	40.0	40.0	40.0	20.0	53.3	26.7
U OF KENTUCKY	.3	61	31.1	21.3	31.1	18.0	11.5	59.0	29.5
U OF LOUISVILLE	.2	41	29.3	26.8	24.4	34.1	14.6	58.5	26.8
WESTERN KY	.1	12	16.7	16.7	25.0	33.3	8.3	58.3	33.3
Louisiana									
CENTENARY OF LA		6	16.7	16.7	16.7	16.7	16.7	83.3	
DILLARD	.1	11	9.1	9.1	9.1			90.9	9.1
GRAMBLING STATE	.1	14		7.1				92.9	7.1
LA COLL	.1	15	26.7	33.3	40.0	33.3	20.0	53.3	26.7
LA ST U-A&M	.6	120	30.0	30.8	22.5	20.0	10.8	63.3	25.8
LA ST U-SHREVEPORT	.3	58	5.2	13.8	10.3	8.6	5.2	86.2	8.6
LA TECH	.2	32	12.5	9.4	18.8	18.8	3.1	71.9	25.0
LOYOLA U	.1	27	25.9	25.9	29.6	18.5	11.1	63.0	25.9
MCNEESE STATE	.1	18	5.6	11.1	16.7	11.1	5.6	77.8	16.7
NICHOLLS STATE	.2	37	13.5	16.2	13.5	16.2	5.4	75.7	18.9
NORTHEAST LA	.2	38	15.8	28.9	21.1	10.5	5.3	68.4	26.3
NORTHWESTERN STATE	.1	17	11.8	23.5	23.5	23.5	11.8	64.7	23.5
SOUTHEASTERN LA	.3	58	13.8	17.2	12.1	12.1	5.2	77.6	17.2
SOUTHERN U-BATON ROUGE	.2	37		2.7				97.3	2.7
SOUTHERN U-NEW ORLEANS	.1	12						100.0	
TULANE U	.1	21	38.1	38.1	47.6	28.6	28.6	52.4	19.0
U OF NEW ORLEANS	.6	122	32.0	34.4	37.7	29.5	22.1	53.3	24.6
U OF STHWESTN LA	.2	44	9.1	18.2	9.1	4.5	2.3	75.0	22.7
XAVIER U OF LA	.1	14						100.0	
Maine									
U OF ME-ORONO		10	20.0	20.0	40.0	30.0		50.0	50.0
UNIV SOUTHERN MAINE	.1	19	31.6	26.3	42.1	26.3	10.5	47.4	42.1
Maryland									
BOWIE STATE		10	10.0	20.0	10.0	10.0	10.0	80.0	10.0
COLL OF NOTRE DAME	.1	12	8.3	16.7	16.7	8.3		75.0	25.0
FROSTBURG STATE	.1	20	40.0	30.0	30.0	40.0	25.0	45.0	30.0
LOYOLA COLL	.2	35	54.3	62.9	54.3	28.6	20.0	20.0	60.0
MORGAN STATE	.1	16	12.5	6.3				87.5	12.5
MT ST MARYS COLL	.1	14	7.1	14.3	14.3	7.1		85.7	14.3
SALISBURY STATE	.1	24	29.2	29.2	25.0	29.2	12.5	54.2	33.3
TOWSON STATE	.2	43	41.9	41.9	48.8	39.5	27.9	37.2	34.9
U OF BALTIMORE	.2	43	30.2	37.2	32.6	37.2	16.3	44.2	39.5

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF MD-BALTO		9	44.4	33.3	33.3	33.3	33.3	55.6	11.1
U OF MD-COLLEGE PARK	1.0	199	26.1	36.7	28.6	25.6	15.6	53.3	31.2
U OF MD-EASTERN SHORE		6		16.7				83.3	16.7
Massachusetts									
ASSUMPTION COLL		10	30.0		10.0	10.0		70.0	30.0
BABSON COLL	.1	30	33.3	30.0	26.7	23.3	23.3	63.3	13.3
BENTLEY COLL	.4	85	37.6	28.2	29.4	29.4	16.5	54.1	29.4
BOSTON COLL	.4	80	40.0	36.3	28.8	12.5	16.3	50.0	33.8
BOSTON U	.1	21	23.8	14.3	23.8	19.0	14.3	66.7	19.0
COLLEGE OF HOLY CROSS	.1	12	25.0	50.0	33.3	16.7	8.3	41.7	50.0
FITCHBURG STATE		9	22.2	11.1	22.2	11.1	11.1	66.7	22.2
MERRIMACK COLL	.1	21	38.1	33.3	33.3	23.8	14.3	52.4	33.3
NICHOLS COLL		10						100.0	
NORTHEASTERN U	.2	39	25.6	15.4	28.2	15.4	10.3	61.5	28.2
SALEM STATE	.1	15	26.7	20.0	20.0	13.3	6.7	66.7	26.7
SOUTHEASTERN MASS	.1	20	25.0	15.0	20.0	15.0	10.0	75.0	15.0
STONEHILL COLL	.1	13	23.1	30.8	23.1	23.1	23.1	69.2	7.7
SUFFOLK	.1	16	25.0	12.5	31.3	18.8	6.3	56.3	37.5
U MASS LOWELL	.1	15	40.0	20.0	33.3	33.3	6.7	46.7	46.7
U OF MASS-AMHERST	.1	25	12.0	16.0	16.0	12.0	8.0	76.0	16.0
U OF MASS-BOSTON		10	30.0	30.0	40.0	40.0	20.0	40.0	40.0
WESTERN NEW ENG COLL		7	14.3	14.3	42.9	28.6	14.3	57.1	28.6
WESTFIELD ST COLL		5	20.0	20.0	40.0	40.0	20.0	60.0	20.0
Michigan									
ALMA COLL		6	33.3	16.7		16.7		66.7	33.3
AQUINAS COLL		5	20.0	40.0	40.0	40.0	20.0	60.0	20.0
CALVIN COLL		9	66.7	33.3	44.4	55.6	22.2	33.3	44.4
CENTRAL MICH	.1	17	35.3	29.4	23.5	17.6	11.8	58.8	29.4
DAVENPORT COLLEGE	.1	13	7.7	7.7	38.5	15.4	7.7	53.8	38.5
DETROIT COLL OF BUS		8	25.0	12.5	25.0	12.5	12.5	62.5	25.0
EASTERN MICH	.1	25	32.0	32.0	24.0	36.0	12.0	48.0	40.0
FERRIS STATE	.1	15	40.0	33.3	20.0	33.3	13.3	53.3	33.3
GRAND VALLEY ST	.1	20	15.0	20.0	15.0	20.0	5.0	60.0	35.0
HILLSDALE COLL	.1	12	41.7	50.0	33.3	16.7	16.7	50.0	33.3
HOPE COLL		5	60.0		40.0	20.0		40.0	60.0
LAKE SUPERIOR STATE		10	20.0	20.0	50.0	40.0	10.0	40.0	50.0
MICHIGAN STATE	.4	83	22.9	19.3	13.3	20.5	4.8	67.5	27.7
NORTHERN MICH	.1	11	27.3	27.3	27.3	27.3	18.2	63.6	18.2
NORTHWOOD UNIVERSITY	.1	13	38.5	46.2	15.4	15.4	7.7	38.5	53.8
OAKLAND U	.1	14	28.6	21.4	35.7	28.6	14.3	57.1	28.6
SAGINAW VALLEY ST		5	20.0	20.0	20.0	20.0	20.0	80.0	
U OF MI-ANN ARBOR	.2	42	59.5	61.9	57.1	47.6	40.5	23.8	35.7
U OF MI-DEARBORN	.1	14	71.4	50.0	64.3	85.7	42.9	14.3	42.9
U OF MI-FLINT	.1	13	23.1	38.5	53.8	46.2	15.4	30.8	53.8

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REPORT NUMBER 12-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
WALSH COLLEGE	.2	48	29.2	25.0	37.5	45.8	16.7	45.8	37.5
WAYNE STATE	.1	19	21.1	26.3	21.1	15.8	5.3	63.2	31.6
WESTERN MI U	.2	47	21.3	12.8	17.0	29.8	6.4	61.7	31.9
Minnesota									
AUGSBURG COLL		9						100.0	
BEMIDJI STATE		5	40.0	60.0	60.0	20.0	20.0	20.0	60.0
COLL OF ST BENEDICT		6	100.0	66.7	83.3	66.7	50.0		50.0
COLL OF ST THOMAS	.2	42	35.7	42.9	40.5	33.3	19.0	40.5	40.5
CONCORDIA MOORHEAD		8	12.5	37.5	62.5	37.5	12.5	37.5	50.0
GUSTAVUS ADOLPHUS		9	44.4	44.4	55.6	44.4	22.2	33.3	44.4
MANKATO STATE	.1	29	31.0	31.0	48.3	34.5	20.7	41.4	37.9
MOORHEAD STATE	.1	19	31.6	52.6	36.8	36.8	21.1	36.8	42.1
SOUTHWEST STATE		7	28.6	42.9	57.1	71.4	28.6	28.6	42.9
ST CLOUD STATE	.2	36	41.7	50.0	61.1	36.1	27.8	33.3	38.9
ST JOHNS U	.1	13	38.5	15.4	15.4	15.4	7.7	53.8	38.5
ST MARYS COLL		7	28.6	14.3	28.6	14.3	14.3	57.1	28.6
U OF MN-DULUTH	.1	25	44.0	48.0	32.0	36.0	20.0	40.0	40.0
U OF MN-MNPLS	.3	62	58.1	66.1	61.3	53.2	37.1	21.0	41.9
WINONA STATE	.1	25	56.0	56.0	64.0	56.0	36.0	32.0	32.0
Mississippi									
JACKSON STATE		7						100.0	
MS COLL		6	16.7	33.3	16.7	16.7	16.7	66.7	16.7
MS ST U	.1	17	29.4	29.4	23.5	23.5	11.8	64.7	23.5
U OF MS		8	12.5	37.5	12.5			62.5	37.5
U OF SOUTHERN MS	.1	25	16.0	32.0	28.0	24.0	16.0	60.0	24.0
Missouri									
CENTRAL MO STATE	.1	23	34.8	43.5	26.1	30.4	13.0	47.8	39.1
COLUMBIA COLL	.1	16	6.3	37.5	12.5	6.3		62.5	37.5
DRURY COLL		5	20.0	20.0		20.0		80.0	20.0
LINCOLN U		9	22.2	22.2	22.2	22.2	22.2	77.8	
LINDENWOOD COLL		8	25.0	25.0	25.0	25.0	25.0	75.0	
MARYVILLE COLL	.1	13	7.7	15.4	7.7	7.7	7.7	84.6	7.7
MO SOUTHERN STATE	.1	16	6.3	6.3	50.0	31.3		50.0	50.0
MO WESTERN ST COLL	.1	11	27.3	36.4	9.1	18.2	9.1	63.6	27.3
NORTHEAST MO STATE	.1	14	35.7	50.0	42.9	35.7	28.6	28.6	42.9
NORTHWEST MO STATE		9	33.3	44.4	55.6	33.3	22.2	44.4	33.3
PARK COLL		9	11.1			11.1		88.9	11.1
ROCKHURST COLL	.1	12	33.3	16.7	41.7	41.7	16.7	58.3	25.0
SOUTHEAST MO STATE	.1	20	20.0	25.0	30.0	15.0	5.0	65.0	30.0
SOUTHWEST MO STATE	.2	32	18.8	9.4	25.0	25.0	6.3	65.6	28.1
ST LOUIS U	.1	25	44.0	28.0	40.0	40.0	20.0	48.0	32.0
U OF MO-COLUMBIA	.2	45	40.0	42.2	46.7	37.8	26.7	46.7	26.7
U OF MO-KANSAS CITY	.1	24	45.8	45.8	45.8	41.7	41.7	50.0	8.3
U OF MO-ST LOUIS	.3	52	28.8	19.2	26.9	30.8	13.5	57.7	28.8

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NOVEMBER 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
WASHINGTON U	.1	12	16.7	50.0	16.7	16.7		50.0	50.0
WEBSTER COLL		6	16.7	16.7	33.3	16.7	16.7	66.7	16.7
WILLIAM JEWELL COLL		6	33.3	33.3	33.3	50.0	16.7	50.0	33.3
WILLIAM WOODS COLL		5	60.0	40.0	60.0	40.0	40.0	40.0	20.0
Montana									
EASTERN MONTANA COLL		6			16.7		16.7	83.3	
U OF MONTANA	.1	17	35.3	29.4	35.3	17.6	11.8	52.9	35.3
Nebraska									
BELLEVUE COLL		5	60.0	20.0	20.0	20.0		40.0	60.0
CHADRON STATE		5						100.0	
CREIGHTON		10		20.0	30.0	30.0		50.0	50.0
MIDLAND LUTHERAN COLL		7	28.6	14.3	28.6	28.6	14.3	57.1	28.6
PERU STATE COLL		5	20.0	40.0				60.0	40.0
U OF NEBR-KEARNEY	.1	13	15.4	15.4	23.1	7.7	7.7	69.2	23.1
U OF NEBR-LINCOLN	.2	34	26.5	26.5	32.4	32.4	14.7	55.9	29.4
U OF NEBR-OMAHA	.1	20	30.0	40.0	40.0	30.0	15.0	50.0	35.0
WAYNE STATE		8	37.5	25.0	25.0	50.0	25.0	50.0	25.0
Nevada									
U OF NV-LAS VEGAS	.2	45	46.7	53.3	48.9	42.2	33.3	31.1	35.6
U OF NV-RENO	.1	14	64.3	50.0	57.1	50.0	28.6	14.3	57.1
New Hampshire									
FRANKLIN PIERCE COLL		5						100.0	
NH COLL	.1	25	20.0	16.0	28.0	20.0	16.0	72.0	12.0
U OF NH	.1	14	71.4	50.0	50.0	64.3	28.6	14.3	57.1
New Jersey									
FARLGH DCKSN-MADISON		7	42.9	42.9	14.3	42.9	14.3	28.6	57.1
GEORGIAN CT COLL		8		12.5	12.5	12.5		87.5	12.5
JERSEY CITY STATE COLLEG	.1	18	5.6	11.1	5.6	5.6	5.6	88.9	5.6
KEAN COLL OF NJ	.1	26	23.1	23.1	19.2	26.9	15.4	69.2	15.4
MONMOUTH COLL		9	11.1	11.1		11.1		77.8	22.2
MONTCLAIR STATE	.3	57	21.1	22.8	19.3	21.1	8.8	63.2	28.1
RAMAPO COLL OF NJ	.1	27	14.8	22.2	7.4	14.8	7.4	70.4	22.2
RICHARD STOCKTON ST	.1	18	5.6	5.6	5.6	5.6	5.6	94.4	
RIDER COLL	.2	43	9.3	11.6	11.6	11.6	9.3	83.7	7.0
ROWAN (GLASSBORO) COLL	.2	50	16.0	20.0	16.0	22.0	12.0	72.0	16.0
RUTGERS U-CAMDEN	.1	24	12.5	25.0	20.8	16.7	8.3	66.7	25.0
RUTGERS U-NEW BRNSWK	.4	87	43.7	46.0	39.1	43.7	29.9	37.9	32.2
RUTGERS U-NEWARK	.4	73	13.7	17.8	11.0	8.2	6.8	75.3	17.8
SETON HALL	.3	52	15.4	17.3	9.6	11.5	1.9	71.2	26.9
ST ELIZABETH COLL		6						100.0	
ST PETERS COLL	.1	23	8.7	4.3				91.3	8.7
TRENTON STATE	.2	36	38.9	58.3	50.0	41.7	19.4	30.6	50.0
WILLIAM PATERSON	.1	18	11.1	11.1		5.6	5.6	83.3	11.1
New Mexico									
NEW MEXICO STATE	.1	20	20.0	15.0	20.0	20.0	10.0	70.0	20.0

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF NEW MEXICO	.1	27	37.0	40.7	22.2	25.9	11.1	44.4	44.4
New York									
ADELPHI		8						100.0	
ALFRED		6	66.7	50.0	50.0	33.3	33.3	33.3	33.3
CANISIUS COLL	.1	12	50.0	41.7	25.0	8.3	8.3	50.0	41.7
CLARKSON U		5	20.0	20.0				80.0	20.0
COLGATE U HAMILTON		10	20.0	20.0			10.0	80.0	10.0
CORNELL		6	66.7	83.3	50.0	33.3	50.0	16.7	33.3
CORNELL U STATUTORY		8	87.5	75.0	37.5	12.5	50.0	12.5	37.5
CUNY BERNARD BARUCH	.7	134	28.4	32.8	18.7	15.7	22.4	53.7	23.9
CUNY BROOKLYN COLL	.2	33	24.2	54.5	30.3	30.3	33.3	39.4	27.3
CUNY HUNTER COLL	.1	19	21.1	26.3	10.5	26.3	15.8	68.4	15.8
CUNY LEHMAN COLL	.1	16	6.3	12.5	6.3		6.3	81.3	12.5
CUNY QUEENS COLL	.3	61	19.7	31.1	16.4	13.1	16.4	57.4	26.2
CUNY YORK COLL		8	12.5	12.5				75.0	25.0
DOWLING COLL	.1	23	8.7	21.7	13.0	17.4	8.7	73.9	17.4
FORDHAM	.1	17	11.8	17.6	11.8	5.9	11.8	70.6	17.6
HOFSTRA	.3	63	12.7	23.8	15.9	30.2	15.9	60.3	23.8
IONA COLL	.1	12		8.3	8.3	16.7	8.3	83.3	8.3
ITHACA COLL	.1	12	41.7	33.3	16.7	16.7	16.7	50.0	33.3
L I U-CW POST	.1	19	10.5	15.8	5.3	15.8	5.3	73.7	21.1
LE MOYNE COLL	.1	27	18.5	29.6	18.5	25.9	18.5	63.0	18.5
MANHATTAN COLL	.1	11	9.1	9.1	9.1	9.1	18.2	81.8	
MARIST COLL		6	16.7	33.3				66.7	33.3
MERCY COLL		7	14.3	28.6	14.3	14.3	14.3	71.4	14.3
NEW YORK U	.3	52	30.8	38.5	11.5	9.6	15.4	55.8	28.8
NIAGARA U		9	22.2	22.2		11.1		77.8	22.2
NY TECH INST-WESTBURY		8		12.5				87.5	12.5
PACE U-NY	.2	40	25.0	40.0	32.5	15.0	17.5	52.5	30.0
PACE U-PLEASANTVILLE	.2	31	9.7	16.1	6.5	9.7	6.5	77.4	16.1
PACE U-WHITE PLAINS		5		20.0	20.0	20.0		80.0	20.0
ROCHESTER INST TECH	.1	18	22.2	27.8	16.7	16.7	11.1	61.1	27.8
SIENA COLL	.1	27	22.2	40.7	22.2	29.6	7.4	55.6	37.0
ST BONAVENTURE U		10	10.0	10.0		10.0		90.0	10.0
ST JOHN FISHER COLL	.1	16	37.5	62.5	18.8	31.3	18.8	31.3	50.0
ST JOHNS U.,N.Y.	.3	56	16.1	16.1	5.4	8.9	8.9	75.0	16.1
ST THOMAS AQUINAS		5	20.0		20.0	20.0		80.0	20.0
SUC - ONEONTA		5	20.0	20.0	20.0			80.0	20.0
SUNY AT ALBANY	.2	34	32.4	35.3	23.5	17.6	23.5	47.1	29.4
SUNY AT BINGHAMTON	.3	54	31.5	42.6	24.1	31.5	29.6	37.0	33.3
SUNY AT BUFFALO	.2	40	32.5	40.0	32.5	37.5	27.5	45.0	27.5
SUNY COLL BROCKPORT	.1	13	7.7	23.1	7.7			69.2	30.8
SUNY COLL FREDONIA		8	37.5	25.0	25.0	25.0		50.0	50.0
SUNY COLL GENESEO	.1	15	53.3	40.0	20.0	26.7	26.7	40.0	33.3

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
SUNY COLL NEW PALTZ	.1	11	18.2	27.3	18.2	27.3	18.2	72.7	9.1
SUNY COLL OLD WESTURY	.1	17	11.8	23.5	29.4	17.6	17.6	64.7	17.6
SUNY COLL OSWEGO	.1	23	26.1	30.4	30.4	21.7	26.1	52.2	21.7
SUNY COLL PLATTSBURGH	.1	15	13.3	26.7	13.3	6.7	20.0	73.3	6.7
SUNY COLL UTICA-ROME		7	28.6	14.3	28.6	28.6	14.3	57.1	28.6
SYRACUSE	.1	24	29.2	29.2	37.5	20.8	20.8	54.2	25.0
TOURO	.1	17		41.2	35.3	11.8	35.3	47.1	17.6
YESHIVA	.1	16	25.0	37.5	12.5	12.5	12.5	50.0	37.5
North Carolina									
APPALACHIAN STATE	.1	30	50.0	53.3	46.7	50.0	36.7	26.7	36.7
BELMONT ABBEY COLL		5	40.0	20.0	20.0	20.0	20.0	60.0	20.0
CAMPBELL U	.1	11	18.2	36.4	9.1	9.1	9.1	63.6	27.3
EAST CAROLINA		7	28.6	42.9	28.6	14.3	14.3	57.1	28.6
ELON COLL		6		50.0		16.7		50.0	50.0
FAYETTEVILLE STATE		10	10.0	10.0	20.0	10.0		70.0	30.0
GUILFORD COLL	.1	12	25.0	25.0	33.3	25.0	8.3	58.3	33.3
HIGH POINT U		7	14.3	28.6	14.3	14.3	14.3	71.4	14.3
LENOIR-RHYNE COLL		5						100.0	
MEREDITH COLL	.1	11	36.4	18.2	18.2	18.2	18.2	63.6	18.2
NC AGRIC & TECH	.1	23	8.7	13.0	8.7	4.3		78.3	21.7
NC ST U-RALEIGH	.2	32	43.8	37.5	37.5	37.5	15.6	34.4	50.0
QUEENS COLL		6	16.7	16.7	16.7	16.7	16.7	83.3	
ST AUGUSTINES COLL		5	20.0	20.0				80.0	20.0
U OF NC-ASHEVILLE		9	77.8	55.6	77.8	77.8	55.6	11.1	33.3
U OF NC-CHARLOTTE	.2	31	22.6	35.5	19.4	22.6	12.9	54.8	32.3
U OF NC-GREENSBORO	.1	23	17.4	30.4	13.0	8.7	8.7	69.6	21.7
U OF NC-WILMINGTON	.1	18	16.7	22.2	27.8	27.8	11.1	66.7	22.2
WESTERN CAROLINA U	.1	11		9.1	18.2	27.3		63.6	36.4
WINSTON-SALEM STATE		6	16.7	16.7				83.3	16.7
North Dakota									
JAMESTOWN COLL		8	12.5	25.0	12.5	12.5		62.5	37.5
MINOT STATE		7	42.9	42.9	42.9	42.9	42.9	57.1	
NO DAKOTA STATE	.1	16	43.8	56.3	37.5	56.3	25.0	37.5	37.5
U OF NO DAKOTA	.1	26	23.1	34.6	50.0	42.3	15.4	30.8	53.8
Ohio									
ASHLAND COLL		9			22.2			77.8	22.2
BALDWIN-WALLACE COLL	.1	28	39.3	35.7	39.3	39.3	21.4	46.4	32.1
BOWLING GREEN STATE	.2	33	33.3	30.3	27.3	21.2	6.1	45.5	48.5
CAPITAL U	.1	12	41.7	41.7	25.0	16.7	16.7	50.0	33.3
CASE WESTERN RESERVE		9	33.3	33.3	22.2	22.2	11.1	55.6	33.3
CEDARVILLE COLL		7	14.3	14.3	57.1	28.6		42.9	57.1
CLEVELAND STATE	.2	44	22.7	18.2	20.5	22.7	6.8	63.6	29.5
DAVID N. MYERS		5	40.0	40.0	60.0	60.0	40.0	40.0	20.0
DEVRY INSTI		6		16.7	16.7	16.7		83.3	16.7

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
FRANKLIN U	.1	25	32.0	40.0	36.0	36.0	12.0	40.0	48.0
HEIDELBERG COLL		5	20.0	40.0	40.0	60.0	20.0	40.0	40.0
JOHN CARROLL U	.1	28	53.6	32.1	53.6	50.0	28.6	28.6	42.9
KENT STATE	.1	17	35.3	35.3	35.3	41.2	29.4	47.1	23.5
MARIETTA COLL		6	33.3	16.7	16.7	33.3	16.7	66.7	16.7
MIAMI U	.5	99	45.5	47.5	45.5	42.4	25.3	32.3	42.4
MT UNION COLL		7		14.3				85.7	14.3
MT VERNON NAZARENE		6	50.0	50.0	50.0	50.0	33.3	33.3	33.3
NOTRE DAME COLL		5		40.0		20.0		60.0	40.0
OHIO NORTHERN		8	25.0	25.0	12.5	12.5	12.5	75.0	12.5
OHIO STATE	.4	79	35.4	32.9	35.4	29.1	19.0	48.1	32.9
OHIO U	.2	32	28.1	31.3	18.8	6.3	6.3	62.5	31.3
OHIO WESLEYAN		9	11.1	11.1	11.1			88.9	11.1
OTTERBEIN COLL		5	60.0	60.0	20.0	40.0	20.0	20.0	60.0
TIFFIN U		5		20.0	20.0	40.0		60.0	40.0
U OF AKRON	.2	39	43.6	38.5	51.3	38.5	20.5	38.5	41.0
U OF CINCINNATI	.2	49	28.6	40.8	40.8	34.7	18.4	46.9	34.7
U OF DAYTON	.1	22	59.1	31.8	31.8	40.9	27.3	36.4	36.4
U OF TOLEDO	.2	38	36.8	31.6	42.1	18.4	15.8	52.6	31.6
WILMINGTON COLL		6	33.3	16.7	33.3	33.3		50.0	50.0
WITTENBERG U		6	33.3	33.3	16.7	16.7	16.7	66.7	16.7
WRIGHT STATE	.2	48	31.3	33.3	35.4	31.3	20.8	50.0	29.2
XAVIER	.1	13	15.4	15.4				84.6	15.4
YOUNGSTOWN STATE	.1	26	34.6	19.2	38.5	38.5	11.5	50.0	38.5
Oklahoma									
CAMERON U		9	44.4	55.6	44.4	33.3	22.2	33.3	44.4
EAST CENTRAL OK STATE		7	42.9	57.1	28.6	28.6	14.3	42.9	42.9
LANGSTON U	.1	22	18.2	27.3	31.8	36.4	9.1	50.0	40.9
NORTHEASTERN OK ST	.1	17	17.6	35.3	5.9	23.5	5.9	58.8	35.3
OK CHRISTIAN COLL		6	33.3	33.3	16.7	33.3	16.7	66.7	16.7
OK CITY U		5		20.0	20.0	20.0		60.0	40.0
OK PANHANDLE ST		6	33.3	33.3	33.3	33.3	33.3	66.7	
OK ST U	.2	34	41.2	50.0	32.4	35.3	20.6	38.2	41.2
ORAL ROBERTS U		10	40.0	60.0	20.0	30.0	10.0	40.0	50.0
SOUTHEASTERN OK STATE		5						100.0	
SOUTHWESTERN OK STATE		7	28.6	42.9	14.3	42.9	14.3	42.9	42.9
U OF OK-NORMAN	.1	30	30.0	50.0	20.0	40.0	10.0	36.7	53.3
U OF TULSA	.1	16	37.5	31.3	25.0	31.3	12.5	50.0	37.5
UNIV CENTRAL OKLAHOMA	.2	40	20.0	25.0	30.0	25.0	12.5	62.5	25.0
Oregon									
LINFIELD COLL	.1	14	50.0	42.9	50.0	35.7	21.4	21.4	57.1
OREGON STATE	.1	13	38.5	15.4	23.1	15.4	7.7	61.5	30.8
PORTLAND STATE	.2	43	41.9	37.2	51.2	44.2	23.3	37.2	39.5
SOUTHERN OR STATE		6	16.7	33.3	16.7	66.7	16.7	33.3	50.0

