

1998 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 1997.

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 1997 are presented following this commentary. The 13 reports for each examination are consistent in topic and format with those presented from 1994 to 1996. 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 due to 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; in these jurisdictions, candidates may take fewer than all of the subjects for which they are eligible and receive grades only in the subjects completed. This latter approach tends to enhance a jurisdiction's passing rates, both in the individual subjects and especially in the "all subjects taken" category. 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

Considering both May and November together, the total number of CPA examination candidates held steady from 1996 to 1997. There was a decrease in number of candidates at these two examinations, from 121,933 to 121,443, but this is slight (less than half a percentage point) compared to earlier declines in the 1990s. However, the total number of 1997 candidates was 15 percent lower than that experienced in 1990, the all-time high for examination participation.

The number of first-time candidates increased by six percent in 1997. On its face, this is good news for the profession, but the observation probably is illusory. The increases in 1997 primarily occurred in jurisdictions in the process of adopting the requirement that candidates have 150 hours of higher education and likely will be offset by decreases in first-time candidates next year. First-time candidates typically rush to get into the examination process right before imposition of the 150-hour requirement; thus they are less numerous right after it comes into effect. For example, Kansas (which adopted the requirement on June 30, 1997) had 463 first-time candidates in May 1997 (compared to 158 the previous year) and only 25 first-time candidates in November 1997 (compared to 239 in November 1996). There are offsets from year to year based on this factor (Louisiana's numbers decreased from 1006 first-time candidates in 1996 to 169 in 1997), but 1997 was a year in which 150-hour requirements were imposed or imminent in a number of jurisdictions, including particularly large ones such as Georgia and Texas. The 150-hour requirement will continue to be a strong influence on the number of first-time candidates in the next few years, particularly in the 1999-2001 period.

Just as the effect of the 150-hour requirement nullifies any observations on the trend in number of first-time candidates, it also casts doubt on the meaningfulness of two other observations for 1997: (1) That first-time candidates constitute a higher proportion of total candidates than in prior years (38 percent in 1997, compared to 35 percent in 1996 and 34 percent in 1995), and (2) That

more first-time candidates are taking the examination in November than in May (59 percent in 1997, compared to 55 percent in both 1996 and 1995). In each of these situations, it is the transitional 150-hour states, particularly Georgia and Texas, that probably were the primary cause of the observed effect, rather than any nationwide trend.

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

	1996		1997	
	May	November	May	November
First-time candidates:				
Auditing (AUDIT)	29.5%	31.0%	27.2%	26.5%
Business Law & Professional Responsibilities (LPR)	31.1	31.9	30.6	28.4
Financial Accounting & Reporting-Business Enterprises (FARE)	30.8	32.3	28.4	24.1
Accounting & Reporting-Other Areas (ARE)	29.8	29.5	27.7	22.8
All subjects taken	15.5%	16.3%	15.1%	12.5%
Some subject(s), not all	30.7	30.4	28.0	27.9
No subjects	53.8	53.3	56.9	59.6
Repeat candidates:				
Auditing (AUDIT)	30.7%	33.4%	33.8%	35.8%
Business Law & Professional Responsibilities (LPR)	31.2	37.8	34.9	35.1
Financial Accounting & Reporting-Business Enterprises (FARE)	29.9	34.3	26.7	26.2
Accounting & Reporting-Other Areas (ARE)	30.1	33.5	30.5	29.3
All subjects taken	28.1%	30.6%	28.8%	26.5%
Some subject(s), not all	26.7	28.9	27.2	29.9
No subjects	45.1	40.5	44.0	43.6
All candidates:				
Auditing (AUDIT)	30.2%	32.3%	30.9%	31.1%

Business Law & Professional Responsibilities (LPR)	31.2	35.1	33.0	31.7
Financial Accounting & Reporting-Business Enterprises (FARE)	30.3	33.4	27.4	25.2
Accounting & Reporting-Other Areas (ARE)	30.0	31.7	29.3	26.1
All subjects taken	23.9%	25.3%	24.2%	20.8%
Some subject(s), not all	28.1	29.5	27.5	29.0
No subjects	48.1	45.2	48.3	50.2

Nineteen ninety-seven was a relatively poor performance year for the candidates, particularly for those taking the examination for the first time. In both May and November the first-time group showed declines in passing percentages from 1996 in each of the four subjects taken, for all subjects taken, and for some subjects, not all. Declines in passing percentages were particularly sharp in November, especially on the FARE examination (down from 32.3 percent to 24.1 percent) and the ARE examination (down from 29.5 percent to 22.8 percent). The November 1997 12.5 percent rate for passing all subjects was the lowest observed for first-time candidates since NASBA began publishing these data in 1985. All-time lows (since 1985) also were recorded for first-time candidates in each of the subject examinations, with the exception of Business Law and Professional Responsibilities.

Much of the November 1997 performance decline is attributable to the jurisdictions with increased candidate enrollment because of the imminence of the 150-hour requirement. Many of these last-minute candidates apparently were ill-prepared. Nebraska is an egregious example. In November 1997, 90 percent of its first-time candidates failed all subjects. This compares to 56 percent in November 1996. Similar effects were observed in other jurisdictions in the midst of change, including Texas and Georgia, the largest two.

Results were more mixed for repeat candidates. The passing percentages on the AUDIT examination increased in both May and November 1997, but the corresponding percentages for FARE

declined for both examinations. The change for the FARE examination was particularly large, with the passing percentage for repeat candidates decreasing from 34.3 percent in November 1996 to 26.2 percent in November 1997.

In recent years the LPR examination has been the easiest for both first-time and repeat candidates. This advantage prevailed again in 1997, but repeat candidates continue to do nearly as well in Auditing. First-time candidates traditionally have performed better on the FARE examination than repeat candidates and have been stronger in this subject than in AUDIT and ARE. AUDIT remained difficult for them in 1997 (compared to the repeat candidates), but performance on this examination did not deteriorate as much as it did for FARE and ARE.

Average passing rates under the 1994-97 CPA examination format are compared in the table following to the rates achieved under the examination 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, particularly in terms of passing all subjects taken. Repeat candidates, on the other hand, are performing better. Among the individual subjects, only the LPR examination shows increases from the previous format, but AUDIT has decreased only slightly. The biggest declines in passing percentages are for FARE and ARE, especially for first-time candidates.

**COMPARISON OF AVERAGE
PASSING RATES**

	<u>1985-93</u>	<u>1994-97</u>
First-time candidates:		
All subjects taken	20.6%	15.8%
Some subjects	<u>28.1</u>	<u>30.4</u>
All or some	48.7	46.2
No subjects	51.3	53.8
Repeat candidates:		
All subjects taken	28.4%	28.8%
Some subjects	<u>26.6</u>	<u>28.2</u>
All or some	55.0	57.0
No subjects	45.0	43.0

COMPARISON OF PASSING RATES BY SUBJECT

	<u>1985-93</u>	<u>1994-97</u>
First-time candidates:		
Auditing (AUDIT)	30.2%	29.9%
Business Law	31.5	
Business Law & Professional Responsibilities (LPR)		31.6
Accounting Theory	33.1	
Financial Accounting & Reporting-Business Enterprises (FARE)		30.8
Accounting Practice	33.5	
Accounting & Reporting-Other Areas (ARE)		29.1
Repeat candidates:		
Auditing (AUDIT)	34.3%	34.0%
Business Law	33.9	
Business Law & Professional Responsibilities (LPR)		34.8
Accounting Theory	30.9	
Financial Accounting & Reporting-Business Enterprises (FARE)		30.2
Accounting Practice	31.7	
Accounting & Reporting-Other Areas (ARE)		30.6

A majority of all candidates, i.e., first-time and repeat taken as a group, take all four subjects, since all but five jurisdictions require first-time candidates to take all subjects and repeat candidates to take all subjects for which conditional credit has not been earned. More than 50 percent of 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 60 percent of all May 1997 candidates and 65 percent of all November 1997 candidates took all four subjects. Of these, 9.5 percent passed all four subjects in May and 8.9 percent passed all four in November. The percentage of candidates taking all four subjects was higher in 1997 than in 1996, and the percentage passing all four subjects was lower, particularly in November 1997. Once again, this is an effect largely attributable to candidates in jurisdictions on the verge of changing to the 150-hour educational requirement.

The passing percentages for candidates taking all four subjects are lower than those for first-time candidates passing all subjects (Report 1). 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 1997 are presented on the next page.

Honor Roll States

<u>May 1997</u>	<u>November 1997</u>
Arizona	Alabama
California	Arizona
Colorado	California
Florida	Colorado
Georgia	Delaware
Illinois	Florida
Iowa	Illinois
Minnesota	Indiana
Nevada	Minnesota
New Hampshire	Nevada
New York	New York
North Dakota	North Dakota
Oregon	Ohio
Utah	Oregon
Vermont	Tennessee
Washington	Utah
Wisconsin	Virginia

Not surprisingly, many of the above states appear among the top performers in the tables presented on the following pages. 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, the 10 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 (particularly in relation to academic background), the number of subjects for which the candidate may register, and conditioning requirements.

Of the 15 jurisdictions listed in one or both of the listings of highest-ranking jurisdictions for candidates passing all subjects, 11 appeared on the same set of lists in 1996. Of the newcomers, the most noteworthy performance is that of Kansas, whose 25 first-time candidates (the first to sit under the expanded educational requirement) ranked at the top in November.

SUCCESS RANKING BY JURISDICTION

First-time Candidates Passing All Subjects Taken

<u>Rank</u>	<u>Jurisdiction</u>	Percentage Passing	<u>Rank</u>	<u>Jurisdiction</u>	Percentage Passing
<u>MAY 1997</u>					<u>NOVEMBER 1997</u>
1	Minnesota	30.2	1	Kansas	32.0
2	Iowa	27.7	2	Utah	29.6
	Wisconsin	27.7	3	District of Columbia	28.2
4	Utah	26.9	4	Wisconsin	26.3
5	Florida	26.1	5	Oregon	26.1
6	Vermont	25.0	6	Florida	25.8
7	Nevada	24.1	7	Nevada	23.6
8	Colorado	22.3	8	Minnesota	22.2
9	Illinois	21.8	9	Wyoming	21.7
10	North Carolina	21.0	10	Montana	20.3

First-time Candidates Passing Auditing (AUDIT)

<u>Rank</u>	<u>Jurisdiction</u>	Percentage Passing	<u>Rank</u>	<u>Jurisdiction</u>	Percentage Passing
<u>MAY 1997</u>					<u>NOVEMBER 1997</u>
1	Vermont	50.0	1	Alabama	52.5
2	Minnesota	48.2	2	Florida	51.0
3	Florida	44.5	3	Utah	50.7
4	Wisconsin	44.2	4	Nevada	47.2
5	Utah	41.8	5	Wisconsin	45.9

First-time Candidates Passing Business Law & Professional Responsibilities (LPR)

<u>Rank</u>	<u>Jurisdiction</u>	<u>Percentage Passing</u>	<u>Rank</u>	<u>Jurisdiction</u>	<u>Percentage Passing</u>
<u>MAY 1997</u>			<u>NOVEMBER 1997</u>		
1	New Hampshire	52.0	1	Florida	50.6
2	Wisconsin	48.0	2	Minnesota	44.3
3	Florida	47.4		Nevada	44.3
4	Minnesota	46.7	4	Oregon	44.2
5	District of Columbia	44.4	5	Wisconsin	43.7

First-time Candidates Passing Financial Accounting & Reporting-Business Enterprise (FARE)

<u>Rank</u>	<u>Jurisdiction</u>	<u>Percentage Passing</u>	<u>Rank</u>	<u>Jurisdiction</u>	<u>Percentage Passing</u>
<u>MAY 1997</u>			<u>NOVEMBER 1997</u>		
1	Utah	56.7	1	Wisconsin	46.3
2	Minnesota	53.5	2	Utah	45.1
3	Nevada	48.3	3	Nevada	44.8
4	Iowa	47.3	4	Minnesota	42.0
5	Florida	45.2	5	Oregon	41.9

First-time Candidates Passing Accounting & Reporting-Other Areas

<u>Rank</u>	<u>Jurisdiction</u>	<u>Percentage Passing</u>	<u>Rank</u>	<u>Jurisdiction</u>	<u>Percentage Passing</u>
<u>MAY 1997</u>			<u>NOVEMBER 1997</u>		
1	Utah	61.2	1	Utah	47.9
2	Minnesota	46.7	2	Florida	44.9
3	New Hampshire	44.0	3	Wisconsin	43.7
4	Iowa	43.0	4	Vermont	42.9
5	Wisconsin	41.4	5	Oregon	40.8

In 49 of the 54 CPA examination jurisdictions, candidates are required to take all subjects not previously conditioned. In other words, first-time candidates in these jurisdictions must take all four

examination subjects, and repeat candidates without conditional credit for any subjects also must take all four subjects. Almost without exception, the majority of candidates in these 49 jurisdictions are taking all four subjects. The exact proportion in a particular jurisdiction depends upon the relative number of first-time candidates and how many of the repeat candidates have earned conditional credit. For these 49 jurisdictions in total, 75 percent of 1997 examination candidates were taking all four subjects.

Five jurisdictions do not require that candidates take all four subjects. In three of these (New Mexico, Pennsylvania, and the Virgin Islands) the effects are relatively minor. In the other two, California and New York, substantially fewer candidates take all four subjects. The proportion of 1997 candidates taking all four subjects in California was 27 percent, and in New York it was 16 percent.

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 also should perform better on individual subjects because they can concentrate on preparation for just these subjects. This circumstance causes a degree of incomparability in Reports 1 to 3 and is the basis for providing Report 4, which compares the number of candidates taking all subjects to total candidates in each jurisdiction and shows the percentage of these candidates who achieved examination success on all four subjects.

The following table (drawn from Report 4) lists the highest-ranked jurisdictions in terms of percentage of candidates taking all four subjects and passing all four subjects. Note that there is considerable congruence between this ranking and the first table in this section of the report, which lists the top 10 jurisdictions for first-time candidates passing all subjects taken.

**Candidates Taking All Four Subjects
and Passing All Four Subjects**

MAY 1997			NOVEMBER 1997		
Rank	Jurisdiction	Percentage Passing	Rank	Jurisdiction	Percentage Passing
1	Minnesota	21.9	1	Utah	23.9
	Wisconsin	21.9	2	Wisconsin	21.7
3	Iowa	21.7	3	Oregon	20.5
4	Utah	19.4	4	Nevada	18.3
5	Colorado	17.4	5	Minnesota	17.6
6	Florida	17.0	6	Florida	17.5
7	Illinois	15.5	7	Delaware	15.8
8	Nevada	14.7	8	Arizona	14.5
9	Washington	13.9	9	Washington	13.5
10	Vermont		10	Illinois	12.5

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) 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 factors 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

Once again in May 1997 the most first-time candidates without advanced degrees were from the University of Illinois-Urbana (the leader in this category for May since 1989), and the most first-time candidates with advanced degrees were from the University of Texas-Austin (the leader since May 1995). In November 1997, the most first-time candidates without advanced degrees came from Georgia State University, replacing the University of Maryland-College Park (the leader since November 1994), and the most first-time candidates with advanced degrees were from Brigham Young University, which last led in November 1995. The listing on the next page summarizes the colleges and universities with the most candidates in each of these categories.

There were 196 institutions with 20 or more first-time candidates without advanced degrees in May 1997 and 283 in November 1997. There were 49 institutions in May 1997 with 10 or more first-time candidates with advanced degrees and 66 in November 1997.

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

<u>Rank</u>	<u>MAY 1997</u>		<u>NOVEMBER 1997</u>		
	<u>School</u>	<u>Number</u>	<u>Rank</u>	<u>School</u>	<u>Number</u>
Candidates Without Advanced Degrees					
1	University of Illinois-Urbana	251	1	Georgia State University	257
2	Baruch College of CUNY	111	2	University of Maryland-College Park	182
3	University of Northern Iowa	109	3	University of Houston	174
4	Georgia State University	104	4	University of Texas-San Antonio	169
	Texas A & M University	104	5	Texas A & M University	165
6	Indiana University-Bloomington	102	6	Baruch College of CUNY	163
	University of Maryland-College Park	102	7	University of Puerto Rico-Rio Piedras	149
8	University of Washington	100	8	Kennesaw State University	145
9	Kansas State University	99	9	University of Nebraska-Lincoln	126
10	Illinois State University	97	10	California State University-Hayward	122
Candidates With Advanced Degrees					
1	University of Texas-Austin	119	1	Brigham Young University	52
2	Texas A & M University	67	2	Northeastern University	48
3	Brigham Young University	66	3	University of North Carolina-Chapel Hill	44
4	North Carolina State University - Raleigh	48	4	University of Southern California	43
5	University of Florida	46	5	Georgia State University	42
				University of Alabama-University	42
				University of Florida	42

INSTITUTIONAL PASSING RATES

The schools with the highest passing percentages for first-time candidates on individual examination subjects are listed below for the May 1997 and November 1997 examinations. The eligibility criterion for an institution's inclusion on the lists is at least 20 graduates with baccalaureate degrees or 10 candidates with advanced degrees. Schools are excluded if it is determined that there were fewer than the required number of candidates on the subject involved.

**RANKING OF COLLEGES AND UNIVERSITIES
BY PERCENTAGE PASSING INDIVIDUAL EXAMINATION SUBJECTS**

Rank	MAY 1997		NOVEMBER 1997		Percentage Passing	
	<u>Rank</u>	<u>School</u>	<u>Rank</u>	<u>School</u>		
Candidates Without Advanced Degrees						
Auditing (AUDIT)						
1	University of Northern Iowa	71.6	1	University of Nevada-Reno	65.0	
2	Florida International University	62.8	2	University of Pennsylvania	62.1	
3	St. Louis University	60.0	3	University of Michigan-Ann Arbor	60.5	
4	Northern Illinois University	58.6	4	Georgetown University	60.0	
5	University of Wisconsin-Madison	58.0	5	University of Wisconsin-Whitewater	58.8	

Business Law & Professional Responsibilities (LPR)

1	Florida International University	69.8	1	Touro College	73.9
2	University of Northern Iowa	67.0	2	Golden Gate University	71.4
3	Touro College	66.7	3	New York University	66.7
4	Oklahoma State University	60.0	4	West Chester University of Pennsylvania	63.0
	University of Illinois-Urbana	60.0	5	Louisiana State University-A & M	60.0
				University of Wisconsin-La Crosse	60.0

Financial Accounting & Reporting-Business Enterprises (FARE)

1	Florida International University	74.4	1	Florida Atlantic University	63.6
2	University of Northern Iowa	67.6	2	University of Florida	62.3
3	University of Minnesota-Minneapolis	66.0	3	Touro College	59.1
4	Towson State University	65.4	4	University of Wisconsin-Madison	58.2
5	University of Iowa	60.0	5	University of Wisconsin-Whitewater	55.9

Accounting & Reporting-Other Areas (ARE)

1	Hofstra University	75.0	1	Touro College	63.6
2	Florida International University	69.8	2	University of Iowa	60.0
3	University of Wisconsin-Whitewater	68.0	3	Walsh College	55.4
4	University of Iowa	61.3	4	University of Wisconsin-Oshkosh	54.3
5	University of Northern Iowa	60.6	5	Oregon State University	52.4

Candidates With Advanced Degrees

<u>Rank</u>	<u>School</u>	Percentage <u>Passing</u>	<u>Rank</u>	<u>School</u>	Percentage <u>Passing</u>
Auditing (AUDIT)					
1	George Washington University	90.9	1	Florida State University	81.3
	Wake Forest University	90.9	2	Florida Atlantic University	80.0
3	University of Virginia	75.0		University of Maryland-College Park	80.0

Business Law & Professional Responsibilities (LPR)

1	George Washington University	90.9	1	Florida Atlantic University	80.0
2	Wake Forest University	84.8	2	University of South Florida	76.2
3	University of Virginia	75.0	3	Florida State University	75.0
				University of Florida	75.0

Financial Accounting & Reporting-Business Enterprises (FARE)

1	George Washington University	100.0	1	University of South Florida	81.0
	Wake Forest University	100.0	2	Florida Atlantic University	80.0
3	University of Virginia	83.3	3	Florida State University	75.0

Accounting & Reporting-Other Areas (ARE)

1	Wake Forest University	93.9	1	University of Washington	90.9
2	George Washington University	90.9	2	University of South Florida	81.0
3	State University of New York at Buffalo	75.0	3	Florida Atlantic University	73.3

The following table lists the 10 schools whose first-time candidates without advanced degrees had the 10 highest passing rates for all subjects taken. It also includes schools that had the five highest passing rates among first-time candidates with advanced degrees. To be eligible for the lists, an institution must have had at least 20 graduates with baccalaureate degrees among its first-time candidates or 10 first-time candidates with advanced degrees.

The earlier comments on mandatory participation of first-time candidates in all four subjects are pertinent here. Schools may have a reporting advantage, certainly in terms of percentage passing all subjects taken and somewhat on individual subjects, if their graduates take the examination for one of the jurisdictions (California, New Mexico, New York, Pennsylvania and the Virgin Islands) that do not require that first-time candidates take all four subjects. To compensate 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 or if the passing percentage for an individual subject indicates that fewer than the required number of candidates took this subject.

**RANKING OF COLLEGES AND UNIVERSITIES
BY PERCENTAGE PASSING ALL SUBJECTS TAKEN**

<u>MAY 1997</u>			<u>NOVEMBER 1997</u>		
<u>Rank</u>	<u>School</u>	<u>Percentage Passing</u>	<u>Rank</u>	<u>School</u>	<u>Percentage Passing</u>
Candidates Without Advanced Degrees					
1	University of Northern Iowa	51.4	1	Golden Gate University	39.3
2	Florida International University	48.8	2	University of Tennessee-Knoxville	33.3
3	University of Wisconsin-Whitewater	48.0	3	Florida Atlantic University	33.0
4	University of Illinois-Urbana	42.6	4	University of Wisconsin-Madison	32.6
	University of Minnesota-Minneapolis	42.6	5	University of Wisconsin-Whitewater	32.4
6	University of Nevada-Las Vegas	42.3	6	University of Wisconsin-La Crosse	32.0
7	University of Wisconsin-Madison	34.8	7	University of Florida	31.5
8	Towson State University	33.3	8	University of Wisconsin-Oshkosh	31.4
	University of Georgia	33.3	9	University of Nevada-Las Vegas	31.3
10	University of Wisconsin-Milwaukee	32.8	10	James Madison University	30.8
Candidates With Advanced Degrees					
1	George Washington University	90.9	1	Florida State University	62.5
2	Wake Forest University	78.8	2	University of South Florida	61.9
3	University of Virginia	66.7	3	Florida Atlantic University	60.0
4	Texas A & M University	52.2	4	Baruch College of CUNY	50.0
5	DePaul University	52.0	5	University of Washington	45.5

Among institutions providing candidates without advanced degrees, eight of the leading 10 performers in May 1997 had previously appeared on this same list (these rankings have been compiled since 1985). The two newcomers were the University of Nevada-Las Vegas and Towson State University. The University of Illinois-Urbana has been on the May listing for six consecutive years, the University of Northern Iowa for four consecutive years, and Florida International University for three consecutive years.

Three of the five leading institutions providing first-time May 1997 candidates with advanced degrees were newcomers to the listing: George Washington University, Wake Forest University, and De Paul University. The first two of these institutions turned in phenomenal performances. Ten of the 11 George Washington first-time candidates passed all subjects. Wake Forest's all-subject passing percentage was somewhat lower, but its performance also was impressive, given that it had 33 first-time candidates.

There also were two newcomers to the November 1997 Top-10 performance listing of institutions, providing first-time candidates without advanced degrees: the University of Tennessee-Knoxville and James Madison University. Florida Atlantic made its first finish among the leading five performances by institutions providing advanced-degree holders. Once again, as in 1996, the November 1997 rankings reveal a noteworthy degree of domination by institutions from two states, Florida and Wisconsin.