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REPORT NUMBER 12-A

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF OREGON	.1	21	33.3	42.9	33.3	38.1	19.0	52.4	28.6
Pennsylvania									
BLOOMSBURG U	.1	18	5.6	22.2	16.7	16.7	5.6	72.2	22.2
BUCKNELL U	.1	14	35.7	28.6	21.4	14.3	21.4	50.0	28.6
CALIFORNIA U		8	12.5	50.0	12.5	37.5		50.0	50.0
CLARION U OF PA		10	40.0	40.0	30.0	20.0	20.0	60.0	20.0
DE VLY COLL SCI & AGR		5	20.0	20.0	20.0	20.0	20.0	80.0	
DREXEL	.2	37	18.9	18.9	10.8	16.2		59.5	40.5
DUQUESNE	.1	23	17.4	13.0	8.7	8.7	4.3	73.9	21.7
ELIZABETHTOWN COLL		5						100.0	
FRANKLIN & MARSHALL	.1	13	38.5	38.5	53.8	30.8	15.4	46.2	38.5
GANNON U		8	37.5	25.0	12.5	12.5	12.5	62.5	25.0
INDIANA U OF PA	.2	34	26.5	17.6	20.6	26.5	11.8	61.8	26.5
KINGS COLL		10	10.0		10.0	10.0		80.0	20.0
KUTZTOWN U OF PA	.1	14	14.3	14.3	7.1	21.4	7.1	78.6	14.3
LA ROCHE COLL		5	40.0	60.0	40.0	40.0	40.0	40.0	20.0
LA SALLE UNIV	.2	31	29.0	35.5	16.1	25.8	16.1	61.3	22.6
LEHIGH U	.2	41	26.8	31.7	31.7	22.0	7.3	48.8	43.9
MILLERSVILLE U		6						100.0	
MORAVIAN COLL		10	10.0	30.0		20.0		70.0	30.0
MUHLENBERG COLL		6	16.7	50.0	16.7	16.7	16.7	50.0	33.3
PA ST U-BEHREND		9	44.4	44.4		22.2		55.6	44.4
PA ST U-CAPITOL	.1	19	15.8	10.5	26.3	31.6		52.6	47.4
PA ST U-U PARK	.5	97	42.3	50.5	32.0	27.8	12.4	37.1	50.5
PHILA TEXTILE & SCI	.1	13	23.1	15.4	15.4	23.1	15.4	76.9	7.7
ROBERT MORRIS COLL	.3	52	19.2	19.2	21.2	15.4	3.8	67.3	28.8
SHIPPENSBURG U OF PA	.1	16	50.0	18.8	43.8	25.0		43.8	56.3
SLIPPERY ROCK UNIV	.1	11	18.2	45.5	45.5	27.3		36.4	63.6
ST FRANCIS COLL		8	12.5	12.5	12.5	12.5	12.5	87.5	
ST JOSEPHS COLL	.1	21	23.8	19.0	4.8	9.5		66.7	33.3
ST VINCENT COLL		8	25.0	12.5		12.5		75.0	25.0
SUSQUEHANNA U		6		16.7	16.7	33.3		66.7	33.3
TEMPLE	.2	51	7.8	25.5	11.8	15.7	2.0	62.7	35.3
U OF PA	.1	21	71.4	61.9	66.7	33.3	33.3	14.3	52.4
U OF PITTSBURGH	.2	33	27.3	12.1	27.3	15.2	6.1	60.6	33.3
U OF SCRANTON	.1	22	9.1	27.3	22.7	9.1		59.1	40.9
URSINUS COLL		7	42.9	42.9	28.6	57.1	28.6	28.6	42.9
VILLANOVA	.5	95	28.4	32.6	21.1	17.9	8.4	54.7	36.8
WAYNESBURG COLL		5		20.0				80.0	20.0
WEST CHESTER U OF PA	.1	14	7.1	21.4	28.6	21.4	7.1	64.3	28.6
WIDENER U	.1	12	16.7	8.3	16.7	25.0		75.0	25.0
WILKES COLL	.1	13	7.7	23.1	7.7	15.4		69.2	30.8
YORK COLL OF PA	.1	12	50.0	58.3	41.7	41.7	41.7	41.7	16.7
Puerto Rico									
CATHOLIC U OF PR	.1	27						100.0	

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NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CAYEY U COLL-PR	.1	18	5.6		5.6	5.6		94.4	5.6
INTER AMER-HATO REY	.3	57	5.3	8.8	1.8	3.5	1.8	91.2	7.0
INTER AMER-SAN GERMN	.1	16		6.3	6.3			93.8	6.3
SACRED HEART COLL	.1	15	13.3	6.7	6.7	6.7		86.7	13.3
U OF PR-MAYAGUEZ	.2	45	17.8	15.6	20.0	17.8	6.7	68.9	24.4
U OF PR-RIO PIEDRAS	.6	126	14.3	19.0	23.8	23.0	8.7	66.7	24.6
Rhode Island									
BRYANT COLL	.3	68	38.2	41.2	39.7	29.4	19.1	44.1	36.8
JOHNSON & WALES U		8		12.5	12.5	12.5		87.5	12.5
PROVIDENCE COLL	.1	23	43.5	39.1	21.7	17.4	8.7	43.5	47.8
RHODE ISLAND COLLEGE		9	33.3	33.3	33.3	33.3	33.3	66.7	
U OF RHODE ISLAND	.1	20	40.0	25.0	25.0	25.0	15.0	55.0	30.0
South Carolina									
BOB JONES U		10	20.0	50.0	40.0	10.0		40.0	60.0
CHARLESTON COLL	.1	19	31.6	31.6	36.8	26.3	15.8	42.1	42.1
CLEMSON	.2	41	26.8	24.4	17.1	17.1	9.8	68.3	22.0
FRANCIS MARION COLL		7			14.3			85.7	14.3
FURMAN	.1	15	46.7	33.3	26.7	20.0	20.0	53.3	26.7
LANDER COLL	.1	11		9.1	9.1	9.1		90.9	9.1
SC STATE	.1	14	7.1	14.3	7.1	14.3	7.1	85.7	7.1
THE CITADEL		7	14.3		14.3	14.3		85.7	14.3
U OF SC-AIKEN	.1	15	13.3	13.3	13.3	6.7	6.7	80.0	13.3
U OF SC-COLUMBIA	.1	28	14.3	10.7	17.9	7.1	7.1	78.6	14.3
U OF SC-SPARTANBURG		8	12.5	12.5	25.0	25.0		62.5	37.5
WINTHROP COLL	.1	12	33.3	25.0	16.7	16.7	16.7	66.7	16.7
South Dakota									
BLACK HILLS STATE		8	25.0	37.5	50.0	37.5	12.5	50.0	37.5
HURON COLL		5				20.0		80.0	20.0
NORTHERN STATE		5		20.0	20.0	20.0		80.0	20.0
U OF SD	.1	13	7.7	15.4	7.7	30.8	7.7	69.2	23.1
Tennessee									
AUSTIN PEAY STATE	.1	15	20.0	20.0	20.0	13.3	6.7	66.7	26.7
CHRISTIAN BROS COLL		7	42.9	42.9	28.6	28.6	14.3	57.1	28.6
DAVID LIPSCOMB COLL	.1	16	25.0	25.0	25.0	25.0	12.5	62.5	25.0
EAST TENN STATE		5			20.0	20.0		80.0	20.0
MIDDLE TENN STATE	.1	20	30.0	25.0	20.0	25.0	15.0	70.0	15.0
S ADVENTIST U		8	25.0	25.0	25.0	12.5	12.5	62.5	25.0
TENN STATE		6	33.3	16.7	16.7	33.3	16.7	66.7	16.7
TENN TECH	.1	17	35.3	29.4	29.4	23.5	11.8	47.1	41.2
U OF TN-CHATTANOOGA	.1	20	30.0	15.0	35.0	25.0	10.0	55.0	35.0
U OF TN-KNOXVILLE	.1	21	33.3	33.3	33.3	33.3	23.8	57.1	19.0
U OF TN-MARTIN		5			20.0			80.0	20.0
UNION U		5	40.0		40.0	20.0		20.0	80.0
UNIVERSITY OF MEMPHIS	.1	18	33.3	33.3	33.3	33.3	22.2	55.6	22.2

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Texas	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
ABILENE CHRISTIAN	.1	17	41.2	35.3	29.4	17.6	11.8	52.9	35.3
ANGELO STATE	.1	16	18.8	18.8	6.3	25.0	6.3	75.0	18.8
AUSTIN COLL		6	50.0	50.0	50.0	50.0	50.0	50.0	
BAYLOR	.2	33	45.5	39.4	48.5	36.4	36.4	48.5	15.2
CORPUS CHRISTI STATE U	.1	13	38.5	38.5	30.8	53.8	23.1	38.5	38.5
E TEXAS STATE	.1	11	27.3	36.4	27.3	18.2	18.2	63.6	18.2
HOUSTON BAPTIST	.1	11	9.1	9.1	9.1	9.1	9.1	90.9	
LAMAR U	.1	11	27.3	27.3	18.2	18.2	9.1	63.6	27.3
LAREDO STATE		8			12.5			87.5	12.5
LETOURNEAU COLL		5						100.0	
MARY HARDIN-BAYLOR		5			20.0	20.0		80.0	20.0
MIDWESTERN STATE	.1	17	11.8	23.5	11.8	11.8	5.9	70.6	23.5
OUR LADY OF LAKE		8						100.0	
PAN AMERICAN U	.1	15	6.7	20.0	6.7	6.7	6.7	80.0	13.3
SAM HOUSTON STATE	.1	28	10.7	17.9	7.1	7.1	7.1	82.1	10.7
SOUTHERN METHODIST	.1	28	25.0	17.9	25.0	17.9	7.1	60.7	32.1
SOUTHWEST TEX STATE	.3	61	16.4	23.0	18.0	18.0	14.8	75.4	9.8
SOUTHWESTERN U	.1	11	36.4	27.3	36.4	27.3	27.3	63.6	9.1
ST EDWARDS U		9	11.1	22.2	22.2	22.2	11.1	77.8	11.1
ST MARYS U-SAN ANTONIO	.1	21	14.3	23.8	19.0	14.3	9.5	71.4	19.0
ST THOMAS U		5	20.0	20.0	20.0	20.0	20.0	80.0	
STEPHEN F AUSTIN STATE	.2	43	4.7	11.6	2.3			88.4	11.6
TARLETON STATE		9		22.2		22.2		77.8	22.2
TEX CHRISTIAN	.1	27	51.9	37.0	40.7	48.1	25.9	44.4	29.6
TEX LUTHERAN COLL		9	33.3	22.2	44.4	33.3	11.1	55.6	33.3
TEX SOUTHERN		5	20.0	20.0	40.0	20.0		60.0	40.0
TEX TECH	.2	31	22.6	19.4	32.3	19.4	12.9	58.1	29.0
TEX WOMANS U		9		22.2	22.2	33.3		66.7	33.3
TEXAS A&M	.5	103	26.2	27.2	26.2	20.4	15.5	62.1	22.3
TRINITY U	.1	12	75.0	83.3	75.0	66.7	58.3	8.3	33.3
U OF HOUSTON	.4	84	29.8	26.2	35.7	22.6	10.7	53.6	35.7
U OF HOUSTON CLEAR LAKE	.2	34	14.7	26.5	14.7	11.8	8.8	67.6	23.5
U OF HOUSTON DOWN TOWN	.1	29	6.9	10.3	6.9	3.4	3.4	89.7	6.9
U OF HOUSTON-VICTORIA	.1	13	15.4	30.8	30.8	30.8	15.4	61.5	23.1
U OF NORTH TEXAS	.3	53	13.2	18.9	15.1	11.3	3.8	71.7	24.5
U OF TEX-ARLINGTON	.4	81	25.9	25.9	27.2	32.1	13.6	54.3	32.1
U OF TEX-AUSTIN	.3	69	40.6	40.6	43.5	36.2	24.6	43.5	31.9
U OF TEX-DALLAS	.2	47	34.0	27.7	36.2	29.8	17.0	53.2	29.8
U OF TEX-EL PASO	.2	33	24.2	24.2	30.3	30.3	18.2	63.6	18.2
U OF TEX-PERMIAN BASIN	.1	11	9.1	9.1	9.1	9.1		81.8	18.2
U OF TEX-SAN ANTONIO	.4	81	25.9	27.2	25.9	24.7	13.6	58.0	28.4
U OF TEX-TYLER	.1	17	17.6	11.8	23.5	35.3	11.8	64.7	23.5
WEST TEX STATE	.1	19	15.8	10.5	31.6	21.1	10.5	68.4	21.1

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Utah									
BRIGHAM YOUNG	.1	17	58.8	47.1	41.2	41.2	41.2	35.3	23.5
U OF UTAH		6	33.3	33.3	33.3	16.7	16.7	50.0	33.3
UTAH STATE		5	60.0	60.0	40.0	60.0	40.0	40.0	20.0
Vermont									
CASTLETON ST COLL		6		16.7				83.3	16.7
UNIVERSITY OF VERMONT	.1	17	47.1	41.2	41.2	41.2	29.4	41.2	29.4
Virginia									
AVERETT COLL		6	16.7	16.7	16.7	16.7		66.7	33.3
BRIDGEWATER COLL		6	16.7		16.7	33.3		66.7	33.3
CHRISTOPHER NEWPORT	.1	20	45.0	50.0	35.0	25.0	20.0	45.0	35.0
CLINCH VALLEY		5		20.0	20.0	20.0		80.0	20.0
COLL OF WILLIAM & MARY	.2	37	56.8	51.4	51.4	43.2	21.6	27.0	51.4
GEORGE MASON U	.4	79	26.6	21.5	31.6	31.6	10.1	54.4	35.4
HAMPTON UNIV.	.1	21	23.8	9.5	4.8	4.8		76.2	23.8
JAMES MADISON U	.2	48	47.9	43.8	43.8	37.5	25.0	39.6	35.4
LYNCHBURG COLL		5	20.0	20.0	40.0	40.0		60.0	40.0
MARYMOUNT UNIVERSITY		8						100.0	
NORFOLK STATE		9	22.2	11.1	11.1	11.1	11.1	77.8	11.1
OLD DOMINION U	.1	26	46.2	53.8	38.5	46.2	19.2	42.3	38.5
RADFORD U	.1	20	30.0	35.0	40.0	40.0	20.0	35.0	45.0
U OF RICHMOND	.2	35	74.3	40.0	60.0	48.6	28.6	17.1	54.3
U OF VA	.3	60	65.0	46.7	61.7	55.0	36.7	25.0	38.3
VA COMMONWEALTH U	.2	43	58.1	53.5	58.1	44.2	34.9	27.9	37.2
VA POLY TECH	.3	62	51.6	43.5	53.2	51.6	25.8	25.8	48.4
VA STATE		7	14.3	14.3	14.3	14.3	14.3	85.7	
WASHINGTON & LEE	.1	16	50.0	37.5	43.8	31.3	18.8	37.5	43.8
Washington									
CENTRAL WASH STATE	.4	79	36.7	32.9	45.6	40.5	25.3	46.8	27.8
CITY UNIVERSITY		10	20.0	20.0	20.0	20.0	10.0	70.0	20.0
EASTERN WASH STATE	.1	21	33.3	38.1	9.5	19.0	9.5	61.9	28.6
GONZAGA U		6	50.0	50.0	33.3	33.3	16.7	50.0	33.3
PACIFIC LUTHERAN		9	33.3	55.6	44.4	33.3	11.1	22.2	66.7
SEATTLE PACIFIC COLL		5	80.0	40.0	40.0	20.0	20.0	20.0	60.0
SEATTLE U	.1	21	47.6	38.1	38.1	38.1	28.6	47.6	23.8
ST MARTINS COLL		9	77.8	66.7	77.8	55.6	55.6	22.2	22.2
UNIV OF WASHINGTON	.3	67	59.7	44.8	50.7	44.8	29.9	35.8	34.3
WASH STATE	.2	41	36.6	39.0	36.6	36.6	26.8	46.3	26.8
WESTERN WASHINGTON UNIV	.1	27	25.9	33.3	29.6	44.4	18.5	40.7	40.7
West Virginia									
CONCORD COLL	.1	12	33.3	33.3	25.0	41.7	25.0	58.3	16.7
FAIRMONT STATE	.1	16	25.0	25.0	37.5	18.8	6.3	56.3	37.5
MARSHALL U	.1	20	30.0	35.0	35.0	25.0	25.0	60.0	15.0
SHEPHERD COLL	.1	12	8.3	16.7	25.0	16.7	8.3	75.0	16.7

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

REPORT NUMBER 12-A

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
W VA STATE		10	30.0	30.0	20.0	20.0	20.0	70.0	10.0
W VA U	.2	45	15.6	13.3	15.6	15.6	6.7	73.3	20.0
Wisconsin									
CARROLL COLL		7				28.6		71.4	28.6
CARTHAGE COLL	.1	13	15.4	23.1	30.8	23.1	15.4	61.5	23.1
EDGEWOOD COLL		5	60.0	60.0	60.0	60.0	60.0	40.0	
LAKELAND COLL	.1	29	17.2	24.1	31.0	27.6	13.8	65.5	20.7
MARQUETTE U	.2	44	50.0	40.9	31.8	40.9	25.0	40.9	34.1
MT MARY COLL		7	57.1	57.1	57.1	57.1	57.1	42.9	
ST NORBERT COLL		9	55.6	55.6	55.6	55.6	55.6	44.4	
U OF WI-EAU CLAIRE	.2	39	51.3	46.2	66.7	56.4	35.9	23.1	41.0
U OF WI-LA CROSSE	.1	23	65.2	82.6	82.6	87.0	56.5		43.5
U OF WI-MADISON	.5	102	58.8	53.9	59.8	49.0	36.3	25.5	38.2
U OF WI-MILWAUKEE	.3	55	47.3	56.4	52.7	43.6	27.3	21.8	50.9
U OF WI-OSHKOSH	.1	22	77.3	63.6	68.2	63.6	50.0	18.2	31.8
U OF WI-PARKSIDE		10	50.0	50.0	50.0	50.0	40.0	40.0	20.0
U OF WI-RIVER FALLS		9	22.2	22.2	44.4			33.3	66.7
U OF WI-STEVENS PT	.1	13	23.1	23.1	30.8	23.1	23.1	69.2	7.7
U OF WI-SUPERIOR		5	20.0	20.0	40.0	60.0	20.0	40.0	40.0
U OF WI-WHITEWATER	.3	57	64.9	50.9	68.4	70.2	45.6	24.6	29.8
U WISCONSIN - GREEN BAY	.1	20	55.0	55.0	60.0	55.0	35.0	25.0	40.0
Wyoming									
U OF WYOMING		9	44.4	44.4	66.7	44.4	33.3	22.2	44.4
SCHOOLS WITH FEWER THAN FIVE	3.8	791	20.9	23.8	22.1	21.9	10.9	64.2	24.9
SCHOOLS OUTSIDE THE U.S.	5.6	1,160	28.7	25.5	37.7	24.5	15.7	54.7	29.7
SCHOOLS NOT RECORDED	15.1	3,111	23.3	24.9	23.8	21.9	10.3	60.3	29.4
TOTALS	100.0	20,609	28.0	29.2	28.4	25.8	14.8	56.0	29.2

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REPORT NUMBER 12-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
AUBURN U-AUBURN	.9	27	66.7	51.9	48.1	37.0	33.3	22.2	44.4
SPRING HILL COLL	.2	5	20.0	20.0	20.0	20.0	20.0	80.0	
TROY ST-TROY	.2	6		16.7		16.7		66.7	33.3
U OF AL-UNIVERSITY	1.5	45	46.7	48.9	24.4	60.0	13.3	26.7	60.0
Arizona									
AMER GRAD SC OF MGMT	.2	7	57.1	57.1	42.9	57.1	28.6	28.6	42.9
ARIZONA STATE U	.2	7	71.4	85.7	85.7	71.4	42.9		57.1
U OF ARIZONA	.2	5	100.0	100.0	80.0	80.0	80.0		20.0
California									
CAL ST U-HAYWARD	.2	6	16.7	16.7	66.7	50.0	33.3	16.7	50.0
GOLDEN GATE	.3	8	12.5	12.5	12.5	12.5	12.5	87.5	
NATIONAL	.2	6	50.0	83.3	16.7	33.3	33.3	16.7	50.0
SAN DIEGO STATE	.5	16	56.3	50.0	62.5	75.0	50.0	6.3	43.8
SAN FRANCISCO STATE	.3	9	44.4	33.3	22.2	33.3	11.1	44.4	44.4
SAN JOSE STATE	.3	10	60.0	70.0	40.0	50.0	40.0		60.0
U OF CAL-BERKELEY	.2	7	28.6	57.1	57.1	28.6	14.3	14.3	71.4
U OF CAL-LOS ANGELES	.4	13	30.8	46.2	46.2	46.2	23.1	30.8	46.2
U OF SOUTHERN CAL	1.2	35	65.7	42.9	34.3	28.6	25.7	20.0	54.3
Colorado									
CO STATE	.2	5	20.0	40.0	20.0	60.0	20.0	40.0	40.0
REGIS COLL	.2	5	40.0	40.0	60.0	40.0	40.0	40.0	20.0
U OF CO-BOULDER	.3	8	75.0	62.5	50.0	75.0	37.5	12.5	50.0
U OF CO-CO SPRINGS	.2	5	20.0	20.0	20.0	20.0	20.0	80.0	
U OF CO-DENVER	.3	8	100.0	75.0	87.5	75.0	62.5		37.5
U OF DENVER	.2	5	60.0	40.0	40.0	80.0	60.0	20.0	20.0
Connecticut									
U OF CONN	.2	6	100.0	100.0	66.7	66.7	50.0		50.0
U OF HARTFORD	.6	18	44.4	38.9	33.3	38.9	27.8	44.4	27.8
District of Columbia									
AMERICAN	.2	7	57.1	57.1	71.4	57.1	42.9	28.6	28.6
GEORGE WASHINGTON	.6	17	35.3	58.8	52.9	52.9	23.5	23.5	52.9
Florida									
FL ATLANTIC U	.4	12	66.7	75.0	50.0	50.0	41.7	25.0	33.3
FL INTERNATIONAL	.5	16	62.5	62.5	75.0	56.3	43.8	18.8	37.5
FL SOUTHERN COLL	.2	5	20.0		20.0			60.0	40.0
FL STATE	.5	16	68.8	56.3	56.3	56.3	37.5	18.8	43.8
NOVA	.2	6	50.0	50.0	16.7	50.0	16.7	33.3	50.0
STETSON U	.3	8	75.0	87.5	62.5	75.0	62.5	12.5	25.0
U OF CENTRAL FL	.6	18	55.6	55.6	55.6	55.6	38.9	22.2	38.9
U OF FLORIDA	1.4	43	83.7	72.1	81.4	74.4	53.5	7.0	39.5
U OF MIAMI	.4	12	41.7	50.0	33.3	25.0	25.0	50.0	25.0
U OF SO FLORIDA	.8	25	80.0	68.0	84.0	84.0	56.0	4.0	40.0
U OF WEST FLORIDA	.4	12	50.0	41.7	58.3	58.3	25.0	25.0	50.0

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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 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Georgia									
GA STATE	.5	16	43.8	43.8	56.3	43.8	25.0	31.3	43.8
KENNESAW COLL	.2	6	66.7	66.7	66.7	83.3	66.7	16.7	16.7
U OF GEORGIA	.3	9	66.7	66.7	55.6	66.7	33.3	11.1	55.6
Illinois									
DEPAUL	.8	23	69.6	52.2	30.4	52.2	21.7	17.4	60.9
SOUTHERN IL U -CARBONDAL	.2	6	50.0	66.7	50.0	50.0	50.0	33.3	16.7
U OF CHICAGO	.2	6	66.7	66.7	83.3	83.3	66.7		33.3
U OF IL-URBANA	.4	12	66.7	75.0	58.3	50.0	33.3	8.3	58.3
Indiana									
IN U-BLOOMINGTON	.2	5	60.0	60.0	40.0	60.0	40.0	40.0	20.0
U OF NOTRE DAME	.2	6	66.7	66.7	50.0	33.3	33.3	33.3	33.3
Kansas									
KANSAS STATE	.5	14	42.9	42.9	42.9	50.0	28.6	35.7	35.7
PITTSBURG STATE	.2	5	40.0	60.0		60.0		40.0	60.0
U OF KANSAS	.5	16	62.5	62.5	75.0	68.8	56.3	25.0	18.8
WICHITA STATE	.3	8	62.5	50.0	62.5	62.5	37.5	25.0	37.5
Kentucky									
U OF KENTUCKY	.3	8	62.5	50.0	50.0	37.5	25.0	37.5	37.5
U OF LOUISVILLE	.2	5	60.0	60.0	40.0	80.0	40.0		60.0
Louisiana									
LA ST U-A&M	.3	10	50.0	30.0	50.0	40.0	20.0	20.0	60.0
NORTHEAST LA	.2	6	33.3	33.3	33.3	33.3	33.3	66.7	
TULANE U	.2	6	83.3	83.3	50.0	66.7	50.0	16.7	33.3
U OF NEW ORLEANS	.3	10	60.0	70.0	30.0	40.0	20.0	10.0	70.0
Maryland									
U OF BALTIMORE	.2	7	57.1	28.6	28.6	42.9	28.6	28.6	42.9
U OF MD-COLLEGE PARK	.4	13	46.2	38.5	38.5	38.5	15.4	46.2	38.5
Massachusetts									
BENTLEY COLL	.6	17	58.8	58.8	47.1	41.2	23.5	23.5	52.9
BOSTON U	.7	20	20.0	35.0	40.0	25.0	15.0	50.0	35.0
NORTHEASTERN U	2.0	61	42.6	47.5	59.0	45.9	31.1	34.4	34.4
Michigan									
EASTERN MICH	.2	6	66.7	33.3	66.7	50.0	16.7	16.7	66.7
GRAND VALLEY ST	.2	5	40.0	60.0	60.0	80.0	40.0	20.0	40.0
MICHIGAN STATE	.6	17	41.2	23.5	23.5	29.4	5.9	41.2	52.9
U OF MI-ANN ARBOR	.4	11	81.8	100.0	100.0	81.8	72.7		27.3
WALSH COLLEGE	.5	16	37.5	37.5	56.3	62.5	18.8	37.5	43.8
WAYNE STATE	.2	6						100.0	
WESTERN MI U	.2	5	20.0	20.0	40.0	20.0	20.0	60.0	20.0
Minnesota									
COLL OF ST THOMAS	.2	6	33.3	66.7	50.0	33.3	16.7	33.3	50.0
U OF MN-MNPLS	.3	8	87.5	87.5	75.0	87.5	75.0		25.0
Mississippi									
MS COLL	.2	7	71.4	57.1	57.1	71.4	57.1	28.6	14.3

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NOVEMBER 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
MS ST U	.9	28	32.1	28.6	21.4	21.4	10.7	64.3	25.0
U OF MS	.8	25	28.0	28.0	16.0	28.0	4.0	56.0	40.0
U OF SOUTHERN MS	.6	18	22.2	33.3	44.4	27.8	11.1	50.0	38.9
Missouri									
SOUTHWEST MO STATE	.2	6	66.7	66.7	66.7	50.0	50.0	16.7	33.3
U OF MO-COLUMBIA	.2	7	42.9	85.7	57.1	57.1	42.9	14.3	42.9
U OF MO-KANSAS CITY	.3	8	25.0	12.5	25.0	12.5		62.5	37.5
U OF MO-ST LOUIS	.2	7	42.9	57.1	42.9	28.6	14.3	28.6	57.1
Nebraska									
U OF NEBR-OMAHA	.2	6	66.7	66.7	50.0	50.0	50.0	33.3	16.7
New Hampshire									
NH COLL	.2	6	66.7	50.0	83.3	66.7	50.0	16.7	33.3
New Jersey									
FARLGH DCKSN-MADISON	.3	9	33.3	44.4	22.2	11.1	11.1	44.4	44.4
FARLGH DCKSN-TEANECK	.3	9	11.1	22.2	11.1	11.1	11.1	77.8	11.1
RIDER COLL	.2	6	66.7	83.3	83.3	66.7	50.0	16.7	33.3
RUTGERS U-NEWARK	.7	20	50.0	55.0	30.0	35.0	25.0	35.0	40.0
SETON HALL	.2	6	50.0	83.3	33.3	16.7	33.3	16.7	50.0
New Mexico									
U OF NEW MEXICO	.2	6	50.0	66.7	50.0	66.7	33.3	16.7	50.0
New York									
CORNELL	.2	6	66.7	50.0	66.7	50.0	50.0	16.7	33.3
CUNY BERNARD BARUCH	.9	27	37.0	48.1	44.4	22.2	29.6	37.0	33.3
FORDHAM	.4	12	41.7	91.7	25.0	66.7	41.7		58.3
L I U-CW POST	.5	14	21.4	7.1	35.7	28.6	21.4	50.0	28.6
NEW YORK U	.6	17	52.9	64.7	41.2	35.3	52.9	29.4	17.6
PACE U-NY	.4	11	72.7	45.5	45.5	9.1	27.3	9.1	63.6
ST BONAVENTURE U	.2	6	33.3	33.3	33.3	50.0		33.3	66.7
ST JOHNS U.,N.Y.	.6	18	16.7	33.3	11.1	11.1	5.6	66.7	27.8
SUNY AT ALBANY	.2	7	14.3	71.4	42.9	57.1	14.3	28.6	57.1
SUNY AT BINGHAMTON	.2	6	50.0	33.3	33.3	16.7	16.7	33.3	50.0
SUNY AT BUFFALO	.2	7	57.1	71.4	57.1	42.9	42.9	28.6	28.6
SUNY COLL OSWEGO	.2	6	16.7	50.0	16.7		16.7	50.0	33.3
U OF ROCHESTER	.3	9	77.8	77.8	55.6	66.7	44.4	22.2	33.3
UNION COLL	.3	10	40.0	40.0	50.0	40.0	30.0	40.0	30.0
North Carolina									
U OF NC-CHAPEL HILL	1.0	30	53.3	46.7	56.7	50.0	30.0	26.7	43.3
U OF NC-GREENSBORO	.2	7	42.9	14.3	28.6	57.1	14.3	28.6	57.1
U OF NC-WILMINGTON	.2	5		20.0		40.0		60.0	40.0
Ohio									
CASE WESTERN RESERVE	.2	5	40.0	40.0	40.0	40.0	40.0	60.0	
CLEVELAND STATE	.3	8	62.5	50.0	62.5	37.5	25.0	25.0	50.0
KENT STATE	.2	7	28.6	42.9	57.1	57.1	14.3	14.3	71.4
MIAMI U	.4	11	63.6	81.8	63.6	72.7	45.5	9.1	45.5

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NOVEMBER 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
OHIO STATE									
U OF CINCINNATI	.2	5	20.0	40.0	20.0	40.0	20.0	60.0	20.0
XAVIER	.2	5	60.0	40.0	60.0	40.0	20.0	40.0	40.0
Oklahoma	.2	6	33.3	50.0	66.7	50.0		16.7	83.3
OK ST U									
U OF OK-NORMAN	.4	12	50.0	41.7	50.0	66.7	33.3	25.0	41.7
Pennsylvania	.3	8	50.0	62.5	62.5	50.0	50.0	37.5	12.5
BLOOMSBURG U									
DREXEL	.2	5	20.0	40.0		20.0		60.0	40.0
DUQUESNE	.3	8	75.0	50.0	50.0	50.0	25.0	12.5	62.5
LA SALLE UNIV	.2	5	40.0	60.0	40.0			40.0	60.0
ST JOSEPHS COLL	.2	6	50.0	50.0	33.3	33.3	33.3	50.0	16.7
TEMPLE	.2	5	20.0	40.0	80.0	60.0	20.0	20.0	60.0
U OF PA	.2	7	14.3	28.6	28.6	28.6	14.3	57.1	28.6
VILLANOVA	.2	5	60.0	20.0	80.0	60.0	20.0		80.0
WIDENER U	.2	7	28.6	42.9	14.3	42.9	14.3	42.9	42.9
Puerto Rico	.2	5	20.0		20.0	40.0		60.0	40.0
U OF PR-RIO PIEDRAS									
Rhode Island	.3	10	10.0	30.0	20.0	30.0	10.0	60.0	30.0
BRYANT COLL									
South Carolina	.3	10	20.0	60.0	40.0	50.0	10.0	10.0	80.0
CHARLESTON COLL									
CLEMSON	.2	5	80.0	100.0	40.0	40.0	40.0		60.0
U OF SC-COLUMBIA	.2	6	50.0	16.7	50.0	66.7	16.7	33.3	50.0
Tennessee	.4	12	58.3	25.0	33.3	66.7	25.0	16.7	58.3
TENN TECH									
U OF TN-KNOXVILLE	.3	9	33.3	22.2	33.3	22.2	22.2	66.7	11.1
UNIVERSITY OF MEMPHIS	1.5	44	52.3	52.3	45.5	45.5	31.8	34.1	34.1
Texas	.6	18	55.6	44.4	44.4	44.4	27.8	38.9	33.3
BAYLOR									
SOUTHWEST TEX STATE	.7	21	85.7	47.6	57.1	61.9	33.3	9.5	57.1
TEX TECH	.3	8		12.5	12.5			75.0	25.0
TEXAS A&M	.5	16	31.3	25.0	37.5	37.5	25.0	62.5	12.5
U OF HOUSTON	.7	22	36.4	45.5	72.7	54.5	36.4	22.7	40.9
U OF HOUSTON CLEAR LAKE	.4	13	69.2	61.5	61.5	53.8	46.2	15.4	38.5
U OF NORTH TEXAS	.4	11	45.5	36.4	54.5	27.3	18.2	36.4	45.5
U OF TEX-ARLINGTON	1.1	33	33.3	36.4	33.3	45.5	21.2	42.4	36.4
U OF TEX-AUSTIN	.9	28	46.4	46.4	57.1	42.9	28.6	32.1	39.3
U OF TEX-DALLAS	1.4	42	61.9	66.7	73.8	52.4	45.2	21.4	33.3
Utah	.5	15	33.3	33.3	40.0	53.3	20.0	40.0	40.0
BRIGHAM YOUNG									
SOUTHERN UTAH STATE	1.9	57	50.9	50.9	56.1	63.2	26.3	14.0	59.6
U OF UTAH	.2	5	60.0	40.0	80.0	20.0	20.0	20.0	60.0
UTAH STATE	1.1	32	40.6	37.5	34.4	43.8	12.5	31.3	56.3
	.6	17	52.9	35.3	47.1	47.1	17.6	35.3	47.1

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

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

REPORT NUMBER 12-B

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
WEBER STATE	.2	7	14.3	28.6	42.9	28.6	14.3	57.1	28.6
Virginia									
GEORGE MASON U	.2	6	66.7	50.0	50.0	50.0	33.3	33.3	33.3
JAMES MADISON U	.2	5	80.0	40.0	60.0	60.0	40.0	20.0	40.0
U OF VA	.5	15	86.7	73.3	66.7	86.7	60.0	6.7	33.3
VA POLY TECH	.4	11	45.5	36.4	45.5	54.5	27.3	36.4	36.4
Washington									
CITY UNIVERSITY	.2	5	40.0	60.0	40.0	40.0	40.0	40.0	20.0
SEATTLE U	.3	8	25.0	37.5	25.0	37.5	12.5	50.0	37.5
UNIV OF WASHINGTON	.5	14	50.0	57.1	78.6	64.3	35.7	21.4	42.9
WASH STATE	.2	5	40.0	40.0	40.0	40.0	40.0	60.0	
West Virginia									
W VA U	.2	6	50.0	50.0	66.7	50.0	33.3	16.7	50.0
Wisconsin									
U OF WI-MILWAUKEE	.3	9	66.7	66.7	66.7	77.8	55.6		44.4
U OF WI-WHITEWATER	.2	5	40.0	60.0	60.0	60.0	40.0	20.0	40.0
SCHOOLS WITH FEWER THAN FIVE	23.4	696	38.2	41.2	40.9	36.4	23.3	42.1	34.6
SCHOOLS OUTSIDE THE U.S.	7.2	216	36.1	32.4	48.6	34.7	22.2	42.1	35.6
SCHOOLS NOT RECORDED	6.8	202	34.7	36.6	39.6	31.7	20.8	44.1	35.1
TOTALS	100.0	2,980	44.8	45.3	45.6	42.8	26.7	34.6	38.6

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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 REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
ALABAMA A & M		6	33.3	16.7	16.7			66.7	33.3
ALABAMA STATE U		12	41.7	33.3	8.3	25.0		41.7	58.3
ATHENS STATE COLL	.1	21	19.0	19.0	23.8	14.3	19.0	42.9	38.1
AUBURN U-AUBURN	.2	70	31.4	25.7	28.6	17.1	21.4	41.4	37.1
AUBURN U-MONTGOMERY	.1	32	18.8	9.4	21.9	28.1	18.8	43.8	37.5
BIRMINGHAM SOUTHERN		16	18.8	12.5	12.5	6.3	12.5	75.0	12.5
JACKSONVILLE STATE		15	20.0	26.7	33.3	20.0	20.0	53.3	26.7
NORTH ALABAMA U	.1	25	12.0	12.0	24.0	24.0	20.0	56.0	24.0
OAKWOOD COLL		11	27.3	18.2	27.3	36.4	27.3	36.4	36.4
SAMFORD U	.1	19	26.3	15.8	21.1	10.5	21.1	52.6	26.3
SPRING HILL COLL		5	60.0	40.0		40.0	20.0	20.0	60.0
TROY ST-DOTHAN	.1	19	5.3		15.8	5.3	10.5	78.9	10.5
TROY ST-TROY	.1	39	20.5	12.8	10.3	25.6	23.1	51.3	25.6
TUSKEGEE INSTITUTE		10	10.0		30.0	10.0	20.0	60.0	20.0
U OF AL-BIRMINGHAM	.2	68	25.0	30.9	29.4	36.8	44.1	23.5	32.4
U OF AL-HUNTSVILLE	.1	18	38.9	22.2	22.2	16.7	16.7	44.4	38.9
U OF AL-UNIVERSITY	.2	81	23.5	25.9	28.4	16.0	29.6	42.0	28.4
U OF MONTEVALLO		16	25.0	37.5	18.8	18.8	43.8	25.0	31.3
U OF SO ALABAMA	.1	29	13.8	34.5	31.0	17.2	24.1	44.8	31.0
Alaska									
U OF ALASKA ANCHORAGE		16	25.0	12.5	18.8	25.0	37.5	37.5	25.0
U OF ALASKA FAIRBANKS		17	23.5	47.1	11.8	11.8	17.6	35.3	47.1
Arizona									
ARIZONA STATE U	.3	120	35.0	38.3	35.8	30.8	40.8	23.3	35.8
DEVRY INSTI		10	20.0	20.0		30.0	20.0	50.0	30.0
GRAND CANYON COLL		6	33.3	16.7	33.3	16.7	16.7	50.0	33.3
NORTHERN ARIZ U	.1	21	23.8	28.6	28.6	38.1	38.1	23.8	38.1
U OF ARIZONA	.2	79	25.3	40.5	27.8	22.8	39.2	26.6	34.2
Arkansas									
ARKANSAS STATE	.1	41	14.6	17.1	26.8	22.0	29.3	46.3	24.4
ARKANSAS TECH U	.1	21	33.3	23.8	23.8	23.8	28.6	42.9	28.6
HARDING COLL	.1	24	25.0	29.2	25.0	33.3	33.3	45.8	20.8
HENDERSON ST U	.1	19	31.6	42.1	15.8	21.1	26.3	36.8	36.8
HENDRIX COLL		13	7.7	38.5	7.7	23.1	7.7	53.8	38.5
OUACHITA BAPTIST		15	20.0	6.7	20.0	13.3	6.7	66.7	26.7
SOUTHERN ARKANSAS U		15	6.7	20.0	33.3	6.7	13.3	60.0	26.7
U OF AR-FAYETTEVILLE	.2	58	24.1	24.1	34.5	36.2	25.9	29.3	44.8
U OF AR-MONTICELLO	.1	20	25.0	20.0	25.0	25.0	35.0	45.0	20.0
U OF ARKANSAS LITTLE ROC	.1	53	20.8	24.5	28.3	22.6	17.0	41.5	41.5
U OF CENTRAL AR	.1	43	20.9	18.6	20.9	32.6	18.6	53.5	27.9
California									
BIOLA U		11	27.3	18.2	27.3	9.1	45.5	45.5	9.1
CAL LUTHERAN COLL		9	11.1	22.2	33.3		44.4	33.3	22.2

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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 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CAL ST STANISLAUS U	.1	41	22.0	24.4	14.6	19.5	29.3	51.2	19.5
CAL ST U-CHICO	.1	44	29.5	18.2	18.2	13.6	27.3	36.4	36.4
CAL ST U-FRESNO	.3	93	14.0	23.7	14.0	23.7	25.8	47.3	26.9
CAL ST U-FULLERTON	.5	163	22.1	21.5	20.9	27.0	37.4	36.8	25.8
CAL ST U-HAYWARD	.3	103	16.5	25.2	25.2	15.5	27.2	43.7	29.1
CAL ST U-LONG BEACH	.3	122	21.3	23.0	22.1	22.1	33.6	32.8	33.6
CAL ST U-LOS ANGELES	.4	144	16.7	23.6	24.3	18.1	35.4	40.3	24.3
CAL ST U-NORTHRIDGE	.6	201	21.4	28.4	17.4	22.9	34.8	38.8	26.4
CAL ST U-POMONA	.3	91	15.4	18.7	18.7	26.4	36.3	44.0	19.8
CAL ST U-SACRAMENTO	.4	140	18.6	18.6	22.1	20.0	32.9	42.1	25.0
CAL ST-DOMINGUEZ	.1	44	6.8	20.5	9.1	18.2	20.5	59.1	20.5
CAL ST-SAN LUIS	.3	92	30.4	33.7	10.9	18.5	35.9	34.8	29.3
CAL STATE - BAKERSFIELD	.1	22	22.7	13.6	13.6	13.6	27.3	54.5	18.2
CAL STATE SAN BERNARDINO	.2	59	20.3	15.3	22.0	11.9	25.4	47.5	27.1
CHAPMAN COLL	.1	19	21.1	10.5	21.1	15.8	15.8	52.6	31.6
CLAREMONT MENS COLL		12	66.7	33.3	25.0	8.3	33.3	16.7	50.0
GOLDEN GATE	.1	52	23.1	21.2	30.8	30.8	48.1	34.6	17.3
HUMBOLDT STATE		10	30.0	10.0	60.0		40.0	20.0	40.0
LA VERNE COLL	.1	19	26.3	26.3	21.1	15.8	26.3	36.8	36.8
LOYOLA MARYMOUNT	.2	55	27.3	30.9	27.3	20.0	29.1	38.2	32.7
NATIONAL	.1	18	11.1	22.2	33.3	16.7	22.2	55.6	22.2
PEPPERDINE		13		15.4	7.7	23.1	7.7	53.8	38.5
POINT LOMA COLL		5				20.0	20.0	80.0	
SAN DIEGO STATE	.4	128	21.1	28.9	28.9	21.1	35.9	33.6	30.5
SAN FRANCISCO STATE	.3	117	23.1	30.8	21.4	21.4	38.5	35.0	26.5
SAN JOSE STATE	.3	92	21.7	23.9	20.7	23.9	35.9	37.0	27.2
SONOMA STATE	.1	34	23.5	14.7	41.2	32.4	44.1	20.6	35.3
SOUTHERN CAL COLL		6	50.0	16.7	16.7	50.0	16.7	33.3	50.0
ST MARYS OF CAL	.1	34	32.4	26.5	35.3	17.6	50.0	32.4	17.6
U OF CAL-BERKELEY	.3	112	24.1	25.0	22.3	25.9	48.2	33.9	17.9
U OF CAL-LOS ANGELES	.5	172	20.3	27.3	23.3	23.3	44.2	28.5	27.3
U OF CAL-RIVERSIDE	.1	20	20.0	15.0	30.0	5.0	25.0	50.0	25.0
U OF CAL-SAN DIEGO		12	33.3	33.3	33.3	41.7	75.0	8.3	16.7
U OF CAL-SANTA BARBARA	.3	116	28.4	24.1	19.8	17.2	44.0	37.1	19.0
U OF SAN DIEGO	.2	65	23.1	23.1	10.8	27.7	24.6	40.0	35.4
U OF SAN FRANCISCO	.1	37	13.5	8.1	21.6	24.3	27.0	45.9	27.0
U OF SANTA CLARA	.2	55	23.6	27.3	27.3	27.3	50.9	25.5	23.6
U OF SOUTHERN CAL	.4	135	20.7	21.5	21.5	25.2	35.6	37.0	27.4
WOODBURY		8		25.0		37.5	12.5	50.0	37.5
Colorado									
ADAMS STATE COLL		7		14.3			14.3	85.7	
CO STATE	.2	63	28.6	36.5	27.0	36.5	39.7	30.2	30.2
FORT LEWIS COLL		16	25.0	25.0	12.5	18.8	37.5	50.0	12.5
MESA COLL		14	21.4	7.1	28.6	28.6	21.4	42.9	35.7

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REPORT NUMBER 12-C

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
METROPOLITAN ST COLL	.2	68	29.4	35.3	22.1	26.5	38.2	35.3	26.5
REGIS COLL	.1	23	13.0	21.7	34.8	21.7	26.1	43.5	30.4
U OF CO-BOULDER	.2	57	35.1	35.1	29.8	29.8	42.1	22.8	35.1
U OF CO-CO SPRINGS		10	30.0	70.0	20.0	20.0	70.0	20.0	10.0
U OF CO-DENVER	.1	22	27.3	13.6	31.8	27.3	36.4	40.9	22.7
U OF DENVER		11	36.4	27.3	27.3	18.2	36.4	36.4	27.3
U OF NORTHERN CO	.1	18	11.1	38.9	22.2	22.2	33.3	38.9	27.8
U OF SOUTHERN CO		14	7.1	14.3	28.6	14.3	28.6	57.1	14.3
WESTERN ST COLL		8	37.5	12.5	37.5	37.5	37.5	37.5	25.0
Connecticut									
BRIDGEPORT		6	16.7	33.3	16.7	16.7	66.7	33.3	
CENTRAL CONN ST U	.2	69	20.3	29.0	20.3	21.7	15.9	44.9	39.1
FAIRFIELD	.2	68	25.0	26.5	22.1	26.5	35.3	33.8	30.9
QUINNIPIAC COLL	.1	25	12.0	12.0	24.0	24.0	28.0	56.0	16.0
SACRED HEART UNIV		17	11.8	41.2	23.5	23.5	29.4	47.1	23.5
SO CT STATE U	.1	20	20.0	25.0	30.0	25.0	25.0	45.0	30.0
U OF CONN	.2	69	31.9	23.2	26.1	33.3	30.4	27.5	42.0
U OF HARTFORD	.1	24	12.5	12.5	20.8	16.7	20.8	54.2	25.0
U OF NEW HAVEN		13	23.1	30.8	23.1	38.5	38.5	15.4	46.2
WESTERN CONN ST U		13	15.4	15.4	23.1	30.8	15.4	53.8	30.8
Delaware									
DELAWARE ST UNIV	.1	19	15.8	10.5	21.1	5.3	21.1	63.2	15.8
GOLDEY BEACOM COLL	.1	21	19.0	33.3	23.8	28.6	14.3	42.9	42.9
U OF DELAWARE	.2	74	27.0	28.4	29.7	21.6	45.9	27.0	27.0
District of Columbia									
AMERICAN	.1	25	20.0	40.0	32.0	40.0	24.0	32.0	44.0
BENJAMIN FRANKLIN U		9	11.1	33.3	11.1		11.1	66.7	22.2
CATHOLIC U OF AMER		12	8.3	33.3	33.3	33.3	16.7	33.3	50.0
GEORGE WASHINGTON	.1	30	16.7	23.3	13.3	20.0	23.3	46.7	30.0
GEORGETOWN	.1	29	20.7	34.5	31.0	10.3	34.5	24.1	41.4
HOWARD	.2	58	22.4	22.4	15.5	19.0	25.9	48.3	25.9
SOUTHEASTERN		14	7.1	28.6			7.1	64.3	28.6
STRAYER COLL	.1	41	14.6	26.8	19.5	14.6	14.6	58.5	26.8
U OF DC	.1	33	12.1	24.2	12.1	21.2	21.2	54.5	24.2
Florida									
BARRY	.1	25	8.0	36.0	32.0	20.0	28.0	44.0	28.0
FL AGRI & MECH	.1	34	20.6	14.7	17.6	11.8	20.6	52.9	26.5
FL ATLANTIC U	.2	62	25.8	25.8	24.2	32.3	41.9	35.5	22.6
FL INTERNATIONAL	.1	46	23.9	30.4	26.1	23.9	34.8	37.0	28.3
FL MEMORIAL COLL		6						100.0	
FL SOUTHERN COLL	.1	22	27.3	27.3	13.6	18.2	22.7	45.5	31.8
FL STATE	.2	85	30.6	30.6	23.5	24.7	38.8	29.4	31.8
FLAGLER COLL		9	22.2	22.2			22.2	77.8	
JACKSONVILLE U		5		20.0	20.0		40.0	60.0	

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REPORT NUMBER 12-C

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
NOVA		10	10.0	10.0	30.0	10.0	20.0	50.0	30.0
ORLANDO COLLEGE		5	60.0	80.0	40.0	40.0	40.0		60.0
PALM BEACH ATLANTIC		5		20.0	40.0	20.0	40.0	40.0	20.0
ROLLINS COLL		7	28.6		14.3	14.3	42.9	57.1	
ST LEO COLL	.1	18	33.3	27.8	27.8	16.7	27.8	38.9	33.3
ST THOMAS U		9	22.2	22.2	22.2	44.4	22.2	44.4	33.3
STETSON U		13	23.1	23.1	7.7	30.8	23.1	38.5	38.5
TAMPA COLL		8	12.5	12.5	12.5	25.0	12.5	62.5	25.0
U OF CENTRAL FL	.2	56	46.4	41.1	41.1	30.4	37.5	19.6	42.9
U OF FLORIDA	.1	31	38.7	29.0	41.9	45.2	48.4	19.4	32.3
U OF MIAMI	.1	30	23.3	26.7	13.3	23.3	26.7	46.7	26.7
U OF NORTH FL	.1	31	16.1	22.6	22.6	41.9	32.3	38.7	29.0
U OF SO FLORIDA	.3	107	31.8	36.4	25.2	36.4	41.1	27.1	31.8
U OF TAMPA		11	9.1	18.2	18.2	27.3	27.3	63.6	9.1
U OF WEST FLORIDA	.1	26	34.6	34.6	38.5	30.8	42.3	26.9	30.8
Georgia									
AUGUSTA COLL		16	12.5	37.5	31.3	25.0	12.5	43.8	43.8
BERRY COLL	.1	20	10.0	10.0	25.0	20.0	15.0	65.0	20.0
BRENAU COLL		12	25.0	25.0	16.7	16.7	8.3	58.3	33.3
CLARK/ATLANTA U		11	9.1	18.2		9.1		81.8	18.2
CLAYTON STATE COLLEGE	.1	25	24.0	28.0	28.0	20.0	24.0	44.0	32.0
COLUMBUS COLL		16	6.3	25.0	18.8	18.8	25.0	56.3	18.8
EMORY	.1	24	29.2	33.3	20.8	20.8	37.5	25.0	37.5
GA COLLEGE	.1	40	25.0	27.5	32.5	20.0	22.5	47.5	30.0
GA INST OF TECH	.1	20	20.0	30.0	30.0	40.0	30.0	35.0	35.0
GA SOUTHERN UNIV	.2	57	33.3	26.3	19.3	29.8	19.3	38.6	42.1
GA SOUTHWESTERN COLL		12	16.7	16.7	8.3	16.7	8.3	66.7	25.0
GA STATE	.4	144	34.7	31.3	27.8	26.4	27.1	31.9	41.0
KENNESAW COLL	.2	73	21.9	28.8	19.2	28.8	24.7	46.6	28.8
MERCER U-MACON		17	41.2	35.3	23.5	29.4	23.5	29.4	47.1
MOREHOUSE COLL	.1	18	16.7	27.8	5.6	16.7	27.8	55.6	16.7
MORRIS BROWN COLL		8	25.0	12.5	12.5			62.5	37.5
NORTH GEORGIA COLL	.1	28	21.4	17.9	7.1	25.0	10.7	57.1	32.1
OGLETHORPE		8	37.5		37.5	25.0	37.5	37.5	25.0
SAVANNAH STATE		15	20.0	20.0	33.3	13.3	20.0	53.3	26.7
SHORTER COLL		5				40.0		60.0	40.0
U OF GEORGIA	.3	115	33.0	34.8	27.0	27.8	31.3	31.3	37.4
VALDOSTA STATE	.1	44	9.1	31.8	15.9	15.9	20.5	54.5	25.0
WEST GEORGIA COLL	.1	30	23.3	23.3	20.0	20.0	20.0	56.7	23.3
Guam									
U OF GUAM		15	20.0	6.7	26.7	26.7	20.0	46.7	33.3
Hawaii									
BYU - HAWAII		12	8.3	25.0	8.3	16.7	25.0	58.3	16.7
HAWAII PACIFIC COLL		13	7.7	46.2	46.2	23.1	30.8	30.8	38.5