The following table recognizes those schools that have been listed four or more times among the top 10 undergraduate institutions or top five graduate institutions, based upon percentages of first-time candidates passing all subjects taken, during the past 10 years (20 examinations) from 1988 to 1997.

**COLLEGES AND UNIVERSITIES WITH THE HIGHEST PERCENTAGE
OF CANDIDATES PASSING ALL SUBJECTS TAKEN
1988-1997**

Candidates Without Advanced Degrees		Candidates With Advanced Degrees	
<u>School</u>	<u>Listings</u>	<u>School</u>	<u>Listings</u>
University of Pennsylvania	13	University of South Florida	12
University of Wisconsin-Madison	12	Baruch College of CUNY	8
Northern Illinois University	11	University of Michigan-Ann Arbor	8
University of Michigan-Ann Arbor	10	University of Texas-Austin	7
University of Northern Iowa	9	State University of New York at Buffalo	
Montana State University	8	University of California-Los Angeles	5
University of Illinois-Urbana	7	University of Denver	5
University of Wisconsin-Whitewater	7	University of Wisconsin-Madison	5
University of Florida	6	University of Central Florida	4
University of Minnesota-Minneapolis	6	University of Florida	4
Idaho State University	4		
University of California-Los Angeles	4		
University of Wisconsin-La Crosse	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 14 percent in May 1996 to 14.5 percent in May 1997. This compares favorably with the 9.8 percent experienced for first-time candidates in May 1990 and reflects the movement in many jurisdictions toward the 150-hour educational requirement. In November 1997, 12.9 percent of first-time candidates held advanced degrees. This is ahead of the 10.7 percent observed in November 1990 but lower than the 13.8 percent experienced in November 1997. The decline in November 1997 is an aberration primarily attributable to the numerous bachelor's degree holders who took the examination for the first time on November 1997, in anticipation of the imposition of the 150-hour requirement in their jurisdictions.

The percentage of repeat candidates with advanced degrees (13.4 percent in 1997) is slightly below the percentage for first-time candidates. This is because (1) advanced degree holders are more likely to pass all subjects on the first attempt, and (2) repeat candidates who begin taking the examination before the 150-hour requirement becomes effective in a particular jurisdiction are allowed to complete the examination within a statutory period, even though they do not have 150 hours of academic education.

The following table compares the types of degrees held by first-time candidates holding advanced degrees in 1997 with the breakdown in 1996 and 1990. Primarily it identifies a movement, away from the MBA degree, in favor of the master's in accounting. It is not that the MBA degree holders are less numerous. They still constitute nearly 6 percent of the total body of first-time candidates. However, the holders of the master's in accounting increased from 3 percent of the first-time candidates in 1990 to almost 7 percent in 1997.

**TYPES OF DEGREES HELD BY
FIRST-TIME CANDIDATES WITH ADVANCED DEGREES**

	<u>1990</u>	<u>1996</u>	<u>1997</u>
Doctoral	1.0%	.9%	.8%
Master's in Accounting	31.0	47.9	49.7
MBA with Accounting Emphasis	25.2	18.8	18.4
MBA with Non-Accounting Emphasis	32.6	23.2	23.5
Non-Business Master's	5.8	5.9	4.8
Law Degree	<u>4.4</u>	<u>3.3</u>	<u>2.8</u>
Total	100.0%	100.0%	100.0%

Completion of an advanced degree is associated with strong CPA examination performance, particularly for first-time candidates. In 1997, 27 percent of first-time candidates who held advanced degrees passed all subjects. This compares to 12.6 percent for candidates with bachelor's degrees only. Among the three major advanced degrees, the leading performers were holders of the master of accountancy (29.7 percent passed all subjects). Holders of the MBA trailed somewhat: those with a concentration in accounting achieved a 25.2 percent pass rate and the other first-time candidates with MBAs had a pass rate of 22.6 percent. As a group, the holders of non-business master's degrees, law degrees, and the Ph.D. had an all-subject pass rate of 27.2 percent.

TOTAL SEMESTER HOURS

Over 30 percent of the first-time candidates in 1997 reported 150 or more semester hours of academic study, and nearly 20 percent reported more than 160 hours. About 40 percent of the first-time candidates reported 130 or fewer hours, and only 3 percent reported fewer than 120. The average for all

first-time candidates was 140 semester hours, the same as in 1996. Semester hours for repeat candidates were slightly lower than for first-time candidates, for the reasons cited in the preceding section.

Among first-time candidates, there was a clear-cut performance advantage if one had more than 150 hours. This is consistent with the superiority associated with advanced degrees. First-time candidates with more than 150 hours had a 64 percent better chance to pass all subjects when compared to those with fewer than 150 hours, a substantial improvement over the 45 percent advantage observed in 1996. This advantage was only 13 percent for repeat candidates (the same as in 1996), not nearly so great a disparity. The latter results because bachelor's degree holders achieve higher passing percentages when they repeat the examination and also because better prepared advanced degree holders tend to pass all subjects the first time, thus eliminating themselves from the repeat candidate pool.

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

SEMESTER HOURS OF ACCOUNTING

The average semester hours of accounting for first-time candidates with advanced degrees were 35.2, up slightly from 1996, and the average reported for first-time candidates without advanced degrees was 30.4 semester hours, the same as the previous year. It is likely that these hours are overstated somewhat, given the possibility of reporting error discussed in the previous section.

More accounting hours were associated with better examination performance in 1997. Advanced degree holders with more than 30 hours of accounting had a 13 percent better chance to pass all subjects taken, and bachelor's degree holders with more than 30 hours had a 10 percent better chance to pass all subjects, in both cases in comparison to candidates with 30 hours or less. However, 1997 was an unusual year. Historically more accounting education has not translated into better examination performance, particularly for bachelor's degree holders, and the relationship remained weak in 1997. In part, this may be attributed to reporting error, particularly if it is the weaker candidates who overstate their semester hours.

Alternative hypotheses are that the quantity of hours may be inversely related to the overall quality of the candidate, considering factors such as academic aptitude and effectiveness of education or that those candidates with 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 Testing examination (ACT) since the inception of its program. In 1994, it added scores on the Graduate Record Examination (GRE) and the Graduate Management Admissions Test (GMAT). Scores and relationships to CPA examination performance for first-time candidates are presented in Report 8 for the SAT and the ACT and in Report 9 for the GRE and the GMAT. A substantial number of first-time candidates report scores on the SAT or ACT, as well as the GMAT. Report 9 shows that far fewer of them have taken the GRE.

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 the candidates, but the GMAT is far more popular than the GRE.

It is probable that the scores reported by candidates are biased upward (not only in 1997 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 preceding years in the following table. Scores were generally consistent in the 1994-97 period, though down a bit for the SAT in 1997. In comparison to 1990, 1997 shows somewhat greater declines in the SAT scores and minor increases for the ACT. As noted, scores for the

GMAT and GRE were not gathered in 1990.

	ESTIMATED AVERAGE SCORES FOR FIRST-TIME CANDIDATES			
	1990	1994	1996	1997
SAT verbal	520	511	510	508
SAT mathematics	576	576	572	569
ACT verbal	23.5	24.1	24.3	24.3
ACT mathematics	24.9	25.4	25.2	25.3
GRE verbal	--	539	526	531
GRE quantitative	--	611	605	601
GRE analytical	--	593	594	591
GMAT	--	547	545	549

Higher SAT and ACT scores historically have been strongly associated with improved CPA examination performance. This trend prevailed in 1997, as did a strong positive association with scores on the GRE and the GMAT. The following table illustrates the trend, 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

	<u>High Group</u>	<u>Middle Group</u>	<u>Low Group</u>
<u>May 1997</u>			
SAT Verbal	2.25	1.45	.75
SAT Mathematics	1.86	.98	.53
ACT Verbal	2.07	1.19	.66
ACT Mathematics	1.87	1.05	.54
GRE Verbal	3.69	2.28	1.09
GRE Quantitative	3.12	1.62	.27
GRE Analytical	3.00	1.43	.59
GMAT	3.01	1.61	.78
<u>November 1997</u>			
SAT Verbal	2.11	1.41	.72
SAT Mathematics	1.83	.98	.43
ACT Verbal	1.93	1.24	.74
ACT Mathematics	1.97	1.08	.55
GRE Verbal	3.37	2.08	1.75
GRE Quantitative	3.41	1.54	.71
GRE Analytical	3.60	1.51	.82
GMAT	3.50	1.60	.64

SUPPLEMENTARY EXAMINATION PREPARATION

As in recent years, nearly two-thirds of first-time candidates and more than half of repeat candidates reported participation in a CPA review course in the six months prior to the 1997 examinations. Presumably many of the repeat candidates participated in review courses at previous times but had not participated just prior to the current examination. Despite some upward bias in reporting this participation, it certainly can be concluded that a substantial proportion of the candidate body has received preparation outside the formal education system.

The proprietary (privately offered) course was cited by 88 percent of first-time candidates and 90 percent of repeat candidates who had taken courses, down only slightly from 1996. College sponsored non-credit courses were prominent for first-time May candidates (13 percent of those taking a course) but less than 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 just over five percent of repeat candidates but only half as important, relatively, for first-time candidates.

Two tables in this section relate the effectiveness of the CPA coaching course preparation (in terms of passing percentages) to the success of candidates with no review course. The first table is based on total participation in all three types of review course, and the second details performance by type of course. In both tables, the success level for those with no course is set at 1. A score above 1.0 shows superior performance for those taking the review course, and a score below 1.0 indicates performance below those candidates with no course. Referring to the first table, for example, first-time 1997 candidates who had a coaching course were 66 percent more likely to pass the AUDIT section in 1997 and 82 percent more likely to pass the LPR section, in comparison to candidates with no coaching course. The tables show success comparisons since 1994, the date the current examination format was adopted, and the average for the 1994-97 period.

RATIOS OF SUCCESS PERCENTAGES
FOR CANDIDATES PARTICIPATING IN CPA REVIEW COURSES

	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1994-97 Average</u>
<u>First-Time Candidates</u>					
Auditing (AUDIT)	1.42	1.50	1.48	1.66	1.52
Business Law & Professional Responsibilities (LPR)	1.61	1.61	1.53	1.82	1.64
Financial Accounting & Reporting-Business Enterprises (FARE)	1.44	1.41	1.46	1.75	1.52
Accounting & Reporting-Other Areas (ARE)	1.52	1.52	1.50	1.73	1.57
Passing all subjects taken	1.73	1.81	1.67	2.08	1.82
Passing one or more subjects	1.34	1.33	1.34	1.52	1.38
<u>Repeat Candidates</u>					
Auditing (AUDIT)	1.12	1.15	1.12	1.10	1.12
Business Law & Professional Responsibilities (LPR)	1.19	1.26	1.17	1.21	1.21
Financial Accounting & Reporting - Business Enterprises (FARE)	1.15	1.17	1.09	1.10	1.13
Accounting & Reporting - Other Areas (ARE)	1.25	1.19	1.09	1.09	1.15
Passing all subjects taken	1.03	1.06	1.02	1.01	1.03
Passing one or more subjects	1.12	1.13	1.09	1.08	1.10

**RATIOS OF SUCCESS PERCENTAGES
BY TYPE OF CPA REVIEW COURSE**

	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1994-97 Average</u>
<u>First-Time Candidates</u>					
Auditing (AUDIT)					
College-sponsored	1.37	1.53	1.52	1.66	1.52
Proprietary	1.43	1.50	1.47	1.66	1.52
Firm-sponsored	1.39	1.51	1.39	1.92	1.55
Business Law & Professional Responsibilities (LPR)					
College-sponsored	1.38	1.48	1.37	1.81	1.51
Proprietary	1.65	1.63	1.55	1.85	1.67
Firm-sponsored	1.30	1.38	1.30	1.50	1.37
Financial Accounting & Reporting - Business Enterprises (FARE)					
College-sponsored	1.47	1.56	1.48	1.73	1.56
Proprietary	1.43	1.40	1.46	1.76	1.51
Firm-sponsored	1.37	1.38	1.31	1.52	1.39
Accounting & Reporting - Other Areas (ARE)					
College-sponsored	1.62	1.71	1.62	1.96	1.73
Proprietary	1.52	1.50	1.49	1.71	1.56
Firm-sponsored	1.17	1.37	1.36	1.40	1.32
<u>Repeat Candidates</u>					
Auditing (AUDIT)					
College-sponsored	1.00	1.00	1.04	1.05	1.02
Proprietary	1.11	1.15	1.12	1.09	1.12
Firm-sponsored	1.30	1.36	1.36	1.37	1.35
Business Law & Professional Responsibilities (LPR)					
College-sponsored	.99	1.07	1.01	1.13	1.05
Proprietary	1.21	1.28	1.18	1.22	1.22
Firm-sponsored	1.13	1.18	1.22	1.18	1.18
Financial Accounting & Reporting - Business Enterprises (FARE)					
College-sponsored	1.00	1.06	.96	1.08	1.02
Proprietary	1.16	1.17	1.10	1.10	1.13
Firm-sponsored	1.00	1.14	1.10	1.16	1.10

Accounting & Reporting -

Other Areas (ARE)

College-sponsored	1.13	1.07	.98	1.03	1.05
Proprietary	1.26	1.20	1.10	1.09	1.16
Firm-sponsored	1.00	1.11	1.02	1.08	1.05

On an overall basis, first-time candidates with CPA review courses performed substantially better in 1997 than candidates without these courses, and the relative advantage was greater than in recent years. However, this occurred primarily because the 1997 candidates without courses were more likely to fail than in prior years, not because passing rates were higher for course participants. For repeat candidates the relative advantage in 1997 was about the same as in prior years. The data never show as much review course benefit for repeat candidates, probably because candidates with one or two subjects to pass (the ones most likely to be successful) are less likely to take review courses in the six months prior to the examination.

Historically, proprietary course participants have outperformed candidates from college-sponsored and firm-sponsored courses. For first-time candidates this advantage has disappeared under the new format, except on the LPR section. Proprietary courses continue to benefit repeat candidates more than the other types of courses on all subjects except Auditing.

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 1997. (The "other" choice presumably attracted those candidates who could not recall with certainty.) Changes over the four-year period have been minor.

TIMING OF DECISION TO MAJOR IN ACCOUNTING
1994-97

	<u>Graduate</u>		<u>Undergraduate</u>	
	<u>May</u>	<u>November</u>	<u>May</u>	<u>November</u>
In high school or earlier	21.1%	21.4%	39.5%	38.8%
Lower division college	26.2	23.9	37.2	37.2
Upper division college	10.0	10.2	10.5	10.7
After undergraduate degree	32.3	33.9	8.1	8.3
Other	10.4	10.6	4.8	5.0

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

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

As a general rule, the later one is attracted to accounting, the better he or she performs on the CPA examination. This trend applies regardless of whether one obtains a graduate degree. First-time 1997 candidates who chose accounting in high school were 32 percent less likely to pass all subjects than the average candidate. Persons making the selection after the bachelor's degree had a 49 percent better chance to pass all subjects.

Although 1994 was the first year that the 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 1994-1997 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

	<u>1970</u>	<u>1980</u>	<u>1994-1997</u>
High school or earlier	29.1%	33.8%	38.9%
Lower division college	53.2	41.4	37.6
Upper division college	13.2	12.2	11.2
After undergraduate degree	4.5	12.6	12.3

SUMMARY

The 1997 NASBA study of CPA examination candidate characteristics and performance continues a tradition begun in the early 1980's. In general the results affirm those reported in prior years. Based on four 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 LPR section, about the same in Auditing, and not as well on the FARE and ARE sections.

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 continued to advance slowly in May 1997, but was down sharply in November 1997, due to the influence of the 150-hour educational requirement on the number of first-time candidates. As the date for imposition of these requirements approaches, candidates who cannot meet the new educational standard rush to get into the examination system. The increase in first-time candidates (which is offset by a decrease at the succeeding examination) tends to be accompanied by lower percentages of candidates with advanced degrees and by lower passing percentages in the jurisdictions experiencing the influx of candidates.

Educational level, scores on academic aptitude examinations, and total semester hours of collegiate study all were strongly associated with better CPA examination performance, and increased hours of accounting study also had a positive effect on examination performance in 1997. These four characteristics are related. A candidate with an advanced degree undoubtedly will have more total semester hours and likely will have more accounting hours and higher scores on academic aptitude examinations. The 1997 reports also show a strong positive relationship, for first-time candidates especially, between participation in a CPA review course and performance on the examination.

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NASBA STATISTICAL INFORMATION SERVICE

Performance of First-Time Candidates by Jurisdiction

MAY 1997 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < <	PERCENT AUD	< < < < < < < <	PASSING LPR	PERCENT FARE	PASSING ARE	> > > > > > >	ALL *	NONE *	SOME *
Alabama	.3	65	36.9	32.3	12.3	23.1	6.2	50.8	43.1			
Alaska	1.9	362	8.8	12.2	25.6	15.8	5.0	70.4	24.6			
Arizona	1.3	236	30.2	39.0	31.6	26.8	15.3	50.8	33.9			
Arkansas	1.1	197	13.7	14.2	15.8	19.9	8.1	72.1	19.8			
California	8.2	1,528	28.0	33.5	31.9	32.0	16.4	54.4	29.2			
Colorado	1.8	336	36.9	38.2	36.1	37.2	22.3	46.4	31.3			
Connecticut	.6	114	24.8	29.2	22.8	23.0	12.3	59.6	28.1			
Delaware	1.1	198	27.9	32.3	33.2	29.1	14.1	53.5	32.3			
District of Columbia	.2	36	31.4	44.4	38.9	27.8	19.4	47.2	33.3			
Florida	1.1	211	44.5	47.4	45.2	40.3	26.1	36.5	37.4			
Georgia	6.0	1,126	28.6	33.6	33.5	31.5	17.2	53.4	29.4			
Guam	.1	12	25.0	16.7	8.3	8.3	8.3	75.0	16.7			
Hawaii	.4	84	27.4	38.1	29.8	26.2	15.5	51.2	33.3			
Idaho	.4	84	27.4	29.8	35.7	34.5	16.7	50.0	33.3			
Illinois	7.5	1,404	37.0	39.5	33.5	37.3	21.8	47.6	30.6			
Indiana	2.1	401	29.2	31.7	28.9	24.7	15.2	56.9	27.9			
Iowa	1.9	358	40.2	41.1	47.3	43.0	27.7	41.6	30.7			
Kansas	2.5	463	11.7	13.4	10.6	10.4	5.6	80.1	14.3			
Kentucky	1.2	219	25.6	26.1	27.5	23.7	13.2	61.6	25.1			
Louisiana	.2	42	26.2	31.0	19.0	16.7	7.1	54.8	38.1			
Maine	.3	50	20.4	18.4	26.0	24.0	12.0	64.0	24.0			
Maryland	3.0	561	26.1	35.8	30.7	28.3	16.8	55.1	28.2			
Massachusetts	1.9	359	31.2	32.0	29.3	24.8	14.5	54.0	31.5			
Michigan	1.9	365	27.2	23.8	28.7	30.7	12.6	54.2	33.2			
Minnesota	1.1	199	48.2	46.7	53.5	46.7	30.2	34.2	35.7			
Mississippi	.2	38	21.1	23.7	23.7	26.3	15.8	60.5	23.7			
Missouri	2.3	439	26.2	27.1	25.5	23.5	13.0	61.0	26.0			
Montana	1.2	220	25.0	28.2	34.2	32.4	16.8	54.5	28.6			

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

NASBA STATISTICAL INFORMATION SECTION

Performance of First-Time Candidates by Jurisdiction

MAY 1997 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	< < < P E R C E N T	P A S S E N T	P A S S I N G	> > > > > >	ALL *	NONE *	SOME *
Nebraska	1.2	220	17.3	21.4	20.0	21.4	9.1	67.7	23.2
Nevada	.3	58	39.7	43.1	48.3	34.5	24.1	39.7	36.2
New Hampshire	.3	50	26.0	52.0	42.0	44.0	16.0	44.0	40.0
New Jersey	1.7	313	19.9	23.0	17.9	22.2	9.9	66.1	24.0
New Mexico	.5	102	23.2	19.6	17.2	16.5	10.8	67.6	21.6
New York	7.0	1,305	30.4	33.4	30.9	30.2	19.1	56.5	24.4
North Carolina	2.9	543	31.8	33.9	33.8	35.3	21.0	54.3	24.7
North Dakota	.4	66	22.7	22.7	39.4	30.3	15.2	54.5	30.3
Ohio	3.7	696	30.0	33.5	30.5	27.5	14.9	53.9	31.2
Oklahoma	1.5	289	27.1	33.3	20.8	20.1	10.0	52.6	37.4
Oregon	.5	94	37.2	30.9	40.4	40.4	20.2	45.7	34.0
Pennsylvania	3.9	740	21.1	25.9	16.0	16.5	6.5	65.5	28.0
Puerto Rico	1.6	309	4.5	6.5	7.5	8.4	1.9	87.1	11.0
Rhode Island	.2	32	25.0	34.4	28.1	28.1	15.6	59.4	25.0
South Carolina	1.1	198	12.6	13.6	11.2	12.2	5.1	78.3	16.7
South Dakota	.5	93	15.1	23.1	18.5	21.7	11.8	69.9	18.3
Tennessee	.8	156	30.1	28.2	21.2	28.2	14.7	58.3	26.9
Texas	12.3	2,307	20.6	25.3	21.0	21.5	10.2	63.6	26.2
Utah	.4	67	41.8	37.3	56.7	61.2	26.9	31.3	41.8
Vermont	.1	16	50.0	37.5	37.5	31.3	25.0	50.0	25.0
Virgin Islands		3		33.3					
Virginia	2.6	483	29.2	30.4	29.6	28.9	14.3	66.7	33.3
Washington	2.7	502	34.1	35.3	39.0	32.8	19.5	56.3	29.4
West Virginia	.4	66	15.2	19.7	10.6	18.5	4.5	47.6	32.9
Wisconsin	1.6	303	44.2	48.0	43.6	41.4	27.7	39.6	32.7
Wyoming	.2	30	20.0	26.7	33.3	30.0	10.0	50.0	40.0
National Totals	100.0	18,748	27.2	30.6	28.4	27.7	15.1	56.9	28.0

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

REPORT NUMBER 01

Performance of Repeat Candidates by Jurisdiction

MAY 1997 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	< < < < < P E R C E N T P A S S I N G	> > > > > >	NONE *	SOME *
	AUD	LPR	FARE	ARE	ALL *	-
Alabama	1.1	423	40.0	25.2	31.1	38.5
Alaska	.6	236	18.3	24.4	30.1	17.4
Arizona	.8	303	43.1	46.4	37.6	53.4
Arkansas	.9	315	31.4	29.5	38.1	29.2
California	12.0	4,424	42.7	40.9	19.5	33.7
Colorado	1.1	395	36.8	39.3	39.1	45.4
Connecticut	1.2	427	34.0	36.6	30.4	31.1
Delaware	.4	135	31.3	41.2	23.6	40.4
District of Columbia	.3	95	21.8	33.8	16.5	30.5
Florida	1.2	436	45.0	50.2	35.5	23.1
Georgia	4.3	1,567	33.8	39.1	24.7	35.8
Guam	.14	44	44.4	37.5	12.5	40.3
Hawaii	.4	141	27.2	31.5	23.4	25.8
Idaho	.3	108	41.3	41.3	37.5	32.1
Illinois	5.0	1,935	34.2	41.3	29.6	42.2
Indiana	1.8	663	32.2	32.4	24.3	17.7
Iowa	.8	291	30.4	42.3	27.5	31.1
Kansas	.7	259	22.1	27.5	19.5	40.5
Kentucky	1.3	490	27.6	24.8	14.3	35.7
Louisiana	1.6	584	27.6	34.2	29.6	21.4
Maine	.3	104	35.8	35.1	30.7	32.6
Maryland	3.9	1,432	26.9	33.5	24.3	26.3
Massachusetts	2.7	982	42.2	38.2	26.7	25.7
Michigan	2.5	906	31.0	27.7	19.5	34.4
Minnesota	1.1	405	54.8	44.1	44.4	45.7
Mississippi	.6	228	28.1	22.9	17.8	27.4
Missouri	1.7	609	34.2	37.8	24.2	34.2
Montana	.7	246	28.2	34.4	35.1	29.9