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REPORT NUMBER 12-C

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF HAWAII-HILO		7	14.3	28.6	28.6	14.3	14.3	57.1	28.6
U OF HAWAII-MANOA	.3	105	24.8	35.2	30.5	27.6	30.5	35.2	34.3
Idaho									
BOISE STATE UNIVERSITY	.1	45	31.1	24.4	22.2	40.0	22.2	35.6	42.2
IDAHO STATE	.1	20	35.0	30.0	10.0	25.0	30.0	35.0	35.0
NORTHWEST NAZARENE		6	16.7		16.7	50.0	50.0	33.3	16.7
U OF IDAHO	.1	26	23.1	30.8	30.8	30.8	15.4	38.5	46.2
Illinois									
AUGUSTANA COLL		17	29.4	23.5	23.5	29.4	35.3	47.1	17.6
AURORA COLL		5	40.0	40.0	40.0	40.0	20.0		80.0
BRADLEY	.1	35	37.1	34.3	40.0	17.1	34.3	25.7	40.0
CHICAGO STATE		13	15.4	7.7	23.1	30.8	23.1	53.8	23.1
COLL OF ST FRANCIS		7	28.6	14.3	28.6	14.3	28.6	57.1	14.3
DEPAUL	.4	128	18.0	25.8	23.4	17.2	27.3	42.2	30.5
DEVRY		9	22.2		11.1	22.2	11.1	66.7	22.2
DEVRY - OAK BROOK TERRAC		7	14.3	28.6	14.3		28.6	57.1	14.3
EASTERN IL	.1	42	26.2	28.6	33.3	28.6	23.8	42.9	33.3
ELMHURST COLL	.1	30	26.7	30.0	23.3	20.0	20.0	43.3	36.7
GOVERNORS STATE	.1	18	5.6	22.2	38.9	27.8	16.7	38.9	44.4
IL BENEDICTINE COLL		16	31.3	37.5	25.0	37.5	43.8	37.5	18.8
IL COLL		6	33.3	33.3	33.3	33.3	33.3	33.3	33.3
IL INST TECH		5		20.0	40.0	20.0	40.0	40.0	20.0
IL STATE	.3	97	33.0	29.9	27.8	32.0	30.9	30.9	38.1
IL WESLEYAN	.1	25	20.0	24.0	32.0	36.0	40.0	32.0	28.0
LEWIS	.1	27	25.9	7.4	18.5	14.8	22.2	51.9	25.9
MCKENDREE COLL		10	10.0	20.0	10.0	10.0	10.0	60.0	30.0
MILLIKIN		16	56.3	43.8	25.0	18.8	37.5	31.3	31.3
NORTH CENTRAL COLL		15	20.0	26.7	20.0	6.7	33.3	53.3	13.3
NORTHEASTERN IL	.2	58	20.7	31.0	17.2	25.9	25.9	50.0	24.1
NORTHERN IL	.3	97	32.0	37.1	26.8	27.8	42.3	24.7	33.0
NORTHWESTERN		8	12.5	37.5	37.5	37.5	25.0	37.5	37.5
OLIVET NAZARENE COLL		9	22.2	33.3	22.2	22.2	33.3	44.4	22.2
QUINCY COLL		5	20.0	40.0	20.0	20.0		40.0	60.0
ROOSEVELT	.1	41	24.4	19.5	17.1	19.5	12.2	53.7	34.1
ROSARY COLL		12	25.0	8.3	16.7	8.3	16.7	58.3	25.0
SOUTHERN IL U -CARBONDAL	.1	47	23.4	31.9	34.0	27.7	29.8	27.7	42.6
SOUTHERN IL U -EDWARDVIL	.1	30	33.3	30.0	26.7	33.3	50.0	26.7	23.3
ST XAVIER COLL	.1	19	26.3	15.8	31.6	26.3	42.1	42.1	15.8
U OF CHICAGO-LOYOLA	.1	38	23.7	26.3	18.4	13.2	21.1	44.7	34.2
U OF IL-CHICAGO	.3	110	30.0	29.1	24.5	32.7	30.9	35.5	33.6
U OF IL-URBANA	.5	191	24.6	32.5	29.8	27.2	40.8	29.8	29.3
UNIV ILL SPRINGFIELD	.1	23	26.1	21.7	13.0	17.4	34.8	47.8	17.4
WESTERN IL U	.1	34	32.4	44.1	23.5	38.2	50.0	20.6	29.4
Indiana									
ANDERSON COLL		5	80.0	40.0	20.0		20.0	20.0	60.0

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NOVEMBER 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
BALL ST	.4	126	33.3	33.3	26.2	26.2	27.0	40.5	32.5
BUTLER	.1	34	29.4	23.5	26.5	35.3	35.3	29.4	35.3
CALUMET COLL		8	12.5	50.0	25.0	25.0	37.5	37.5	25.0
FRANKLIN COLL		7	42.9	28.6	28.6		14.3	42.9	42.9
GOSHEN COLL		11	36.4	27.3	18.2	27.3	45.5	9.1	45.5
IN INST OF TECH		5		60.0				40.0	60.0
IN ST U-TERRE HAUTE	.1	38	23.7	18.4	23.7	23.7	26.3	42.1	31.6
IN U-BLOOMINGTON	.6	223	38.6	37.7	27.4	31.8	40.8	26.5	32.7
IN U-FORT WAYNE	.1	33	21.2	30.3	24.2	36.4	27.3	33.3	39.4
IN U-KOKOMO		8	37.5	12.5	25.0	25.0	25.0	25.0	50.0
IN U-NORTHWEST	.1	32	21.9	21.9	37.5	28.1	21.9	43.8	34.4
IN U-PURDUE-INDPLS	.2	67	22.4	41.8	25.4	22.4	35.8	28.4	35.8
IN U-SOUTH BEND	.1	25	16.0	36.0	28.0	40.0	40.0	32.0	28.0
IN U-SOUTHEAST		15	33.3	40.0	26.7	33.3	60.0	26.7	13.3
MANCHESTER COLL		8	12.5	25.0	12.5	12.5	37.5	37.5	25.0
MARIAN COLL-INDPLS		14	14.3	28.6	21.4	14.3	14.3	50.0	35.7
PURDUE U-CALUMET	.1	24	29.2	25.0	20.8	33.3	29.2	37.5	33.3
PURDUE U-MAIN CAMPUS	.2	71	25.4	31.0	25.4	19.7	36.6	38.0	25.4
ST JOSEPHS COLL		12	8.3	16.7	8.3		25.0	66.7	8.3
ST MARYS COLL	.1	22	31.8	27.3	18.2	40.9	31.8	40.9	27.3
TAYLOR		8	12.5	25.0	12.5		12.5	50.0	37.5
U OF EVANSVILLE		14	28.6	28.6	28.6	35.7	35.7	35.7	28.6
U OF NOTRE DAME	.5	174	27.0	34.5	27.0	25.3	34.5	32.2	33.3
U OF SOUTH INDIANA	.1	36	19.4	25.0	19.4	27.8	11.1	44.4	44.4
UNIV OF INDIANAPOLIS		17	23.5	35.3	11.8	11.8	23.5	47.1	29.4
VALPARAISO		16	25.0	25.0	31.3	43.8	31.3	31.3	37.5
Iowa									
BUENA VISTA U	.1	30	23.3	23.3	16.7	33.3	30.0	33.3	36.7
COE COLL		13	38.5	38.5	30.8	53.8	38.5	15.4	46.2
DRAKE	.1	22	27.3	36.4	13.6	13.6	18.2	40.9	40.9
GRACELAND COLL		5	40.0	80.0	20.0	60.0	40.0		60.0
GRANDVIEW COLL		10	10.0	20.0	40.0	10.0	30.0	50.0	20.0
IOWA STATE	.2	62	22.6	38.7	29.0	22.6	33.9	40.3	25.8
IOWA WESLEYAN COLL		8	25.0	25.0		12.5	12.5	62.5	25.0
LORAS COLL		12	33.3	16.7	25.0	33.3	16.7	58.3	25.0
LUTHER COLL		10	20.0	40.0	10.0	30.0	50.0	30.0	20.0
MT MERCY COLL	.1	19	36.8	15.8	36.8	31.6	42.1	26.3	31.6
NORTHWESTERN COLL		10	20.0	30.0	40.0	80.0	60.0		40.0
SIMPSON COLL	.1	26	15.4	19.2	34.6	19.2	38.5	30.8	30.8
ST AMBROSE COLL		16	12.5		18.8	12.5	25.0	62.5	12.5
U OF IOWA	.2	75	34.7	34.7	25.3	28.0	49.3	22.7	28.0
U OF NORTHERN IOWA	.2	89	24.7	18.0	11.2	20.2	31.5	46.1	22.5
UPPER IOWA U	.1	23	17.4	26.1	26.1	21.7	21.7	43.5	34.8
WARTBURG COLL		10	40.0	50.0	30.0	20.0	20.0	40.0	40.0

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Kansas									
BAKER		8	37.5	75.0	25.0	12.5	37.5	25.0	37.5
EMPORIA STATE	.1	18	38.9	38.9	27.8	11.1	38.9	22.2	38.9
FORT HAYS STATE	.1	30	23.3	26.7	26.7	20.0	30.0	40.0	30.0
FRIENDS		5		20.0	40.0	20.0		60.0	40.0
KANSAS STATE	.2	68	35.3	20.6	20.6	32.4	29.4	33.8	36.8
PITTSBURG STATE		17	41.2	23.5	23.5	29.4	17.6	35.3	47.1
U OF KANSAS	.1	42	19.0	19.0	26.2	19.0	31.0	47.6	21.4
WASHBURN U OF TOPEKA	.1	20	40.0	15.0	25.0	15.0	10.0	50.0	40.0
WICHITA STATE	.1	34	38.2	29.4	38.2	29.4	29.4	32.4	38.2
Kentucky									
BELLARMINE COLL	.1	31	16.1	19.4	25.8	19.4	22.6	54.8	22.6
CUMBERLAND COLL		6				16.7	16.7	83.3	
EASTERN KY	.1	35	25.7	20.0	20.0	11.4	22.9	57.1	20.0
GEORGETOWN COLL		9	22.2	22.2	33.3	22.2	11.1	33.3	55.6
KY WESLEYAN COLL		5		40.0	20.0	20.0	20.0	40.0	40.0
MOREHEAD STATE	.1	20	25.0	25.0	30.0	25.0	30.0	45.0	25.0
MURRAY STATE	.1	35	17.1	17.1	20.0	22.9	17.1	54.3	28.6
NORTHERN KENTUCKY U		16	6.3	12.5	12.5	31.3	18.8	43.8	37.5
PIKEVILLE COLL		11	9.1	18.2	18.2	18.2	9.1	45.5	45.5
THOMAS MORE COLL		11	9.1	9.1	9.1	18.2	18.2	63.6	18.2
TRANSYLVANIA	.1	19	15.8	31.6	15.8	31.6	36.8	31.6	31.6
U OF KENTUCKY	.3	104	21.2	30.8	19.2	29.8	30.8	35.6	33.7
U OF LOUISVILLE	.2	76	31.6	23.7	28.9	27.6	28.9	36.8	34.2
WESTERN KY	.1	45	20.0	24.4	17.8	17.8	13.3	53.3	33.3
Louisiana									
CENTENARY OF LA		10	20.0	30.0	20.0	10.0		50.0	50.0
DILLARD		13	23.1	15.4	15.4	15.4	23.1	69.2	7.7
GRAMBLING STATE		11				9.1	9.1	90.9	
LA COLL		9	33.3	22.2	22.2	11.1	44.4	33.3	22.2
LA ST U-A&M	.4	151	23.8	24.5	26.5	22.5	30.5	39.1	30.5
LA ST U-SHREVEPORT	.1	25	12.0	40.0	8.0	20.0	16.0	52.0	32.0
LA TECH	.1	32	18.8	18.8	28.1	25.0	18.8	50.0	31.3
LOYOLA U	.1	21	38.1	42.9	28.6	33.3	28.6	19.0	52.4
MCNEESE STATE	.1	24	12.5	25.0	37.5	37.5	25.0	41.7	33.3
NICHOLLS STATE	.1	22	18.2	27.3	13.6	27.3	9.1	54.5	36.4
NORTHEAST LA	.1	44	18.2	20.5	20.5	18.2	13.6	61.4	25.0
NORTHWESTERN STATE		9	11.1	11.1	33.3	22.2	22.2	55.6	22.2
SOUTHEASTERN LA	.1	30	13.3	30.0	26.7	20.0	20.0	46.7	33.3
SOUTHERN U-BATON ROUGE		14		7.1				92.9	7.1
SOUTHERN U-NEW ORLEANS		6		16.7		16.7		83.3	16.7
TULANE U	.1	30	23.3	36.7	36.7	26.7	36.7	26.7	36.7
U OF NEW ORLEANS	.2	88	17.0	19.3	25.0	21.6	23.9	47.7	28.4
U OF STHWESTN LA	.1	40	35.0	20.0	20.0	22.5	35.0	32.5	32.5

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
XAVIER U OF LA		10	20.0	10.0				80.0	20.0
Maine									
HUSSON COLL	.1	33	21.2	21.2	15.2	18.2	21.2	48.5	30.3
THOMAS COLL		10	60.0	50.0	10.0	60.0	20.0	20.0	60.0
U OF ME-AUGUSTA		12	16.7	25.0	41.7	25.0	41.7	33.3	25.0
U OF ME-ORONO		14	14.3	21.4	7.1	21.4	7.1	50.0	42.9
UNIV SOUTHERN MAINE		16	12.5	18.8	31.3	25.0	37.5	50.0	12.5
Maryland									
BOWIE STATE		13	7.7	30.8	15.4	15.4	15.4	46.2	38.5
COLL OF NOTRE DAME		6	50.0	33.3		33.3	33.3	16.7	50.0
FROSTBURG STATE	.1	26	30.8	26.9	34.6	11.5	26.9	38.5	34.6
LOYOLA COLL	.1	38	23.7	39.5	34.2	15.8	31.6	28.9	39.5
MORGAN STATE	.1	40	15.0	5.0	12.5	17.5	12.5	60.0	27.5
MT ST MARYS COLL	.1	27	22.2	3.7	11.1	25.9	11.1	51.9	37.0
SALISBURY STATE	.1	37	13.5	27.0	13.5	13.5	16.2	59.5	24.3
TOWSON STATE	.2	74	32.4	32.4	18.9	31.1	29.7	31.1	39.2
U OF BALTIMORE	.2	80	18.8	32.5	22.5	23.8	23.8	42.5	33.8
U OF MD-BALTO	.1	26	38.5	26.9	30.8	23.1	19.2	42.3	38.5
U OF MD-COLLEGE PARK	.9	324	24.4	27.8	25.0	24.1	29.6	42.3	28.1
U OF MD-EASTERN SHORE		5		20.0				80.0	20.0
WESTERN MARYLAND COLL		7	28.6	42.9	42.9	42.9	57.1	14.3	28.6
Massachusetts									
AMERICAN INTERNATL		7				14.3		85.7	14.3
ASSUMPTION COLL	.1	20	40.0	35.0	20.0	35.0	25.0	45.0	30.0
BABSON COLL	.2	54	27.8	35.2	13.0	29.6	18.5	44.4	37.0
BENTLEY COLL	.4	152	25.0	29.6	27.0	26.3	30.9	44.1	25.0
BOSTON COLL	.3	114	24.6	28.9	28.9	30.7	43.9	29.8	26.3
BOSTON U	.1	48	14.6	16.7	27.1	18.8	37.5	41.7	20.8
COLLEGE OF HOLY CROSS	.1	27	29.6	18.5	29.6	18.5	37.0	29.6	33.3
GORDON COLL		7		14.3	14.3	14.3		57.1	42.9
MERRIMACK COLL	.1	48	27.1	22.9	22.9	22.9	10.4	39.6	50.0
NICHOLS COLL		13	30.8	38.5	30.8	15.4	30.8	46.2	23.1
NORTH ADAMS STATE		11		36.4	9.1	9.1	9.1	54.5	36.4
NORTHEASTERN U	.3	98	21.4	18.4	27.6	23.5	18.4	45.9	35.7
SALEM STATE	.1	41	22.0	14.6	17.1	14.6	26.8	53.7	19.5
SOUTHEASTERN MASS	.1	21	28.6	14.3	19.0	23.8	14.3	47.6	38.1
STONEHILL COLL	.1	18	33.3	33.3	22.2	16.7	27.8	44.4	27.8
SUFFOLK	.1	31	22.6	22.6	32.3	12.9	35.5	41.9	22.6
U MASS LOWELL	.1	43	25.6	37.2	20.9	37.2	25.6	32.6	41.9
U OF MASS-AMHERST	.2	79	19.0	29.1	21.5	27.8	35.4	36.7	27.8
U OF MASS-BOSTON	.1	24	20.8	25.0	8.3	33.3	25.0	50.0	25.0
WESTERN NEW ENG COLL	.1	22	40.9	22.7	22.7	13.6	22.7	45.5	31.8
WESTFIELD ST COLL		10	20.0	20.0	50.0	50.0	50.0	40.0	10.0
WORCESTER STATE		9	33.3	44.4	22.2	22.2	11.1	55.6	33.3

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Michigan									
ADRIAN COLL		7	57.1	14.3	42.9	42.9	14.3	28.6	57.1
ALBION COLL	.1	20	25.0	35.0	15.0	45.0	30.0	40.0	30.0
ALMA COLL		5	20.0	20.0	20.0	40.0	20.0	40.0	40.0
AQUINAS COLL		9	22.2	33.3	44.4	22.2	55.6	22.2	22.2
CALVIN COLL		7	42.9	14.3	28.6	28.6	28.6	28.6	42.9
CENTRAL MICH	.2	70	24.3	21.4	31.4	22.9	32.9	38.6	28.6
CLEARY COLL		5	20.0	20.0	20.0	40.0		40.0	60.0
DAVENPORT COLLEGE		17	29.4	23.5	23.5	23.5	29.4	35.3	35.3
DETROIT COLL OF BUS	.1	21		4.8	23.8	9.5	14.3	66.7	19.0
EASTERN MICH	.1	44	22.7	20.5	25.0	27.3	15.9	38.6	45.5
FERRIS STATE	.1	23	39.1	30.4	30.4	21.7	26.1	34.8	39.1
GRAND VALLEY ST	.1	35	31.4	22.9	20.0	28.6	34.3	34.3	31.4
HILLSDALE COLL	.1	18	16.7	22.2	16.7	33.3	38.9	50.0	11.1
HOPE COLL		9	11.1	22.2			11.1	77.8	11.1
LAKE SUPERIOR STATE		15	13.3	26.7	13.3	33.3	20.0	46.7	33.3
LAWRENCE INST TECH		7		14.3	14.3			71.4	28.6
MADONNA COLL		6	16.7	50.0	50.0		16.7	16.7	66.7
MICHIGAN STATE	.4	129	24.0	25.6	25.6	32.6	27.9	38.0	34.1
MICHIGAN TECH		6	16.7		33.3	16.7	16.7	50.0	33.3
NORTHERN MICH		16	18.8	43.8	37.5	56.3	31.3	25.0	43.8
NORTHWOOD UNIVERSITY	.1	19	42.1	31.6	26.3	15.8	31.6	36.8	31.6
OAKLAND U	.1	41	22.0	26.8	22.0	19.5	22.0	48.8	29.3
SAGINAW VALLEY ST		16	43.8	37.5	37.5	31.3	43.8	37.5	18.8
U OF DETROIT		17	11.8	17.6	17.6	17.6	23.5	47.1	29.4
U OF MI-ANN ARBOR	.2	70	28.6	34.3	22.9	30.0	45.7	22.9	31.4
U OF MI-DEARBORN	.1	52	28.8	25.0	26.9	21.2	26.9	44.2	28.8
U OF MI-FLINT	.1	22	13.6	13.6		22.7	9.1	63.6	27.3
WALSH COLLEGE	.2	89	18.0	25.8	24.7	19.1	20.2	39.3	40.4
WAYNE STATE	.1	47	34.0	21.3	19.1	14.9	19.1	40.4	40.4
WESTERN MI U	.3	115	20.9	24.3	22.6	28.7	23.5	44.3	32.2
Minnesota									
AUGSBURG COLL		13		23.1	38.5	23.1	15.4	46.2	38.5
BEMIDJI STATE		11	45.5	18.2	27.3	27.3	36.4	45.5	18.2
COLL OF ST BENEDICT		10		20.0			20.0	80.0	
COLL OF ST CATHERINE		10	10.0	20.0	30.0	20.0		50.0	50.0
COLL OF ST THOMAS	.1	46	28.3	30.4	32.6	23.9	32.6	28.3	39.1
CONCORDIA MOORHEAD		8	12.5	12.5	25.0	62.5	62.5	37.5	
GUSTAVUS ADOLPHUS		11	36.4	27.3	36.4	45.5	27.3	18.2	54.5
MANKATO STATE	.1	30	20.0	26.7	30.0	56.7	43.3	20.0	36.7
MOORHEAD STATE	.1	36	36.1	30.6	27.8	22.2	25.0	27.8	47.2
NORTHWESTERN COLL		7	71.4	42.9	42.9	57.1	57.1	14.3	28.6
SOUTHWEST STATE		16	18.8	25.0	25.0	18.8	18.8	50.0	31.3
ST CLOUD STATE	.1	36	25.0	47.2	38.9	16.7	44.4	22.2	33.3

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REPORT NUMBER 12-C

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >							
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
ST JOHNS U		14	7.1	28.6	28.6	35.7	71.4	21.4	7.1
ST MARYS COLL		6	33.3	50.0	16.7	16.7	16.7	33.3	50.0
U OF MN-DULUTH	.1	20	5.0	25.0	15.0	35.0	30.0	35.0	35.0
U OF MN-MNPLS	.1	53	28.3	37.7	15.1	26.4	52.8	24.5	22.6
WINONA STATE	.1	18	38.9	27.8	33.3	38.9	44.4	27.8	27.8
Mississippi									
BELHAVEN COLL		7	14.3	42.9	28.6	14.3	14.3	42.9	42.9
DELTA STATE	.1	23	17.4	8.7	17.4	34.8	21.7	43.5	34.8
JACKSON STATE	.1	19	15.8	26.3	15.8	15.8	15.8	52.6	31.6
MILLSAPS COLL		13	23.1	15.4	23.1	23.1	30.8	46.2	23.1
MS COLL	.1	37	16.2	32.4	13.5	10.8	16.2	45.9	37.8
MS ST U	.1	42	14.3	21.4	19.0	31.0	23.8	42.9	33.3
MS U FOR WOMEN		8	12.5	12.5		12.5		75.0	25.0
U OF MS	.1	30	23.3	26.7	26.7	26.7	33.3	43.3	23.3
U OF SOUTHERN MS	.2	58	15.5	24.1	32.8	20.7	22.4	37.9	39.7
Missouri									
CENTRAL MO STATE	.1	22	27.3	13.6	31.8	27.3	31.8	22.7	45.5
COLUMBIA COLL		12		33.3		8.3	16.7	58.3	25.0
CULVER-STOCKTON COLL		6	16.7			16.7	16.7	66.7	16.7
DEVRY INST		6	16.7	16.7		33.3	33.3	50.0	16.7
DRURY COLL		7	28.6	14.3	28.6	42.9	14.3	28.6	57.1
FONTBONNE COLL		6	16.7			33.3	16.7	66.7	16.7
LINCOLN U		6				16.7	16.7	83.3	
LINDENWOOD COLL		5	40.0	20.0	20.0	40.0	40.0	40.0	20.0
MARYVILLE COLL	.1	18	22.2	22.2	33.3	22.2	33.3	44.4	22.2
MO SOUTHERN STATE	.1	28	25.0	32.1	10.7	21.4	21.4	50.0	28.6
MO WESTERN ST COLL		8	37.5	25.0	25.0	25.0	25.0	50.0	25.0
NORTHEAST MO STATE	.1	29	44.8	51.7	34.5	20.7	41.4	24.1	34.5
NORTHWEST MO STATE		14	21.4	21.4	14.3	21.4	21.4	50.0	28.6
PARK COLL		11	27.3	18.2	9.1	9.1	27.3	63.6	9.1
ROCKHURST COLL	.1	29	27.6	34.5	20.7	31.0	37.9	31.0	31.0
SOUTHEAST MO STATE	.1	39	28.2	20.5	30.8	28.2	33.3	48.7	17.9
SOUTHWEST BAPTIST COLL		11	9.1	27.3		18.2		63.6	36.4
SOUTHWEST MO STATE	.2	65	36.9	30.8	21.5	24.6	26.2	33.8	40.0
ST LOUIS U	.1	32	28.1	18.8	18.8	34.4	37.5	37.5	25.0
U OF MO-COLUMBIA	.1	53	30.2	34.0	32.1	34.0	45.3	22.6	32.1
U OF MO-KANSAS CITY	.1	34	29.4	29.4	26.5	35.3	29.4	35.3	35.3
U OF MO-ST LOUIS	.3	103	25.2	22.3	18.4	26.2	27.2	41.7	31.1
WASHINGTON U	.1	24	45.8	29.2	50.0	37.5	41.7	25.0	33.3
WEBSTER COLL		6	33.3	16.7	16.7			50.0	50.0
WILLIAM JEWELL COLL		13	38.5	15.4	30.8	46.2	38.5	15.4	46.2
Montana									
CARROLL COLL		11	9.1	18.2	9.1	36.4	18.2	45.5	36.4
EASTERN MONTANA COLL	.1	24	41.7	25.0	20.8	8.3	16.7	45.8	37.5