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

Performance of Repeat Candidates by Jurisdiction

MAY 1997 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	< < < < <	P E R C E N T F A R E	P A S S A R E	S I N G > >	NONE *	SOME *
Nebraska	.7	242	30.1	29.9	31.1	28.2	23.1	48.3
Nevada	.4	132	32.2	35.5	35.6	36.2	30.3	32.6
New Hampshire	.2	79	38.8	37.5	27.7	27.8	36.7	37.1
New Jersey	3.5	1,304	25.7	26.5	19.2	22.5	20.2	43.0
New Mexico	.6	222	32.7	28.8	24.5	27.4	23.4	53.8
New York	12.7	4,670	38.4	37.6	37.7	35.4	33.6	48.2
North Carolina	2.3	841	29.7	30.9	23.2	23.6	22.2	46.9
North Dakota	.2	81	46.9	47.3	38.2	48.3	29.6	19.6
Ohio	4.0	1,484	34.7	35.8	24.6	28.7	26.8	43.5
Oklahoma	1.0	374	38.3	37.9	28.9	39.3	33.2	31.8
Oregon	.6	221	38.7	36.8	27.5	43.8	30.8	35.0
Pennsylvania	5.9	2,169	32.6	30.4	20.7	25.9	25.1	36.7
Puerto Rico	1.5	538	26.7	22.7	15.1	16.5	17.8	45.7
Rhode Island	.3	102	34.2	26.8	22.1	22.1	22.5	29.6
South Carolina	1.1	396	31.1	23.0	21.2	27.8	22.7	47.1
South Dakota	.2	84	26.6	31.7	27.3	30.4	26.2	46.2
Tennessee	1.0	368	34.5	30.1	22.5	26.6	25.3	47.6
Texas	8.1	2,973	26.7	30.1	23.4	25.8	24.2	42.4
Utah	.2	91	46.0	30.9	48.9	56.7	45.1	21.4
Vermont	.2	65	40.9	32.7	27.7	46.0	27.7	30.4
Virgin Islands		5	50.0	50.0	50.0	50.0	40.0	20.0
Virginia	3.1	1,137	34.0	36.4	25.9	30.8	28.1	41.5
Washington	1.6	601	36.3	39.2	28.1	31.8	31.9	30.4
West Virginia	.7	247	21.6	23.5	17.1	21.4	18.6	28.3
Wisconsin	.9	328	45.1	49.2	38.3	40.7	41.2	31.1
Wyoming	.1	39	34.5	36.4	34.5	33.3	35.9	27.7
National Totals	100.0	36,846	33.8	34.9	26.7	30.5	28.8	44.0

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

REPORT NUMBER 02

Performance of All Candidates by Jurisdiction

MAY 1997 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	AUDIT FARE	< < < < PERCENT PASSING	> > > > > > >	ALL *	SOME *
Alabama	.9	488	39.4	39.1	23.1	29.8	21.1
Alaska	1.1	598	12.3	16.5	27.1	9.9	39.8
Arizona	1.0	539	35.8	42.0	34.2	32.0	63.7
Arkansas	.9	512	23.5	22.5	17.8	23.5	41.2
California	10.7	5,952	37.4	38.2	36.3	37.6	55.7
Colorado	1.3	731	36.9	38.7	33.6	36.8	44.0
Connecticut	1.0	541	31.5	34.5	23.4	26.9	28.3
Delaware	.6	333	29.1	35.0	28.4	31.8	23.7
District of Columbia	.2	131	24.8	37.2	19.5	21.2	56.5
Florida	1.2	647	44.8	49.0	39.7	41.6	28.2
Georgia	4.8	2,693	31.2	36.3	29.0	30.5	35.4
Guam	.26	33.3	23.3	25.0	10.0	24.0	45.9
Hawaii	.4	225	27.3	34.7	26.4	30.3	26.9
Idaho	.3	192	34.0	29.2	32.9	29.9	53.8
Illinois	5.8	3,239	35.7	40.4	31.6	34.0	28.8
Indiana	1.9	1,064	30.8	32.1	26.4	24.7	50.1
Iowa	1.2	649	36.5	41.5	40.5	38.0	28.4
Kansas	1.3	722	14.6	17.3	13.0	15.9	19.2
Kentucky	1.3	709	26.9	25.3	19.1	25.3	24.9
Louisiana	1.1	626	27.5	33.9	18.7	29.4	44.8
Maine	.3	154	29.3	28.5	29.8	31.7	29.5
Maryland	3.6	1,993	26.7	34.3	24.7	27.9	21.5
Massachusetts	2.4	1,341	38.3	38.3	36.1	27.6	21.7
Michigan	2.3	1,271	29.6	26.3	26.4	27.4	23.6
Minnesota	1.1	604	51.9	45.3	48.9	46.0	42.8
Mississippi	.5	266	26.8	23.0	18.8	33.0	47.4
Missouri	1.9	1,048	30.1	32.3	24.9	26.7	32.7
Montana	.8	466	26.4	31.1	34.6	33.7	50.0

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

Performance of All Candidates by Jurisdiction

MAY 1997 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL CANDIDATES AUD	NUMBER OF CANDIDATES	< < < < PERCENT PASSED	PASS RATE	PASSED ARE ALL *	PASSED ARE SOME *
Nebraska	.8	462	23.2	25.4	25.1	16.5
Nevada	.3	190	35.2	36.4	40.1	26.0
New Hampshire	.2	129	32.3	44.9	35.1	26.4
New Jersey	2.9	1,617	24.3	25.6	18.9	33.7
New Mexico	.6	324	28.9	24.9	21.6	27.9
New York	10.7	5,975	35.8	36.2	35.7	25.7
North Carolina	2.5	1,284	30.7	32.3	27.9	26.2
North Dakota	.3	147	34.6	33.9	38.8	20.6
Ohio	3.9	2,180	32.8	34.9	27.0	26.4
Oklahoma	1.2	663	32.0	35.2	24.7	26.2
Oregon	.6	315	38.1	34.6	32.6	26.2
Pennsylvania	5.2	2,909	28.5	28.8	19.1	26.2
Puerto Rico	1.5	847	17.1	15.7	22.8	26.2
Rhode Island	.2	134	31.4	29.1	23.9	26.2
South Carolina	1.1	594	23.7	19.2	17.3	26.2
South Dakota	.3	177	19.7	26.9	21.8	26.2
Tennessee	.9	524	32.7	29.4	22.0	26.2
Texas	9.5	5,280	23.5	27.6	22.2	26.2
Utah	.3	158	43.6	34.4	53.5	26.2
Vermont	.1	81	43.3	33.8	30.2	26.2
Virgin Islands						
Virginia	2.9	1,620	20.0	33.3	28.6	26.2
Washington	2.0	1,103	32.2	34.2	27.2	25.0
West Virginia	.6	313	19.9	35.1	37.1	25.0
Wisconsin	1.1	631	44.6	48.5	41.4	24.9
Wyoming	.1	69	27.1	30.8	33.9	30.1
National Totals	100.0	55,594	30.9	33.0	27.4	27.5

* 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
 MAY 1997 UNIFORM CPA EXAMINATION

STATE	ALL CANDIDATES	CANDIDATES TAKING FOUR SUBJECTS	CANDIDATES PASSING FOUR SUBJECTS	% PASSING * FOUR SUBJECTS
Alabama	488	309	20	6.5
Alaska	598	534	26	4.9
Arizona	539	346	25	12.1
Arkansas	512	393	25	6.4
California	5,952	1,437	158	11.0
Colorado	731	517	90	17.4
Connecticut	541	362	25	6.9
Delaware	333	258	31	12.0
District of Columbia	131	103	7	6.8
Florida	647	407	69	17.0
Georgia	2,933	2,013	233	11.6
Guam	26	18	1	5.6
Hawaii	225	154	14	9.1
Idaho	192	140	14	10.0
Illinois	3,239	2,376	369	15.5
Indiana	1,064	767	75	9.8
Iowa	649	507	110	21.7
Kansas	722	600	28	4.7
Kentucky	709	526	36	6.8
Louisiana	626	405	13	3.2
Maine	154	103	10	9.7
Maryland	1,993	1,435	130	9.1
Massachusetts	1,341	882	79	9.0
Michigan	1,271	877	58	6.6
Minnesota	604	347	76	21.9
Mississippi	265	183	10	5.5
Missouri	1,048	752	72	9.6
Montana	466	347	41	11.8
Nebraska	462	368	27	7.3
Nevada	190	136	20	14.7
New Hampshire	129	85	11	12.9
New Jersey	1,617	1,080	45	4.2
New Mexico	324	166	8	4.8
New York	5,975	878	85	9.7
North Carolina	1,384	1,068	135	12.6
North Dakota	147	108	12	11.1
Ohio	2,180	1,499	138	9.2
Oklahoma	663	441	33	7.5
Oregon	315	193	24	12.4
Pennsylvania	2,909	1,750	61	3.5
Puerto Rico	847	615	13	2.1
Rhode Island	134	90	6	6.7
South Carolina	594	434	13	3.0
South Dakota	177	138	12	8.7
Tennessee	524	358	28	7.8

* PERCENT BASED ON NUMBER OF CANDIDATES TAKING FOUR SUBJECTS

REPORT NUMBER 04

NASBA STATISTICAL INFORMATION SE

SUCCESSFUL CANDIDATE REPORT
 CANDIDATES TAKING ALL FOUR SUBJECTS AND PASSING ALL FOUR SUBJECTS
 MAY 1997 UNIFORM CPA EXAMINATION

STATE	CANDIDATES		CANDIDATES		CANDIDATES	
	ALL	TAKING FOUR SUBJECTS	TAKING FOUR SUBJECTS	PASSING FOUR SUBJECTS	PASSING FOUR SUBJECTS	% PASSING *
Texas	5,280	3,922	281	19	19	7.2
Utah	158	98				19.4
Vermont	8	54				13.0
Virgin Islands	8	3		0		0
Virginia	1,620	1,110	101	101	9.1	
Washington	1,103	799	111	111	13.9	
West Virginia	313	229	7	7	3.1	
Wisconsin	631	474	104	104	21.9	
Wyoming	69	49	3	3	6.1	
TOTAL ALL STATES	55,594	33,243	======	======	======	9.5
				3,166		

* PERCENT BASED ON NUMBER OF CANDIDATES TAKING FOUR SUBJECTS

REPORT NUMBER 04

Performance of Candidates by Highest Level of Education Achieved

MAY 1997 UNIFORM CPA EXAMINATION

EDUCATION LEVEL	PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	< < < < < P E R C E N T P A S S I N G	> > > > > > >	ALL *	NONE *	SOME *
AUD							
LPR							
ARE							

First-Time Candidates

Doctoral Masters in Accounting	.1	21	52.4	55.0	50.0	42.9	33.3
MBA Emphasis in Accounting	7.6	1,293	48.1	50.8	53.6	32.4	30.5
Other MBA	2.4	398	41.2	43.7	46.3	39.6	37.1
Non-Business Masters	3.4	582	40.1	46.4	44.7	39.7	38.9
Law Degree	.7	118	36.5	49.6	49.6	44.4	37.6
Bachelors	.3	50	35.4	58.0	45.5	54.3	35.6
Less than Bachelors	82.8	14,012	25.2	28.3	26.1	25.3	30.0
No Degree	.3	46	22.2	22.7	21.7	26.7	32.0
Total Answering	100.0	16,532	41.2	18.0	20.7	19.9	60.0
Not Answering							26.1
							17.4
							69.6
							23.5

Repeat Candidates

Doctoral Masters in Accounting	.1	34	34.6	30.4	31.3	27.8	32.4
MBA Emphasis in Accounting	6.2	2,132	41.9	42.4	34.1	42.6	37.1
Other MBA	2.8	965	36.0	40.4	31.5	35.3	40.0
Non-Business Masters	3.4	1,161	34.3	44.4	30.4	31.5	40.2
Law Degree	.6	190	29.0	39.8	30.5	37.2	30.9
Bachelors	.4	152	46.2	44.8	34.0	57.0	34.2
Less than Bachelors	83.6	28,707	32.8	33.7	25.2	28.9	40.1
No Degree	.3	96	34.8	30.8	19.0	37.9	32.9
Total Answering	100.0	34,353	33.4	34.8	26.0	29.9	32.3
Not Answering							44.8
							22.9
							27.3

* 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 1997 UNIFORM CPA EXAMINATION

TOTAL HOURS	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < P E R C E N T L P R	P A S S I N G	> > > > >	ALL *	NONE *	SOME *
<hr/>								
First-Time Candidates								
Fewer than 120	2.6	446	23.8	25.2	29.6	23.1	13.0	61.7
120 - 130	37.7	6,542	24.6	27.5	24.5	24.4	13.3	61.5
131 - 149	27.4	4,752	24.0	27.5	26.2	24.8	12.8	60.2
150 - 160	12.9	2,240	32.6	35.1	34.5	33.7	19.0	50.6
More than 160	19.4	3,357	36.0	40.4	39.4	38.4	22.8	45.6
Total Answering	100.0	17,337	27.7	30.9	29.3	28.4	15.7	56.7
Not Answering		1,411	21.8	26.2	17.9	18.9	7.5	60.0
							32.5	

Repeat Candidates

<hr/>								
Repeat Candidates								
Fewer than 120	2.6	914	33.7	33.5	25.5	29.3	26.1	44.1
120 - 130	40.2	14,230	33.3	33.6	25.4	28.6	27.1	45.3
131 - 149	27.2	9,611	31.9	33.8	25.5	28.7	27.2	45.4
150 - 160	12.0	4,254	33.4	34.6	25.7	31.0	27.7	43.3
More than 160	18.0	6,381	36.0	39.5	29.5	34.9	32.7	40.3
Total Answering	100.0	35,390	33.4	34.8	26.2	30.1	28.2	44.2
Not Answering		1,456	46.4	39.1	43.2	43.4	43.5	39.1
							27.6	17.4

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

Performance of First-Time Candidates by Semester Hours of Accounting

MAY 1997 UNIFORM CPA EXAMINATION

SEMESTER HOURS OF TOTAL	NUMBER OF CANDIDATES	< < < < P E R C E N T AUD LPR ARE	P A S S I N G > > > > > P A S S I N G > > > > >
		ALL *	NONE * SOME *

Graduate
=====

43 or More	842	46.5	50.5	52.8	53.6	31.4	32.3
37 To 42	382	46.9	48.7	51.4	51.8	29.6	30.6
31 To 36	440	47.3	48.8	47.9	44.0	30.0	34.5
24 To 30	482	40.9	49.3	49.7	44.3	26.6	35.5
15 To 23	135	40.8	50.4	49.2	49.6	27.4	36.7
5.7 To 14	33	39.3	43.3	40.7	40.7	21.2	41.5
Under 10	56	34.5	47.3	49.1	33.3	21.4	33.3
Total Answering	100.0	2,370	44.9	49.3	50.6	48.8	37.2
Not Answering	92	29.9	34.5	34.9	41.7	18.5	50.0
						33.6	31.5

Undergraduate
=====

43 or More	1,239	22.5	24.2	24.4	22.7	11.5	63.3
37 To 42	1,369	27.2	30.7	30.3	30.3	16.4	56.3
31 To 36	3,837	25.4	28.8	26.1	26.3	14.8	59.9
24 To 30	436	6,056	26.4	29.1	25.5	25.0	25.4
15 To 23	54	743	21.8	25.9	24.6	22.5	13.7
10 To 14	11	155	19.3	20.9	20.0	12.7	59.3
Under 10	3.5	482	14.5	19.1	25.8	19.9	27.0
Total Answering	100.0	13,881	25.1	28.2	26.0	25.4	64.2
Not Answering	2,405	21.8	25.9	20.2	19.6	9.0	23.1
						13.7	60.1
						61.5	26.1
						66.4	25.5
						68.4	21.9
						8.1	25.5

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

Performance of First-Time Candidates by SAT & ACT Scores

MAY 1997 UNIFORM CPA EXAMINATION

REPORTED SCORES	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	P E R C E N T P A S S A G E	P A S S I N G F A R E	ALL *	SOME *	NONE *	>	>	>	>	>	>	>	
SAT Verbal																				
700 And Above	2.4	170	34.5	40.1	37.3	33.3	24.7	52.9	22.4											
600 To 699	9.9	691	52.1	55.7	57.1	51.8	36.2	29.4	34.4											
550 To 599	16.2	1,131	42.4	45.1	42.2	40.5	26.1	41.7	32.2											
500 To 549	24.3	1,699	33.1	36.5	33.1	33.5	19.0	50.0	31.0											
450 To 499	24.0	1,678	25.2	28.8	25.6	24.6	14.1	61.3	24.6											
400 To 449	15.4	1,075	21.1	23.5	19.0	20.7	9.1	65.5	25.4											
Under 400	8.0	559	16.5	18.8	18.0	17.7	7.7	69.8	22.5											
SAT Mathematics																				
700 And Above	9.8	683	49.3	51.7	57.7	53.0	36.7	32.1	31.2											
600 To 699	28.4	1,986	41.2	44.5	44.5	41.0	25.1	40.8	34.1											
550 To 599	19.1	1,339	30.3	34.8	31.3	29.4	16.5	52.4	31.1											
500 To 549	21.0	1,467	24.9	28.2	21.9	24.4	13.3	62.1	24.6											
450 To 499	12.5	872	20.1	21.8	16.3	18.0	9.2	69.5	20.6											
400 To 449	7.6	530	16.2	20.0	14.1	14.4	5.8	73.8	20.4											
Under 400	1.8	125	13.8	15.4	11.7	15.1	3.2	73.6	23.2											
ACT Verbal																				
32 And Above	3.3	171	51.8	52.1	50.9	48.8	32.2	31.6	36.3											
28 To 31	18.6	957	47.6	48.4	47.3	46.8	31.0	36.9	32.1											
24 To 27	36.5	1,881	33.6	34.6	32.8	32.9	17.9	50.0	32.1											
20 To 23	31.8	1,639	22.5	24.6	21.9	23.0	10.9	63.4	25.7											
Below 20	9.9	509	16.6	19.5	16.2	17.2	6.7	72.7	20.6											
ACT Mathematics																				
32 And Above	6.7	351	49.1	51.2	54.5	53.1	35.3	31.6	33.0											
28 To 31	24.6	1,293	42.8	43.7	44.9	44.2	26.4	38.4	35.3											
24 To 27	35.9	1,884	31.3	32.4	29.9	30.3	15.9	53.1	31.1											
20 To 23	25.1	1,315	20.7	22.6	18.5	19.0	9.0	66.4	22.5											
Below 20	7.7	403	13.9	17.7	11.8	13.8	5.2	74.7	20.1											

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

REPORT NUMBER 08

Performance of First-Time Candidates by GRE & GMAT Scores

MAY 1997 UNIFORM CPA EXAMINATION

REPORTED SCORES	PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES AND IPR RATE	< < < < < P E R C E N T P A S S I N G	> > > > > > >	ALL *	NONE *	SOME *
700 And Above	4.8	15	73.3	80.0	73.3	65.7	20.0
600 To 699	17.7	55	65.5	70.9	63.6	52.7	13.3
550 To 599	19.4	60	55.0	46.7	52.2	47.7	29.1
500 To 549	21.0	65	47.6	53.1	47.6	50.0	26.7
450 To 499	16.5	51	38.8	42.0	37.3	32.3	36.7
400 To 449	10.6	33	21.2	18.8	21.9	28.0	30.8
Under 400	10.0	31	16.7	17.2	19.4	20.0	49.0

GRE Verbal	15	73.3	80.0	73.3	73.3	65.7	20.0
700 And Above	4.8	15	73.3	80.0	73.3	65.7	20.0
600 To 699	17.7	55	65.5	70.9	63.6	52.7	13.3
550 To 599	19.4	60	55.0	46.7	52.2	47.7	29.1
500 To 549	21.0	65	47.6	53.1	47.6	50.0	26.7
450 To 499	16.5	51	38.8	42.0	37.3	32.3	36.7
400 To 449	10.6	33	21.2	18.8	21.9	28.0	30.8
Under 400	10.0	31	16.7	17.2	19.4	20.0	49.0

GRE Quantitative	81	65.4	66.2	66.3	71.1	50.6	19.8
700 And Above	26.1	81	65.4	66.2	71.1	50.6	19.8
600 To 699	25.2	78	54.5	57.1	59.7	43.6	26.9
550 To 599	16.5	51	35.3	38.0	32.0	25.5	29.5
500 To 549	16.5	51	40.0	47.1	44.9	34.0	23.5
450 To 499	8.7	27	37.0	33.3	18.5	22.2	37.3
400 To 449	3.2	10	10	8.3	8.3	7.4	55.6
Under 400	3.9	12	8.3	8.3	8.3	100.0	37.0

GRE Analytical	57	73.2	69.6	69.6	75.0	59.6	17.5
700 And Above	20.3	57	73.2	69.6	75.0	59.6	17.5
600 To 699	29.2	82	49.4	51.9	54.3	35.4	22.8
550 To 599	19.2	54	35.8	40.4	34.0	37.3	31.7
500 To 549	15.3	43	36.6	39.5	36.1	22.2	44.4
450 To 499	9.6	27	37.0	48.1	34.1	20.9	33.3
400 To 449	3.2	9	9	11.1	11.1	14.8	48.8
Under 400	3.2	9	9	11.1	11.1	14.8	30.2

GMAT	3.0	94	76.1	72.0	82.6	79.1	64.9	10.6	24.5
700 And Above	23.7	732	61.5	61.6	67.8	64.5	43.0	19.9	37.0
600 To 699	23.2	716	41.1	47.1	48.7	47.9	26.7	32.7	40.6
550 To 599	23.3	720	37.7	41.0	41.4	40.1	21.8	40.7	37.5
500 To 549	16.3	505	17.0	35.1	31.7	29.9	14.7	50.7	34.7
450 To 499	7.0	217	22.1	26.4	19.6	20.7	9.2	62.2	28.6
400 To 449	3.4	106	9.7	13.6	8.2	7.9	2.8	80.2	17.0
Under 400	3.2	9	9	11.1	11.1	14.8	30.2	14.8	37.0

Performance of Candidates by Supplementary Study

MAY 1997 UNIFORM CPA EXAMINATION

SUPPLEMENTARY STUDY	PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	< < < < < P E R C E N T P A S S I N G	> > > > > > >
AUD	13.0	1,533	33.7	34.6
LPR	84.7	9,988	31.3	32.7
	2.3	266	34.1	30.0
Total Answering	100.0	11,787	31.6	32.9
Not Answering		7,120	20.2	21.1

ALL, NONE & SOME
ARE ALL, NONE & SOME *

First-Time Candidates

	College-Sponsored	Proprietary	Firm-Sponsored	Total Answering	Not Answering
	13.0	84.7	2.3	100.0	
	1,533	9,988	266	11,787	7,120
	33.7	31.3	34.1	31.6	20.2
	35.5	36.5	26.9	36.2	21.4
	34.6	32.7	30.0	32.9	21.1
	37.6	31.9	25.6	32.5	19.8
	20.2	18.1	16.9	18.3	9.9
	49.3	51.3	58.6	51.2	66.0
	30.5	30.6	24.4	30.5	24.1

Repeat Candidates

	College-Sponsored	Proprietary	Firm-Sponsored	Total Answering	Not Answering
	4.7	90.0	5.4	100.0	
	920	17,730	1,058	19,708	17,573
	33.0	35.0	42.9	35.3	32.0
	36.4	38.2	38.8	38.1	31.2
	23.7	27.3	32.5	27.3	26.0
	29.4	31.7	32.1	31.6	29.3
	25.3	28.9	32.7	29.0	46.1
	44.6	42.1	37.6	41.9	25.1
	30.1	29.0	29.7	29.1	24.1