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NOVEMBER 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
GREAT FALLS COLL		9	33.3	11.1	11.1	33.3	33.3	44.4	22.2
MONTANA ST UNIV	.1	25	4.0	28.0	12.0	20.0	32.0	40.0	28.0
U OF MONTANA	.1	26	19.2	26.9	30.8	30.8	34.6	42.3	23.1
Nebraska									
BELLEVUE COLL		7	28.6	28.6	14.3	14.3	42.9	42.9	14.3
CHADRON STATE		13	23.1	38.5	15.4	30.8	30.8	38.5	30.8
CREIGHTON	.1	24	20.8	29.2	29.2	41.7	41.7	20.8	37.5
HASTINGS COLL		8	37.5	37.5	25.0	50.0		25.0	75.0
MIDLAND LUTHERAN COLL		12	33.3	25.0	50.0	58.3	25.0	16.7	58.3
NEBR-WESLEYAN		8	25.0	37.5	12.5	12.5	25.0	50.0	25.0
PERU STATE COLL		7	28.6	14.3	42.9	28.6	42.9	42.9	14.3
U OF NEBR-KEARNEY	.1	18	5.6	27.8	11.1	22.2	27.8	55.6	16.7
U OF NEBR-LINCOLN	.2	56	30.4	32.1	17.9	33.9	33.9	30.4	35.7
U OF NEBR-OMAHA	.1	36	25.0	27.8	27.8	30.6	38.9	44.4	16.7
WAYNE STATE		9	22.2	33.3	33.3	33.3	22.2	44.4	33.3
Nevada									
U OF NV-LAS VEGAS	.2	54	29.6	33.3	18.5	31.5	25.9	37.0	37.0
U OF NV-RENO	.1	26	19.2	34.6	26.9	23.1	34.6	30.8	34.6
New Hampshire									
FRANKLIN PIERCE COLL		11	9.1	9.1	9.1	27.3	18.2	63.6	18.2
NH COLL	.1	20	15.0	15.0	30.0	20.0	25.0	55.0	20.0
NH PLYMOUTH STATE		17	17.6	17.6	23.5	29.4	29.4	47.1	23.5
U OF NH		9	22.2	44.4	22.2	55.6	44.4	22.2	33.3
New Jersey									
BLOOMFIELD COLL		5						100.0	
CALDWELL COLL		5		20.0	20.0		20.0	60.0	20.0
FARLGH DCKSN-MADISON	.1	28	14.3	21.4	21.4	17.9	14.3	53.6	32.1
FARLGH DCKSN-RTHFD		16	18.8	12.5	12.5	6.3	12.5	68.8	18.8
FARLGH DCKSN-TEANECK	.1	27	22.2	37.0	22.2	29.6	29.6	44.4	25.9
GEORGIAN CT COLL	.1	19	15.8	21.1	21.1	10.5	31.6	52.6	15.8
JERSEY CITY STATE COLLEG	.1	19	10.5	31.6		10.5	26.3	47.4	26.3
KEAN COLL OF NJ	.2	82	19.5	20.7	13.4	19.5	17.1	57.3	25.6
MONMOUTH COLL	.1	30	3.3	23.3	16.7	20.0	13.3	53.3	33.3
MONTCLAIR STATE	.3	114	14.0	17.5	21.1	15.8	21.1	51.8	27.2
RAMAPO COLL OF NJ	.1	48	8.3	29.2	14.6	12.5	20.8	50.0	29.2
RICHARD STOCKTON ST	.2	65	23.1	26.2	23.1	32.3	35.4	36.9	27.7
RIDER COLL	.3	100	24.0	27.0	20.0	22.0	26.0	44.0	30.0
ROWAN (GLASSBORO) COLL	.2	55	20.0	36.4	27.3	25.5	21.8	38.2	40.0
RUTGERS U-CAMDEN	.2	55	21.8	14.5	21.8	27.3	25.5	47.3	27.3
RUTGERS U-NEW BRNSWK	.3	110	25.5	17.3	25.5	30.0	29.1	35.5	35.5
RUTGERS U-NEWARK	.5	180	15.6	16.1	19.4	12.2	23.3	55.6	21.1
SETON HALL	.3	94	17.0	22.3	18.1	14.9	20.2	53.2	26.6
ST PETERS COLL	.1	49	20.4	18.4	20.4	14.3	16.3	57.1	26.5
THOMAS A EDISON COLL		5	40.0	40.0	40.0	60.0	40.0	40.0	20.0

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
TRENTON STATE	.1	33	45.5	27.3	15.2	21.2	24.2	30.3	45.5
WILLIAM PATERSON	.2	67	9.0	23.9	16.4	13.4	22.4	52.2	25.4
New Mexico									
COLL OF SANTA FE		9	11.1	33.3	33.3	22.2	22.2	44.4	33.3
EASTERN NEW MEXICO		16	6.3	18.8	12.5	25.0	6.3	56.3	37.5
NEW MEXICO STATE	.2	61	24.6	23.0	24.6	19.7	31.1	44.3	24.6
U OF NEW MEXICO	.2	59	23.7	33.9	32.2	25.4	30.5	39.0	30.5
WESTERN NEW MEXICO		7	14.3	14.3	28.6		28.6	57.1	14.3
New York									
ADELPHI	.2	61	13.1	34.4	13.1	4.9	31.1	49.2	19.7
ALFRED		17	5.9	17.6	11.8	17.6	5.9	58.8	35.3
CANISIUS COLL	.1	28	10.7	10.7	28.6	7.1	21.4	53.6	25.0
CLARKSON U	.1	22	13.6	22.7	27.3	13.6	27.3	45.5	27.3
COLL OF ST ROSE		9		11.1	22.2	33.3	22.2	55.6	22.2
CORNELL U STATUTORY		7	28.6		57.1	28.6	85.7	14.3	
CUNY BERNARD BARUCH	1.2	429	14.0	25.2	15.2	17.5	32.2	48.5	19.3
CUNY BROOKLYN COLL	.4	134	17.2	19.4	25.4	13.4	39.6	41.0	19.4
CUNY HUNTER COLL	.2	65	9.2	21.5	15.4	12.3	23.1	56.9	20.0
CUNY LEHMAN COLL	.1	44	11.4	25.0	11.4	11.4	29.5	52.3	18.2
CUNY MEDGAR EVERS		12		25.0		8.3	8.3	66.7	25.0
CUNY QUEENS COLL	.8	281	12.5	19.6	17.8	15.3	29.5	52.0	18.5
CUNY STATEN ISLAND		9		33.3	22.2	22.2	33.3	44.4	22.2
CUNY YORK COLL	.1	38	13.2	21.1	13.2	5.3	15.8	60.5	23.7
DAEMEN COLL		5		20.0		20.0	20.0	60.0	20.0
DOMINICAN BLAUVELT		13		30.8	7.7	15.4		61.5	38.5
DOWLING COLL	.2	73	15.1	21.9	16.4	15.1	24.7	53.4	21.9
DYOUVILLE COLL		7	14.3	14.3			14.3	85.7	
ELMIRA COLL		5	20.0	20.0	40.0	20.0	60.0	20.0	20.0
FORDHAM	.3	93	19.4	28.0	21.5	15.1	40.9	33.3	25.8
HOFSTRA	.7	241	19.9	21.2	20.3	17.8	37.3	41.9	20.7
IONA COLL	.2	80	18.8	23.8	17.5	16.3	31.3	47.5	21.3
ITHACA COLL	.1	28	14.3	25.0	17.9	25.0	42.9	39.3	17.9
L I U-BKLYN CENTER	.1	18		5.6	5.6			88.9	11.1
L I U-CW POST	.3	112	14.3	20.5	15.2	19.6	26.8	50.0	23.2
L I U-SOUTHAMPTON		11	27.3	45.5	9.1	27.3	36.4	27.3	36.4
LE MOYNE COLL	.2	80	13.8	22.5	23.8	20.0	40.0	35.0	25.0
MANHATTAN COLL	.1	45	11.1	6.7	17.8	8.9	15.6	66.7	17.8
MARIST COLL	.1	19	26.3	36.8	21.1	31.6	57.9	26.3	15.8
MERCY COLL	.1	37	5.4	18.9	18.9	27.0	21.6	56.8	21.6
MT ST MARY COLL		17	17.6	29.4	5.9	17.6	23.5	47.1	29.4
NAZARETH OF RCHSTR		9	44.4	44.4	44.4	55.6	44.4	11.1	44.4
NEW YORK U	.4	127	14.2	26.0	26.8	17.3	37.8	39.4	22.8
NIAGARA U	.1	20	20.0	20.0	10.0	10.0	10.0	50.0	40.0
NY TECH INST-NYC		11	9.1	18.2		18.2	18.2	54.5	27.3

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
NY TECH INST-WESTBURY	.1	27	14.8	11.1	14.8	7.4	29.6	59.3	11.1
PACE U-NY	.5	168	9.5	23.2	13.7	16.7	25.0	51.8	23.2
PACE U-PLEASANTVILLE	.5	175	17.7	20.6	17.7	15.4	26.3	53.1	20.6
PACE U-WHITE PLAINS		15	6.7	26.7	20.0	33.3	46.7	46.7	6.7
REGENTS EXTERNAL DEG		6	16.7	66.7	16.7	33.3	33.3	16.7	50.0
RENSSELAER POLY INST		8	37.5	37.5		12.5	37.5	50.0	12.5
ROCHESTER INST TECH	.1	45	24.4	35.6	17.8	13.3	26.7	33.3	40.0
RUSSELL SAGE COLL		15	20.0	33.3	6.7	33.3	40.0	40.0	20.0
SIENA COLL	.3	109	17.4	26.6	19.3	20.2	28.4	42.2	29.4
ST BONAVENTURE U	.1	48	29.2	31.3	25.0	20.8	35.4	31.3	33.3
ST FRANCIS COLL	.1	26	19.2	34.6	19.2	3.8	30.8	46.2	23.1
ST JOHN FISHER COLL	.1	36	25.0	16.7	30.6	13.9	47.2	33.3	19.4
ST JOHNS U.,N.Y.	.5	193	13.0	18.1	15.0	16.6	30.6	49.7	19.7
ST JOSEPHS -SUFFOLK	.1	24	16.7	25.0	8.3	16.7	37.5	45.8	16.7
ST THOMAS AQUINAS	.1	27	11.1	14.8	22.2	25.9	18.5	59.3	22.2
SUC - ONEONTA	.1	21	9.5	19.0	28.6	14.3	38.1	57.1	4.8
SUNY AT ALBANY	.4	154	26.6	23.4	26.6	18.8	42.2	33.8	24.0
SUNY AT BINGHAMTON	.4	161	28.0	26.1	26.1	18.0	50.9	31.7	17.4
SUNY AT BUFFALO	.2	83	21.7	30.1	25.3	25.3	36.1	31.3	32.5
SUNY COLL BROCKPORT	.1	26	26.9	34.6	30.8	23.1	23.1	30.8	46.2
SUNY COLL EMPIRE STATE		7	14.3	28.6	14.3	14.3	28.6	57.1	14.3
SUNY COLL FREDONIA	.1	31	22.6	32.3	25.8	22.6	22.6	48.4	29.0
SUNY COLL GENESEO	.2	68	23.5	25.0	17.6	25.0	45.6	35.3	19.1
SUNY COLL NEW PALTZ	.1	25	20.0	36.0	32.0	12.0	48.0	36.0	16.0
SUNY COLL OLD WESTURY	.2	67	9.0	13.4	13.4	13.4	25.4	59.7	14.9
SUNY COLL OSWEGO	.2	59	16.9	22.0	20.3	15.3	25.4	45.8	28.8
SUNY COLL PLATTSBURGH	.1	52	19.2	28.8	26.9	25.0	42.3	30.8	26.9
SUNY COLL UTICA-ROME	.1	18	22.2	22.2	27.8	27.8	27.8	55.6	16.7
SYRACUSE	.1	49	16.3	30.6	24.5	24.5	38.8	30.6	30.6
TOURO	.2	66	31.8	25.8	13.6	25.8	51.5	28.8	19.7
UTICA COLL-SYRACUSE	.1	26	7.7	15.4	19.2	15.4	23.1	50.0	26.9
YESHIVA	.1	48	16.7	31.3	31.3	27.1	52.1	22.9	25.0
North Carolina									
APPALACHIAN STATE	.1	48	33.3	33.3	27.1	16.7	31.3	37.5	31.3
ATLANTIC CHRISTIAN		10		10.0	20.0	10.0	10.0	70.0	20.0
BELMONT ABBEY COLL		11	18.2	27.3	9.1	9.1	18.2	63.6	18.2
CAMPBELL U		17	5.9	23.5	41.2	11.8	35.3	47.1	17.6
EAST CAROLINA	.1	28	14.3	17.9	28.6	28.6	21.4	57.1	21.4
ELON COLL	.1	20	30.0	40.0	35.0	50.0	10.0	35.0	55.0
FAYETTEVILLE STATE		7	14.3	14.3	14.3	14.3	14.3	71.4	14.3
GARDNER-WEBB COLL		17	17.6	11.8	17.6	5.9	23.5	58.8	17.6
GUILFORD COLL		17	23.5	11.8	23.5	17.6	11.8	47.1	41.2
HIGH POINT U	.1	22	13.6	18.2	27.3	36.4	18.2	31.8	50.0
LENOIR-RHYNE COLL		16	12.5	37.5	31.3	18.8	31.3	31.3	37.5

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REPORT NUMBER 12-C

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
MEREDITH COLL		16	25.0	18.8	18.8	37.5	25.0	56.3	18.8
METHODIST COLL		11	18.2	27.3	45.5	36.4	36.4	27.3	36.4
NC AGRIC & TECH	.1	42	19.0	23.8	14.3	14.3	14.3	57.1	28.6
NC CENTRAL		14	14.3	21.4	7.1			71.4	28.6
NC ST U-RALEIGH	.2	70	24.3	25.7	18.6	28.6	21.4	48.6	30.0
NC WESLEYAN COLL		5	20.0		20.0	20.0		80.0	20.0
PEMBROKE STATE		11	18.2	9.1	27.3	9.1	27.3	54.5	18.2
PFIEFFER COLL		13	15.4	23.1	7.7		15.4	61.5	23.1
QUEENS COLL		7	28.6	28.6	28.6	28.6	28.6	28.6	42.9
U OF NC-ASHEVILLE		17	23.5	41.2	23.5	23.5	35.3	29.4	35.3
U OF NC-CHAPEL HILL		8	37.5	50.0	37.5	50.0	75.0	12.5	12.5
U OF NC-CHARLOTTE	.3	92	28.3	23.9	22.8	31.5	30.4	37.0	32.6
U OF NC-GREENSBORO	.1	30	10.0	23.3	16.7	16.7	23.3	46.7	30.0
U OF NC-WILMINGTON	.1	35	17.1	22.9	20.0	17.1	17.1	57.1	25.7
WAKE FOREST		13	30.8	38.5	15.4	61.5	46.2	7.7	46.2
WESTERN CAROLINA U	.1	24	8.3	33.3	25.0	33.3	25.0	41.7	33.3
WINGATE COLL		9	33.3	11.1	44.4	22.2	22.2	33.3	44.4
WINSTON-SALEM STATE		5			20.0	20.0	20.0	80.0	
North Dakota									
DICKINSON STATE		8	50.0		37.5	12.5	37.5	37.5	25.0
MARY COLL		8	12.5	12.5	37.5	25.0	25.0	37.5	37.5
MINOT STATE		12	33.3	58.3	41.7	16.7	41.7	8.3	50.0
NO DAKOTA STATE	.1	18	22.2	38.9	33.3	27.8	27.8	33.3	38.9
U OF NO DAKOTA	.1	45	35.6	42.2	35.6	24.4	35.6	20.0	44.4
Ohio									
ASHLAND COLL		7	14.3	14.3	28.6	28.6	28.6	28.6	42.9
BALDWIN-WALLACE COLL	.1	40	10.0	30.0	30.0	20.0	27.5	40.0	32.5
BOWLING GREEN STATE	.2	73	30.1	31.5	27.4	34.2	28.8	30.1	41.1
CAPITAL U		12	25.0	33.3		25.0	8.3	41.7	50.0
CASE WESTERN RESERVE	.1	18	11.1	38.9	22.2	16.7	33.3	38.9	27.8
CEDARVILLE COLL		9	44.4	33.3	44.4	44.4	55.6	22.2	22.2
CLEVELAND STATE	.2	68	22.1	27.9	20.6	17.6	26.5	47.1	26.5
DAVID N. MYERS		11			9.1	18.2		72.7	27.3
DEVRY INSTI		9	22.2	22.2	22.2	22.2	33.3	44.4	22.2
FRANKLIN U	.1	48	29.2	25.0	20.8	12.5	41.7	35.4	22.9
HEIDELBERG COLL		6		16.7		16.7	16.7	83.3	
JOHN CARROLL U	.1	49	22.4	22.4	30.6	42.9	38.8	28.6	32.7
KENT STATE	.2	58	24.1	22.4	41.4	29.3	29.3	37.9	32.8
LAKE ERIE COLL		6		33.3	33.3	16.7	16.7	50.0	33.3
MARIETTA COLL		11	54.5	27.3	27.3	27.3	27.3	18.2	54.5
MIAMI U	.4	142	31.7	39.4	34.5	27.5	41.5	20.4	38.0
MT ST JOSEPH		5	20.0		20.0		20.0	60.0	20.0
MT UNION COLL		8	25.0	12.5	37.5	25.0	50.0	37.5	12.5
MT VERNON NAZARENE		6	16.7	50.0	16.7	33.3	33.3	50.0	16.7

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
MUSKINGUM COLL		6			16.7	16.7		83.3	16.7
OHIO NORTHERN		15	13.3		13.3	6.7	13.3	66.7	20.0
OHIO STATE	.4	161	18.6	28.0	23.0	31.1	28.0	35.4	36.6
OHIO U	.2	58	39.7	25.9	27.6	32.8	36.2	34.5	29.3
OHIO WESLEYAN	.1	18	22.2	27.8	33.3	22.2	22.2	50.0	27.8
OTTERBEIN COLL		13	23.1	46.2	53.8	46.2	69.2	23.1	7.7
U OF AKRON	.3	109	31.2	30.3	28.4	22.9	34.9	29.4	35.8
U OF CINCINNATI	.3	122	29.5	35.2	21.3	20.5	22.1	38.5	39.3
U OF DAYTON	.2	54	24.1	29.6	14.8	14.8	31.5	48.1	20.4
U OF STEUBENVILLE		8	25.0	25.0	25.0	25.0	25.0	25.0	50.0
U OF TOLEDO	.2	67	29.9	25.4	31.3	32.8	40.3	26.9	32.8
UNIV OF FINDLAY		7	14.3	28.6	28.6	28.6	42.9	28.6	28.6
WALSH COLL		10	20.0	20.0	30.0	30.0	30.0	40.0	30.0
WILBERFORCE		5	20.0	20.0				80.0	20.0
WRIGHT STATE	.2	56	23.2	26.8	30.4	32.1	33.9	33.9	32.1
XAVIER	.1	20	25.0	20.0	35.0	30.0	35.0	40.0	25.0
YOUNGSTOWN STATE	.1	52	9.6	28.8	25.0	21.2	30.8	46.2	23.1
Oklahoma									
CAMERON U		14	35.7	35.7	21.4	35.7	35.7	42.9	21.4
EAST CENTRAL OK STATE		17	17.6	29.4	17.6	11.8	35.3	47.1	17.6
LANGSTON U	.1	22	22.7	18.2	22.7	4.5	22.7	54.5	22.7
NORTHEASTERN OK ST	.1	23	17.4	8.7	8.7	8.7	8.7	73.9	17.4
NORTHWESTERN OK ST		5	20.0		20.0	60.0	40.0	20.0	40.0
OK BAPTIST		5	20.0	60.0		20.0	20.0	40.0	40.0
OK CHRISTIAN COLL		11	18.2	36.4	9.1	18.2	9.1	45.5	45.5
OK CITY U		6	50.0	33.3		16.7	16.7	50.0	33.3
OK ST U	.2	61	29.5	29.5	27.9	16.4	24.6	39.3	36.1
SOUTHEASTERN OK STATE		12	8.3	41.7	8.3	25.0	25.0	50.0	25.0
SOUTHWESTERN OK STATE		12	25.0	8.3	33.3		33.3	50.0	16.7
U OF OK-NORMAN	.1	48	31.3	25.0	20.8	20.8	25.0	39.6	35.4
U OF TULSA		9			22.2	22.2	22.2	55.6	22.2
UNIV CENTRAL OKLAHOMA	.1	33	27.3	30.3	18.2	18.2	15.2	39.4	45.5
Oregon									
LINFIELD COLL		11	36.4	18.2	18.2	27.3	27.3	27.3	45.5
OREGON STATE	.1	33	21.2	27.3	21.2	12.1	30.3	42.4	27.3
PORTLAND STATE	.1	47	34.0	44.7	23.4	8.5	34.0	31.9	34.0
SOUTHERN OR STATE		16	31.3	12.5	18.8	18.8	37.5	31.3	31.3
U OF OREGON	.1	41	31.7	34.1	34.1	26.8	36.6	36.6	26.8
U OF PORTLAND		13	38.5	46.2		15.4	15.4	46.2	38.5
Pennsylvania									
ALBRIGHT COLL		14	21.4	35.7	35.7	35.7	50.0	21.4	28.6
ALVERNIA COLL		5			20.0	40.0	40.0	40.0	20.0
BLOOMSBURG U	.2	64	17.2	26.6	20.3	18.8	18.8	43.8	37.5
BUCKNELL U	.1	39	38.5	30.8	12.8	15.4	25.6	35.9	38.5

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CALIFORNIA U		7	28.6	14.3	14.3	42.9		42.9	57.1
CEDAR CREST COLL		6	33.3	33.3	16.7	16.7	33.3	33.3	33.3
CLARION U OF PA	.1	34	38.2	26.5	17.6	17.6	29.4	38.2	32.4
COLL MISERICORDIA		11	9.1	9.1	18.2	36.4	9.1	54.5	36.4
DE VLY COLL SCI & AGR		8	12.5	25.0	25.0	37.5	12.5	37.5	50.0
DREXEL	.4	128	18.0	21.1	15.6	14.8	22.7	49.2	28.1
DUQUESNE	.2	57	33.3	31.6	14.0	19.3	21.1	33.3	45.6
EASTERN COLL		5			40.0	20.0	40.0	60.0	
ELIZABETHTOWN COLL	.1	26	19.2	19.2	26.9	19.2	26.9	42.3	30.8
FRANKLIN & MARSHALL		13	30.8	23.1		23.1	38.5	46.2	15.4
GANNON U		10	30.0	20.0	30.0	40.0	50.0	40.0	10.0
GENEVA COLL		5		20.0	20.0	20.0	20.0	60.0	20.0
GETTYSBURG COLL		14	7.1	21.4	21.4	14.3	28.6	57.1	14.3
GROVE CITY COLL	.1	27	33.3	18.5	33.3	29.6	18.5	29.6	51.9
GWYNEDD-MERCY COLL		11	27.3	36.4	9.1	27.3	27.3	36.4	36.4
HOLY FAMILY COLL		11	27.3				27.3	72.7	
INDIANA U OF PA	.3	91	22.0	24.2	19.8	18.7	17.6	46.2	36.3
JUNIATA COLL		7	42.9	14.3	28.6		28.6	42.9	28.6
KINGS COLL	.2	80	13.8	20.0	22.5	12.5	18.8	58.8	22.5
KUTZTOWN U OF PA		12	16.7	33.3	16.7	33.3	25.0	33.3	41.7
LA ROCHE COLL		9	22.2	11.1		11.1		66.7	33.3
LA SALLE UNIV	.3	108	19.4	22.2	13.9	21.3	30.6	44.4	25.0
LEBANON VALLEY COLL		11	27.3	18.2	45.5	27.3	36.4	18.2	45.5
LEHIGH U	.2	61	34.4	26.2	29.5	19.7	50.8	24.6	24.6
LINCOLN U		6	33.3	33.3			16.7	50.0	33.3
LYCOMING COLL		12	8.3		16.7	16.7	8.3	75.0	16.7
MARYWOOD COLL		9	11.1		33.3	22.2	22.2	44.4	33.3
MERCYHURST COLL		14	21.4	21.4	35.7	28.6	35.7	50.0	14.3
MESSIAH COLL		14	35.7	21.4	14.3	21.4	50.0	35.7	14.3
MILLERSVILLE U	.1	23	34.8	21.7	4.3	17.4	13.0	43.5	43.5
MORAVIAN COLL		9	11.1	11.1	11.1	55.6	11.1	33.3	55.6
MUHLENBERG COLL	.1	25	24.0	24.0	12.0	16.0	12.0	56.0	32.0
PA ST U-BEHREND	.1	23	21.7	21.7	21.7	13.0	26.1	52.2	21.7
PA ST U-CAPITOL	.1	44	22.7	22.7	13.6	18.2	22.7	47.7	29.5
PA ST U-U PARK	.6	229	21.0	24.5	23.1	25.3	32.3	35.8	31.9
PHILA TEXTILE & SCI	.1	33	12.1	21.2	24.2	21.2	21.2	51.5	27.3
POINT PARK COLL		13		23.1	7.7	23.1	23.1	61.5	15.4
ROBERT MORRIS COLL	.3	103	19.4	17.5	16.5	12.6	21.4	48.5	30.1
SHIPPENSBURG U OF PA	.1	23	30.4	34.8	26.1	39.1	17.4	30.4	52.2
SLIPPERY ROCK UNIV	.1	22	9.1	18.2	13.6	18.2	36.4	40.9	22.7
ST FRANCIS COLL		14	21.4	42.9	14.3	14.3	21.4	35.7	42.9
ST JOSEPHS COLL	.2	68	17.6	25.0	19.1	13.2	27.9	44.1	27.9
ST VINCENT COLL	.1	18	16.7	27.8	16.7	11.1	27.8	38.9	33.3
SUSQUEHANNA U		14	21.4	7.1	28.6	21.4	21.4	42.9	35.7

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
TEMPLE	.3	125	17.6	20.0	19.2	20.8	21.6	46.4	32.0
THIEL COLL		5			80.0		60.0	20.0	20.0
U OF PA	.1	41	31.7	41.5	29.3	14.6	48.8	22.0	29.3
U OF PITTSBURGH	.2	84	21.4	23.8	20.2	14.3	19.0	42.9	38.1
U OF SCRANTON	.2	88	13.6	22.7	17.0	23.9	25.0	47.7	27.3
URSINUS COLL		15	26.7	33.3	26.7		26.7	33.3	40.0
VILLANOVA	.5	196	20.9	26.5	25.5	32.7	36.7	28.6	34.7
WAYNESBURG COLL		9	11.1		11.1	11.1	11.1	77.8	11.1
WEST CHESTER U OF PA	.1	37	35.1	27.0	32.4	24.3	35.1	29.7	35.1
WESTMINSTER COLL		17	29.4	17.6	5.9	29.4	17.6	47.1	35.3
WIDENER U	.1	44	11.4	11.4	27.3	25.0	25.0	45.5	29.5
WILKES COLL	.1	28	21.4	14.3	17.9	7.1	28.6	53.6	17.9
YORK COLL OF PA	.1	20	10.0	25.0	15.0	40.0	30.0	35.0	35.0
Puerto Rico									
BAYAMON CENTRAL U		5	20.0	20.0	20.0		40.0	60.0	
CATHOLIC U OF PR	.1	23	4.3	8.7	17.4	17.4	17.4	60.9	21.7
CAYEY U COLL-PR	.1	29	13.8	13.8	3.4	13.8	17.2	69.0	13.8
INTER AMER-HATO REY	.2	54	7.4	16.7	3.7	13.0	9.3	72.2	18.5
INTER AMER-SAN GERMN		13	7.7	15.4	15.4	7.7		61.5	38.5
SACRED HEART COLL		14	21.4	28.6	14.3	28.6	35.7	35.7	28.6
U OF PR-MAYAGUEZ	.1	37	18.9	29.7	13.5	5.4	18.9	59.5	21.6
U OF PR-RIO PIEDRAS	.6	228	16.7	21.9	18.0	15.4	20.6	51.3	28.1
Rhode Island									
BRYANT COLL	.2	84	20.2	21.4	20.2	35.7	31.0	39.3	29.8
JOHNSON & WALES U		8	25.0	37.5	25.0	12.5	25.0	25.0	50.0
PROVIDENCE COLL	.1	46	19.6	23.9	15.2	28.3	34.8	34.8	30.4
RHODE ISLAND COLLEGE		16	18.8	25.0	12.5	25.0	18.8	50.0	31.3
ROGER WILLIAMS		6	50.0	33.3	33.3	16.7	33.3	50.0	16.7
U OF RHODE ISLAND	.1	39	15.4	28.2	17.9	33.3	30.8	43.6	25.6
South Carolina									
BAPT COLL-CHARLESTON		5				20.0		80.0	20.0
BOB JONES U		15	40.0	46.7	20.0	26.7	33.3	20.0	46.7
CHARLESTON COLL	.1	43	23.3	32.6	20.9	16.3	20.9	44.2	34.9
CLEMSON	.2	73	27.4	17.8	17.8	15.1	20.5	54.8	24.7
COLUMBIA COLL		9	11.1			22.2		77.8	22.2
FRANCIS MARION COLL		7	14.3	42.9	42.9	42.9	71.4		28.6
FURMAN		11	9.1	63.6	18.2	27.3	27.3	18.2	54.5
LANDER COLL		7			14.3	14.3	28.6	71.4	
PRESBYTERIAN COLL		10	50.0	10.0	20.0	10.0	40.0	40.0	20.0
SC STATE		11	9.1	9.1	18.2	18.2	27.3	54.5	18.2
THE CITADEL		10	10.0	40.0	20.0	10.0	40.0	40.0	20.0
U OF SC-AIKEN		17	11.8	35.3	35.3	23.5	17.6	35.3	47.1
U OF SC-COLUMBIA	.2	75	24.0	25.3	17.3	24.0	22.7	41.3	36.0
U OF SC-SPARTANBURG		17	29.4	23.5	17.6	23.5	35.3	47.1	17.6