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

Performance of First-Time Candidates by Decision to Study Accounting

MAY 1997 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < P E R C E N T AUD IPR FARE	P A S S I N G > > > > > ARE ALL *	NONE * SOME *
-----	-----	-----	-----	-----

Graduate
=====

In High School or Earlier	22.9	554	36.5	41.3	44.0	42.8	21.8	41.9	36.3
Lower Division College	27.3	662	45.0	50.5	51.9	50.2	29.8	31.4	38.8
Upper Division College	9.4	228	52.3	50.9	51.9	51.2	32.9	31.6	35.5
After Undergraduate Degree	30.0	727	49.1	53.1	52.8	51.8	32.2	29.3	38.5
Other	10.4	252	39.8	45.3	48.8	46.5	29.0	39.7	31.3
Total Answering	100.0	2,423	44.4	48.6	50.0	48.7	28.9	34.0	37.1
Not Answering		3.9	41.7	54.3	50.0	37.5	25.6	43.6	30.8

Undergraduate
=====

In High School or Earlier	39.9	5,745	21.0	23.6	21.1	20.6	10.7	65.7	23.6
Lower Division College	35.4	5,103	27.2	30.2	27.3	26.6	14.8	58.2	27.0
Upper Division College	10.3	1,484	28.6	30.7	28.8	29.7	16.4	57.1	26.4
After Undergraduate Degree	8.4	1,215	33.5	37.6	38.6	33.9	21.1	47.4	31.5
Other	6.0	863	21.5	26.2	26.5	26.7	11.5	60.0	28.5
Total Answering	100.0	14,410	25.1	28.0	25.9	25.2	13.7	60.3	26.1
Not Answering		1,876	21.6	26.4	19.0	19.5	8.3	60.8	30.9

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1997 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	< < < < <	< < < < <	P E R C E N T L P R	P A S S I N G F A R E	P A S S I N G A R E	> > > > >	> > > > >	NONE *	SOME *
Alabama	ALABAMA STATE U	.5	40.0	20.0	20.0	20.0	20.0	20.0	60.0	60.0	40.0	40.0
	AUBURN U-AUBURN	.1	15	33.3	26.7	7.1	21.4	6.7	46.7	46.7		
	AUBURN U-MONTGOMERY	.1	10	20.0	10.0	20.0	10.0	10.0	80.0	80.0	20.0	20.0
	TROY ST-TROY	.6	33.3	20.0	20.0	20.0	16.7	16.7	66.7	66.7	16.7	16.7
	U OF AL-BIRMINGHAM	.1	15	40.0	40.0	26.7	33.3	20.0	53.3	53.3	26.7	26.7
	U OF AL-UNIVERSITY	.1	11	27.3	45.5	9.1	9.1		54.5	54.5	45.5	45.5
	U OF SO ALABAMA	.5	80.0	40.0	20.0	40.0			100.0			
Alaska	U OF ALASKA ANCHORAGE	.1	9		22.2	44.4	33.3		44.4	44.4	55.6	
	U OF ALASKA FAIRBANKS		6			40.0	20.0		66.7	66.7	33.3	
Arizona	ARIZONA STATE U	.3	48	30.4	29.2	28.9	29.8	18.8	60.4	60.4	20.8	
	NORTHERN ARIZ U	.6	6	66.7	50.0	66.7	66.7	50.0	33.3	33.3	16.7	
	U OF ARIZONA	.2	28	35.7	35.7	42.9	21.4	17.9	53.6	53.6	28.6	
Arkansas	ARKANSAS STATE	.2	38	10.5	7.9	5.3	15.8	5.3	78.9	78.9	15.8	
	ARKANSAS TECH U	.1	10	20.0	30.0	40.0	40.0	20.0	60.0	60.0	20.0	
	HARDING COLL	.1	16	18.8	31.3	31.3	50.0	18.8	43.8	43.8	37.5	
	HENDERSON ST U	.1	17	29.4	17.6	41.2	23.5	11.8	52.9	52.9	35.3	
	HENDRIX COLL	.7					14.3		85.7	85.7	14.3	
	OUACHITA BAPTIST		5	20.0	20.0	20.0	20.0	20.0	80.0	80.0		
	SOUTHERN ARKANSAS U	.1	11	18.2	9.1	27.3	36.4	9.1	54.5	54.5	36.4	
	U OF AR-FAYETTEVILLE	.2	28	10.7	7.1		3.7		78.6	78.6	21.4	
	U OF AR-MONTICELLO	.1	15		6.7	6.7			86.7	86.7	13.3	
	U OF ARKANSAS LITTLE ROC	.2	25	12.0	16.0	12.0	20.0	8.0	80.0	80.0	12.0	
	U OF CENTRAL AR	.1	20	5.0					95.0	95.0	5.0	
California	CAL ST STANISLAUS U	.1	14	28.6	7.7	10.0	15.4		57.1	57.1	42.9	
	CAL ST U-CHICO	.1	18	5.9	22.2	14.3	29.4	11.1	72.2	72.2	16.7	
	CAL ST U-FRESNO	.2	38	25.7	28.6	25.8	42.4	13.2	55.3	55.3	31.6	
	CAL ST U-FULLERTON	.3	55	24.4	29.8	23.7	22.5	14.5	61.8	61.8	23.5	
	CAL ST U-HAYWARD	.3	43	23.7	25.6	28.6	28.1	14.0	69.8	69.8	16.3	
	CAL ST U-LONG BEACH	.3	41	25.0	22.2	16.7	12.5	12.2	65.9	65.9	22.0	
	CAL ST U-LOS ANGELES	.3	48	27.0	31.0	29.4	32.5	14.6	58.3	58.3	27.1	
	CAL ST U-NORTHridge	.4	64	42.6	49.2	27.9	41.2	25.0	43.8	43.8	31.3	
	CAL ST U-PORONA	.2	37	21.9	18.8	16.7	25.0	10.8	70.3	70.3	18.9	
	CAL ST U-SACRAMENTO	.4	60	28.6	42.0	27.1	34.0	15.0	53.3	53.3	31.7	
	CAL ST DOMINGUEZ	.1	12	8.3	8.3		11.1	8.3	8.3	8.3	8.3	
	CAL ST SAN LUIS	.2	25	42.1	54.5	45.0	47.6	28.0	40.0	40.0	32.0	
	CAL STATE SAN BERNARDINO	.2	28	15.4	28.0	33.3	38.5	17.9	57.1	57.1	25.0	
	CHAPMAN COLL	.5		40.0			40.0		40.0	40.0	60.0	
	GOLDEN GATE	.1	14	50.0	35.7	33.3	30.0	28.6	50.0	50.0	21.4	
	LA VERNE COLL	.8	14.3	12.5	16.7			62.5			37.5	

* THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).
 DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL
MAY 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	P E R C E N T	P A S S I N G	>	>	>	>	>	>	NONE *	SOME *
		AUD	LPR	FARE	ARE	ARE	ARE	ARE	ARE	ARE	ARE	ARE	ARE	ARE	ARE	ALL *	
LOYOLA MARYMOUNT	.1	9	28.6	88.9	50.0	71.4	22.2	11.1	66.7								
NATIONAL	.1	13	27.3	25.0	30.0	36.4	7.7	61.5	30.8								
PEPPERDINE	.1	7	33.3	71.4	50.0	28.6		14.3	85.7								
SAN DIEGO STATE	.4	72	32.3	38.2	27.8	31.1	19.4	52.8	27.8								
SAN FRANCISCO STATE	.3	51	17.1	19.0	26.2	28.9	9.8	62.7	27.5								
SAN JOSE STATE	.2	34	23.3	37.5	31.0	46.7	8.8	44.1	47.1								
SONOMA STATE	.1	13	25.0	9.1	16.7	20.0	7.7	76.9	15.4								
ST MARYS OF CAL																	
U OF CAL-BERKELEY	.2	7	16.7	33.3	41.7	43.8	52.9	28.0	85.7								
U OF CAL-LOS ANGELES	.3	47	26.8	41.3	35.0	43.6	21.3	46.8	28.0								
U OF CAL-RIVERSIDE	.1	9															
U OF CAL-SANTA BARBARA	.2	39	29.4	41.2	37.8	40.6	20.5	100.0	100.0								
U OF SAN DIEGO	.5	13	27.3	25.0	11.1	16.7		48.7	30.8								
U OF SAN FRANCISCO	.1	9	22.2	28.6	50.0	42.9	11.1	53.8	46.2								
U OF SANTA CLARA	.7	7	28.6	28.6	28.6	42.9		55.6	33.3								
U OF SOUTHERN CAL	.4	60	33.3	42.4	48.8	35.9	20.0	42.9	57.1								
U OF THE PACIFIC	.1	10	60.0	60.0	25.0	33.3	20.0	41.7	38.3								
Colorado																	
ADAMS STATE COLL	.1	12	8.3	8.3	16.7	16.7		75.0	25.0								
CO STATE	.2	28	39.3	39.3	14.3	28.6	10.7	39.3	50.0								
FORT LEWIS COLL	.1	9	22.2	25.0	12.5	44.4		22.2	55.6								
MESA COLL	.1	12	25.0	33.3	33.3	33.3		25.0	66.7								
METROPOLITAN ST COLL	.1	23	17.4	21.7	26.1	26.1		13.0	65.2								
REGIS COLL	.1	17	23.5	29.4	35.3	35.3		23.5	58.8								
U OF CO-Boulder	.2	38	26.3	23.7	29.7	32.4		15.8	57.9								
U OF CO-CO SPRINGS	.2	7	28.6	28.6	28.6	28.6		71.4	28.6								
U OF CO-DEVER	.2	25	48.0	25.0	28.0	33.3		24.0	40.0								
U OF DENVER	.1	12	25.0	33.3	16.7	18.2		8.3	65.7								
U OF NORTHERN CO	.1	12	50.0	58.3	41.7	33.3		25.0	33.3								
U OF SOUTHERN CO	.6	6	16.7	16.7	16.7	16.7		83.3	41.7								
WESTERN ST COLL	.6	16.7	16.7	33.3	33.3	33.3		16.7	66.7								
Connecticut																	
CENTRAL CONN ST U	.1	18	5.6	27.8	5.6	22.2		66.7	33.3								
FAIRFIELD	.1	11	18.2	18.2	10.0	10.0		72.7	27.3								
SO CT STATE U	.1	11	9.1	9.1	10.0	10.0		81.8	9.1								
U OF CONN	.1	20	40.0	45.0	45.0	35.0		20.0	30.0								
Delaware																	
DELAWARE ST UNIV		7															
U OF DELAWARE	.2	39	25.6	52.6	40.5	40.0		15.4	35.9								
District of Columbia																	
AMERICAN																	
GEORGE WASHINGTON	.1	8	25.0	37.5	37.5	50.0		25.0	50.0								
GEOGETOWN	.1	11	20.0	27.3	10.0	40.0		9.1	63.6								
HOWARD	.1	11	81.8	72.7	54.5	40.0		36.4	18.2								
		13	30.8	46.2	33.3	25.0		15.4	53.8								

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PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1997 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < <	PERCENT AUD	> > > > >	PERCENT LPR	PASSING FARE	AVERAGE ARE	ALL *	NONE *	SOME *
STRAYER COLL	U OF DC	.1	14	14.3	14.3	7.1	14.3	7.1	14.3	7.1	14.3	7.1
Florida			8									
FL AGRI & MECH		.1	15	13.3	13.3	6.7	20.0	6.7	20.0	6.7	20.0	6.7
FL ATLANTIC U		.2	40	45.0	47.5	46.2	50.0	50.0	50.0	50.0	50.0	50.0
FL INTERNATIONAL		.3	43	62.8	69.8	74.4	69.8	48.8	48.8	32.5	40.0	40.0
FL SOUTHERN COLL		.1	11	36.4	36.4	27.3	27.3	18.2	18.2	16.6	32.6	32.6
FL STATE		.2	38	44.7	55.3	45.9	35.1	23.7	23.7	54.5	27.3	27.3
NOVA		.6	20	0	80.0	25.0	33.3	33.3	33.3	39.5	36.8	36.8
ST LEO COLL		.4	11	18.2	18.2	9.1	27.3	9.1	27.3	16.7	33.3	50.0
STETSON U		.7	14	3	28.6	42.9	42.9	42.9	42.9	9.1	72.7	18.2
U OF CENTRAL FL		.2	39	28.2	30.8	18.4	15.8	7.7	7.7	42.9	57.1	57.1
U OF FLORIDA		.1	23	39.1	47.8	52.2	47.8	21.7	21.7	56.4	35.9	35.9
U OF MIAMI		.1	16	43.8	50.0	31.3	50.0	18.8	18.8	21.7	56.5	56.5
U OF NORTH FL		.1	22	31.8	40.9	54.5	40.9	27.3	27.3	37.5	43.8	43.8
U OF SO FLORIDA		.3	57	43.9	50.9	43.9	42.1	26.3	26.3	40.9	31.8	31.8
U OF WEST FLORIDA		.1	13	16.7	25.0	20.8	7.7	7.7	7.7	38.6	35.1	35.1
Georgia												
AUGUSTA COLL		6		33.3	33.3	16.7	16.7	16.7	16.7	50.0	50.0	50.0
BERRY COLL		6		16.7	50.0	16.7	33.3	33.3	33.3	50.0	50.0	50.0
BREVARD COLL		.1	10	10.0	20.0	12.5	20.0	20.0	20.0	80.0	80.0	80.0
CLARK/ATLANTA U		.8	12	12.5	12.5	20.0	20.0	20.0	20.0	87.5	87.5	87.5
CLAYTON STATE COLLEGE		.1	12	25.0	33.3	33.3	33.3	33.3	33.3	12.5	12.5	12.5
DEVRY INSTI		.6								100.0	100.0	100.0
EMORY		.1	16	25.0	43.8	33.3	33.3	33.3	33.3	41.7	41.7	41.7
GA COLLEGE		.1	21	14.3	14.3	19.0	14.3	14.3	14.3	50.0	50.0	50.0
GA INST OF TECH		.1	8	50.0	37.5	50.0	62.5	62.5	62.5	37.5	37.5	37.5
GA SOUTHERN UNIV		.2	24	12.5	12.5	6.3	6.3	6.3	6.3	79.2	79.2	79.2
GA STATE		.6	104	23.1	29.8	26.9	26.9	26.9	26.9	61.5	20.2	20.2
KENNESAW STATE		.3	50	20.0	22.0	22.0	22.0	22.0	22.0	70.0	22.0	22.0
MERCER U-ATLANTA		.5	40	0	60.0	60.0	60.0	60.0	60.0	40.0	40.0	40.0
NORTH GEORGIA COLL		.1	22	13.6	13.6	4.5	4.5	4.5	4.5	86.4	13.6	13.6
OGLETHORPE		.5	20	0	40.0	60.0	40.0	40.0	40.0	40.0	40.0	40.0
SAVANNAH STATE		.1	10	4.5	40.9	50.0	43.9	43.9	43.9	100.0	100.0	100.0
U OF GEORGIA		.4	66	42.4	40.9	40.9	40.9	40.9	40.9	43.9	22.7	22.7
VALDOSTA STATE		.1	22	4.5	13.6	4.5	4.5	4.5	4.5	86.4	9.1	9.1
WEST GEORGIA COLL		.1	14	7.1	21.4	14.3	35.7	35.7	35.7	64.3	28.6	28.6
Hawaii												
BYU - HAWAII		5		20.0	37.5	25.0	37.5	37.5	37.5	80.0	20.0	20.0
HAWAII PACIFIC COLL		8	38	25.0	31.6	30.6	27.0	27.0	27.0	37.5	50.0	50.0
U OF HAWAII-MANOA		.2	36.8	36.8	31.6	30.6	30.6	30.6	30.6	55.3	28.9	28.9
Idaho												
BOISE STATE UNIVERSITY		.2	29	24.1	17.2	20.7	24.5	24.5	24.5	58.6	31.0	31.0
IDAHO STATE		.1	18	33.3	27.8	55.6	61.1	61.1	61.1	22.2	33.3	44.4

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REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1997 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	< < < < AUD	< < < < LPR	PERCENT FARE	PASSING ARE	PASSING ALL *	PASSING NONE *	PASSING SOME *
Illinois	U OF IDAHO	.1	23	21.7	30.4	26.1	21.7	13.0	52.2	34.8
AUGUSTANA COLL		6	33.3	50.0	33.3				50.0	50.0
AURORA COLL		5	20.0	40.0	20.0	20.0	20.0	60.0	20.0	
BRADLEY		41	29.3	24.4	20.0	27.5	9.8	58.5	31.7	
CHICAGO STATE		1	12	9.1	16.7	9.1	9.1	8.3	83.3	8.3
DEPAUL		.5	82	35.4	35.4	36.6	45.1	19.5	43.9	36.6
DEVRY		5	11	18.2	18.2	18.2	20.0	80.0	20.0	20.0
DEVRY - OAK BROOK TERRAC									72.7	18.2
EASTERN IL		.2	25	16.0	24.0	12.5	12.5	68.0	32.0	
ELMHURST COLL		.1	14	21.4	35.7	14.3	21.4	7.1	64.3	28.6
GOVERNORS STATE		.1	13	58.3	53.8	50.0	50.0	46.2	46.2	7.7
IL COLL		7	57.1	42.9	14.3	14.3	14.3	42.9	42.9	
IL STATE		.6	97	36.1	39.2	33.0	45.8	19.6	43.3	37.1
ILL WESLEYAN		.1	19	38.9	50.0	36.8	38.9	36.8	47.4	15.8
LEWIS		6	16.7	33.3	16.7	16.7	33.3	16.7	66.7	16.7
MCKENDREE COLL		8	50.0	37.5	37.5	50.0	50.0	37.5	50.0	12.5
MILLIKIN		6	25.0	12.5	16.7	16.7	16.7	33.3	66.7	33.3
NORTH CENTRAL COLL		8	20.0	33.3	50.0	50.0	12.5	50.0	50.0	50.0
NORTHEASTERN IL		.1	15	20.0	33.3	26.7	12.5	12.5	66.7	20.0
NORTHERN IL		.4	58	58.6	42.1	36.2	58.6	25.9	29.3	44.8
NORTHWESTERN		5	60.0	60.0	40.0	40.0	20.0	20.0	40.0	40.0
QUINCY COLL		8	50.0	12.5	37.5	62.5	12.5	12.5	37.5	50.0
ROOSEVELT		18	16.7	22.2	5.6	11.1	5.6	72.2	22.2	
SOUTHERN IL U - CARBONDALE		.1	41	40.0	39.0	37.5	40.0	14.6	43.9	41.5
SOUTHERN IL U - EDWARDVILLE		.1	16	25.0	37.5	31.3	25.0	6.3	50.0	43.8
ST XAVIER COLL		.1	10	30.0	30.0	20.0	20.0	20.0	70.0	10.0
U OF CHICAGO - LOYOLA		.1	15	13.3	13.3	13.3	13.3	13.3	86.7	
U OF IL - CHICAGO		.2	40	12.8	25.6	17.9	20.5	12.5	67.5	20.0
U OF IL - URBANA		1.5	251	56.6	60.0	49.4	57.2	42.6	30.3	27.1
UNIV ILL SPRINGFIELD		.1	13	15.4	61.5	38.5	30.8	15.4	30.8	53.8
WESTERN IL U		.1	19	31.6	15.8	15.8	26.3	10.5	68.4	21.1
Indiana	ANDERSON COLL		8	37.5	37.5	25.0			62.5	37.5
BALL ST		.3	47	12.8	10.6	6.4	10.6	2.1	80.9	17.0
FRANKLIN COLL		7	14.3	28.6	28.6	14.3	14.3	57.1	28.6	
GOSHEN COLL		6	16.7	33.3	33.3	16.7	16.7	66.7	16.7	
IN ST U-TERRE HAUTE		13	7.7	16.7	50.0	50.0	16.7	50.0	33.3	
IN U-BLOOMINGTON		.6	102	36.6	47.1	39.0	27.0	17.6	84.6	15.4
IN U-FORT WAYNE		.1	18	22.2	11.1	22.2	22.2	5.6	45.1	37.3
IN U-NORTHWEST		.1	17	29.4	35.3	35.3	11.8	11.8	52.9	22.2
IN U-PURDUE-INDPLS		.3	43	41.9	41.9	32.6	30.2	23.3	48.8	27.9
IN U-SOUTH BEND		.1	18	11.1	16.7	27.8	22.2	5.6	72.2	

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MAY 1997 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	< < < < <	< < < < <	PERCENT ARE FARE	< < P E R C E N T P A S S I N G	> > > > > >	> > > > > >	NONE *	SOME *
		5	60.0	60.0	60.0	40.0	40.0	40.0	40.0	40.0	20.0
IN U-SOUTHEAST		5	60.0	20.0	20.0	40.0	40.0	40.0	40.0	80.0	20.0
MANCHESTER COLL	MARTIAN COLL-INDPLS	5	25.0	50.0	37.5	12.5	12.5	12.5	12.5	37.5	50.0
PURDUE U-CALUMET	PURDUE U-MAIN CAMPUS	.2	35.0	34.3	31.4	25.7	20.0	20.0	20.0	54.3	25.7
PURDUE U-NO CENTRAL	ST JOSEPHS COLL	.2	20.0	40.0	40.0	20.0	20.0	20.0	20.0	60.0	20.0
ST MARYS COLL	TAYLOR	7	42.9	42.9	14.3	14.3	14.3	14.3	14.3	57.1	28.6
U OF EVANSVILLE	U OF NOTRE DAME	6	14.3	44.4	43.2	16.7	16.7	16.7	16.7	83.3	16.7
U OF SOUTH INDIANA	UNIV OF INDIANAPOLIS	.6	11.1	22.2	11.1	22.2	11.1	22.2	11.1	44.0	28.6
VALPARAISO	Iowa	6	16.7	33.3	33.3	16.7	16.7	16.7	16.7	66.7	22.2
BUENA VISTA U	CENTRAL COLLEGE	.1	20	30.0	20.0	30.0	15.0	15.0	15.0	60.0	25.0
COE COLL.	DRAKE	8	25.0	62.5	75.0	37.5	25.0	25.0	25.0	12.5	62.5
GRANDVIEW COLL.	IOWA STATE	.2	7	28.6	28.6	28.6	14.3	14.3	14.3	71.4	14.3
LORAS COLL.	LUTHER COLL.	.2	31	25.8	29.0	29.0	38.7	12.9	12.9	41.9	45.2
M T MERCY COLL	SIMPSON COLL.	.1	6	50.0	33.3	33.3	33.3	33.3	33.3	33.3	66.7
ST AMBROSE COLL	U OF IOWA	.1	39	23.1	28.2	30.8	25.6	10.3	10.3	56.4	33.3
U OF NORTHERN IOWA	UPPER IOWA U	.5	6	16.7	16.7	16.7	33.3	66.7	66.7	33.3	33.3
Kansas	BAKER	.7	75	57.1	57.1	57.1	42.9	28.6	28.6	50.0	33.3
BENEDICTINE COLL	KANSAS STATE	.1	109	33.3	16.7	33.3	50.0	16.7	16.7	77.8	11.1
EMPIORIA STATE	KANSAS NEWMAN	.1	24	4.2	12.5	12.5	11.1	11.1	11.1	7.7	84.6
FORT HAYS STATE	KANSAS STATE	.6	99	8.1	15.2	6.1	7.7	7.7	7.7	30.7	29.3
FRIENDS	KANSAS WESTERN	.2	28	17.9	10.7	3.6	61.3	61.3	61.3	21.1	40.0
KANSAS NEWMAN	KANSAS WESTERN	.2	26	15.4	15.4	11.5	15.4	11.5	11.5	80.8	7.7
KANSAS STATE	KANSAS WESTERN	.1	10	10.0	10.0	10.0	10.0	10.0	10.0	90.0	100.0
KANSAS WESTERN	KANSAS WESTERN	.1	5	11.1	33.3	22.2	22.2	11.1	11.1	80.0	20.0
MCPHERSON COLL	PITTSBURG STATE	.1	20	5.0	15.0	5.0	5.0	5.0	5.0	55.6	33.3
SOUTHWESTERN COLL	U OF KANSAS	.1	7	18.8	14.3	14.3	14.3	14.3	14.3	85.0	15.0
WASHBURN U OF TOPEKA	WICHITA STATE	.3	33	12.1	12.1	12.1	12.1	6.1	6.1	75.5	18.4
		.2	62	3.2	6.5	4.8	4.8	3.2	3.2	21.2	4.8
		.4								91.9	