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
WINTHROP COLL		13	23.1	23.1		23.1	7.7	61.5	30.8
WOOFORD COLL		12	16.7	25.0	33.3	33.3	8.3	41.7	50.0
South Dakota									
AUGUSTANA COLL		6	16.7	33.3	50.0		16.7	16.7	66.7
BLACK HILLS STATE		6	33.3	33.3		33.3	16.7	33.3	50.0
NATL COLL OF BUS		13	7.7	15.4	23.1	23.1	23.1	46.2	30.8
NORTHERN STATE		12	16.7	8.3	25.0	50.0	33.3	33.3	33.3
SIOUX FALLS COLL		6	16.7	16.7	16.7		33.3	66.7	
U OF SD	.1	50	24.0	24.0	20.0	34.0	22.0	42.0	36.0
Tennessee									
AUSTIN PEAY STATE		16	6.3	6.3	12.5	12.5	6.3	75.0	18.8
BELMONT COLL		7	14.3		28.6	14.3	42.9	57.1	
CARSON NEWMAN COLL		6	33.3	33.3	16.7	16.7		33.3	66.7
CHRISTIAN BROS COLL	.1	19	21.1	10.5	26.3	21.1	36.8	47.4	15.8
DAVID LIPSCOMB COLL	.1	26	26.9	23.1	23.1	23.1	11.5	50.0	38.5
EAST TENN STATE		14	7.1	21.4	28.6	14.3	28.6	35.7	35.7
FREED-HARDEMAN COLL		10	20.0	30.0	20.0	10.0	10.0	40.0	50.0
MIDDLE TENN STATE	.1	48	14.6	16.7	18.8	20.8	31.3	54.2	14.6
TENN STATE		16	12.5	25.0	31.3	31.3	37.5	31.3	31.3
TENN TECH	.1	23	21.7	34.8	13.0	8.7	4.3	47.8	47.8
TENN WESLEYAN COLL		6	16.7	16.7	50.0	33.3	33.3	50.0	16.7
U OF TN-CHATTANOOGA	.1	30	13.3	36.7	23.3	20.0	26.7	43.3	30.0
U OF TN-KNOXVILLE	.1	30	30.0	33.3	36.7	43.3	56.7	10.0	33.3
U OF TN-MARTIN		11		9.1	9.1	9.1		72.7	27.3
UNION U		5	40.0	60.0	40.0		60.0		40.0
UNIVERSITY OF MEMPHIS	.2	56	16.1	37.5	26.8	19.6	32.1	37.5	30.4
Texas									
ABILENE CHRISTIAN	.1	19	5.3	36.8	26.3	15.8	21.1	47.4	31.6
ANGELO STATE		17	23.5	41.2	29.4	35.3	17.6	58.8	23.5
AUSTIN COLL		5	20.0	40.0	40.0	20.0	40.0	40.0	20.0
BAYLOR	.1	50	40.0	36.0	18.0	28.0	18.0	44.0	38.0
CORPUS CHRISTI STATE U		15	26.7	20.0	6.7	13.3	13.3	66.7	20.0
DALLAS BAPTIST COLL		14	7.1	7.1	14.3	28.6	14.3	50.0	35.7
DEVRY INSTI		5	20.0	40.0	20.0			40.0	60.0
E TEXAS BAPT COLL		6		16.7	16.7	33.3	16.7	50.0	33.3
E TEXAS STATE	.1	22	18.2	13.6	27.3	18.2		50.0	50.0
HARDIN-SIMMONS U		10	30.0	30.0	10.0	30.0		40.0	60.0
HOUSTON BAPTIST		7	14.3	14.3				85.7	14.3
LAMAR U	.1	29	24.1	37.9	37.9	37.9	24.1	37.9	37.9
LAREDO STATE		5						100.0	
LUBBOCK CHRISTIAN		6	33.3	50.0	33.3	16.7	33.3	50.0	16.7
MARY HARDIN-BAYLOR		9	11.1	33.3	33.3	11.1	11.1	66.7	22.2
MCMURRAY COLL		9	11.1	33.3	22.2	33.3	22.2	55.6	22.2
MIDWESTERN STATE	.1	21	14.3	19.0	9.5	19.0	14.3	61.9	23.8

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REPORT NUMBER 12-C

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NASBA STATISTICAL INFORMATION SERVICE

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NOVEMBER 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
PAN AMERICAN U	.1	23	17.4	17.4	21.7	30.4	13.0	60.9	26.1
PRAIRIE VIEW A & M		7			14.3		14.3	85.7	
SAM HOUSTON STATE	.1	43	20.9	16.3	16.3	18.6	11.6	62.8	25.6
SOUTHERN METHODIST	.1	32	25.0	25.0	6.3	21.9	12.5	56.3	31.3
SOUTHWEST TEX STATE	.2	71	14.1	21.1	12.7	15.5	12.7	67.6	19.7
SOUTHWESTERN U		6	33.3	50.0	50.0	16.7	16.7	33.3	50.0
ST EDWARDS U		17	17.6	17.6	17.6	5.9	5.9	70.6	23.5
ST MARYS U-SAN ANTONIO	.1	19	10.5	10.5	5.3	5.3	10.5	78.9	10.5
ST THOMAS U		10	10.0	20.0	20.0	20.0	20.0	70.0	10.0
STEPHEN F AUSTIN STATE	.2	61	13.1	23.0	11.5	13.1	11.5	62.3	26.2
TARLETON STATE	.1	21	19.0	9.5	28.6	9.5	4.8	57.1	38.1
TEX CHRISTIAN	.1	26	26.9	19.2	15.4	19.2	7.7	57.7	34.6
TEX LUTHERAN COLL		13	30.8	38.5	46.2	38.5	15.4	38.5	46.2
TEX SOUTHERN		12						100.0	
TEX TECH	.2	54	29.6	33.3	22.2	24.1	25.9	44.4	29.6
TEX WESLEYAN COLL		6		33.3	33.3	50.0	16.7	33.3	50.0
TEX WOMANS U		6	16.7	16.7				66.7	33.3
TEXAS A&M	.5	195	26.2	34.4	29.2	23.1	21.5	42.6	35.9
U OF HOUSTON	.4	127	25.2	37.0	29.1	29.9	18.9	38.6	42.5
U OF HOUSTON CLEAR LAKE	.2	64	12.5	14.1	10.9	14.1	7.8	67.2	25.0
U OF HOUSTON DOWN TOWN	.1	43	9.3	9.3	11.6	14.0	4.7	76.7	18.6
U OF HOUSTON-VICTORIA		12	8.3	16.7	8.3	33.3	16.7	58.3	25.0
U OF NORTH TEXAS	.1	47	12.8	29.8	14.9	19.1	8.5	51.1	40.4
U OF TEX-ARLINGTON	.3	120	26.7	31.7	26.7	25.8	26.7	39.2	34.2
U OF TEX-AUSTIN	.3	110	30.9	25.5	24.5	20.0	30.0	44.5	25.5
U OF TEX-DALLAS	.2	88	22.7	36.4	14.8	25.0	10.2	44.3	45.5
U OF TEX-EL PASO	.1	49	16.3	26.5	32.7	24.5	18.4	46.9	34.7
U OF TEX-PERMIAN BASIN		14	35.7	7.1	21.4	35.7	35.7	42.9	21.4
U OF TEX-SAN ANTONIO	.2	62	22.6	33.9	17.7	24.2	14.5	45.2	40.3
U OF TEX-TYLER	.1	27	7.4	25.9	18.5	22.2	14.8	51.9	33.3
WEST TEX STATE	.1	29	27.6	44.8	27.6	24.1	37.9	31.0	31.0
Utah									
BRIGHAM YOUNG	.1	38	21.1	44.7	31.6	26.3	47.4	21.1	31.6
U OF UTAH	.1	19	21.1	31.6	31.6	36.8	52.6	21.1	26.3
UTAH STATE		11	27.3	36.4	45.5	27.3	36.4	27.3	36.4
Vermont									
CHAMPLAIN COLLEGE	.1	23	17.4	13.0	26.1	17.4	13.0	47.8	39.1
ST MICHAELS COLL		16		6.3	18.8	25.0	25.0	56.3	18.8
TRINITY COLL		9	33.3	33.3	22.2			33.3	66.7
UNIVERSITY OF VERMONT		15	26.7	33.3	26.7	13.3	40.0	26.7	33.3
Virginia									
AVERETT COLL		8	12.5		12.5	12.5		87.5	12.5
BRIDGEWATER COLL		5	20.0	20.0	20.0			60.0	40.0
CHRISTOPHER NEWPORT	.1	28	14.3	25.0	25.0	28.6	21.4	46.4	32.1

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NOVEMBER 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CLINCH VALLEY		7		14.3	14.3	28.6		57.1	42.9
COLL OF WILLIAM & MARY	.1	29	41.4	37.9	34.5	17.2	34.5	20.7	44.8
EASTERN MENNONITE		9	33.3	33.3	33.3	22.2	44.4	55.6	
EMORY & HENRY COLL		8	50.0	37.5	25.0	37.5	50.0	25.0	25.0
GEORGE MASON U	.3	105	28.6	26.7	24.8	38.1	42.9	30.5	26.7
HAMPTON UNIV.	.1	48	12.5	18.8	16.7	14.6	12.5	60.4	27.1
JAMES MADISON U	.2	57	28.1	22.8	15.8	35.1	42.1	29.8	28.1
LONGWOOD COLL		17	11.8	17.6	23.5	17.6	23.5	52.9	23.5
LYNCHBURG COLL		14	14.3	21.4	21.4	21.4	28.6	28.6	42.9
MARYMOUNT UNIVERSITY		13	46.2	30.8		7.7	23.1	46.2	30.8
NORFOLK STATE	.1	21		9.5	9.5	14.3	14.3	71.4	14.3
OLD DOMINION U	.2	58	20.7	29.3	19.0	24.1	27.6	41.4	31.0
RADFORD U	.1	51	27.5	19.6	19.6	23.5	21.6	43.1	35.3
ROANOKE COLL		9	22.2	66.7	66.7	55.6	33.3		66.7
U OF RICHMOND	.1	28	39.3	32.1	21.4	25.0	32.1	35.7	32.1
U OF VA	.1	51	35.3	33.3	47.1	31.4	49.0	15.7	35.3
VA COMMONWEALTH U	.2	67	23.9	34.3	26.9	25.4	34.3	31.3	34.3
VA POLY TECH	.3	98	25.5	26.5	30.6	33.7	41.8	30.6	27.6
VA STATE		15	6.7	20.0	13.3		6.7	80.0	13.3
WASHINGTON & LEE		8	12.5		25.0	50.0	75.0	25.0	
Washington									
CENTRAL WASH STATE	.3	101	25.7	28.7	27.7	27.7	33.7	34.7	31.7
CITY UNIVERSITY		9	33.3	22.2		44.4	55.6	22.2	22.2
EASTERN WASH STATE	.1	43	18.6	20.9	16.3	27.9	20.9	46.5	32.6
GONZAGA U	.1	20	20.0	20.0	10.0	30.0	35.0	50.0	15.0
PACIFIC LUTHERAN	.1	23	17.4	26.1	17.4	30.4	39.1	34.8	26.1
SEATTLE PACIFIC COLL	.1	19	31.6	36.8	21.1	26.3	42.1	36.8	21.1
SEATTLE U	.1	33	21.2	36.4	18.2	27.3	27.3	39.4	33.3
ST MARTINS COLL		8	12.5	50.0	37.5	12.5	37.5	37.5	25.0
U OF PUGET SOUND	.1	21	14.3	23.8	19.0	14.3	19.0	47.6	33.3
UNIV OF WASHINGTON	.3	115	35.7	27.0	30.4	41.7	39.1	28.7	32.2
WALLA WALLA COLLEGE		11	18.2	18.2	9.1	27.3	18.2	54.5	27.3
WASH STATE	.2	74	36.5	39.2	27.0	25.7	32.4	27.0	40.5
WESTERN WASHINGTON UNIV	.1	33	27.3	39.4	33.3	30.3	30.3	24.2	45.5
WHITWORTH COLL		10	30.0	30.0	40.0	10.0	40.0	50.0	10.0
West Virginia									
BLUEFIELD STATE		12	8.3	8.3	16.7	8.3	8.3	58.3	33.3
CONCORD COLL		16	12.5	18.8	12.5	18.8	6.3	62.5	31.3
DAVIS & ELKINS COLL		5		40.0	20.0		20.0	60.0	20.0
FAIRMONT STATE		16	18.8	37.5	25.0	31.3	18.8	50.0	31.3
GLENVILLE STATE		13	15.4	15.4		23.1	7.7	61.5	30.8
MARSHALL U	.2	57	19.3	26.3	15.8	22.8	28.1	50.9	21.1
SHEPHERD COLL	.1	25	24.0	28.0	28.0	28.0	20.0	36.0	44.0
U OF CHARLSTON		11	27.3	9.1	9.1	9.1	18.2	63.6	18.2

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
W VA INST TECH	.1	19	5.3	5.3	10.5	15.8	21.1	73.7	5.3
W VA STATE	.1	24	16.7	33.3	16.7	20.8	33.3	45.8	20.8
W VA U	.3	99	18.2	17.2	20.2	21.2	23.2	43.4	33.3
W VA WESLEYAN		9	22.2	22.2	11.1	33.3	22.2	55.6	22.2
WEST LIBERTY STATE		10		20.0		30.0	10.0	60.0	30.0
WHEELING COLL		8	25.0	12.5	25.0	12.5	12.5	37.5	50.0
Wisconsin									
CARROLL COLL		8	37.5	12.5		25.0	37.5	37.5	25.0
CARTHAGE COLL		7	42.9	14.3	28.6	42.9	14.3	57.1	28.6
LAKELAND COLL	.1	20	25.0	20.0	10.0	15.0	30.0	55.0	15.0
MARQUETTE U	.1	48	33.3	50.0	37.5	33.3	43.8	16.7	39.6
ST NORBERT COLL		5	40.0	40.0	60.0	40.0	40.0	40.0	20.0
U OF WI-EAU CLAIRE	.1	42	31.0	35.7	33.3	31.0	35.7	16.7	47.6
U OF WI-LA CROSSE		16	18.8	31.3	25.0	62.5	56.3	12.5	31.3
U OF WI-MADISON	.2	68	17.6	36.8	35.3	45.6	63.2	13.2	23.5
U OF WI-MILWAUKEE	.2	66	33.3	39.4	36.4	36.4	56.1	12.1	31.8
U OF WI-OSHKOSH	.1	29	48.3	44.8	20.7	51.7	51.7	17.2	31.0
U OF WI-PARKSIDE		10	40.0	30.0	40.0	50.0	40.0	30.0	30.0
U OF WI-PLATTEVILLE		7	42.9	14.3	28.6	42.9	57.1	28.6	14.3
U OF WI-RIVER FALLS		5	20.0	40.0	40.0		40.0	40.0	20.0
U OF WI-STEVENS PT		16	31.3	18.8	12.5	37.5	43.8	31.3	25.0
U OF WI-SUPERIOR		11	27.3	45.5	27.3	27.3	45.5	18.2	36.4
U OF WI-WHITEWATER	.1	51	41.2	52.9	39.2	39.2	51.0	7.8	41.2
U WISCONSIN - GREEN BAY		13	23.1	23.1	46.2	61.5	38.5	23.1	38.5
Wyoming									
U OF WYOMING	.1	27	25.9	25.9	25.9	29.6	29.6	40.7	29.6
SCHOOLS WITH FEWER THAN FIVE	1.6	592	20.4	22.3	20.8	22.1	26.0	48.1	25.8
SCHOOLS OUTSIDE THE U.S.	2.7	965	23.8	30.2	26.7	21.9	32.7	38.4	28.8
SCHOOLS NOT RECORDED	11.5	4,125	18.1	20.9	21.0	21.2	34.4	42.6	22.9
TOTALS	100.0	35,909	21.9	25.5	22.5	22.8	29.9	41.4	28.7

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
AUBURN U-AUBURN	.4	22	40.9	36.4	27.3	31.8	36.4	31.8	31.8
AUBURN U-MONTGOMERY	.3	14	28.6	7.1	50.0	21.4	57.1	21.4	21.4
BIRMINGHAM SOUTHERN	.1	5	20.0	40.0	40.0	20.0	20.0	40.0	40.0
TROY ST-DOTHAN	.1	6		33.3			16.7	66.7	16.7
TROY ST-TROY	.3	15	40.0	33.3	20.0	40.0	26.7	33.3	40.0
U OF AL-BIRMINGHAM	.2	11	36.4	54.5	27.3	36.4	18.2	27.3	54.5
U OF AL-UNIVERSITY	.7	33	24.2	27.3	30.3	42.4	33.3	24.2	42.4
U OF SO ALABAMA	.1	6	16.7	33.3	16.7		16.7	50.0	33.3
Arizona									
AMER GRAD SC OF MGMT	.1	7	14.3		42.9	28.6	42.9	42.9	14.3
ARIZONA STATE U	.2	9	22.2	11.1	44.4	33.3	44.4	11.1	44.4
Arkansas									
U OF CENTRAL AR	.1	5	20.0		40.0		40.0	40.0	20.0
California									
CAL ST U-FRESNO	.1	5		20.0		20.0		60.0	40.0
CAL ST U-FULLERTON	.2	12	41.7	16.7	50.0	33.3	50.0	25.0	25.0
CAL ST U-HAYWARD	.4	21	28.6	38.1	42.9	28.6	57.1	9.5	33.3
CAL ST U-LONG BEACH	.2	8	12.5	25.0	25.0	25.0	37.5	37.5	25.0
CAL ST U-LOS ANGELES	.2	9	44.4	22.2	33.3		55.6	22.2	22.2
CAL ST U-SACRAMENTO	.2	9	44.4	44.4	22.2	22.2	55.6	22.2	22.2
CAL ST-DOMINGUEZ	.1	5	20.0	40.0	20.0		20.0	40.0	40.0
GOLDEN GATE	.5	24	4.2	37.5	20.8	16.7	50.0	33.3	16.7
NATIONAL	.2	8	62.5	37.5	12.5	25.0	37.5	25.0	37.5
SAN DIEGO STATE	.3	15	26.7	40.0	20.0	33.3	53.3	33.3	13.3
SAN FRANCISCO STATE	.4	20	30.0	20.0	25.0	15.0	50.0	40.0	10.0
SAN JOSE STATE	.2	10	20.0	30.0	40.0	40.0	20.0	10.0	70.0
U OF CAL-BERKELEY	.1	7	42.9	42.9	57.1	42.9	71.4		28.6
U OF CAL-IRVINE	.2	8	12.5	62.5	25.0	12.5	75.0	12.5	12.5
U OF CAL-LOS ANGELES	.3	16	37.5	12.5	43.8	18.8	56.3	31.3	12.5
U OF CAL-SANTA BARBARA	.1	5	40.0	80.0	80.0	60.0	80.0		20.0
U OF SAN DIEGO	.1	7	71.4	28.6	42.9		71.4		28.6
U OF SANTA CLARA	.2	8	25.0	25.0	37.5	50.0	62.5		37.5
U OF SOUTHERN CAL	1.0	50	32.0	28.0	24.0	38.0	50.0	28.0	22.0
Colorado									
CO STATE	.2	12	33.3	58.3	33.3	50.0	50.0	16.7	33.3
REGIS COLL	.1	5	40.0	20.0	40.0	40.0	20.0	40.0	40.0
U OF CO-BOULDER	.1	5	60.0	20.0	20.0	40.0	40.0	20.0	40.0
U OF CO-DENVER	.2	9	22.2	33.3	22.2	44.4	22.2	22.2	55.6
U OF DENVER	.4	21	14.3	14.3	23.8	19.0	23.8	47.6	28.6
Connecticut									
CENTRAL CONN ST U	.2	9	22.2	22.2	33.3	44.4	33.3	22.2	44.4
U OF CONN	.3	13	38.5	53.8		61.5	46.2	7.7	46.2
U OF HARTFORD	.3	16	18.8	31.3	31.3	12.5	31.3	37.5	31.3

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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

NOVEMBER 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF NEW HAVEN	.1	5	40.0	20.0	60.0	20.0	20.0	20.0	60.0
District of Columbia									
AMERICAN	.1	7	28.6	28.6	28.6		14.3	57.1	28.6
GEORGE WASHINGTON	.3	14	21.4	42.9	21.4	14.3	28.6	21.4	50.0
HOWARD	.2	11	9.1	9.1		9.1	9.1	81.8	9.1
SOUTHEASTERN	.2	8	37.5	25.0	25.0	12.5	50.0	25.0	25.0
STRAYER COLL	.2	10	10.0	10.0	10.0		10.0	80.0	10.0
U OF DC	.1	6		33.3	16.7		16.7	50.0	33.3
Florida									
FL AGRI & MECH	.1	6	16.7	33.3	50.0	33.3	50.0	33.3	16.7
FL ATLANTIC U	.2	10	40.0	30.0	20.0	30.0	40.0	50.0	10.0
FL INTERNATIONAL	.7	36	41.7	38.9	25.0	41.7	44.4	13.9	41.7
FL SOUTHERN COLL	.1	5	40.0	40.0			20.0	40.0	40.0
FL STATE	.5	24	29.2	20.8	41.7	16.7	50.0	29.2	20.8
NOVA	.4	19	47.4	21.1	15.8	21.1	47.4	36.8	15.8
STETSON U	.2	9	11.1	11.1	22.2	11.1	44.4	44.4	11.1
TAMPA COLL	.1	5						100.0	
U OF CENTRAL FL	.4	18	27.8	22.2	22.2	27.8	33.3	33.3	33.3
U OF FLORIDA	.7	34	23.5	44.1	32.4	32.4	52.9	20.6	26.5
U OF MIAMI	.4	20	30.0	40.0	40.0	25.0	45.0	35.0	20.0
U OF NORTH FL	.3	16	12.5	50.0	31.3	31.3	37.5	12.5	50.0
U OF SO FLORIDA	.3	14	35.7	28.6	71.4	28.6	50.0	7.1	42.9
U OF WEST FLORIDA	.2	8	25.0	12.5		12.5		75.0	25.0
Georgia									
GA INST OF TECH	.1	7	14.3	28.6	28.6	42.9	42.9	28.6	28.6
GA STATE	.5	27	33.3	51.9	25.9	37.0	40.7	18.5	40.7
KENNESAW COLL	.1	7	14.3		14.3	42.9	57.1	28.6	14.3
U OF GEORGIA	.6	28	46.4	53.6	25.0	21.4	42.9	21.4	35.7
Hawaii									
HAWAII PACIFIC COLL	.1	7	28.6	28.6	28.6	28.6	14.3	28.6	57.1
U OF HAWAII-MANOA	.2	11	9.1	27.3	18.2	18.2	27.3	45.5	27.3
Illinois									
DEPAUL	.4	21	28.6	38.1	33.3	42.9	38.1	19.0	42.9
NORTHEASTERN IL	.1	5	20.0		20.0	20.0	60.0	40.0	
NORTHERN IL	.2	8	12.5	37.5	37.5	12.5	50.0	37.5	12.5
NORTHWESTERN	.1	5	20.0	60.0	20.0	40.0	60.0	20.0	20.0
ROOSEVELT	.2	12		25.0	8.3			75.0	25.0
SOUTHERN IL U -CARBONDAL	.1	7	14.3	42.9	14.3	14.3	28.6	28.6	42.9
U OF IL-CHICAGO	.3	16	37.5	50.0	50.0	37.5	50.0	12.5	37.5
U OF IL-URBANA	.5	24	50.0	25.0	37.5	25.0	50.0	8.3	41.7
Indiana									
MANCHESTER COLL	.2	9	22.2	11.1	22.2		33.3	55.6	11.1
U OF NOTRE DAME	.2	9	22.2	22.2	33.3	22.2	33.3	33.3	33.3
Iowa									
U OF IOWA	.2	9	55.6	22.2	55.6	55.6	44.4	22.2	33.3

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NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Kansas									
KANSAS STATE	.5	24	54.2	54.2	16.7	45.8	29.2	20.8	50.0
U OF KANSAS	.2	11	27.3	63.6	45.5	27.3	54.5	9.1	36.4
WICHITA STATE	.2	10	10.0	40.0	10.0	10.0	60.0	30.0	10.0
Kentucky									
BELLARMINE COLL	.1	6	66.7	50.0	16.7	50.0	33.3	33.3	33.3
MURRAY STATE	.1	5	40.0	20.0	20.0			40.0	60.0
U OF KENTUCKY	.4	18	44.4	38.9	33.3	38.9	50.0	22.2	27.8
WESTERN KY	.2	9	33.3	11.1	66.7	55.6	44.4	11.1	44.4
Louisiana									
LA ST U-A&M	.3	16	6.3	43.8	18.8	31.3	25.0	31.3	43.8
LA ST U-SHREVEPORT	.1	7	28.6	14.3	14.3			57.1	42.9
LA TECH	.2	8	12.5		25.0	25.0	25.0	37.5	37.5
LOYOLA U	.1	5		20.0		40.0	40.0	60.0	
SOUTHERN U-BATON ROUGE	.1	5			20.0		20.0	80.0	
TULANE U	.3	13	7.7	23.1	38.5	53.8	46.2	30.8	23.1
U OF NEW ORLEANS	.2	10	30.0	10.0	50.0	40.0	50.0	10.0	40.0
Maryland									
BOWIE STATE	.1	5	20.0	20.0	40.0	20.0	60.0	40.0	
LOYOLA COLL	.1	6		16.7		66.7	33.3	16.7	50.0
MORGAN STATE	.1	7		14.3		14.3	14.3	71.4	14.3
U OF BALTIMORE	.2	8	25.0	25.0	12.5		25.0	50.0	25.0
U OF MD-COLLEGE PARK	.3	17	17.6	11.8	23.5		11.8	58.8	29.4
Massachusetts									
BENTLEY COLL	1.2	59	30.5	33.9	32.2	20.3	35.6	25.4	39.0
BOSTON U	.5	27	33.3	25.9	29.6	33.3	29.6	18.5	51.9
NORTHEASTERN U	.9	43	16.3	27.9	32.6	18.6	34.9	39.5	25.6
SUFFOLK	.2	8		25.0	37.5	12.5	25.0	50.0	25.0
U OF MASS-AMHERST	.1	7	42.9	28.6	42.9	28.6	57.1		42.9
U OF MASS-BOSTON	.1	6	16.7	16.7	16.7	16.7	33.3	33.3	33.3
WESTERN NEW ENG COLL	.1	6			33.3	16.7	33.3	66.7	
Michigan									
CENTRAL MICH	.1	7	28.6	14.3	28.6	14.3	57.1	42.9	
EASTERN MICH	.1	7	57.1	42.9	28.6	28.6	28.6	42.9	28.6
MICHIGAN STATE	.5	23	21.7	39.1	43.5	39.1	39.1	21.7	39.1
U OF MI-ANN ARBOR	.2	9	33.3	33.3	22.2		33.3	22.2	44.4
WALSH COLLEGE	.4	19	42.1	52.6	15.8	36.8	52.6	10.5	36.8
WAYNE STATE	.2	12	25.0	58.3	25.0	16.7	33.3	16.7	50.0
WESTERN MI U	.2	10	40.0	30.0	30.0	10.0	50.0	20.0	30.0
Minnesota									
COLL OF ST THOMAS	.2	8	50.0	25.0	25.0	37.5	62.5	12.5	25.0
Mississippi									
JACKSON STATE	.2	8	12.5	50.0		25.0	25.0	37.5	37.5
MILLSAPS COLL	.2	9	33.3	22.2	22.2	22.2	33.3	22.2	44.4