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < <	P E R C E N T	P A S S I N G	> > > > > >	NONE *	SOME *
		AUD	LPR	ARE	ALL *				
Kentucky	BELLARMINE COLL	.1	13	30.8	23.1	23.1	61.5	15.4	
	EASTERN KY		7	42.9	42.9	57.1	42.6	28.6	
	MOREHEAD STATE	.1	10					100.0	
	MURRAY STATE	.1	14	21.4	7.1	14.3	20.0	71.4	28.6
	NORTHERN KENTUCKY U	.1	15	20.0	33.3	33.3	66.7	13.3	
	TRANSYLVANIA		7		14.3	14.3	85.7	14.3	
	U OF KENTUCKY	.4	69	31.9	27.9	32.4	17.4	58.0	24.6
	U OF LOUISVILLE	.2	33	9.1	24.2	18.2	3.0	66.7	30.3
	WESTERN KY	.2	27	33.3	33.3	40.7	22.2	14.8	55.6
Louisiana	GRAMBLING STATE		7		14.3				
	LA ST U-ADM	.1	16	50.0	43.8	31.3	18.8	12.5	14.3
	LA TECH		7	42.9	42.9	57.1	28.6	50.0	42.9
	LOYOLA U		6	16.7	33.3	16.7		66.7	33.3
	SOUTHERN U-BATON ROUGE	.1	9					100.0	
	U OF NEW ORLEANS	.1	10	40.0	40.0	30.0	20.0	40.0	40.0
	U OF SWESTN LA		6	16.7	33.3	16.7	16.7	66.7	16.7
Maine	HUSSON COLL	.1	19	21.1	16.7	36.8	36.8	15.8	57.9
	U OF ME-AUGUSTA		8	28.6	50.0	12.5	14.3	12.5	26.3
	UNIV SOUTHERN MAINE		7	14.3	14.3	28.6	14.3		25.0
Maryland	BONIE STATE	.1	13		7.7			84.6	15.4
	FROSTBURG STATE	.1	19	35.3	50.0	52.9	26.3	47.4	26.3
	LOYOLA COLL	.1	13	15.4	23.1	25.0	8.3	7.7	15.4
	MORGAN STATE		6	16.7	33.3	20.0		50.0	50.0
	SALISBURY STATE	.1	12	25.0	33.3	16.7	8.3	66.7	25.0
	TOWSON STATE	.2	27	44.4	55.6	65.4	48.0	33.3	33.3
	U OF BALTIMORE	.2	38	21.1	18.4	13.2	15.8	10.5	15.8
	U OF MD-COLLEGE PARK	.6	102	18.2	31.0	18.4	18.0	6.9	62.7
Massachusetts	BABSON COLL	.1	13	30.8	38.5	23.1	15.4	15.4	30.8
	BENTLEY COLL	.3	54	33.3	26.4	30.2	23.1	13.0	27.8
	BOSTON COLL	.2	34	33.3	32.4	28.1	30.0	14.7	32.4
	BOSTON U	.1	9	22.2	22.2	33.3	22.2	11.1	66.7
	COLLEGE OF HOLY CROSS		6	83.3	50.0	100.0	20.0	33.3	22.2
	NICHOLS COLL		6		16.7	33.3		66.7	
	NORTHEASTERN U	.1	13	23.1	38.5	30.8	23.1	7.7	33.3
	SALEM STATE		8		12.5	14.3		75.0	46.2
	SUFFOLK	.1	12	25.0	41.7	16.7		58.3	25.0
	U MASS LOWELL	.1	9	33.3	44.4	33.3	33.3	22.2	41.7
	U OF MASS-AMHERST	.2	25	28.0	40.0	20.8	24.0	55.6	22.2
	U OF MASS-BOSTON	.1	9	11.1	22.2			56.0	24.0

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UMASS-DARTMOUTH	7	16.7	16.3	50.0	14.3	14.3	57.1	28.6	
Michigan									
ALBION COLL	.7	14.3	28.6		14.3		57.1	42.9	
CENTRAL MICH	.2	29	10.3	17.2	24.1	27.6	3.4	58.6	37.9
DAVENPORT COLLEGES	.1	13	7.7	15.4	7.7	7.7	7.7	84.6	7.7
EASTERN MICH	.1	20	20.0	5.0	10.0	30.0	5.0	60.0	35.0
FERRIS STATE	.1	5	20.0	40.0	60.0	40.0	20.0	40.0	40.0
GRAND VALLEY ST	.1	13	15.4	23.1	23.1	23.1	7.7	53.8	38.5
HILLSDALE COLL	.6	20.0		20.0	20.0	20.0		50.0	50.0
MICHIGAN STATE	.3	54	30.2	24.5	22.6	28.3	13.0	57.4	29.6
NORTHERN MICH	.6	33.3	16.7	33.3	16.7			33.3	66.7
NORTHWOOD UNIVERSITY	.5								
OAKLAND U	.4	35.7	21.4	42.9	28.6	14.3	57.1	28.6	
U OF MI-ANN ARBOR	.2	40	55.0	32.5	45.0	35.0	22.5	32.5	45.0
U OF MI-DEARBORN	.1	21	28.6	28.6	38.1	38.1	19.0	52.4	
WALSH COLLEGE	.2	26	26.9	34.6	38.5	38.5	11.5	42.3	28.6
WAYNE STATE	.1	20	38.9	35.0	33.3	36.8	30.0	50.0	46.2
WESTERN MI U	.2	36	14.3	19.4	14.7	15.2		66.7	33.3
Minnesota									
BEMIDJI STATE	.1	18	50.0	50.0	44.4	50.0	38.9	44.4	16.7
COLL OF ST THOMAS	.1	12	59.3	66.7	50.0	50.0	41.7	33.3	25.0
MANKATO STATE	.1	16	25.0	31.3	40.0	20.0	12.5	56.3	31.3
MOORHEAD STATE	.1	22	39.1	40.9	42.9	28.6	18.2	40.9	40.9
ST CLOUD STATE	.1	11	54.5	45.5	45.5	36.4	36.4	45.5	18.2
ST JOHNS U	.5	40.0	20.0	20.0	40.0	40.0		40.0	60.0
U OF MN-DULUTH	.1	11	27.3	19.2	27.3	18.2	18.2	63.6	
U OF MN-MNPLS	.2	47	57.4	53.2	66.0	59.6	42.2	25.5	31.9
WINONA STATE	.3	5	40.0	40.0	60.0	40.0	20.0	20.0	60.0
Mississippi									
JACKSON STATE	.1	9		11.1	11.1	11.1		88.9	11.1
MS COLL	.5	20.0	26.0	20.0	20.0	20.0		80.0	
MS ST U	.1	9	11.1	11.1				88.9	11.1
U OF SOUTHERN MS	.1	10	30.0	40.0	30.0	30.0	20.0	60.0	20.0
Missouri									
AVILA COLL	.5				20.0	20.0			
CENTRAL METH COLL	.6	16.7	50.0	16.7	16.7	16.7	80.0	20.0	
CENTRAL MO STATE	.4	13	7.7	7.7	7.7	7.7	50.0	33.3	
COLUMBIA COLL	.1	23.1	23.1	30.8	23.1	7.7	92.3		
DEVRY INST	.1	11	20.0				61.5	30.8	
DRURY COLL	.5						81.8	18.2	
EVANGEL COLL	.5	20.0	60.0	40.0	40.0	20.0	100.0	40.0	
LINCOLN U	.5	40.0	20.0	40.0	20.0	20.0		40.0	
MARYVILLE COLL	.1	16	25.0	50.0	31.3	18.8	12.5	50.0	40.0
MO VALLEY COLL	.5	20.0	20.0	20.0	20.0	20.0		37.5	

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PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < <	LPR	PERCENT ARE	PASSED	SING >	> > >	> > >	> > >	NONE *	SOME *
MO WESTERN ST COLL	.2	7	24.3	35.1	32.4	24.3	18.9	100.0	100.0	100.0	59.5	21.6
NORTHEAST MO STATE	.2	37	15	13.3	20.0	20.0	13.3	80.0	80.0	80.0	6.7	6.7
NORTHWEST MO STATE	.1	15	15	26.7	33.3	13.3	20.0	13.3	66.7	66.7	20.0	20.0
PARK COLL	.1	15	16	18.8	18.8	12.5	12.5	12.5	81.3	81.3	6.3	6.3
ROCKHURST COLL	.1	12	17	17.6	23.5	23.5	17.6	5.9	64.7	64.7	29.4	29.4
SOUTHEAST MO STATE	.1	17	28	25.0	17.9	17.9	25.0	14.3	71.4	71.4	14.3	14.3
SOUTHWEST BAPTIST COLL	.1	20	60	60.0	55.0	45.0	45.0	45.0	25.0	25.0	30.0	45.0
SOUTHWEST MO STATE	.2	20	33	33.3	25.0	41.7	41.7	8.3	45.8	45.8	45.8	45.8
ST LOUIS U	.1	24	29	32.1	20.7	34.5	24.1	17.2	58.6	58.6	24.1	24.1
U OF MO-COLUMBIA	.1	24	41	12.2	24.4	12.2	17.1	9.8	70.7	70.7	19.5	19.5
U OF MO-KANSAS CITY	.2	29	41	50.0	50.0	57.9	44.4	45.0	45.0	45.0	10.0	10.0
U OF MO-ST LOUIS	.3	41	50	10.0	20.0	30.0	30.0	30.0	70.0	70.0	30.0	30.0
WASHINGTON U	.1	10	10	20.0	20.0	30.0	30.0	30.0	70.0	70.0	30.0	30.0
WILLIAM JEWELL COLL	.1											
Montana												
CARROLL COLL	.1	18	16.7	27.8	17.6	29.4	11.1	61.1	61.1	61.1	27.8	27.8
EASTERN MONTANA COLL	.2	36	22	38.9	36.1	36.1	19.4	47.2	47.2	47.2	33.3	33.3
GREAT FALLS COLL	.1	12	8.3	8.3	25.0	25.0	8.3	75.0	75.0	75.0	16.7	16.7
MONTANA ST UNIV	.5	84	29	3	25.0	46.9	44.0	20.2	46.4	46.4	33.3	33.3
ROCKY MTN COLL	.1	15	15	13.3	13.3	13.3	13.3	13.3	86.7	86.7	13.3	13.3
U OF MONTANA	.1	19	26	3.3	31.6	26.3	42.1	21.1	57.9	57.9	21.1	21.1
Nebraska												
CREIGHTON	.1	13	23.1	30.8	46.2	53.8	23.1	38.5	38.5	38.5	14.3	14.3
HASTINGS CCOLL	.7	14	14.3	14.3	14.3	14.3	28.6	14.3	85.7	85.7	28.6	28.6
MIDLAND LUTHERAN COLL	.7	42	9	42.9	28.6	14.3	11.1	11.1	57.1	57.1	11.1	11.1
NEBR-WESLEYAN	.1	9	11.1	12.0	16.0	16.0	16.0	8.0	88.9	88.9	12.0	12.0
U OF NEBR-KEARNEY	.2	25	51	17.6	25.4	29.4	19.6	7.8	58.8	58.8	33.3	33.3
U OF NEBR-LINCOLN	.3	51	27	25.9	22.2	25.9	25.9	14.8	66.7	66.7	18.5	18.5
U OF NEBR-OMAHA	.2								100.0	100.0		
WAYNE STATE		5										
Nevada												
U OF NV-LAS VEGAS	.2	26	53.8	50.0	57.7	50.0	42.3	38.5	19.2	19.2	40.0	40.0
U OF NV-RENO	.1	10	25	0	11.1	30.0						
New Hampshire												
NEW ENGLAND COLL												
NH COLL												
New Jersey												
COLLEGE OF NEW JERSEY												
FARLIGH DCKNS-MADISON	5	57.1	57.1	57.1	33.3	33.3	50.0	50.0	60.0	60.0	40.0	40.0
FARLIGH DCKNS-TEANECK	5	20.0	18	33.3	26.7	33.3	40.0	20.0	42.9	42.9	28.6	28.6
JERSEY CITY STATE COLLEG	.1	24	4.5	4.3	4.3	33.3	33.3	33.3	60.0	60.0	40.0	40.0
KEAN COLL OF NJ	.1	22	28.6	31.8	25.0	25.0	4.2	4.2	66.7	66.7	5.6	5.6
MONTCLAIR STATE	.1	10	10.0	10.0	10.0	10.0	10.0	10.0	59.1	59.1	27.3	27.3
RAMAPO COLL OF NJ	.1								90.0	90.0		

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MAY 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < <	P E R C E N T	P A S S I N G	> > > > >	NONE *	SOME *
	AUD	LPR	PARE	ARE	ALL *			
RICHARD STOCKTON ST	.1	22	13.6	18.2	18.2		63.6	36.4
RIDER COLL	.1	16	12.5	12.5	6.3		75.0	25.0
ROWAN (GLASSBORO) COLL.	.1	20	15.8	31.6	26.3	15.0	70.0	15.0
RUTGERS U-CAMDEN	.1	24	29.2	29.2	12.5	16.7	8.3	62.5
RUTGERS U-NEW BRUNSWK	.2	27	30.4	34.6	25.0	27.3	14.8	51.9
RUTGERS U-NEWARK	.3	41	12.8	23.1	11.8	20.6	4.9	73.2
SETON HALL	.1	13						22.0
ST PETERS COLL	.1	11						
WILLIAM PATERSON	.1	21	20.0	23.8	11.1	21.1	9.5	100.0
New Mexico								
EASTERN NEW MEXICO	.1	10	10.4	11.1	7.7	20.0	80.0	20.0
NEW MEXICO STATE	.2	27	15.4	26.1	20.0	11.1	3.7	77.8
U OF NEW MEXICO	.1	23	39.1			23.8	17.4	56.5
New York								
ADELPHI	.6	16.7	25.0					
ALFRED	.6	16.7	16.7	16.7	33.3	16.7	83.3	16.7
CANTISIUS COLL	.1	9	50.0	57.1	60.0	25.0	33.3	44.4
COLGATE U HAMILTON	.1	9	25.0	22.2			11.1	66.7
COLL OF ST ROSE	.5							22.2
CUNY BERNARD BARUCH	.7	111	20.4	27.7	24.1	24.7	13.5	68.5
CUNY BROOKLYN COLL	.2	37	46.4	50.0	57.1	54.2	32.4	43.2
CUNY HUNTER COLL	.1	19	13.3	29.4	6.7	11.8	5.3	63.2
CUNY LEHMAN COLL	.1	11	10.0	20.0				31.6
CUNY QUEENS COLL	.3	54	29.8	43.8	14.3	40.9	18.5	81.8
CUNY YORK COLL	.7	7	16.7	50.0	40.0	33.3	42.9	50.0
DOWLING COLL								31.5
FORDHAM	.1	14	23.1	16.7	20.0	20.0	14.3	85.7
HOFSTRA	.2	28	30.0	39.1	50.0	75.0	28.6	78.6
IONA COLL	.1	10						35.7
ITHACA COLL	.7							
L I U-CW POST	.1	20	29.4	16.7	27.3	33.3	20.0	90.0
LE MOINE COLL	.1	13	41.7	36.4				10.0
MERCY COLL	.6							
MT ST MARY COLL	.5							
NEW YORK U	.2	37	37.1	20.0	50.0	31.3	27.0	80.0
NIAGARA U								
NY TECH INST-WESTBURY	.1	11						
PACE U-NY	.4	64	53.3	40.7	38.3	21.7	18.8	35.9
PACE U-PLEASANTVILLE	.3	46	27.9	11.4	12.2	7.1	6.5	69.6
ROCHESTER INST TECH	.6							23.9
SIENA COLL								
ST BONAVENTURE U	.1	15	14.3	15.4	18.2	18.2	20.0	100.0
ST JOHN FISHER COLL	.1	6	20.0	16.7	23.1	33.3	80.0	
ST JOHNS U. N.Y.	.1	22	23.8	36.4	11.1	16.7	7.1	66.7
						30.0		33.3
								21.4
								63.6
								18.2

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NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< AUD	< LPR	< FARE	< P ARE	< S ING	> ARE	> ALL *	> NONE *	> SOME *
ST JOSEPHS - SUFFOLK SUC - ONEONTA	.8	37.5	28.6	16.7	75.0				37.5	62.5	
SUNY AT ALBANY	8	25.0	28.6					12.5	75.0	12.5	
SUNY AT BINGHAMTON	48	45.5	30.4	42.1				31.3	54.2	14.6	
SUNY AT BUFFALO	46	27.5	30.6	40.7				19.6	54.3	26.1	
SUNY COLL GENESSEE	32	40.0	34.5	13.6				48.0	15.6	37.5	
SUNY COLL OLD WESTBURY	.2	25	16.7	40.0				20.8	8.0	56.0	
SUNY COLL OSWEGO	.1	17	28.6	27.3	61.5			17.6	52.9	29.4	
SUNY COLL PLATTSBURGH	8	7.7	7.7	33.3				11.1	7.7	76.9	15.4
SUNY-NEW PALTZ	13	37.5	14.3	50.0				50.0	44.4	55.6	
SYRACUSE	9	9.1							81.8	18.2	
TUROU	11	30.0	66.7	70.6				64.3	50.0	20.8	
UTICA COLL-SYRACUSE	.1	24							100.0	60.0	40.0
WAGNER COLL	5	40.0									
YESHTIVA	.1	20	21.1	25.0					10.0	70.0	20.0
North Carolina											
APPALACHIAN STATE	.1	16	31.3	50.0							
ATLANTIC CHRISTIAN	5	20.0	20.0	20.0							
CAMPBELL U	5			20.0							
EAST CAROLINA	5									100.0	
ELIZABETH CITY STATE	5										
ELON COLL	6										
GARDNER-WEBB COLL	.1	12	8.3					20.0			
GREENSBORO COLL	6										
GUILFORD COLL	.1	11	27.3	45.5	9.1						
HIGH POINT U	.7	28.6	14.3								
LENOIR-RHYNE COLL	8										
NC AGRIC & TECH	.1	21	4.8								
NC CENTRAL	8										
NC ST U-RALEIGH	.2	32	25.0	28.1							
U OF NC-ASHEVILLE	.1	12	16.7	8.3							
U OF NC-CHARLOTTE	.3	52	25.0	25.0	23.3						
U OF NC-GREENSBORO	.1	14	7.1	14.3	8.3						
U OF NC-WILMINGTON	.1	19	31.6	31.6	21.1						
WESTERN CAROLINA U	.1	9	22.2	11.1	11.1						
WINGATE COLL	6										
North Dakota											
JAMESTOWN COLL	7	14.3									
MARY COLL	.1	5.9	11.8								
MINOT STATE	5	40.0	40.5								
NO DAKOTA STATE	.5										
U OF NO DAKOTA	.2	7	28.6								
Ohio											
ASHLAND COLL	5	31.0	24.1								
		40.0	40.0								

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		AUD	LPR	FARE	ARE	ALL *	
BALDWIN-WALLACE	.1	17	17.6	29.4	35.3	11.8	52.9
BOWLING GREEN STATE	.1	15	53.3	40.0	46.7	20.0	26.7
CASE WESTERN RESERVE	.6	6	16.7	16.7	16.7	83.3	53.3
CLEVELAND STATE	.2	3	27.3	36.4	36.4	30.3	16.7
DEVRY INSTI	.6	20	25.0	30.0	15.0	12.1	48.5
FRANKLIN U	.1	16	37.5	31.3	43.8	31.3	39.4
KENT STATE	.2	25	16.0	28.0	20.0	16.0	20.0
MARIETTA COLL	.6	6				12.0	68.0
MIAMI U	.5	81	47.4	42.5	44.3	32.9	100.0
MT ST JOSEPH	.8		12.5			19.8	42.0
OHIO NORTHERN	.1	14	53.8	21.4	50.0	38.5	8.5
OHIO STATE	.4	63	37.1	20.6	26.2	25.4	42.9
OHIO U	.2	27	18.5	37.0	22.2	22.2	58.7
OTTERBEIN COLL			20.0	100.0	60.0	40.0	37.0
U OF AKRON	.2	38	34.2	36.8	23.7	18.4	20.0
U OF CINCINNATI	.3	57	29.8	40.4	40.4	31.6	15.8
U OF DAYTON	.1	13	23.1	15.4	7.7	15.4	45.6
U OF TOLEDO	.1	17	23.5	23.5	29.4	23.5	27.0
UNIV OF FINDLAY	.5	40	40.0	40.0	50.0	25.0	7.7
WRIGHT STATE	.2	35	28.6	37.1	34.3	34.3	17.6
XAVIER			12.5	12.5	12.5	12.5	40.0
YOUNGSTOWN STATE	.1	14	35.7	50.0	35.7	57.1	20.0
Oklahoma						21.4	40.0
CAMERON U	.1	13	15.4	30.8	23.1	7.7	38.3
EAST CENTRAL OK STATE			25.0	25.0	25.0	25.0	12.5
LANGSTON U	.1	17	23.5	47.1	11.8	29.4	47.1
NORTHEASTERN OK ST			20.0	20.0	20.0	20.0	41.2
OK ST U	.1	21	50.0	60.0	23.8	9.5	60.0
ORAL ROBERTS U	.1	9	55.6	55.6	44.4	33.3	40.0
SOUTHWESTERN OK STATE	.1	9	11.1	11.1	11.1	11.1	57.1
U OF OK-NORMAN	.2	25	20.0	20.0	8.3	8.0	44.4
U OF SCI & ARTS-OK	.6	6	50.0	50.0	50.0	33.3	22.2
U OF TULSA	.1	10	60.0	30.0	10.0	10.0	44.4
UNIV CENTRAL OKLAHOMA	.2	27	25.9	33.3	25.6	25.9	40.7
Oregon						7.4	88.9
LINFIELD COLL.							68.0
OREGON STATE	.1	9	55.6	44.4	44.4	55.6	44.4
PORTLAND STATE	.1	18	35.3	27.8	44.4	38.9	11.1
U OF OREGON	.1	15	20.0	26.7	20.0	26.7	44.4
U OF PORTLAND							26.7
Pennsylvania							100.0
BLOOMSBURG U	.2	38	7.9	7.9	13.5	2.6	15.8
BUCKNELL U	.1	13	23.1	30.8	36.4	23.1	15.4