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
MS ST U	.7	34	20.6	14.7	29.4	20.6	26.5	38.2	35.3
U OF MS	.9	42	21.4	23.8	31.0	16.7	26.2	31.0	42.9
U OF SOUTHERN MS	.3	16	31.3	43.8	25.0	43.8	50.0	12.5	37.5
Missouri									
CENTRAL MO STATE	.2	8	25.0	37.5	37.5	25.0	12.5	37.5	50.0
NORTHEAST MO STATE	.2	11	54.5	27.3	36.4	36.4	72.7	9.1	18.2
SOUTHWEST MO STATE	.1	5	40.0	20.0	40.0	40.0	40.0	20.0	40.0
ST LOUIS U	.2	8	25.0		12.5	37.5	37.5	37.5	25.0
U OF MO-COLUMBIA	.1	6	16.7		33.3	50.0	33.3	33.3	33.3
U OF MO-KANSAS CITY	.4	18	27.8	33.3	22.2	5.6	33.3	33.3	33.3
U OF MO-ST LOUIS	.1	6		16.7	16.7			66.7	33.3
Montana									
U OF MONTANA	.2	8	25.0	25.0		12.5	37.5	37.5	25.0
New Hampshire									
NH COLL	.2	10	50.0	60.0	20.0	20.0	40.0	30.0	30.0
New Jersey									
FARLGH DCKSN-MADISON	.3	14	35.7	14.3	14.3	28.6	28.6	28.6	42.9
FARLGH DCKSN-RTHFD	.1	5				20.0	20.0	80.0	
FARLGH DCKSN-TEANECK	.4	18	11.1	38.9	22.2	16.7	27.8	50.0	22.2
MONMOUTH COLL	.1	7	14.3				14.3	85.7	
RIDER COLL	.1	5	40.0		40.0	40.0	40.0	20.0	40.0
RUTGERS U-CAMDEN	.1	7	42.9	14.3	71.4	14.3	42.9	28.6	28.6
RUTGERS U-NEW BRNSWK	.1	7		14.3		14.3	14.3	85.7	
RUTGERS U-NEWARK	.8	38	21.1	26.3	21.1	26.3	31.6	39.5	28.9
SETON HALL	.3	14	14.3	21.4	7.1		14.3	64.3	21.4
WILLIAM PATERSON	.1	5	20.0		40.0		60.0	40.0	
New Mexico									
NEW MEXICO STATE	.2	11	27.3	9.1		18.2		45.5	54.5
U OF NEW MEXICO	.2	10	20.0	20.0		30.0	10.0	40.0	50.0
New York									
ADELPHI	.4	18	16.7	11.1	22.2	11.1	27.8	61.1	11.1
COLUMBIA U	.1	5	20.0		40.0	20.0	40.0	60.0	
CORNELL	.1	5	40.0	20.0	20.0	60.0	40.0	20.0	40.0
CUNY BERNARD BARUCH	1.1	54	18.5	25.9	29.6	18.5	42.6	42.6	14.8
CUNY BROOKLYN COLL	.2	10	10.0	40.0	10.0	10.0	40.0	40.0	20.0
CUNY LEHMAN COLL	.3	14	7.1	14.3	14.3	28.6	28.6	57.1	14.3
CUNY QUEENS COLL	.1	6	16.7	33.3		16.7	16.7	50.0	33.3
FORDHAM	.3	17	35.3	35.3	23.5	23.5	52.9	17.6	29.4
HOFSTRA	.5	25	8.0	20.0	20.0	28.0	48.0	44.0	8.0
L I U-BKLYN CENTER	.4	19	5.3	5.3	31.6	31.6	31.6	52.6	15.8
L I U-CW POST	.9	46	13.0	28.3	10.9	19.6	19.6	47.8	32.6
MANHATTAN COLL	.1	5	20.0	40.0	60.0		20.0	20.0	60.0
MERCY COLL	.1	5	40.0	20.0			40.0	40.0	20.0
NEW YORK U	.7	32	28.1	28.1	21.9	15.6	34.4	40.6	25.0

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
PACE U-NY	.8	38	10.5	26.3	28.9	23.7	52.6	18.4	28.9
PACE U-PLEASANTVILLE	.3	14	7.1	28.6	14.3	14.3	42.9	50.0	7.1
PACE U-WHITE PLAINS	.3	15	13.3	20.0	26.7	33.3	40.0	40.0	20.0
ROCHESTER INST TECH	.1	5	60.0	40.0	40.0	60.0	60.0		40.0
SIENA COLL	.2	10	30.0	10.0	30.0	40.0	30.0	20.0	50.0
ST JOHNS U.,N.Y.	1.2	58	8.6	13.8	29.3	24.1	32.8	41.4	25.9
SUNY AT ALBANY	.4	19	10.5	21.1	36.8	15.8	36.8	42.1	21.1
SUNY AT BINGHAMTON	.4	18	11.1	22.2	16.7	22.2	27.8	38.9	33.3
SUNY AT BUFFALO	.5	23	30.4	21.7	21.7	21.7	52.2	30.4	17.4
SYRACUSE	.1	7	14.3	28.6	42.9	14.3	57.1	28.6	14.3
U OF ROCHESTER	.1	6		16.7	33.3	50.0	83.3	16.7	
UNION COLL	.1	5	40.0	40.0	20.0		60.0	20.0	20.0
North Carolina									
APPALACHIAN STATE	.1	6		16.7	16.7		16.7	66.7	16.7
EAST CAROLINA	.6	30	46.7	36.7	33.3	36.7	43.3	23.3	33.3
NC AGRIC & TECH	.1	5	20.0	40.0	40.0	40.0	40.0		60.0
NC ST U-RALEIGH	.7	32	34.4	21.9	18.8	31.3	31.3	31.3	37.5
U OF NC-CHAPEL HILL	1.0	50	26.0	36.0	32.0	32.0	36.0	28.0	36.0
U OF NC-GREENSBORO	.2	10	50.0	20.0	60.0	60.0	40.0	10.0	50.0
U OF NC-WILMINGTON	.1	5	40.0		20.0		20.0	40.0	40.0
Ohio									
CLEVELAND STATE	.3	16	12.5	68.8	18.8	37.5	50.0	12.5	37.5
KENT STATE	.2	9	22.2	33.3	33.3	44.4	66.7	22.2	11.1
MIAMI U	.2	9	11.1	22.2	22.2	11.1	22.2	55.6	22.2
OHIO STATE	.1	7	28.6	14.3	28.6	28.6	71.4	14.3	14.3
U OF AKRON	.2	9	22.2	55.6	33.3	33.3	22.2	22.2	55.6
YOUNGSTOWN STATE	.1	7	14.3	14.3	28.6	14.3		57.1	42.9
Oklahoma									
OK CITY U	.1	7	14.3	28.6	57.1	28.6	28.6	28.6	42.9
OK ST U	.2	10	30.0	10.0	50.0	50.0	30.0	20.0	50.0
U OF OK-NORMAN	.3	13	23.1	38.5	46.2	38.5	30.8	7.7	61.5
UNIV CENTRAL OKLAHOMA	.1	5	20.0		20.0			60.0	40.0
Oregon									
PORTLAND STATE	.1	5	40.0	20.0	20.0	60.0	80.0		20.0
Pennsylvania									
DREXEL	.3	14	21.4	28.6	7.1	14.3	14.3	57.1	28.6
DUQUESNE	.1	7	14.3			28.6	14.3	71.4	14.3
INDIANA U OF PA	.3	15	20.0	26.7	20.0	26.7	33.3	33.3	33.3
KINGS COLL	.1	5	60.0	20.0	20.0		60.0	20.0	20.0
LA SALLE UNIV	.3	13	23.1	15.4	15.4	30.8	30.8	38.5	30.8
PA ST U-U PARK	.3	13	38.5	61.5	7.7	15.4	30.8	23.1	46.2
PHILA TEXTILE & SCI	.2	8		12.5	25.0	12.5	37.5	62.5	
ROBERT MORRIS COLL	.2	10	30.0		20.0	10.0	10.0	50.0	40.0
ST JOSEPHS COLL	.3	13		15.4	7.7	23.1	30.8	53.8	15.4

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
TEMPLE	.5	25	24.0	40.0	20.0	28.0	40.0	24.0	36.0
U OF PA	.2	8	12.5	25.0			25.0	62.5	12.5
U OF PITTSBURGH	.3	13	38.5	7.7	38.5	7.7	38.5	38.5	23.1
U OF SCRANTON	.2	9	22.2	33.3	22.2	11.1	33.3	33.3	33.3
VILLANOVA	.2	12	25.0	25.0	25.0	25.0	41.7	33.3	25.0
WIDENER U	.2	10	40.0	50.0	50.0	20.0	30.0	10.0	60.0
WILKES COLL	.1	5			20.0		20.0	80.0	
Puerto Rico									
INTER AMER-HATO REY	.2	10	10.0	30.0	20.0	30.0	30.0	40.0	30.0
U OF PR-MAYAGUEZ	.1	5	20.0	40.0	20.0	20.0	60.0	20.0	20.0
U OF PR-RIO PIEDRAS	.5	23	4.3	21.7	8.7		17.4	73.9	8.7
Rhode Island									
BRYANT COLL	.2	10	60.0	40.0	30.0	40.0	10.0	10.0	80.0
PROVIDENCE COLL	.1	6	50.0	83.3	33.3	50.0	66.7		33.3
U OF RHODE ISLAND	.2	9	22.2	55.6		11.1	33.3	33.3	33.3
South Carolina									
CLEMSON	.4	19	21.1	31.6	31.6	31.6	21.1	31.6	47.4
U OF SC-COLUMBIA	.6	30	30.0	33.3	13.3	30.0	36.7	33.3	30.0
South Dakota									
U OF SD	.1	7		28.6		42.9	14.3	42.9	42.9
Tennessee									
AUSTIN PEAY STATE	.1	5	40.0	20.0	20.0			40.0	60.0
MIDDLE TENN STATE	.2	9	11.1	33.3	11.1	22.2	44.4	44.4	11.1
TENN TECH	.1	5	60.0	20.0	40.0	40.0	40.0		60.0
U OF TN-CHATTANOOGA	.2	8	12.5	25.0	12.5	12.5	25.0	50.0	25.0
U OF TN-KNOXVILLE	.9	46	41.3	28.3	26.1	28.3	34.8	23.9	41.3
U OF TN-MARTIN	.1	5	40.0	20.0		20.0	40.0	20.0	40.0
UNIVERSITY OF MEMPHIS	.3	15	26.7	26.7	26.7	40.0	46.7	20.0	33.3
Texas									
BAYLOR	.2	8	25.0	50.0	25.0	50.0	25.0	12.5	62.5
SOUTHWEST TEX STATE	.1	5		20.0		20.0		80.0	20.0
TEX TECH	.4	19	31.6	31.6	26.3	42.1	31.6	26.3	42.1
TEXAS A&M	.6	29	31.0	31.0	27.6	37.9	27.6	27.6	44.8
U OF HOUSTON	.3	16	56.3	31.3	56.3	56.3	37.5	25.0	37.5
U OF HOUSTON CLEAR LAKE	.2	9	44.4	33.3	33.3	22.2	44.4	22.2	33.3
U OF HOUSTON DOWN TOWN	.1	6	16.7	50.0	16.7	16.7		33.3	66.7
U OF NORTH TEXAS	.9	43	30.2	39.5	27.9	32.6	27.9	30.2	41.9
U OF TEX-ARLINGTON	.2	12	16.7	33.3	8.3	25.0	8.3	41.7	50.0
U OF TEX-AUSTIN	1.2	57	36.8	38.6	21.1	26.3	45.6	31.6	22.8
U OF TEX-DALLAS	.3	14	35.7	50.0	14.3	7.1	28.6	42.9	28.6
U OF TEX-EL PASO	.1	6	50.0	50.0	33.3	50.0	50.0	16.7	33.3
U OF TEX-SAN ANTONIO	.1	5	60.0	80.0	40.0	20.0	40.0		60.0
Utah									
BRIGHAM YOUNG	1.9	92	35.9	30.4	34.8	37.0	45.7	19.6	34.8

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

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

REPORT NUMBER 12-D

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1996 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
SOUTHERN UTAH STATE	.4	22	31.8	31.8	27.3	36.4	27.3	22.7	50.0
U OF UTAH	.6	29	24.1	31.0	37.9	24.1	48.3	27.6	24.1
UTAH STATE	.4	21	33.3	23.8	42.9	42.9	42.9	23.8	33.3
WEBER STATE	.5	24	41.7	41.7	41.7	41.7	41.7	8.3	50.0
Virginia									
GEORGE MASON U	.2	9	66.7	44.4	55.6	22.2	44.4		55.6
JAMES MADISON U	.1	7	28.6	14.3	14.3	14.3	14.3	57.1	28.6
OLD DOMINION U	.2	10	10.0	20.0	10.0	20.0	30.0	40.0	30.0
U OF VA	.3	15	13.3	40.0	20.0	53.3	46.7	26.7	26.7
VA COMMONWEALTH U	.1	7	28.6	42.9	14.3	28.6	28.6	28.6	42.9
VA POLY TECH	.3	15	26.7	46.7	33.3	13.3	20.0	40.0	40.0
Washington									
SEATTLE U	.1	7	14.3	28.6		28.6	28.6	42.9	28.6
UNIV OF WASHINGTON	.4	21	42.9	28.6	28.6	28.6	61.9	19.0	19.0
West Virginia									
W VA U	.5	25	36.0	36.0	20.0	32.0	16.0	36.0	48.0
Wisconsin									
MARQUETTE U	.1	5	40.0	60.0	20.0	40.0	40.0	20.0	40.0
U OF WI-MADISON	.1	5	40.0	20.0	20.0	60.0	80.0		20.0
U OF WI-MILWAUKEE	.2	12	25.0	25.0	8.3	33.3	33.3	33.3	33.3
SCHOOLS WITH FEWER THAN FIVE	18.5	911	25.5	26.2	25.7	23.1	33.7	38.9	27.4
SCHOOLS OUTSIDE THE U.S.	5.8	286	23.4	35.3	24.8	22.7	38.5	35.3	26.2
SCHOOLS NOT RECORDED	6.5	318	23.0	28.3	25.5	21.4	28.9	36.8	34.3
TOTALS	100.0	4,914	26.0	29.2	26.1	25.3	35.7	33.6	30.7

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

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

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NOVEMBER 1996 UNIFORM CPA EXAMINATION

Alabama

ALABAMA A & M	9	JACKSONVILLE STATE	26	STILLMAN COLLEGE	1	U OF AL-UNIVERSITY	180
ALABAMA STATE U	15	MILES COLL	2	TROY ST-DOTHAN	34	U OF MONTEVALLO	21
ATHENS STATE COLL	33	MOBILE COLL	2	TROY ST-MONTGOMERY	4	U OF SO ALABAMA	59
AUBURN U-AUBURN	142	NORTH ALABAMA U	32	TROY ST-TROY	68	UNIV WEST ALABAMA	6
AUBURN U-MONTGOMERY	62	OAKWOOD COLL	14	TUSKEGEE INSTITUTE	14		
BIRMINGHAM SOUTHERN	23	SAMFORD U	25	U OF AL-BIRMINGHAM	107		
HUNTINGDON COLL	5	SPRING HILL COLL	13	U OF AL-HUNTSVILLE	25		

Alaska

U OF ALASKA ANCHORAGE	25	U OF ALASKA FAIRBANKS	23

Arizona

AMER GRAD SC OF MGMT	16	DEVRY INSTI	21	NORTHERN ARIZ U	47
ARIZONA STATE U	225	GRAND CANYON COLL	9	U OF ARIZONA	148

Arkansas

ARKANSAS COLL	5	HARDING COLL	34	OUACHITA BAPTIST	16	U OF AR-PINE BLUFF	7
ARKANSAS STATE	65	HENDERSON ST U	25	SOUTHERN ARKANSAS U	24	U OF CENTRAL AR	71
ARKANSAS TECH U	30	HENDRIX COLL	16	U OF AR-FAYETTEVILLE	92		
COLL OF THE OZARKS	6	JOHN BROWN U	10	U OF AR-MONTICELLO	26		

California

ARMSTRONG COLL	1	CAL ST-SAN LUIS	120	NATIONAL	48	U OF CAL-SAN DIEGO	24
AZUSA PACIFIC COLL	2	CAL STATE - BAKERSFIELD	33	NORTHROP	3	U OF CAL-SANTA BARBARA	178
BIOLA U	11	CAL STATE SAN BERNARDINO	98	PACIFIC COLL	1	U OF REDLANDS	6
CAL BAPTIST COLL	2	CHAPMAN COLL	34	PACIFIC UNION COLL	4	U OF SAN DIEGO	92
CAL LUTHERAN COLL	18	CLAREMONT MENS COLL	18	PEPPERDINE	22	U OF SAN FRANCISCO	53
CAL ST STANISLAUS U	57	CLAREMONT U-GRAD CTR	1	POINT LOMA COLL	7	U OF SANTA CLARA	72
CAL ST U-CHICO	71	GOLDEN GATE	124	SAN DIEGO STATE	233	U OF SOUTHERN CAL	297
CAL ST U-FRESNO	148	HUMBOLDT STATE	16	SAN FRANCISCO STATE	216	U OF THE PACIFIC	5
CAL ST U-FULLERTON	250	JOHN F KENNEDY U	1	SAN JOSE STATE	164	US INTERNATIONAL	1
CAL ST U-HAYWARD	183	LA VERNE COLL	48	SOUTHERN CAL COLL	8	US NAVAL POSTGRAD	1
CAL ST U-LONG BEACH	180	LINCOLN U	1	ST MARYS OF CAL	46	W COAST U-LA	4
CAL ST U-LOS ANGELES	224	LOMA LINDA	6	STANFORD UNIV	2	W COAST U-ORANGE CO	1
CAL ST U-NORTHRIDGE	288	LOS ANGELES BAPTIST	1	U OF CAL-BERKELEY	170	WOODBURY	17
CAL ST U-POMONA	141	LOYOLA MARYMOUNT	77	U OF CAL-IRVINE	16		
CAL ST U-SACRAMENTO	210	MONTEREY INSTITUTE	3	U OF CAL-LOS ANGELES	306		
CAL ST-DOMINGUEZ	73	MT SAINT MARYS	6	U OF CAL-RIVERSIDE	33		

Colorado

ADAMS STATE COLL	11	FORT LEWIS COLL	24	U OF CO-BOULDER	98	U OF NORTHERN CO	31
CO COLL	1	MESA COLL	19	U OF CO-CO SPRINGS	26	U OF SOUTHERN CO	23
CO SCHOOL OF MINES	1	METROPOLITAN ST COLL	112	U OF CO-DENVER	65	WESTERN ST COLL	11
CO STATE	102	REGIS COLL	53	U OF DENVER	41		

Connecticut

ALBERTUS MAGNUS COLL	2	HARTFORD GRAD CTR	1	ST JOSEPH COLL	1	WESTERN CONN ST U	21
BRIDGEPORT	9	QUINNIPIAC COLL	53	U OF CONN	143	YALE	2
CENTRAL CONN ST U	108	SACRED HEART UNIV	25	U OF HARTFORD	70		
FAIRFIELD	116	SO CT STATE U	35	U OF NEW HAVEN	36		

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Delaware							
DELAWARE ST UNIV	27	GOLDEY BEACOM COLL	42	U OF DELAWARE	138	WILMINGTON COLL	8
District of Columbia							
AMERICAN	54	GALLAUDET UNIV	2	HOWARD	91	STRAYER COLL	82
BENJAMIN FRANKLIN U	9	GEORGE WASHINGTON	79	MT VERNON COLL	1	U OF DC	55
CATHOLIC U OF AMER	18	GEORGETOWN	48	SOUTHEASTERN	28	WASH INTRNL COLL	1
Florida							
BARRY	47	FL MEMORIAL COLL	11	NOVA	43	U OF CENTRAL FL	138
BETHUNE COOKMAN COLL	2	FL SOUTHERN COLL	43	ORLANDO COLLEGE	11	U OF FLORIDA	143
EDWARD WATERS COLL	1	FL STATE	193	PALM BEACH ATLANTIC	8	U OF MIAMI	81
EMBRY-RIDDLE AERO	2	FLAGLER COLL	17	ROLLINS COLL	9	U OF NORTH FL	90
FL AGRI & MECH	62	FT LAUDERDALE COLL	4	ST LEO COLL	42	U OF SO FLORIDA	248
FL ATLANTIC U	162	JACKSONVILLE U	7	ST THOMAS U	16	U OF TAMPA	24
FL INST OF TECH	6	JONES COLL-JACKSONVILLE	1	STETSON U	45	U OF WEST FLORIDA	63
FL INTERNATIONAL	151	LYNN UNIVERSITY	1	TAMPA COLL	19		
Georgia							
ALBANY ST COLLEGE	6	DEVRY INSTI	5	KENNESAW COLL	147	PAINE COLL	2
ARMSTRONG ST COLL	3	EMORY	36	LAGRANGE COLL	3	PIEDMONT COLL	3
AUGUSTA COLL	40	FORT VALLEY STATE	2	MERCER U-ATLANTA	13	SAVANNAH STATE	22
BERRY COLL	28	GA COLLEGE	70	MERCER U-MACON	30	SHORTER COLL	8
BRENAU COLL	25	GA INST OF TECH	34	MOREHOUSE COLL	23	U OF GEORGIA	215
CLARK/ATLANTA U	19	GA SOUTHERN UNIV	96	MORRIS BROWN COLL	11	VALDOSTA STATE	63
COLUMBUS COLL	29	GA SOUTHWESTERN COLL	26	NORTH GEORGIA COLL	52	WESLEYAN COLL	4
COVENANT COLL	1	GA STATE	276	OGLETHORPE	14	WEST GEORGIA COLL	57
Guam							
U OF GUAM	23						
Hawaii							
CHAMINADE	10	HAWAII PACIFIC COLL	34	U OF HAWAII-HILO	12	U OF HAWAII-MANOA	187
Idaho							
BOISE STATE UNIVERSITY	72	IDAHO STATE	29	NORTHWEST NAZARENE	9		
COLL OF IDAHO	7	LEWIS-CLARK STATE	11	U OF IDAHO	39		
Illinois							
AUGUSTANA COLL	44	GOVERNORS STATE	35	MONMOUTH COLL	3	SOUTHERN IL U -EDWARDVIL	54
AURORA COLL	11	GREENVILLE COLL	6	NO PARK COLL	4	ST XAVIER COLL	29
BARAT COLL	6	IL BENEDICTINE COLL	23	NORTH CENTRAL COLL	30	TRINITY CHRISTIAN	9
BRADLEY	54	IL COLL	10	NORTHEASTERN IL	89	U OF CHICAGO	11
CHICAGO STATE	22	IL INST TECH	9	NORTHERN IL	229	U OF CHICAGO-LOYOLA	56
COLL OF ST FRANCIS	16	IL STATE	125	NORTHWESTERN	22	U OF IL-CHICAGO	180
DEPAUL	260	IL WESLEYAN	25	OLIVET NAZARENE COLL	13	U OF IL-URBANA	276
DEVRY	14	KENDALL COLL	2	PRINCIPIA COLL	5	UNIV ILL SPRINGFIELD	46
DEVRY - OAK BROOK TERRAC	14	LEWIS	32	QUINCY COLL	19	WESTERN IL U	51
EASTERN IL	59	MACMURRAY COLL	7	ROOSEVELT	76		
ELMHURST COLL	44	MCKENDREE COLL	26	ROSARY COLL	31		
EUREKA COLL	2	MILLIKIN	25	SOUTHERN IL U -CARBONDAL	80		

Indiana

ANDERSON COLL	12	HUNTINGTON COLL	7	IN U-SOUTHEAST	28	ST MARY-OF-THE-WOODS	7
BALL ST	162	IN INST OF TECH	8	MANCHESTER COLL	21	ST MARYS COLL	31
BETHEL COLL	5	IN ST U-TERRE HAUTE	59	MARIAN COLL-INDPLS	15	TAYLOR	12
BUTLER	52	IN U-BLOOMINGTON	350	OAKLAND CITY COLL	6	TRI-STATE U	4
CALUMET COLL	13	IN U-FORT WAYNE	43	PURDUE U-CALUMET	34	U OF EVANSVILLE	19
FRANKLIN COLL	8	IN U-KOKOMO	12	PURDUE U-MAIN CAMPUS	117	U OF NOTRE DAME	239
GOSHEN COLL	17	IN U-NORTHWEST	49	PURDUE U-NO CENTRAL	13	U OF SOUTH INDIANA	60
GRACE THEOL SEMINARY	5	IN U-PURDUE-INDPLS	126	ST FRANCIS COLL	3	VALPARAISO	28
HANOVER COLL	3	IN U-SOUTH BEND	48	ST JOSEPHS COLL	15		

Iowa

BRIAR CLIFF COLL	5	GRACELAND COLL	7	MORNINGSIDE COLL	9	U OF NORTHERN IOWA	95
BUENA VISTA U	35	GRANDVIEW COLL	15	MT MERCY COLL	24	UPPER IOWA U	38
CENTRAL COLLEGE	5	IOWA STATE	100	NORTHWESTERN COLL	11	WARTBURG COLL	10
CLARKE COLL	2	IOWA WESLEYAN COLL	14	SIMPSON COLL	29	WESTMAR COLL	3
COE COLL	17	LORAS COLL	21	ST AMBROSE COLL	25	WILLIAM PENN COLL	4
DORDT COLL	5	LUTHER COLL	11	U OF DUBUQUE	7		
DRAKE	45	MARYCREST COLL	5	U OF IOWA	119		