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CEDAR CREST COLL	.1	9	7	28.6	42.9	14.3	14.3	100.0
CLARION U OF PA	.1	23	14.3	22.7	34.8	22.7	8.7	28.6
DREXEL	.1	23	17.4	26.1	4.3	8.7	4.3	26.1
DUQUESNE	.1	17	5.9	5.9	47.1	23.5	73.9	21.7
GROVE CITY COLL	.1	15	13.3	13.3	6.7	7.7	73.3	47.1
INDIANA U OF PA	.1	26	7.7	11.5	19.2	7.7	80.8	26.7
KINGS COLL	.2	11	27.3	54.5	20.0	10.0	45.5	11.5
LA SALLE UNIV	.1	22	22.7	27.3	19.0	9.1	54.5	45.5
LEHIGH U	.1	5	20.0				80.0	20.0
MARYWOOD COLL	.1	8					100.0	
MERCYHURST COLL	.1	13	61.5	61.5	76.9	53.8	23.1	23.1
MESSTAH COLL	.1	5	40.0	20.0			60.0	40.0
MORAVIAN COLL	.1	14	21.4	14.3	14.3	7.1	7.1	14.3
MUHLENBERG COLL	.1	60	33.3	38.3	13.8	17.2	10.0	58.3
PA ST U-CAPITOL	.4	17	11.8	11.8	5.9	5.9	82.4	31.7
PA ST U-U PARK	.4	30	20.7	20.0	6.9	10.3	3.3	17.6
PHILA TEXTILE & SCI	.2	10	30.0	30.0	10.0		70.0	26.7
ROBERT MORRIS COLL	.2						70.0	30.0
SHIPPENSBURG U OF PA	.1						100.0	
ST FRANCIS COLL	.5	11	9.1	18.2	9.1	9.1	81.8	18.2
ST JOSEPHS COLL	.1	5	20.0	40.0	20.0	20.0	40.0	60.0
ST VINCENT COLL	.5			20.0	20.0		80.0	20.0
SUSQUEHANNA U	.2	40	18.4	23.1	15.4	17.9	2.5	32.5
TEMPLE	.1	10	10.0	10.0	10.0	10.0	90.0	
THIEL COLL	.1	12	41.7	41.7	91.8	50.0	25.0	16.7
U OF PA	.2	34	14.7	20.6	9.1	17.6	73.5	26.5
U OF PITTSBURGH	.1	18	16.7	16.7	5.6	22.2	72.2	27.8
U OF SCRANTON	.2	40	36.8	36.8	11.1	2.8	7.5	35.0
VILLANOVA	.5			20.0			80.0	20.0
WATENBORG COLL	.1	24	30.4	30.4	21.7	16.7	8.3	58.3
WEST CHESTER U OF PA	.1	12	14	28.6	28.6	21.4	14.3	16.7
WESTMINSTER COLL	.1	10	10.0	10.0	10.0	10.0	80.0	20.0
WILKES COLL	.1	6	33.3	66.7	66.7	40.0	33.3	66.7
YORK COLL OF PA								
Puerto Rico								
CATHOLIC U OF PR	.2	29	3.4		6.9	6.9	93.1	6.9
CATEY U COLL-PR	.1	14	7.1	7.1	7.1	7.1	92.9	
INTER AMER-HATO REY	.3	47			2.1		95.7	4.3
INTER AMER-SAN GERMN	.8						100.0	
SACRED HEART COLL	.6	23	13.0	16.7	16.7	16.7	83.3	16.7
U OF PR-MAYAGUEZ	.1	93	9.7	16.1	15.2	4.3	82.6	13.0
U OF PR-RIO PIEDRAS	.6				20.7	4.3	72.0	23.7
Rhode Island								
BRYANT COLL	.1	21	33.3	52.4	38.1	35.0	38.1	38.1

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

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

REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1997 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < AUD	< < < < LPR	P E R C E N T P A S S I N G	> > > > ARE A L L *	P A S S I N G	> > > > N O N E *	S O M E *	> > >
PROVIDENCE COLL		.1	7	42.9	28.6	16.7	16.7	14.3	57.1	28.6	
U OF RHODE ISLAND			9			11.1			88.9		11.1
South Carolina											
BOB JONES UNIV		.1	13	8.3	25.0	15.4	23.1	15.4	61.5	23.1	
CHARLESTON COLL.		.1	9		11.1		11.1		88.9	11.1	
CLEMSON		.2	32	12.5	9.4	6.5	6.5	3.1	84.4	12.5	
COASTAL CAROLINA UNIV			5	20.0	40.0	20.0	20.0		60.0	40.0	
COLUMBIA COLL.			7	28.6	28.6	28.6	28.6		28.6	71.4	
FRANCIS MARION COLL.			6	16.7	33.3	16.7	16.7	16.7	66.7	16.7	
U OF SC-AIKEN		.1	12						91.7	8.3	
U OF SC-COLUMBIA		.1	23	17.4	4.3	17.4	4.3		73.9	26.1	
U OF SC-SPARTANBURG			8						100.0		
WINTHROP COLL			6	16.7		16.7	16.7		66.7	33.3	
South Dakota											
AUGUSTANA COLL.		.1	10	30.0	20.0	20.0	20.0	20.0	70.0	10.0	
BLACK HILLS STATE		.1	9		22.2	12.1	11.1		77.8	22.2	
NAT'L COLL OF BUS		.1	11	9.1	9.1	9.1	9.1		90.9		
NORTHERN STATE		.1	11		9.1		9.1		50.9	9.1	
U OF SD		.2	27	11.1	14.8	7.4	18.5	7.4	81.5	11.1	
Tennessee											
AUSTIN PEAY STATE		.6			16.7	16.7	16.7	16.7	83.3	16.7	
CHRISTIAN BROS COLL		.1	9	11.1	11.1	11.1	11.1	11.1	88.9		
DAVID LIPSCOMB COLL.			8	25.0	12.5	25.0	25.0	25.0	62.5	25.0	
FREED-HARDERMAN COLL			5	20.0	20.0				80.0	20.0	
MIDDLE TENN STATE			16	25.0	31.3	37.5	25.0		56.3	25.0	
TENN STATE			7	28.6	28.6	28.6	28.6		28.6	71.4	
U OF TN-CHATANOOGA		.1	11	22.3	27.3	27.3	36.4	18.2	54.5	27.3	
U OF TN-KNOXVILLE		.1	17	29.4	17.6	23.5	11.8	5.9	64.7	29.4	
UNIVERSITY OF MEMPHIS		.1	15	20.0	6.7	6.7	13.3	6.7	80.0	13.3	
Texas											
ABILENE CHRISTIAN		.1	11	18.2	9.1	27.3	9.1		72.7	27.3	
ANGELO STATE		.5			20.0	20.0	20.0		80.0	20.0	
BAYLOR		.1	21	23.8	42.9	28.6	28.6	19.0	52.4	28.6	
CORPUS CHRISTI STATE U		.1	16	12.5	6.3	12.5	25.0		75.0	25.0	
E TEXAS STATE		.1	16	6.3	25.0	6.3	6.3		75.0	18.8	
HARDIN-SIMMONS U			5						100.0		
INCARNATE WORD COLL			7						100.0		
LAMAR U		.1	18	16.7	16.7		16.7		77.8	22.2	
LAREDO STATE			5			20.0	20.0		80.0	20.0	
MARY HARDIN-BAYLOR			5	20.0	20.0	20.0	20.0		60.0	40.0	
MIDWESTERN STATE		.1	10	10.0	22.2	22.2	22.2		80.0	10.0	
OUR LADY OF LAKE			5	20.0	20.0				80.0	20.0	
PAN AMERICAN U		.1	11	9.1	9.1	9.1	9.1		90.9		
PRATIE VIEW A & M			5						100.0		

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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 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< AUD	< IPR	< FARE	< PERCENT PASSED	< PASSING RATE	> ALL *	> ALL *	> NONE *	> SOME *
SAM HOUSTON STATE	.2	26	3.8	3.8	7.7	7.7	7.7	84.6	84.6	15.4	15.4
SOUTHERN METHODIST	.1	9	22.2	11.1	22.2	22.2	22.2	77.8	77.8	11.1	11.1
SOUTHWEST TEX STATE	.4	61	5.0	23.0	6.7	18.3	18.3	72.1	72.1	26.2	26.2
ST EDWARDS U		6	16.7	16.7	16.7	16.7	16.7	83.3	83.3		
ST MARYS U-SAN ANTONIO		5						100.0	100.0		
STEPHEN F AUSTIN STATE	.2	40	10.0	12.5	10.3	15.4	15.4	10.0	85.0	5.0	5.0
TARLETON STATE	.1	9	11.1	11.1	11.1	22.2	22.2	11.1	77.8	11.1	11.1
TEX A&I-KINGSVILLE		8	12.5	37.5	12.5	12.5	12.5	62.5	62.5	25.0	25.0
TEX CHRISTIAN		8	75.0	50.0	71.4	95.7	95.7	12.5	12.5	50.0	50.0
TEX TECH	.2	33	15.2	12.1	9.1	15.2	15.2	3.0	78.8	18.2	18.2
TEX WOMANS U	.7	28.6			14.3	14.3	14.3	57.1	57.1	42.9	42.9
TEXAS A&M	.6	104	10.7	15.4	16.5	11.5	11.5	3.8	73.1	23.1	23.1
U OF HOUSTON	.5	79	13.9	16.5	12.8	15.6	15.6	5.1	75.9	19.0	19.0
U OF HOUSTON CLEAR LAKE	.2	39	12.8	23.1	7.9	7.7	7.7	5.1	74.4	20.5	20.5
U OF HOUSTON DOWN TOWN	.3	45	4.3	6.5	8.7	6.5	6.5	4.3	89.1	6.5	6.5
U OF HOUSTON-VICTORIA	.1	20	10.0	15.0	15.0	10.0	10.0	10.0	95.0	5.0	5.0
U OF NORTH TEXAS	.3	41	9.8	19.5	12.2	19.5	19.5	9.8	78.0	12.2	12.2
U OF TEX-ARLINGTON	.3	56	20.4	30.9	30.4	31.5	31.5	19.6	60.7	19.6	19.6
U OF TEX-AUSTIN	.3	50	24.0	32.0	28.0	22.0	22.0	16.0	60.0	24.0	24.0
U OF TEX-DALLAS	.4	64	17.2	25.0	12.5	10.9	10.9	6.3	70.3	23.4	23.4
U OF TEX-EL PASO	.2	29	20.7	17.2	24.1	24.1	24.1	6.9	62.1	31.0	31.0
U OF TEX-PERMAN BASIN		7		28.6	14.3				71.4	28.6	28.6
U OF TEX-SAN ANTONIO	.4	59	16.9	25.4	8.8	13.8	13.8	5.1	71.2	23.7	23.7
U OF TEX-TYLER	.1	20	10.0	10.0	10.0	10.0	10.0	85.0	85.0	15.0	15.0
WEST TEX STATE	.1	12	25.0	16.7	25.0	25.0	25.0	16.7	66.7	16.7	16.7
Utah											
Brigham Young	.1	24	56.5	37.5	43.5	39.1	39.1	16.7	37.5	45.8	45.8
Vermont											
UNIVERSITY OF VERMONT		8	25.0	25.0	25.0	25.0	25.0	25.0	75.0		
Virginia											
CHRISTOPHER NEWPORT	.1	13	15.4	7.7	15.4	15.4	15.4	7.7	84.6	7.7	7.7
CLINCH VALLEY		5									
COLL OF WILLIAM & MARY	.1	11	54.5	54.5	60.0	80.0	80.0	27.3	27.3	45.5	45.5
GEORGE MASON U	.3	48	25.0	37.5	34.0	40.4	40.4	18.8	50.0	31.3	31.3
HAMPTON UNIV.	.1	10							100.0		
JAMES MADISON U	.1	17	52.9	23.5	41.2	35.3	35.3	11.8	41.2	47.1	47.1
MARYMOUNT UNIVERSITY											
NORFOLK STATE	.1	7	14.3	14.3					85.7	14.3	14.3
OLD DOMINION U	.2	26	30.8	30.8	23.1	23.1	23.1	19.2	88.9	11.1	11.1
RADFORD U		8			12.5	12.5	12.5		69.2	11.5	11.5
U OF RICHMOND		8	62.5	50.0	62.5	50.0	50.0	37.5	87.5	12.5	12.5
U OF VA		19	42.1	42.1	36.8	47.4	47.4	21.1	36.8	42.1	42.1
VA COMMONWEALTH U	.1	23	34.8	34.8	27.3	26.1	26.1	21.7	65.2	13.0	13.0
VA POLY TECH	.2	32	46.9	40.6	46.9	43.8	43.8	12.5	34.4	53.1	53.1

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REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	PERCENT PARE	PASSED ARE	PASSING ALL *	NONE *	SOME *
VA STATE	.3	45	28.9	22.2	24.4	24.4	15.6	64.4	20.0
VA UNION	.1	9	33.3	33.3	22.2	33.3	11.1	55.6	33.3
WASHINGTON & LEE	.1	17	23.5	29.4	35.3	35.3	5.9	100.0	20.0
Washington		5	20.0	40.0	20.0	20.0	20.0	60.0	52.9
CENTRAL WASH U		7							41.2
CITY UNIVERSITY									
EASTERN WASH STATE									
GONZAGA U									
PACIFIC LUTHERAN									
SEATTLE U									
ST MARTINS COLL									
U OF PUGET SOUND									
UNIV OF WASHINGTON									
WALLA WALLA COLLEGE									
WASH STATE									
WESTERN WASHINGTON UNIV									
WHITWORTH COLL									
West Virginia									
CONCORD COLL	6								
FAIRMONT STATE	6	50.0	50.0	50.0	33.3	50.0	33.3	50.0	16.7
MARSHALL U	8	25.0	25.0	12.5	25.0	12.5	62.5	25.0	
SHEPHERD COLL	7	14.3	14.3	28.6	28.6	14.3	71.4	14.3	
U OF CHARLSTON	7	14.3							
W VA INST TECH	10	40.0	40.0	30.0	40.0	40.0	10.0	40.0	28.6
W VA STATE	8	12.5	12.5	25.0	25.0	12.5	40.0	50.0	
W VA U	1	23	36.4	40.9	36.4	31.8	17.4	87.5	12.5
WEST LIBERTY STATE	5		20.0						
WHEELING JESUIT U	6		50.0	33.3	16.7	16.7	33.3	66.7	
Wisconsin									
CARROLL COLL	5	20.0	40.0	60.0	20.0	20.0	40.0	40.0	40.0
CARTHAGE COLL	6	33.3	33.3	16.7	16.7	16.7	66.7	16.7	
LAKELAND COLL	2	28	28.6	35.7	21.4	14.3	57.1	28.6	
MARQUETTE U	.2	26	38.5	42.3	34.6	38.5	23.1	46.2	30.8
U OF WI-EAU CLAIRE	.1	18	22.2	47.1	23.5	29.4	5.6	50.0	44.4
U OF WI-LA CROSSE	5	60.0	60.0	60.0	40.0	40.0	40.0	40.0	20.0
U OF WI-MADISON	.4	69	58.0	56.5	53.7	48.5	34.8	31.9	33.3
U OF WI-MILWAUKEE	.4	61	44.3	47.5	41.0	36.1	32.8	49.2	18.0
U OF WI-OSHKOSH	.1	16	31.3	50.0	37.5	37.5	25.0	43.8	31.3
U OF WI-PARKSIDE	6	50.0	16.7	33.3	16.7	16.7	50.0	33.3	
U OF WI-RIVER FALLS	5	60.0	20.0	60.0	20.0	20.0	20.0	80.0	
U OF WI-STEVENS PT	8	25.0	37.5	12.5	25.0	12.5	62.5	25.0	
U OF WI-WHITESWATER	.2	25	52.0	56.0	56.0	68.0	48.0	28.0	24.0
Wyoming	.2	30	26.7	36.7	40.0	40.0	16.7	36.7	46.7

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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 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	< < < < < P E R C E N T A U D L P R F A R E	P A S S I N G A R E A L L *	N O N E * S O M E *
SCHOOLS WITH FEWER THAN FIVE	5.6	910			
SCHOOLS OUTSIDE THE U.S.	5.6	914	25.9	24.2	33.5
SCHOOLS NOT RECORDED	14.8	2,414	20.7	25.6	19.3
TOTALS	100.0	16,286			
				21.1	8.2
				19.8	68.4
				13.0	11.7
				13.0	58.9
				60.3	62.7
					27.9
					23.4
					29.4
					26.6

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

REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1997 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < P E R C E N T AUD	P A S S I N G FARE	> > > > >	ALL *	NONE *	SOME *	
Alabama	AUBURN U-AUBURN U OF AL-UNIVERSITY	.5 .6	12 14	66.7 35.7	58.3 35.7	41.7 14.3	50.0 14.3	33.3 6.7	25.0 5.0	
Arkansas	U OF AR-FAYETTEVILLE	.2	6	83.3	83.3	100.0	83.3	66.7	41.7 50.0	
California	CAL ST U-SACRAMENTO GOLDEN GATE SAN DIEGO STATE U OF CAL-LOS ANGELES U OF SOUTHERN CAL	.2 .2 .7 .4 .6	5 6 17 9 15	20.0 50.0 50.0 28.6 57.1	66.7 46.7 53.8 62.5 28.6	50.0 53.3 33.3 66.7 63.6	25.0 25.0 33.3 40.0 9.1	40.0 33.3 35.3 33.3 13.3	60.0 16.7 41.2 33.3 33.3	
Colorado	U OF CO-DENVER U OF DENVER	.3 .9	7 22	57.1 59.1	57.1 59.1	57.1 59.1	57.1 54.5	57.1 40.9	42.9 31.8	
Connecticut	U OF HARTFORD	.3	7	57.1	42.9	42.9	42.9	42.9	42.9	
Delaware	U OF DELAWARE	.2	5	80.0	100.0	100.0	60.0	60.0	40.0	
District of Columbia	AMERICAN	.4	10	40.0	40.0	60.0	60.0	30.0	40.0	
Florida	GEORGE WASHINGTON FL INTERNATIONAL FL SOUTHERN COLL FL STATE NOVA STETSON U U OF CENTRAL FL U OF FLORIDA U OF MIAMI U OF SO FLORIDA U OF WEST FLORIDA	.8 .2 1.0 .4 .3 .6 1.9 .3 .3 .2	19 5 25 9 7 14 46 8 8 5	52.6 60.0 56.0 37.5 42.9 57.1 56.5 37.5 50.0 60.0	52.6 60.0 60.0 33.3 57.1 71.4 69.6 75.0 57.1 60.0	68.4 20.0 68.0 50.0 28.6 71.4 76.1 75.0 57.1 60.0	63.2 40.0 68.0 50.0 14.3 57.1 73.9 50.0 50.0 40.0	47.4 40.0 44.0 50.0 14.3 57.1 39.1 37.5 50.0 40.0	26.3 40.0 44.0 22.2 14.3 35.7 21.4 10.9 87.5 12.5	60.0 32.0 44.4 32.2 28.6 57.1 50.0 87.5 75.0 40.0
Georgia	GA STATE KENNESAW STATE U OF GEORGIA	.6 .3 .2	14 8 5	46.2 37.5 60.0	53.8 50.0 60.0	53.8 62.5 40.0	33.3 25.0 40.0	28.6 25.0 40.0	21.4 37.5 20.0	
Hawaii	HAWAII PACIFIC COLL	.2	6	16.7	50.0	50.0	16.7	16.7	50.0	
Illinois	DEPAUL NORTHWESTERN ROOSEVELT SOUTHERN IL U -CARBONDA U OF IL-CHICAGO	1.0 .2 .3 .2 .3	25 5 7 6 7	60.0 60.0 42.9 66.7 42.9	56.0 60.0 57.1 33.3 71.4	64.0 60.0 28.6 16.7 42.9	72.0 80.0 42.9 66.7 57.1	52.0 40.0 28.6 16.7 42.9	20.0 40.0 28.6 83.3 57.1	

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REPORT NUMBER 12-B

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < AUD	< < < < LPR	P E R C E N T P A S S F A R E	P A S S I N G ARE	> > > > ALL *	> > > > NONE *	SOME *
U OF IL-URBANA Indiana	1.1	27	53.8	48.1	45.8	62.5	40.7	40.7	18.5
MANCHESTER COLL Kansas KANSAS STATE	.8	19	63.2	47.4	57.9	42.1	31.6	26.3	
U OF KANSAS Kentucky	.6	20	15.0	15.0	10.0	70.0	30.0		
U OF KENTUCKY Louisiana	.3	14	28.6	21.4	21.4	35.7	14.3	57.1	28.6
TULANE U U OF NEW ORLEANS Maryland	.2	7	57.1	57.1	57.1	57.1	42.9		
LOYOLA COLL U OF MD-COLLEGE PARK Massachusetts	.3	5	60.0	60.0	40.0	60.0	40.0	20.0	40.0
BENTLEY COLL NORTHEASTERN U U OF MASS-AMHERST Michigan	.5	12	33.3	66.7	62.5	62.5	25.0	12.5	
EASTERN MICH MICHIGAN STATE U OF MI-ANN ARBOR WALSH COLLEGE WESTERN MI U Mississippi	.4	14	64.3	57.1	76.9	57.1	35.7	14.3	50.0
MS ST U U OF MS Missouri	.2	6	50.0	50.0	40.0	40.0	16.7	33.3	50.0
U OF MO-KANSAS CITY Montana	.6	5	40.0	60.0	60.0	60.0	40.0	40.0	20.0
MONTANA ST UNIV U OF MONTANA New Jersey	.3	14	42.9	42.9	100.0	100.0	100.0	100.0	54.5
PARLGH DCKSN-TEANECK RUTGERS U-NEWARK New Mexico	.4	11	27.3	27.3	40.0	72.7	27.3	18.2	54.5
U OF NEW MEXICO New York	.2	10	20.0	20.0	10.0	100.0	100.0	100.0	50.0
CUNY BERNARD BARUCH FORDHAM L.I. U-CW POST NEW YORK U PACE U-NY PACE U-PLEASANTVILLE	.1	5	60.0	60.0	50.0	50.0	20.0	20.0	60.0
		28	31.8	42.3	65.0	55.6	32.1	39.3	28.6
		8	33.3	37.5	50.0	50.0	37.5	50.0	12.5
		7	50.0	50.0	20.0	14.3	57.1	28.6	
		7	28.6	42.9	50.0	14.3	42.9	42.9	
		10	88.9	77.8	60.0	83.3	60.0	10.0	
		6	83.3	66.7	66.7	20.0	33.3	50.0	

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

REPORT NUMBER 12-B

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL,

MAY 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < <	< < <	< < <	P E R C E N T	P A S S I N G	> > >	> > >	> > >	NONE *	SOME *
		AUD	LPR	FAR	ARE	ALL *						
ST BONAVENTURE U	.2	5	25.0	40.0	33.3	33.3	20.0	60.0	20.0	20.0		
ST JOHNS U., N.Y.	.3	8	14.3	25.0	100.0	50.0	62.5	62.5	37.5			
SUNY AT ALBANY	.2	6	66.7	66.7	50.0	50.0	33.3	16.7	50.0			
SUNY AT BINGHAMTON	.3	8	100.0	65.7	60.0	60.0	62.5	12.5				
SUNY AT BUFFALO	.5	13	25.0	46.2	45.5	75.0	23.1	23.1	53.8			
North Carolina												
APPALACHIAN STATE	.2	5	80.0	80.0	100.0	100.0	60.0	60.0	40.0			
EAST CAROLINA	.8	20	70.0	45.0	45.0	45.0	30.0	30.0	40.0			
NC ST U-RALEIGH	1.9	48	43.8	52.1	54.2	62.5	37.5	33.3	29.2			
U OF NC-CHAPEL HILL	1.1	28	59.3	60.7	66.7	53.6	39.3	21.4	39.3			
U OF NC-CHARLOTTE	.2	5	40.0	60.0	40.0	100.0	20.0	20.0	80.0			
U OF NC-GREENSBORO	.5	13	23.1	39.5	30.8	46.2	15.4	46.2	38.5			
U OF NC-WILMINGTOM	.5	13	23.1	15.4	30.8	38.5	7.7	53.8	38.5			
WAKE FOREST	1.3	33	90.9	84.8	100.0	93.9	78.8	21.2				
Ohio												
CLEVELAND STATE	.2	6	50.0	66.7	33.3	33.3	16.7	33.3	50.0			
MIAMI U	.2	5	20.0	28.6	57.1	57.1	28.6	20.0	80.0			
U OF CINCINNATI	.3	7	28.6	28.6	50.0	50.0	16.7	28.6	42.9			
U OF TOLEDO	.2	6	33.3	33.3	33.3	33.3	16.7	33.3	50.0			
Oklahoma												
OK CITY U	.2	6	33.3	33.3	33.3	33.3	33.3	33.3	33.3			
U OF OK-NORMAN	.5	12	45.5	54.5	58.3	58.3	41.7	25.0	33.3			
Pennsylvania												
DREXEL	.2	6	33.3	66.7	33.3	83.3	16.7	16.7	66.7			
TEMPLE	.2	6	16.7	50.0	16.7	50.0	16.7	16.7	83.3			
U OF PA	.4	9	11.1	33.3	77.8	66.7	11.1	22.2	66.7			
U OF PITTSBURGH	.3	7	57.1	71.4	57.1	42.9	28.6	28.6	42.9			
Puerto Rico												
INTER AMER-HATO REY	.2	6	9.1	18.2	9.1	100.0						
U OF PR-RIO PIEDRAS	.4	11	11	18.2	9.1	72.7	27.3					
Rhode Island												
BRYANT COLL.	.2	6	33.3	16.7	33.3	33.3	50.0	50.0	50.0			
South Carolina												
U OF SC-COLUMBIA	.5	13	38.5	46.2	25.0	41.7	15.4	38.5	46.2			
South Dakota												
U OF SD	.3	7	28.6	42.9	28.6	28.6	28.6	57.1	14.3			
Tennessee												
EAST TENN STATE	.2	5	40.0	60.0	20.0	60.0	20.0	20.0	60.0			
U OF TN-TECH	.2	6	50.0	50.0	50.0	33.3	33.3	50.0	16.7			
U OF TN-KNOXVILLE	.6	15	46.7	46.7	33.3	33.3	26.7	46.7	26.7			
UNIVERSITY OF MEMPHIS	.4	11	20.0	20.0	9.1	36.4	9.1	54.5	36.4			
Texas												
Baylor	.4	9	22.2	55.6	55.6	22.2	22.2	33.3	44.4			
SOUTHWEST TEX STATE	.3	7	16.7	42.9	16.7	28.6	28.6	71.4				

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

REPORT NUMBER 12-B

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < <	< < < P E R C E N T	P A S S I N G	> > > > >	ALL *	NONE *	SOME *
	AUD	LPR	FARE	ARE	ARE	ARE	ARE	ARE	ARE
TEX TECH	.7	18	22.2	33.3	22.2	22.2	16.7	61.1	22.2
TEXAS A&M	2.7	67	73.1	65.7	82.1	68.7	52.2	14.9	32.8
U OF HOUSTON	.3	7	71.4	57.1	85.7	42.9	42.9	14.3	42.9
U OF HOUSTON CLEAR LAKE	.2	5	20.0	40.0	40.0	40.0	40.0	40.0	60.0
U OF NORTH TEXAS	.6	16	18.8	31.3	25.0	50.0	12.5	50.0	37.5
U OF TEX-ARLINGTON	.7	18	50.0	47.1	72.2	55.6	27.8	16.7	55.6
U OF TEX-AUSTIN	4.8	119	58.5	67.8	67.2	68.9	42.0	15.1	42.9
U OF TEX-DALLAS	.3	8	12.5	25.0	25.0	25.0	50.0	50.0	50.0
U OF TEX-SAN ANTONIO	.3	8	50.0	50.0	62.5	50.0	50.0	37.5	12.5
Utah									
BRIGHAM YOUNG	2.7	66	54.5	42.4	69.7	65.2	27.3	21.2	51.5
SOUTHERN UTAH STATE	.4	9	22.2	44.4	33.3	33.3	11.1	55.6	33.3
U OF UTAH	.4	11	18.2	18.2	36.4	36.4	9.1	54.5	36.4
UTAH STATE	1.0	25	33.3	45.8	56.0	52.0	20.0	24.0	56.0
Virginia									
GEORGE MASON U	.4	9	55.6	66.7	66.7	66.7	44.4	22.2	33.3
JAMES MADISON U	.2	5	12	75.0	75.0	83.3	66.7	100.0	16.7
U OF VA	.5	12	50.0	50.0	62.5	62.5	50.0	37.5	12.5
VA POLY TECH	.3	8	50.0	50.0	50.0	50.0	50.0	50.0	50.0
Washington									
UNIV OF WASHINGTON	.3	8	75.0	87.5	62.5	87.5	50.0	50.0	50.0
WASH STATE	.2	6	50.0	66.7	80.0	80.0	50.0	16.7	33.3
Wisconsin									
U OF WI-MADISON	.2	6	66.7	50.0	83.3	33.3	16.7	16.7	66.7
U OF WI-MILWAUKEE	.4	9	88.9	66.7	77.8	88.9	55.6	44.4	44.4
SCHOOLS WITH FEWER THAN FIVE	27.1	668	39.7	41.9	49.4	40.8	23.1	40.7	36.2
SCHOOLS OUTSIDE THE U.S.	7.5	184	97	34.4	34.7	34.8	37.0	23.4	41.8
SCHOOLS NOT RECORDED	3.9	97	====	====	====	====	====	18.6	49.5
TOTALS	100.0	2,462	====	====	====	====	28.8	34.2	37.0

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REPORT NUMBER 12-B

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1997 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	< < < <	< < < <	P E R C E N T A U D I T P A R E	P E R C E N T P A S S I N G	> > > > > >	> > > > > >	SOME *	NONE *
Alabama											
ALABAMA A & M		7	9	16.7	28.6	14.3	28.6	14.3	71.4	14.3	22.2
ALABAMA STATE U		9	23	35.3	30.8	16.7	31.6	22.2	55.6	43.5	43.5
ATHENS STATE COLL	.1	2	71	41.2	44.4	20.0	35.8	26.1	30.4	43.7	43.7
AUBURN U-AUBURN	.2	1	39	48.1	41.2	28.6	30.0	18.3	38.0	20.5	41.0
AUBURN U-MONTGOMERY	.1		9	60.0	40.0	14.3	28.6	33.3	33.3	38.5	38.5
BIRMINGHAM SOUTHERN			9	16.7	25.0	50.0	22.2	22.2	22.2	44.4	44.4
JACKSONVILLE STATE			9	18.2	30.0	10.0	11.1	22.2	55.6	22.2	22.2
NORTH ALABAMA U		11	25.0	25.0	16.7	25.0	16.7	23.1	38.5	38.5	38.5
OAKWOOD COLL		9	20.0	50.0	41.7	10.0	16.7	11.5	50.0	39.5	37.2
SAMFORD U		9	13	40.0	24.0	28.6	27.8	23.3	39.5	33.3	33.3
TROY ST-BOTHAN			43	28.6	40.6	24.3	27.3	23.3	39.5	38.5	38.5
TROY ST-TROY			13	42.9	44.3	33.3	44.4	46.2	38.5	15.4	15.4
U OF AL-BIRMINGHAM	.1		13	41.2	43.2	43.3	28.6	35.3	30.0	41.4	28.6
U OF AL-HUNTSVILLE			70	41.2	43.1	33.3	27.3	60.0	18.2	36.4	45.5
U OF AL-UNIVERSITY	.2		11	42.9	33.3	47.4	35.0	47.1	25.0	32.1	42.9
U OF MONTEVALLO			28	33.3	40.0	40.0	20.0	60.0	60.0	20.0	20.0
U OF SO ALABAMA	.1		5	25.0	40.0	40.0	20.0	20.0	20.0	20.0	20.0
UNIV WEST ALABAMA											
Alaska											
U OF ALASKA ANCHORAGE	.1		23	28.6	46.7	18.8	25.0	9.5	47.6	42.9	42.9
U OF ALASKA FAIRBANKS			13	20.0	18.2	9.1	9.1	7.7	69.2	23.1	23.1
Arizona											
ARIZONA STATE U	.3		92	46.0	39.2	32.1	47.9	37.0	35.9	27.2	27.2
DEVRY INSTI	9		28.6	28.6	28.6	28.6	22.2	22.2	55.6	22.2	22.2
NORTHERN ARIZ U	.1		21	52.9	43.8	23.1	15.4	28.6	33.3	38.1	38.1
U OF ARIZONA	.2		68	33.3	34.1	43.2	18.2	27.9	45.6	26.5	26.5
Arkansas											
ARKANSAS STATE	.1		46	21.4	25.6	10.3	22.0	19.6	63.0	17.4	17.4
ARKANSAS TECH U	.1		17	35.7	54.5	12.5	30.0	47.1	35.3	17.6	17.6
HARDING COLL	.1		27	27.3	27.3	23.8	19.0	18.5	51.9	29.6	29.6
HENDERSON ST U			11	63.6	16.7	50.0	16.7	45.5	18.2	36.4	36.4
HENDRICK COLL			14	27.3	11.1	27.3	18.2	28.6	57.1	14.3	14.3
JOHN BROWN U			5	25.0	50.0	50.0	25.0	25.0	80.0	20.0	20.0
COACHETTA BAPTIST			8	28.6	33.3	25.0	14.3	37.5	62.5	62.5	62.5
SOUTHERN ARKANSAS U			10	42.9	41.5	41.5	37.5	40.0	30.0	30.0	30.0
U OF AR-FAYETTEVILLE	.2		55	50.0	41.5	26.7	27.8	23.6	30.9	45.5	45.5
U OF AR-MONTICELLO			14	16.7	16.2	23.1	18.2	14.3	64.3	21.4	21.4
U OF AR-PINE BLUFF			6	16.7	33.3	33.3	33.3	33.3	50.0	50.0	50.0
U OF ARKANSAS LITTLE ROC	.1		45	24.2	21.3	12.1	12.1	22.2	46.7	31.1	31.1
U OF CENTRAL AR	.1		45	31.6	20.5	17.6	25.0	17.6	51.1	31.1	31.1
California											
AZUSA PACIFIC COLL			6	50.0	50.0	20.0	40.0	33.3	50.0	16.7	16.7
BIOLA U			9	20.0	60.0	75.0	100.0	55.6	22.2	22.2	22.2

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REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < <	< < < <	P E R C E N T	P A S S I N G	> > > >	> > > >	> > > >	NONE *	SOME *
	AUD	LPR	ARE	ALL *							
CAL LUTHERAN COLL	.1	7	33.3	66.7	42.9	42.9				14.3	
CAL ST STANISLAUS U	.1	37	44.0	23.1	42.9	17.6	24.3			59.5	16.2
CAL ST U-CHICO	.2	56	34.6	50.0	42.9	26.5	26.8			41.1	32.1
CAL ST U-FRESNO	.3	99	28.0	32.6	28.6	35.3	27.3			52.5	20.2
CAL ST U-FULLERTON	.6	188	48.9	43.8	40.0	43.3	38.8			52.5	22.3
CAL ST U-HAYWARD	.4	118	35.8	39.7	39.6	37.1	35.6			43.2	21.4
CAL ST U-LONG BEACH	.4	126	39.1	31.1	33.3	33.8	31.7			46.8	21.4
CAL ST U-LOS ANGELES	.5	155	30.0	38.7	24.1	32.1	24.5			53.5	21.9
CAL ST U-NORTHRIDGE	.7	229	45.4	40.2	40.4	40.8	38.9			39.7	21.4
CAL ST U-POMONA	.2	75	43.2	42.3	32.4	31.8	33.3			44.0	22.7
CAL ST U-SACRAMENTO	.5	149	32.9	43.6	41.9	38.7	30.9			38.3	30.9
CAL ST DOMINGUEZ	.2	50	33.3	42.9	22.7	31.0	28.0			50.0	22.0
CAL ST-SAN LUIS	.3	97	58.3	46.8	54.3	51.0	45.4			25.8	28.9
CAL STATE - BAKERSFIELD	.1	19	12.5	50.0	11.1	44.4	21.1			47.4	31.6
CAL STATE SAN BERNARDINO	.2	69	37.2	42.9	40.6	36.6	30.4			40.6	29.0
CHAPMAN COLL	.1	25	46.2	33.3	28.6	43.8	40.0			48.0	12.0
CLAREMONT MENS COLL	.15	50	50.0	50.0	50.0	42.9	33.3			46.7	20.0
GOLDEN GATE	.2	72	28.9	35.0	23.8	52.8	36.1			45.8	18.1
HUMBOLDT STATE	.13	71	4	50.0	50.0	37.5	38.5			23.1	38.5
LA VERNE COLL	.1	18	33.3	33.3	42.9	22.2	27.8			55.6	16.7
LOYOLA MARYMOUNT	.2	49	48.1	32.1	43.5	46.4	38.8			34.7	
MT SAINT MARYS	.7	33.3	60.0	60.0	25.0	28.6	57.1			57.1	14.3
NATIONAL	.1	26	29.4	36.8	16.7	43.8	34.6			42.3	23.1
PEPPERDINE	.19	28.6	40.0	54.5	45.5	31.6	36.8			31.6	
SAN DIEGO STATE	.5	146	51.4	44.0	37.1	48.6	40.4			37.0	22.6
SAN FRANCISCO STATE	.4	132	45.8	32.4	35.1	35.7	36.4			43.9	19.7
SAN JOSE STATE	.3	92	48.1	39.1	35.9	31.0	37.0			38.0	25.0
SONOMA STATE	.1	26	36.4	58.8	42.9	60.0	50.0			30.8	19.2
SOUTHERN CAL COLL	.5	100	0	100.0	33.3	33.3	60.0			20.0	20.0
ST MARYS OF CAL	.1	31	40.0	33.3	28.6	33.3	32.3			54.8	12.9
U OF CAL-BERKELEY	.4	118	48.1	39.3	46.4	50.9	40.7			37.3	22.0
U OF CAL-LOS ANGELES	.6	192	54.9	39.4	46.3	41.5	40.6			43.9	
U OF CAL-RIVERSIDE	.1	25	40.0	43.8	36.4	16.7	24.0			32.0	
U OF CAL-SAN DIEGO	.10	33.3	25.0	42.9	42.9	42.9	20.0			60.0	20.0
U OF CAL-SANTA BARBARA	.4	134	52.4	51.7	41.7	47.9	44.0			32.1	23.9
U OF REDLANDS	.7	100	0	50.0	50.0	60.0	42.9			42.9	14.3
U OF SAN DIEGO	.2	72	50.0	47.1	28.6	26.8	30.6			37.5	31.9
U OF SAN FRANCISCO	.1	38	70.8	46.7	61.5	50.0	47.4			21.1	31.6
U OF SANTA CLARA	.1	35	66.7	58.8	33.3	48.6	28.6			22.9	
U OF SOUTHERN CAL	.4	133	48.4	41.4	46.3	43.9	38.3			38.3	23.3
U OF THE PACIFIC	.9	50.0	42.9	25.0	20.0	20.0	33.3			33.3	33.3
WOODBURY	.8	40.0	20.0	50.0	33.3	25.0	37.5			37.5	
Colorado	.1	40	28.6	31.8	28.6	29.6	32.5			50.0	17.5
CO STATE											

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MAY 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < <	< < < < <	P E R C E N T P A S S I N G	> > > > >	NONE *	SOME *
	OF TOTAL	AUD	LPR	FARE	ARE	ALL *		
FORT LEWIS COLL.	.12	11.1	22.2	18.2	27.3	16.7	66.7	16.7
MESA COLL.	.9	50.0	55.6	40.0	80.0	33.3	11.1	55.6
METROPOLITAN ST COLL.	.2	66	31.3	26.1	14.6	32.6	19.7	51.5
REGIS COLL.	.1	18	23.1	18.2	30.8	46.7	33.3	28.8
U OF CO-BOULDER	.1	46	60.0	38.5	48.1	59.3	44.4	22.2
U OF CO-CO SPRINGS	.1	9	33	42.9	62.5	47.8	21.7	30.4
U OF CO-DENVER	.1	26	31.6	50.0	21.1	31.6	11.1	33.3
U OF DENVER	.1	11	25.0	28.6	40.0	33.3	19.2	42.3
U OF NORTHERN CO	.1	18	20.0	21.4	25.0	33.3	36.4	38.5
U OF SOUTHERN CO	.1	11	20.0	25.0	11.1	12.5	9.1	45.5
Connecticut							63.6	18.2
CENTRAL CORN ST U	.2	61	36.2	35.7	20.4	34.9	19.7	42.6
FAIRFIELD	.2	64	40.0	41.7	22.0	43.9	39.1	42.2
QUINNIPAC COLL.	.1	29	26.1	18.2	16.2	15.0	27.6	18.8
SACRED HEART UNIV	.12	30.0	25.0	21.1	20.0	16.7	51.7	20.7
SO CT STATE U	.1	21	13.3	23.1	29.4	35.7	66.7	16.7
U OF CONN	.2	78	56.0	44.2	35.8	36.5	41.0	57.1
U OF HARTFORD	.1	21	36.8	30.0	11.8	10.5	4.6	23.3
U OF NEW HAVEN	.1	14	25.0	70.0	20.0	62.5	41.0	47.6
WESTERN CORN ST U	.12	41.7	22.2	20.2	30.0	11.1	57.1	35.7
Delaware							7.1	50.0
DELAWARE ST UNIV								
GOLDEY BEACON COLL.	.1	8	20.0	40.0	28.6	12.5	62.5	25.0
U OF DELAWARE	.2	21	36.8	26.7	14.3	23.1	9.5	42.9
District of Columbia								
AMERICAN	.1	69	42.9	45.2	25.0	41.9	42.0	42.0
BENJAMIN FRANKLIN U	.1	25	30.0	35.3	16.7	21.1	16.0	52.0
CATHOLIC U OF AMER	.15	20.0	28.6	12.5	28.6	9.1	63.6	32.0
GEORGE WASHINGTON	.1	31	34.6	50.0	27.3	38.5	20.0	27.3
GEorgetown	.1	33	50.0	26.1	14.8	12.5	19.4	46.7
HOWARD	.2	49	25.0	47.1	44.4	13.6	27.3	33.3
SOUTHEASTERN	.1	8	25.0	57.1	36.7	9.5	16.3	22.6
STRAYER COLL.	.1	34	37.9	36.0	18.5	22.2	26.5	44.1
U OF DC	.1	22	11.1	26.3	5.3	9.1	77.3	29.4
Florida								
BARBRY	.1	23	42.1	47.1	21.4	25.0	21.7	34.8
FL AGRI & MECH	.1	35	20.0	43.3	19.4	20.0	48.6	43.5
FL ATLANTIC U	.2	58	39.4	52.5	23.3	38.5	48.3	31.4
FL INTERNATIONAL	.1	38	70.0	62.5	37.5	56.0	42.1	24.1
FL SOUTHERN COLL.	.1	19	54.5	77.8	14.3	41.7	15.8	42.1
FL STATE	.2	75	47.6	50.0	50.0	38.0	36.8	36.8
FLAGLER COLL.	.5	50.0	75.0	75.0	50.0	50.0	22.7	22.7
NOVA	.9	9	16.7	16.7	16.7	11.1	88.9	38.7
ST LEO COLL.	13	30.0	25.0	18.2	23.1	53.8	20.0	60.0
							60.0	23.1

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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 1997 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	< < < < <	P E R C E N T P A S S I N G	> > > > >	NONE *	SOME *
		AUD	LPR	ARE	ALL *			
ST THOMAS U		8	60.0	40.0	33.3	50.0	37.5	12.5
STETSON U	TAMPA COLL.	12	28.6	20.0	25.0	16.7	58.3	25.0
U OF CENTRAL FL		6	50	33.3	16.1	31.6	32.0	50.0
U OF FLORIDA		15	55.6	44.4	55.6	16.7	40.0	28.0
U OF MIAMI		29	31.6	46.7	33.3	40.0	46.7	26.7
U OF NORTH FL		31	40.0	38.1	23.5	39.1	34.5	31.0
U OF SO FLORIDA		100	50.7	50.7	34.4	43.8	35.5	19.4
U OF TAMPA		9	12.5	14.3			45.2	26.0
U OF WEST FLORIDA		20	47.1	35.7	18.8	18.8	11.1	30.0
Georgia	AUGUSTA COLL.	1	17	35.7	21.4	15.4	16.7	23.5
BERRY COLL.		16	30.8	26.7	7.7	23.1	18.8	23.5
BRENNAU COLL.		18	20.0	28.6	18.8	18.8	62.5	18.8
CLARK/ATLANTA U		11	22.2	25.0		20.0	16.7	27.8
CLAYTON STATE COLLEGE		16	36.4	16.7	27.3	26.7	25.0	54.5
COLUMBUS COLL.		19	23.1	30.8	12.5	10.5	63.2	50.0
EMORY		20	53.8	61.5	16.7	29.4	20.0	26.3
GA COLLEGE		31	39.1	54.5	33.3	20.0	29.0	45.0
GA INST OF TECH		13	42.9	42.9	44.4	50.0	29.0	35.0
GA SOUTHERN UNIV		50	33.3	38.9	26.7	33.3	22.0	45.5
GA SOUTHWESTERN COLL		17	13.3	43.8	6.3	33.3	11.8	50.0
GA STATE		154	25.5	32.1	21.3	22.5	25.3	46.8
KENNESAW STATE		71	30.0	44.4	17.5	21.8	23.9	27.9
MERCER U-MACON		17	41.7	35.7	23.1	23.1	38.0	38.0
MOREHOUSE COLL		17	27.3	11.1	16.7	30.8	23.5	41.2
MORRIS BROWN COLL		6	25.0	50.0		33.3	16.7	64.7
NORTH GEORGIA COLL		26	21.1	38.1	17.4	30.0	11.5	33.3
OGLETHORPE		9	33.3	28.6	40.0	14.3	33.3	50.0
SAVANNAH STATE		11	16.7	22.7	22.2	12.5	27.3	44.4
U OF GEORGIA		92	48.4	42.2	42.9	38.7	35.9	22.2
VALDOSTA STATE		48	30.0	22.9	23.3	24.3	22.9	38.0
WEST GEORGIA COLL		29	40.9	23.8	19.0	36.4	20.7	44.6
Guam	U OF GUAM	8	66.7	50.0		57.1	62.5	25.0
Hawaii	HAWAII PACIFIC COLL	14	30.8	40.0	11.1	20.0	28.6	28.6
	U OF HAWAII HILO	5		25.0		25.0	42.9	42.9
	U OF HAWAII MANOA	83	34.9	34.8	33.9	44.6	39.8	30.0
Idaho	BOISE STATE UNIVERSITY	.1	42	35.3	23.5	18.8	25.0	38.6
	IDABO STATE	11	14.3	10.0	12.5	21.4	45.2	21.7
	LEWIS-CLARK STATE	6	50.0	100.0		75.0	66.7	33.3
	U OF IDAHO	31	50.0	37.5	30.0	18.5	9.7	18.2
							32.3	16.7
							58.1	11.1

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REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL,