Kansas

BAKER	10	FRIENDS	10	MID-AMERICA NAZARENE	5	TABOR COLL	2
BENEDICTINE COLL	9	KANSAS NEWMAN	4	OTTAWA	3	U OF KANSAS	103
BETHANY COLL	2	KANSAS STATE	141	PITTSBURG STATE	49	WASHBURN U OF TOPEKA	33
BETHEL COLL	9	KANSAS WESLEYAN	3	SOUTHWESTERN COLL	4	WICHITA STATE	93
EMPORIA STATE	37	MARYMOUNT COLL	1	ST MARY COLL	1		
FORT HAYS STATE	45	MCPHERSON COLL	3	STERLING COLL	2		

Kentucky

BELLARMINE COLL	64	CUMBERLAND COLL	9	MOREHEAD STATE	41	TRANSYLVANIA	27
BEREA COLL	4	EASTERN KY	51	MURRAY STATE	57	U OF KENTUCKY	191
BRESCIA COLL	11	GEORGETOWN COLL	11	NORTHERN KENTUCKY U	31	U OF LOUISVILLE	125
CAMPBELLSVILLE COLL	7	KY STATE	4	PIKEVILLE COLL	16	UNION COLL	5
CENTRE COLLEGE	1	KY WESLEYAN COLL	9	THOMAS MORE COLL	15	WESTERN KY	68

Louisiana

CENTENARY OF LA	18	LA ST U-SHREVEPORT	91	NORTHEAST LA	90	SOUTHERN U-NEW ORLEANS	20
DILLARD	25	LA TECH	75	NORTHWESTERN STATE	28	TULANE U	70
GRAMBLING STATE	28	LOYOLA U	53	OUR LADY HOLY CROSS	3	U OF NEW ORLEANS	230
LA COLL	25	MCNEESE STATE	44	SOUTHEASTERN LA	92	U OF STHWESTN LA	85
LA ST U-A&M	297	NICHOLLS STATE	64	SOUTHERN U-BATON ROUGE	57	XAVIER U OF LA	27

Maine

COLBY COLL	1	THOMAS COLL	15	U OF ME-ORONO	25	WESTBROOK COLL	3
HUSSON COLL	40	U OF ME-AUGUSTA	18	U OF ME-PRESQUE ISLE	2		
ST JOSEPHS COLL	6	U OF ME-MACHIAS	5	UNIV SOUTHERN MAINE	38		

Maryland

BOWIE STATE	31	JOHNS HOPKINS	2	SALISBURY STATE	65	U OF MD-COLLEGE PARK	553
COLL OF NOTRE DAME	18	LOYOLA COLL	81	TOWSON STATE	120	U OF MD-EASTERN SHORE	11
COLUMBIA UNION COLL	4	MORGAN STATE	64	U OF BALTIMORE	138	WESTERN MARYLAND COLL	10
FROSTBURG STATE	52	MT ST MARYS COLL	44	U OF MD-BALTO	36		

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Massachusetts

AMERICAN INTERNATL	9	CLARK U	5	MERRIMACK COLL	74	SUFFOLK	59
ASSUMPTION COLL	33	COLLEGE OF HOLY CROSS	40	NICHOLS COLL	25	U MASS LOWELL	64
ATLANTIC UNION COLL	8	CURRY COLL	3	NORTH ADAMS STATE	14	U OF MASS-AMHERST	114
BABSON COLL	91	EASTERN NAZARENE	1	NORTHEASTERN U	241	U OF MASS-BOSTON	42
BENTLEY COLL	313	FITCHBURG STATE	15	SALEM STATE	58	WESTERN NEW ENG COLL	37
BOSTON COLL	199	GORDON COLL	11	SIMMONS COLL	7	WESTFIELD ST COLL	17
BOSTON ST COLL	1	HARVARD	1	SOUTHEASTERN MASS	43	WORCESTER STATE	14
BOSTON U	116	MASS INST OF TECH	3	STONEHILL COLL	34		

Michigan

ADRIAN COLL	11	EASTERN MICH	82	MERCY COLL OF DETROIT	2	SPRING ARBOR COLL	4
ALBION COLL	21	FERRIS STATE	41	MICHIGAN STATE	252	U OF DETROIT	24
ALMA COLL	12	GENL MOTORS INST	1	MICHIGAN TECH	7	U OF MI-ANN ARBOR	132
ANDREWS	11	GRAND VALLEY ST	61	NAZARETH COLL	1	U OF MI-DEARBORN	66
AQUINAS COLL	16	HILLSDALE COLL	32	NORTHERN MICH	27	U OF MI-FLINT	36
CALVIN COLL	17	HOPE COLL	14	NORTHWOOD UNIVERSITY	32	WALSH COLLEGE	172
CENTRAL MICH	96	LAKE SUPERIOR STATE	25	OAKLAND U	57	WAYNE STATE	84
CLEARY COLL	7	LAWRENCE INST TECH	8	OLIVET COLL	1	WESTERN MI U	177
DAVENPORT COLLEGE	31	MADONNA COLL	9	SAGINAW VALLEY ST	22		
DETROIT COLL OF BUS	31	MARYGROVE COLL	3	SIENA HEIGHTS COLL	6		

Minnesota

AUGSBURG COLL	22	COLL OF ST THOMAS	102	NORTHWESTERN COLL	10	U OF MN-DULUTH	47
BEMIDJI STATE	16	CONCORDIA MOORHEAD	16	SOUTHWEST STATE	23	U OF MN-MNPLS	127
BETHEL COLL	2	GUSTAVUS ADOLPHUS	20	ST CLOUD STATE	78	WINONA STATE	44
COLL OF ST BENEDICT	16	HAMLINE	1	ST JOHNS U	27		
COLL OF ST CATHERINE	13	MANKATO STATE	61	ST MARYS COLL	14		
COLL OF ST SCHOLASTIC	3	MOORHEAD STATE	55	ST OLAF COLL	6		

Mississippi

ALCORN STATE	10	JACKSON STATE	37	MS ST U	121	U OF MS	105
BELHAVEN COLL	12	MILLSAPS COLL	27	MS U FOR WOMEN	9	U OF SOUTHERN MS	117
DELTA STATE	31	MS COLL	53	MS VALLEY STATE	2	WILLIAM CAREY COLL	1

Missouri

AVILA COLL	7	LINCOLN U	17	PARK COLL	21	U OF MO-KANSAS CITY	84
CENTRAL METH COLL	3	LINDENWOOD COLL	15	ROCKHURST COLL	42	U OF MO-ST LOUIS	168
CENTRAL MO STATE	54	MARYVILLE COLL	33	SCHOOL OF THE OZARKS	4	WASHINGTON U	40
COLUMBIA COLL	29	MO BAPTIST COLL	3	SOUTHEAST MO STATE	62	WEBSTER COLL	14
CULVER-STOCKTON COLL	8	MO SOUTHERN STATE	44	SOUTHWEST BAPTIST COLL	12	WILLIAM JEWELL COLL	23
DEVRY INST	10	MO VALLEY COLL	1	SOUTHWEST MO STATE	108	WILLIAM WOODS COLL	7
DRURY COLL	14	MO WESTERN ST COLL	23	ST LOUIS U	66		
EVANGEL COLL	5	NORTHEAST MO STATE	55	TARKIO COLL	1		
FONTBONNE COLL	8	NORTHWEST MO STATE	27	U OF MO-COLUMBIA	111		

Montana

CARROLL COLL	15	GREAT FALLS COLL	12	ROCKY MTN COLL	3
EASTERN MONTANA COLL	31	MONTANA ST UNIV	27	U OF MONTANA	53

Nebraska

BELLEVUE COLL	12	DANA COLL	3	NEBR-WESLEYAN	13	U OF NEBR-OMAHA	65
CHADRON STATE	18	DOANE COLL	7	PERU STATE COLL	12	UNION COLL	4
CONCORDIA TCHRS COLL	3	HASTINGS COLL	10	U OF NEBR-KEARNEY	33	WAYNE STATE	17
CREIGHTON	37	MIDLAND LUTHERAN COLL	19	U OF NEBR-LINCOLN	98		

Nevada

U OF NV-LAS VEGAS	106	U OF NV-RENO	41

New Hampshire

COLBY-SAWYER COLL	1	NEW ENGLAND COLL	6	NOTRE DAME COLLEGE	1
DARTMOUTH COLL	1	NH COLL	61	RIVIER COLL	2
FRANKLIN PIERCE COLL	17	NH PLYMOUTH STATE	23	U OF NH	26

New Jersey

BLOOMFIELD COLL	7	MONMOUTH COLL	48	ROWAN (GLASSBORO) COLL	110	THOMAS A EDISON COLL	7
CALDWELL COLL	6	MONTCLAIR STATE	177	RUTGERS U-CAMDEN	86	TRENTON STATE	71
FARLGH DCKSN-MADISON	58	NJ INST TECH	1	RUTGERS U-NEW BRNSWK	207	UPSALA COLL	4
FARLGH DCKSN-RTHFD	24	PRINCETON	1	RUTGERS U-NEWARK	311	WILLIAM PATERSON	91
FARLGH DCKSN-TEANECK	58	RAMAPO COLL OF NJ	78	SETON HALL	166		
GEORGIAN CT COLL	27	RICHARD STOCKTON ST	89	ST ELIZABETH COLL	10		
KEAN COLL OF NJ	109	RIDER COLL	154	ST PETERS COLL	75		

New Mexico

COLL OF SANTA FE	15	EASTERN NEW MEXICO	21	NEW MEXICO STATE	95	U OF NEW MEXICO	102
COLL OF THE SO WEST	5	NEW MEXICO HIGHLANDS	8	U OF ALBUQUERQUE	2	WESTERN NEW MEXICO	15

New York

ADELPHI	89	ELMIRA COLL	8	NIAGARA U	30	SUNY AT BINGHAMTON	239
ALFRED	25	FORDHAM	139	NY TECH INST-NYC	13	SUNY AT BUFFALO	153
CANISIUS COLL	45	HARTWICK COLLEGE	3	NY TECH INST-WESTBURY	37	SUNY COLL BROCKPORT	39
CLARKSON U	28	HOFSTRA	332	PACE U-NY	257	SUNY COLL EMPIRE STATE	8
COLGATE U HAMILTON	12	HOUGHTON COLL	5	PACE U-PLEASANTVILLE	222	SUNY COLL FREDONIA	42
COLL OF ST ROSE	16	IONA COLL	97	PACE U-WHITE PLAINS	37	SUNY COLL GENESEO	88
COLUMBIA U	9	ITHACA COLL	42	REGENTS EXTERNAL DEG	7	SUNY COLL NEW PALTZ	38
CORNELL	19	KINGS COLL	3	RENSSELAER POLY INST	15	SUNY COLL OLD WESTURY	88
CORNELL U STATUTORY	16	L I U-BKLYN CENTER	40	ROCHESTER INST TECH	72	SUNY COLL OSWEGO	92
CUNY BERNARD BARUCH	644	L I U-CW POST	191	RUSSELL SAGE COLL	19	SUNY COLL PLATTSBURGH	71
CUNY BROOKLYN COLL	178	L I U-SOUTHAMPTON	11	SIENA COLL	147	SUNY COLL UTICA-ROME	29
CUNY HUNTER COLL	87	LE MOYNE COLL	110	SKIDMORE COLL	8	SYRACUSE	82
CUNY LEHMAN COLL	74	MANHATTAN COLL	61	ST BONAVENTURE U	66	TOURO	84
CUNY MEDGAR EVERS	17	MARIST COLL	28	ST FRANCIS COLL	29	U OF ROCHESTER	15
CUNY QUEENS COLL	352	MARYMOUNT MANHATTAN	7	ST JOHN FISHER COLL	55	UNION COLL	15
CUNY STATEN ISLAND	9	MERCY COLL	51	ST JOHNS U.,N.Y.	325	UTICA COLL-SYRACUSE	30
CUNY YORK COLL	50	MOLLOY COLL	4	ST JOSEPHS -SUFFOLK	27	WAGNER COLL	5
DAEMEN COLL	7	MT ST MARY COLL	21	ST JOSEPHS COLL	6	YESHIVA	67
DOMINICAN BLAUVELT	17	NAZARETH OF RCHSTR	14	ST THOMAS AQUINAS	33		
DOWLING COLL	101	NEW ROCHELLE COLL	1	SUC - ONEONTA	29		
DYOUVILLE COLL	7	NEW YORK U	228	SUNY AT ALBANY	214		

North Carolina

APPALACHIAN STATE	85	FAYETTEVILLE STATE	18	METHODIST COLL	12	ST AUGUSTINES COLL	9
ATLANTIC CHRISTIAN	10	GARDNER-WEBB COLL	21	NC AGRIC & TECH	70	U OF NC-ASHEVILLE	26
BELMONT ABBEY COLL	18	GREENSBORO COLL	6	NC CENTRAL	22	U OF NC-CHAPEL HILL	92
BENNETT COLL	2	GUILFORD COLL	33	NC ST U-RALEIGH	137	U OF NC-CHARLOTTE	129
CAMPBELL U	32	HIGH POINT U	29	NC WESLEYAN COLL	7	U OF NC-GREENSBORO	70
CATAWBA COLL	5	JOHNSON C SMITH U	1	PEMBROKE STATE	15	U OF NC-WILMINGTON	63
DUKE	2	LENOIR-RHYNE COLL	23	PFIEFFER COLL	14	WAKE FOREST	15
EAST CAROLINA	69	LIVINGSTONE COLL	3	QUEENS COLL	16	WESTERN CAROLINA U	39
ELIZABETH CITY STATE	8	MARS HILL COLL	4	SHAW U	5	WINGATE COLL	14
ELON COLL	28	MEREDITH COLL	30	ST ANDREWS PRESBY	2	WINSTON-SALEM STATE	11

North Dakota

DICKINSON STATE	11	MARY COLL	11	MINOT STATE	19	U OF NO DAKOTA	74
JAMESTOWN COLL	12	MAYVILLE STATE	3	NO DAKOTA STATE	36	VALLEY CITY STATE	3

Ohio

ANTIOCH COLL	1	DEVRY INSTI	15	MUSKINGUM COLL	9	U OF DAYTON	78
ASHLAND COLL	18	FRANKLIN U	74	NOTRE DAME COLL	9	U OF STEUBENVILLE	14
BALDWIN-WALLACE COLL	71	HEIDELBERG COLL	13	OHIO DOMINICAN COLL	7	U OF TOLEDO	113
BLUFFTON COLL	5	JOHN CARROLL U	82	OHIO NORTHERN	27	UNIV OF FINDLAY	9
BOWLING GREEN STATE	111	KENT STATE	91	OHIO STATE	252	URBANA COLL	1
CAPITAL U	24	LAKE ERIE COLL	10	OHIO U	96	WALSH COLL	12
CASE WESTERN RESERVE	36	MALONE COLL	6	OHIO WESLEYAN	27	WILBERFORCE	6
CEDARVILLE COLL	17	MARIETTA COLL	17	OTTERBEIN COLL	18	WILMINGTON COLL	10
CENTRAL STATE	7	MIAMI U	261	RIO GRANDE COLL	4	WITTENBERG U	12
CLEVELAND STATE	136	MT ST JOSEPH	10	TIFFIN U	9	WRIGHT STATE	108
DAVID N. MYERS	16	MT UNION COLL	16	U OF AKRON	161	XAVIER	43
DEFIANCE COLL	6	MT VERNON NAZARENE	12	U OF CINCINNATI	180	YOUNGSTOWN STATE	87

Oklahoma

BARTLESVILLE WESLEYAN	6	NORTHEASTERN OK ST	42	OK PANHANDLE ST	11	SOUTHWESTERN OK STATE	20
BETHANY NAZARENE	6	NORTHWESTERN OK ST	8	OK ST U	117	U OF OK-NORMAN	99
CAMERON U	25	OK BAPTIST	9	ORAL ROBERTS U	15	U OF SCI & ARTS-OK	4
EAST CENTRAL OK STATE	24	OK CHRISTIAN COLL	17	PHILLIPS U	4	U OF TULSA	26
LANGSTON U	45	OK CITY U	21	SOUTHEASTERN OK STATE	17		

Oregon

COLUMBIA CHRISTIAN	1	LINFIELD COLL	26	PORTLAND STATE	99	U OF PORTLAND	15
EASTERN OR STATE	3	OREGON STATE	49	SOUTHERN OR STATE	26	WILLAMETTE U	2
LEWIS & CLARK COLL	1	PACIFIC U	2	U OF OREGON	65		

Pennsylvania

ALBRIGHT COLL	21	ELIZABETHTOWN COLL	33	MARYWOOD COLL	12	ST VINCENT COLL	29
ALLEGHENY COLL	1	FRANKLIN & MARSHALL	26	MERCYHURST COLL	19	SUSQUEHANNA U	20
ALVERNIA COLL	9	GANNON U	21	MESSIAH COLL	16	TEMPLE	208
BEAVER COLL	6	GENEVA COLL	7	MILLERSVILLE U	31	THIEL COLL	5
BLOOMSBURG U	91	GETTYSBURG COLL	17	MORAVIAN COLL	22	U OF PA	75
BUCKNELL U	54	GROVE CITY COLL	29	MUHLENBERG COLL	32	U OF PITTSBURGH	134
CALIFORNIA U	18	GWYNEDD-MERCY COLL	14	PA ST U-BEHREND	33	U OF SCRANTON	119
CARLOW COLL	2	HOLY FAMILY COLL	14	PA ST U-CAPITOL	67	URSINUS COLL	24
CARNEGIE-MELLON U	7	INDIANA U OF PA	144	PA ST U-U PARK	342	VILLANOVA	310
CEDAR CREST COLL	8	JUNIATA COLL	8	PHILA TEXTILE & SCI	55	WAYNESBURG COLL	15
CHESTNUT HILL COLL	5	KINGS COLL	96	POINT PARK COLL	17	WEST CHESTER U OF PA	54
CHEYNEY U OF PA	5	KUTZTOWN U OF PA	29	ROBERT MORRIS COLL	167	WESTMINSTER COLL	20
CLARION U OF PA	49	LA ROCHE COLL	14	ROSEMONT COLL	6	WIDENER U	71
COLL MISERICORDIA	12	LA SALLE UNIV	158	SETON HILL COLL	1	WILKES COLL	48
DE VLY COLL SCI & AGR	13	LEBANON VALLEY COLL	13	SHIPPENSBURG U OF PA	41	YORK COLL OF PA	33
DREXEL	187	LEHIGH U	106	SPRING GARDEN COLL	4		
DUQUESNE	92	LINCOLN U	7	ST FRANCIS COLL	25		
EASTERN COLL	7	LYCOMING COLL	14	ST JOSEPHS COLL	107		

Puerto Rico

ANTILLIAN COLL	3	CAYEY U COLL-PR	48	SACRED HEART COLL	31	WORLD U	2
BAYAMON CENTRAL U	9	INTER AMER-HATO REY	124	U OF PR-MAYAGUEZ	91		
CATHOLIC U OF PR	56	INTER AMER-SAN GERMN	36	U OF PR-RIO PIEDRAS	387		

Rhode Island

BARRINGTON COLL	1	JOHNSON & WALES U	21	RHODE ISLAND COLLEGE	26	SALVE REGINA-NEWPORT	6
BRYANT COLL	172	PROVIDENCE COLL	75	ROGER WILLIAMS	7	U OF RHODE ISLAND	69

South Carolina

BAPT COLL-CHARLESTON	12	COLUMBIA COLL	12	NEWBERRY COLL	6	U OF SC-SPARTANBURG	25
BENEDICT COLL	7	CUKER COLL	3	PRESBYTERIAN COLL	19	VOORHEES COLL	1
BOB JONES U	25	ERSKINE COLL	6	SC STATE	25	WINTHROP COLL	30
CENTRAL WESLEYAN	5	FRANCIS MARION COLL	16	THE CITADEL	18	WOOFORD COLL	15
CHARLESTON COLL	69	FURMAN	29	U OF SC-AIKEN	34		
CLEMSON	139	LANDER COLL	22	U OF SC-COLUMBIA	145		

South Dakota

AUGUSTANA COLL	7	DAKOTA WESLEYAN U	4	NATL COLL OF BUS	19	SIOUX FALLS COLL	8
BLACK HILLS STATE	16	HURON COLL	8	NORTHERN STATE	17	U OF SD	72
DAKOTA STATE	2	MT MARTY COLL	3	SD STATE	3		

Tennessee

AUSTIN PEAY STATE	36	FISK U	3	MILLIGAN COLL	3	TUSCULUM COLL	1
BELMONT COLL	13	FREED-HARDEMAN COLL	12	S ADVENTIST U	13	U OF TN-CHATTANOOGA	58
BETHEL COLLEGE	1	KING COLL	4	STEED COLL	1	U OF TN-KNOXVILLE	141
BRYAN COLL	2	LAMBUTH COLL	3	TENN STATE	28	U OF TN-MARTIN	23
CARSON NEWMAN COLL	11	LANE COLLEGE	1	TENN TECH	54	UNION U	12
CHRISTIAN BROS COLL	27	LE MOYNE-OWEN COLL	5	TENN TEMPLE	1	UNIVERSITY OF MEMPHIS	107
DAVID LIPSCOMB COLL	49	LINCOLN MEMORIAL U	3	TENN WESLEYAN COLL	8	VANDERBILT	6
EAST TENN STATE	24	MIDDLE TENN STATE	80	TREVECCA NAZARENE	2		

Texas

ABILENE CHRISTIAN	38	LAMAR U	43	ST EDWARDS U	29	U OF HOUSTON	240
AMER TECHNOLOGICAL U	4	LAREDO STATE	17	ST MARYS U-SAN ANTONIO	42	U OF HOUSTON CLEAR LAKE	118
ANGELO STATE	34	LETOURNEAU COLL	6	ST THOMAS U	17	U OF HOUSTON DOWN TOWN	80
AUSTIN COLL	12	LUBBOCK CHRISTIAN	9	STEPHEN F AUSTIN STATE	108	U OF HOUSTON-VICTORIA	27
BAYLOR	112	MARY HARDIN-BAYLOR	16	SUL ROSS STATE	2	U OF NORTH TEXAS	176
BISHOP COLL	1	MCMURRAY COLL	12	TARLETON STATE	33	U OF TEX-ARLINGTON	241
CORPUS CHRISTI STATE U	29	MIDWESTERN STATE	39	TEX A&I-KINGSVILLE	11	U OF TEX-AUSTIN	278
DALLAS BAPTIST COLL	16	OUR LADY OF LAKE	13	TEX CHRISTIAN	55	U OF TEX-DALLAS	164
DEVRY INSTI	7	PAN AMERICAN U	38	TEX LUTHERAN COLL	22	U OF TEX-EL PASO	88
E TEXAS BAPT COLL	10	PRAIRIE VIEW A & M	12	TEX SOUTHERN	22	U OF TEX-PERMIAN BASIN	27
E TEXAS STATE	37	RICE	4	TEX TECH	120	U OF TEX-SAN ANTONIO	152
HARDIN-SIMMONS U	14	SAM HOUSTON STATE	76	TEX WESLEYAN COLL	11	U OF TEX-TYLER	47
HOUSTON BAPTIST	22	SOUTHERN METHODIST	67	TEX WOMANS U	18	WAYLAND BAPT COLL	3
HOWARD PAYNE U	7	SOUTHWEST TEX STATE	145	TEXAS A&M	349	WEST TEX STATE	52
INCARNATE WORD COLL	6	SOUTHWESTERN ADVENTIST	2	TRINITY U	18	WILEY COLL	1
JARVIS CHRISTIAN	1	SOUTHWESTERN U	18	U OF DALLAS	4		

Utah

BRIGHAM YOUNG	204	U OF UTAH	86	WEBER STATE	37
SOUTHERN UTAH STATE	29	UTAH STATE	54	WESTMINSTER COLL	8

Vermont

CASTLETON ST COLL	9	LYNDON STATE COLL	4	ST JOSEPH PROVIDER	2	UNIVERSITY OF VERMONT	36
CHAMPLAIN COLLEGE	27	NORWICH U	6	ST MICHAELS COLL	19		
JOHNSON STATE COLL	2	SOUTHERN VT COLL	3	TRINITY COLL	9		

Virgin Islands

VIRGIN ISL UNIV	10

Virginia

AVERETT COLL	15	GEORGE MASON U	199	OLD DOMINION U	98	VA COMMONWEALTH U	118
BRIDGEWATER COLL	11	HAMPTON UNIV.	73	RADFORD U	73	VA INTERMONT COLLEGE	1
CHRISTOPHER NEWPORT	52	JAMES MADISON U	117	ROANOKE COLL	12	VA POLY TECH	186
CLINCH VALLEY	13	LONGWOOD COLL	19	SHENANDOAH UNIVERSITY	4	VA STATE	24
COLL OF WILLIAM & MARY	66	LYNCHBURG COLL	20	ST PAULS COLL	3	VA UNION	8
EASTERN MENNONITE	10	MARYMOUNT UNIVERSITY	24	U OF RICHMOND	64	WASHINGTON & LEE	24
EMORY & HENRY COLL	14	NORFOLK STATE	30	U OF VA	141		

Washington

CENTRAL WASH STATE	182	PACIFIC LUTHERAN	34	U OF PUGET SOUND	26	WHITWORTH COLL	13
CITY UNIVERSITY	25	SEATTLE PACIFIC COLL	24	UNIV OF WASHINGTON	217		
EASTERN WASH STATE	68	SEATTLE U	69	WASH STATE	124		
GONZAGA U	33	ST MARTINS COLL	17	WESTERN WASHINGTON UNIV	65		

West Virginia

ALDERSON BROADDUS	1	FAIRMONT STATE	36	SHEPHERD COLL	38	W VA U	175
BLUEFIELD STATE	14	GLENVILLE STATE	17	U OF CHARLSTON	15	W VA WESLEYAN	10
CONCORD COLL	30	MARSHALL U	82	W VA INST TECH	23	WEST LIBERTY STATE	15
DAVIS & ELKINS COLL	8	SALEM COLL	6	W VA STATE	37	WHEELING COLL	15

NABSA STATISTICAL INFORMATION SERVICE

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NOVEMBER 1996 UNIFORM CPA EXAMINATION

Wisconsin

CARROLL COLL	15
CARTHAGE COLL	21
EDGEWOOD COLL	7
LAKELAND COLL	50
MADISON BUS COLL	8
MARQUETTE U	100
MT MARY COLL	11
MT SENARIO COLL	1
NORTHLAND COLLEGE	2
ST NORBERT COLL	15
U OF WI-EAU CLAIRE	86
U OF WI-LA CROSSE	41
U OF WI-MADISON	177
U OF WI-MILWAUKEE	142
U OF WI-OSHKOSH	52
U OF WI-PARKSIDE	23
U OF WI-PLATTEVILLE	11
U OF WI-RIVER FALLS	14
U OF WI-STEVENS PT	29
U OF WI-SUPERIOR	17
U OF WI-WHITEWATER	116
U WISCONSIN - GREEN BAY	33

Wyoming

U OF WYOMING	40