MAY 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < P E R C E N T	P A S S I N G	> > > > >	ALL *	NONE *	SOME *
	AUD	LPR	FARE	ARE	ARE	ALL *	NONE *	SOME *
Illinois								
AUGUSTANA COLL	13	62.5	50.0	37.5	37.5	53.8	23.1	23.1
AUROPA COLL.	6	20.0	40.0	40.0	42.9	16.7	33.3	50.0
BRADLEY	27	70.0	63.6	42.9	39.1	37.0	18.5	44.4
CHICAGO STATE	19	11.8	22.2	5.6	5.3	78.9	21.1	
COLL OF ST FRANCIS	5	75.0	50.0	40.0	50.0	40.0	40.0	20.0
DEPAUL	3	107	29.9	40.5	15.9	26.2	22.4	30.8
DEVRY	12	25.0	25.0	30.0	10.0	16.7	66.7	16.7
DEVRY - OAK BROOK TERRAC	6							
EASTERN IL	33	28.6	35.7	37.5	40.0	24.2	42.4	33.3
ELMHURST COLL	32	23.1	33.3	17.9	19.2	21.9	59.4	18.8
GOVERNORS STATE	15	16.7	22.2	18.2	16.7	13.3	46.7	40.0
IL BENEDICTINE COLL	12	20.0	22.2		25.0	8.3	58.3	33.3
IL COLL	6							
IL STATE	2	71	45.7	48.8	30.0	38.1	66.7	33.3
IL WESLEYAN	17	18.2	25.0	9.1	30.8	11.8	64.7	23.5
LEWIS	18	23.1	35.3		15.4	16.7	55.6	27.8
MCKENDREE COLL	10	37.5	25.0	11.1	20.0	10.0	50.0	40.0
MILLIKIN	17	33.3	33.3	16.7	7.7	17.6	52.9	29.4
NORTH CENTRAL COLL	1	27	30.0	29.1	21.7	22.2	25.9	40.7
NORTHEASTERN IL	2	51	15.9	26.3	8.3	14.0	17.6	56.9
NORTHERN IL	3	106	40.7	45.7	35.5	33.3	39.5	25.5
NORTHWESTERN	6	25.0	66.7	33.3			32.1	28.3
OLIVET NAZARENE COLL	6	40.0	66.7	33.3	75.0	50.0	33.3	33.3
QUINCY COLL	10	25.0	50.0	50.0	12.5	12.5	30.0	50.0
ROOSEVELT	1	48	20.5	24.3	18.9	7.5	12.5	64.6
ROSARY COLL	9	28.6	37.5	12.5	22.2	11.1	55.6	33.3
SOUTHERN IL U - CARBONDALE	48	44.8	44.8	46.4	37.5	41.7	35.4	22.9
SOUTHERN IL U - EDWARDVILLE	1	22	23.1	40.0	27.3	16.7	45.5	9.1
ST XAVIER COLL	13	40.0	30.0	20.0	22.2	12.5	23.1	53.8
TRINITY CHRISTIAN	5	50.0	50.0	33.3	33.3	20.0	40.0	40.0
U OF CHICAGO - LOYOLA	1	36	29.6	36.0	32.3	17.9	25.9	33.3
U OF IL - CHICAGO	3	107	25.0	44.1	33.3	28.6	35.5	34.6
U OF IL - URBANA	4	127	54.1	47.4	42.9	40.4	44.1	30.7
UNIV ILL SPRINGFIELD	1	24	47.1	33.3	30.0	31.6	33.3	41.7
WESTERN IL U	1	23	42.9	33.3	41.2	35.7	43.5	17.4
Indiana								
ANDERSON COLL	9	50.0	33.3	16.7	33.3	33.3	33.3	33.3
BALL ST	3	89	37.1	31.8	22.7	20.0	16.9	46.1
BUTLER	1	27	40.0	50.0	22.2	38.1	37.0	25.9
CALUMET COLL	8							
FRANKLIN COLL	6							
GODCHEN COLL	9	16.7	37.5	33.3	42.9	33.3	44.4	16.7
HUNTINGTON COLL	6	50.0	25.0	50.0		50.0	33.3	16.7

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PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1997 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < <	PERCENT AUD	< < < < <	PERCENT LPR	< < < < <	PERCENT FARE	< < < < <	PERCENT ARE	< < < < <	PERCENT PASSED	> > > > > > > > > > > > > >	NONE *	ALL *	SOME *	SOME *
IN INST OF TECH		8	37.5	14.3									12.5	62.5		25.0		
IN ST U-TERRE HAUTE	.1	31	25.0	25.0	13.6	15.4							22.6	54.8	22.6			
IN U-BLOOMINGTON	.5	174	36.4	36.6	32.6	31.0							27.0	37.9	35.1			
IN U-PORT WAYNE	.1	24	33.3	50.0	37.5	33.3							33.3	50.0	16.7			
IN U-RIKOKOMO	8	40.0	20.0	25.0	28.6	28.6							12.5	50.0	37.5			
IN U-NORTHWEST	.1	22	27.8	35.3	5.9	22.2							22.7	45.5	31.8			
IN U-PURDUE-INDPLS	.2	69	24.1	31.9	13.2	24.1							17.4	52.2	30.4			
IN U-SOUTH BEND	.1	21	43.8	50.0	18.8	47.1							33.3	23.8	42.9			
IN U-SOUTHEAST	9	33.3	16.7	25.0	20.0	20.0							33.3	55.6	11.1			
MANCHESTER COLL.	9	57.1	57.1										28.6	33.3	22.2	44.4		
MARIAN COLL-INDPLS	13	22.2	12.5	20.0	20.0	20.0							33.3	30.8	53.8	15.4		
BURDUE U-CALUMET	14	44.4	44.4	25.0	25.0	25.0							27.3	35.7	42.9	21.4		
FORDUE U-MAIN CAMPUS	.2	68	46.9	37.8	38.0	26.0							32.4	36.8	30.9			
PURDUE U-NO CENTRAL	7	16.7											14.3	14.3	71.4	14.3		
ST JOSEPHS COLL.	9	16.7											12.5	11.1	66.7	22.2		
ST MARYS COLL.	23	60.0	57.1	31.6	14.3	14.3							21.7	30.4	47.8			
TAYLOR	8	50.0	20.0										20.0	25.0	50.0	25.0		
TRI-STATE U	5	40.0	25.0										40.0	20.0	60.0	20.0		
U OF EVANSVILLE	5	60.0	25.0										40.0	40.0	40.0	40.0		
U OF NOTRE DAME	.4	126	50.0	46.5	45.1	39.1							41.3	29.4	29.4			
U OF SOUTH INDIANA	.4	35	27.3	20.0	23.1	32.0							20.0	54.3	25.7			
UNIV OF INDIANAPOLIS	12	42.9	42.9	42.9	25.0	30.0							30.0	33.3	33.3			
VALPARAISO	12	28.6	25.0	12.5	22.2	22.2							33.3	58.3	8.3			
Iowa																		
BRIAR CLIFF COLL.	6	20.0	50.0	25.0	33.3	16.7							50.0	50.0	33.3			
BUENA VISTA U	.1	21	25.0	64.3	7.1	23.1							19.0	47.6	23.3			
COE COLL.	8	40.0	80.0	16.7	60.0	25.0							50.0	12.5	62.5			
DRAKE	.1	24	17.6	40.0	38.9	29.4							29.2	37.5	33.3			
GRANDVIEW COLL.	7	40.0	25.0	25.0	14.3	14.3							27.7	57.1	28.6			
IOWA STATE	.2	65	25.5	29.2	20.5	20.8							27.7	49.2	23.1			
LORAS COLL.	12	33.3	62.5	40.0	60.0	60.0							33.3	33.3	33.3			
LUTHER COLL.	10	25.0	37.5	50.0	28.6	40.0							40.0	40.0	20.0			
MT MERCY COLL.	11	20.0	66.7	50.0	50.0	50.0							27.3	45.5				
SIMPSON COLL.	16	9.1	25.0	9.1	8.3	12.5							12.5	75.0	12.5			
ST AMBROSE COLL.	13	30.0	20.0	27.3	27.3	30.8							61.5	7.7				
U OF IOWA	.1	40.0	55.6	55.6	45.0	45.0							45.0	40.0				
U OF NORTHERN IOWA	.1	43	30.8	36.8	6.3	32.0							30.2	53.5	16.3			
UPPER IOWA U	16	13.3	29.6	8.3	7.7	12.5							68.8	18.8				
WARTBURG COLL.	8	50.0	50.0										25.0	62.5	12.5			
Kansas																		
BAKER	8	40.0			40.0								25.0	50.0	25.0			
EMPORIA STATE	.1	17	15.4	28.6	23.1	50.0							23.5	52.9	23.5			
FORT HAYS STATE	.1	20	18.9	15.4	13.3	25.0							5.0	70.0	25.0			
FRINEDS	7	16.7	33.3	50.0									28.6	57.1	14.3			

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MAY 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	< < AUD	< < LPR	PERCENT FARE	< < P E R C E N T P A S S I N G	> > ARE ALL *	> > > > > NONE *	> > > > > SOME *
KANSAS STATE	.2	4.9	16.1	25.7	16.7	29.7	26.5	49.0	24.5
PITTSBURG STATE	.1	1.9	27.3	41.7	26.7	28.6	31.6	47.4	21.1
U OF KANSAS	.1	4.1	14.8	27.3	22.6	21.9	17.1	56.1	26.8
WASHBURN U OF TOPEKA	.1	2.0	9.1	46.2	10.0	50.0	40.0	40.0	20.0
WICHITA STATE	.1	3.8	30.8	20.0	19.2	22.2	21.1	47.4	31.6
Kentucky									
BELLARMINE COLL.	.1	3.5	17.9	27.6	16.7	30.3	17.1	54.3	28.6
EASTERN KY COLL.	.1	3.1	30.4	18.5	3.7	14.8	3.2	67.7	29.0
GEORGETOWN COLL.	.5	33.3	60.0	60.0	25.0	40.0	40.0	40.0	20.0
KY WESLEYAN COLL.	.6	40.0	20.0	20.0	25.0	16.7	66.7	16.7	
MOREHEAD STATE	.1	2.6	23.8	20.0	28.0	23.8	26.9	50.0	23.1
MURRAY STATE	.1	2.1	20.0	35.0	15.4	20.0	14.3	52.4	33.3
NORTHERN KENTUCKY U	.1	2.6	31.8	36.8	22.7	38.1	26.9	34.6	38.5
PIKEVILLE COLL.	.7	14.3	28.6	28.6	16.7	16.7	14.3	57.1	28.6
THOMAS MORE COLL.	.1	1.1	18.2	12.5	11.1			72.7	27.3
TRANSYLVANIA	.1	1.3	14.3	16.7	20.0	36.4	23.1	53.8	23.1
U OF KENTUCKY	.4	1.20	30.9	28.3	9.2	22.1	19.2	52.5	28.3
U OF LOUISVILLE	.2	.75	25.0	32.8	13.0	32.7	28.0	46.7	25.3
WESTERN KY	.1	3.6	16.7	19.2	17.9	16.0	16.7	61.1	22.2
Louisiana									
CENTENARY OF LA	.9	28.6	42.9	25.0	37.5	37.5		33.3	66.7
DILLARD	.1	6.7	20.0	9.1	6.7		9.1	90.9	
GRAMBLING STATE	.15	6.7	71.4	20.0	50.0	50.0		80.0	20.0
LA COLL.	.10	42.9	35.1	22.8	34.1	29.6		20.0	30.0
LA ST U-A&M	.5	37.6	30.0	17.4	34.6	34.6		38.2	32.2
LA ST U-SHREVEPORT	.152	32.0	38.2	17.2	16.7	23.3		36.7	40.0
LA TECH	.1	3.8	41.2	35.3	12.5	23.8	18.4	47.4	34.2
LOYOLA U	.1	2.5	42.9	40.0	22.2	58.3	32.0	48.0	20.0
MCKEESE STATE	.1	1.7	3.0	21.7	39.1	14.8	30.4	52.9	17.6
NICHOOLS STATE	.1	5.0	31.7	37.8	20.6	32.4	16.7	46.7	36.7
NORTHEAST LA.	.2	1.5	21.4	30.8	7.7	28.6	32.0	40.0	28.0
NORTHWESTERN STATE	.1	4.1	22.9	31.0	20.0	20.0	22.0	46.3	40.0
SOUTHEASTERN LA	.1	2.0	15.0	20.0		5.0		80.0	20.0
SOUTHERN U-BATON ROUGE	.1	7						75.0	25.0
SOUTHERN U-NEW ORLEANS									
TULANE U	.1	2.6	13.3	25.0	29.4	30.0	26.9	42.3	30.8
U OF NEW ORLEANS	.3	9.1	26.8	39.4	19.0	37.0	27.5	39.6	33.0
U OF STHWESTN LA	.1	3.9	6.7	39.3	17.9	35.5	28.2	38.5	33.3
XAVIER U OF LA	.12	9.1	9.1	9.1	8.3	8.3		75.0	
Maine									
HUSSON COLL.	.1	2.7	19.0	21.7	15.8	20.0	22.2	55.6	22.2
THOMAS COLL.	.7	66.7	66.7	60.0	60.0	66.7	85.7	14.3	
U OF ME-AUGUSTA	.7	58.3	41.7	30.8	50.0	42.9	42.9		
U OF ME-ORONO	.1	20					40.0	30.0	

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MAY 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < AUD	< < < LPR	< < < FARE	PERCENT ARE PASSED	> > > ALL *	> > > NONE *	> > > SOME *
UNIV SOUTHERN MAINE	.15	50.0	45.5	42.9	44.4	53.3	33.3	13.3	
Maryland									
BOWIE STATE	.1	28	3.8	20.0	12.5	3.6	71.4	25.0	
COLL OF NOTRE DAME	.15	25.0	20.8	28.6	6.7	66.7	26.7		
FROSTBURG STATE	.34	23.1	34.5	20.8	26.9	20.6	50.0	29.4	
LOYOLA COLL	.42	33.3	40.9	34.8	48.6	40.5	35.7	23.8	
MORGAN STATE	.31	22.2	22.2	3.8	10.7	6.5	67.7	25.8	
MT ST MARY'S COLL	.32	11.1	22.2	18.5	26.9	12.5	62.5	25.0	
SALISBURY STATE	.44	28.9	31.4	20.5	25.1	13.6	36.4	50.0	
TOWSON STATE	.66	43.2	57.4	27.7	28.6	28.8	33.3	37.9	
U OF BALTIMORE	.2	20.0	25.0	17.9	28.6	24.4	51.3	24.4	
U OF MD-BALTO	.27	28.6	29.2	20.0	41.7	29.6	48.1	22.2	
U OF MD-COLLEGE PARK	.305	28.4	34.0	20.5	30.5	23.0	47.5	29.5	
U OF MD-EASTERN SHORE	.6	20.0	20.0	16.7	83.3	83.3	16.7		
WESTERN MARYLAND COLL	.5	33.3	75.0	33.3	50.0	40.0	20.0	40.0	
Massachusetts									
AMERICAN INTERNATL	.7	50.0	25.0	33.3	33.3	28.6	14.3	57.1	
ASSUMPTION COLL	.19	66.7	46.2	23.5	36.4	21.1	36.8	42.1	
ATLANTIC UNION COLL	.5	75.0	66.7	50.0	20.0	20.0	80.0		
BABSON COLL	.54	44.1	30.3	33.3	20.5	25.9	44.4	29.6	
BENTLEY COLL	.4	113	37.8	29.1	25.3	27.3	23.9	46.9	
BOSTON COLL	.4	51.6	46.2	37.0	30.1	37.2	32.7	30.1	
BOSTON U	.37	66.7	34.8	25.0	38.7	29.7	27.0	43.2	
COLLEGE OF HOLY CROSS	.1	24	58.9	46.7	35.3	20.0	20.8	33.3	45.8
PITTSBURG STATE	.6	20.0	40.0	16.7	33.3	33.3	66.7		
GORDON COLL	.6	25.0	20.0	40.0	33.3	33.3	50.0	16.7	
MERRIMACK COLL	.1	39	23.8	38.5	33.3	25.7	28.2		
NICHOLAS COLL	.13	10.0	45.5	18.2	36.4	7.7	46.2		
NORTH ADAMS STATE	.9	50.0	20.0	20.0	20.0	33.3	44.4	22.2	
NORTHEASTERN U	.2	77	30.2	37.1	20.8	33.3	23.4	39.0	37.7
SALEM STATE	.1	30	25.0	28.0	16.7	20.8	13.3	56.7	30.0
STONEHILL COLL	.13	37.5	50.0	12.5	26.0	30.6	36.5		
SUFFOLK	.1	22	30.8	40.0	26.7	6.3	13.6	50.0	36.4
U MASS LOWELL	.1	34	45.0	22.2	27.3	29.4	32.4	44.1	23.5
U OF MASS-AMHERST	.2	64	56.6	42.5	34.5	30.0	26.6	29.7	43.8
U OF MASS-BOSTON	.1	21	22.2	27.8	20.0	22.2	14.3	52.4	33.3
UMASS-DARTMOUTH	.1	25	40.0	50.0	35.0	47.4	36.0	36.0	28.0
WESTERN NEW ENGLAND	.1	19	63.6	58.3	50.0	21.4	31.6	42.1	
WESTFIELD ST COLL	.6	40.0	40.0	20.0	20.0	33.3	50.0	16.7	
WORCESTER STATE	.8	20.0	16.7	14.3	12.5	62.5	25.0		
Michigan									
ADRIAN COLL	.5	40.0	40.0	33.3	20.0	60.0	20.0		
ALBION COLL	.14	18.2	25.0	7.1	7.1	71.4	21.4		
ALMA COLL	.10	42.9	12.5	33.3	14.3	20.0	50.0	30.0	

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

REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	<	<	<	<	<	<	<	P E R C E N T I P R	P E R C E N T F A R E	P A S S I N G A R E	A L L *	N O N E *	S O M E *			
AQUINAS COLL.	.8	40	0	25	0	33	3	28	6	25	0	37	5	37	5			
CALVIN COLL.	13	66	7	60	0	50	0	75	0	18	2	7	7	53	8			
CENTRAL MICH.	44	25	0	17	1	28	6	29	4	23	5	54	5	27	3			
DAVENPORT COLLEGE	.1	17	21	4	14	3	23	1	9	1	20	0	7	7	5	9		
DETROIT COLL OF BUS	.1	13	8	3	8	3	10	0	20	0	34	0	42	6	15	4		
EASTERN MICH.	.1	47	21	4	33	3	29	6	40	6	34	0	42	6	23	4		
FERRIS STATE	.1	18	53	8	53	8	25	0	41	7	38	9	33	3	27	8		
GRAND VALLEY ST	.1	22	31	3	35	3	15	8	22	2	22	7	40	9	36	4		
HILLSDALE COLL.	.1	18	22	2	30	0	23	1	14	3	27	8	50	0	22	2		
HOPE COLL.	9	50	0	50	0	50	0	14	3	14	3	22	2	55	6	22	2	
LAKE SUPERIOR STATE	10	20	0	22	2	22	2	37	5	28	6	40	0	60	0	20	0	
LAWRENCE INST TECH	.1	5	25	0	25	0	25	0	60	0	10	0	40	0	40	0	20	0
MADONNA COLL.	5	50	0	66	7	33	3	75	0	40	0	40	0	40	0	20	0	
MICHIGAN STATE	.4	142	32	6	34	3	27	6	28	3	31	7	42	3	26	1		
NORTHERN MICH.	.1	18	41	2	42	9	26	7	42	9	22	2	38	9	38	9		
NORTHWOOD UNIVERSITY	.1	18	45	5	27	3	30	8	38	5	38	9	27	8	33	3		
OAKLAND U	.1	37	29	6	19	2	19	2	24	0	32	4	51	4	16	2		
SAGINAW VALLEY ST	6	25	0	25	0	33	3	20	0	16	7	50	0	33	3			
U OF DETROIT	.1	12	40	0	22	2	40	0	40	0	25	0	41	7				
U OF MI-ANN ARBOR	.2	58	41	9	34	5	59	4	40	9	37	9	31	0				
U OF MI-DEARBORN	.1	45	31	0	37	1	29	0	14	8	37	8	40	0	22	2		
U OF MI-FLINT	.1	21	29	4	20	0	35	3	29	4	28	6	42	9	28	6		
WALSH COLLEGE	.2	76	29	2	20	3	24	0	38	3	19	7	40	8	39	5		
WAYNE STATE	.1	46	34	3	24	1	25	0	22	2	26	1	47	8	26	1		
WESTERN MI U	.3	97	33	3	24	3	25	7	20	0	25	8	49	5	24	7		
Minnesota																		
AUGSBURG COLL.	9	14	3	16	7	20	0	42	9	33	3	44	4	22	2			
BEMIDJI STATE	12	37	5	75	0	85	7	66	7	50	0	16	7	33	3			
COLL OF ST BENEDICT	8	50	0	40	0	66	7	20	0	37	5	62	5					
COLL OF ST CATHERINE	11	14	3	44	4	28	6	36	5	54	5	9	1					
COLL OF ST THOMAS	.2	50	57	1	52	0	41	7	54	1	48	0	16	0	36	0		
CONCORDIA MOORHEAD	10	50	0	25	0	14	3	20	0	20	0	30	0	50	0			
GUSTAVUS ADOLPHUS	9	75	0	50	0	50	0	40	0	44	4	33	3					
MANKATO STATE	.1	25	76	5	50	0	60	0	78	6	52	0	8	0	40	0		
MOORHEAD STATE	.1	25	47	1	23	1	50	0	57	9	20	0	24	0	56	0		
SOUTHWEST STATE	.1	14	63	6	42	9	37	5	50	0	28	6	21	4				
ST CLOUD STATE	.1	31	66	7	38	5	33	3	50	0	45	2	25	8				
ST JOHNS U	9	75	0	50	0	60	0	20	0	44	4	11	1	44	4			
ST MARYS COLL.	11	33	3	25	0	22	2	20	0	18	2	27	3	54	5			
U OF MN-DULUTH	.1	25	43	8	37	5	37	5	50	0	40	0	36	0	24	0		
U OF MN-MNPLS	.1	42	61	5	32	0	31	6	40	7	40	5	33	3	26	2		
WINONA STATE	.1	20	28	6	7	7	10	0	21	4	30	0	65	0	5	0		
Mississippi																		
BELHAVEN COLL.	7	25	0	33	3			50	0	42	9			28	6			

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REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < <	AUD	LPR	PER CENT FARE	PER CENT PAS SING	> > > >	ALL *	NONE *	SOME *
DELTA STATE	.1	17	8.3	18.2	20.0	46.2	23.5	41.2	35.3		
JACKSON STATE	.1	21			5.6		4.8	95.2			
MILLSAPS COLL		5		25.0			20.0	80.0			
MS COLL	.1	23	42.9	42.9	7.7	42.9	30.4				
MS ST U	.1	41	25.9	14.3	32.3	32.4	26.8	41.5	31.1		
MS U FOR WOMEN		6	33.3	16.7			33.3		50.0	50.0	
U OF MS	.1	21	33.3	31.3	6.7	25.0	19.0	47.6	33.3		
U OF SOUTHERN MS	.1	45	28.9	34.4	17.6	26.3	17.8	48.9	33.3		
Missouri											
CENTRAL MO STATE	.1	18	44.4	42.9	27.3	50.0	27.8	44.4	27.8		
COLUMBIA COLL		12	11.1	33.3	18.2	25.0	16.7	58.3	25.0		
DRURY COLL	.1	9	50.0	14.3	25.0	42.9	33.3	44.4	22.2		
EVANGEL COLL		5	40.0		33.3	25.0		60.0	40.0		
FONTBORNE COLL		7		33.3			14.3		57.1	28.6	
LINCOLN U		7	14.3	14.3	14.3	14.3	14.3	14.3	85.7		
MARYVILLE COLL	.1	17	31.3	40.0	6.7	6.7	11.8	58.8	29.4		
NO SOUTHERN STATE	.1	20	33.3	33.3	36.4	11.1	30.0	50.0	20.0		
NO WESTERN ST COLL		11	12.5	33.3	30.8	18.2	18.2	36.4	45.5		
NORTHWEST MO STATE	.1	19	33.3	30.8	21.4	40.0	31.6	47.4	21.1		
NORTHWEST MO STATE		14	30.0		27.3	11.1	35.7	57.1	7.1		
PARK COLL		11	22.2	25.0	27.3	18.2		54.5	27.3		
ROCKHURST COLL	.1	20	14.3	25.0	23.1	42.9	10.0	55.0	35.0		
SOUTHEAST MO STATE	.1	30	26.1	33.3	9.1	30.8	26.7	43.3	30.0		
SOUTHWEST BAPTIST COLL		11	37.5	44.4	30.0		18.2		36.4	45.5	
SOUTHWEST MO STATE	.2	53	31.3	51.4	27.8	42.5	27.7	34.0	28.3		
ST LOUIS U	.1	23	40.0	56.3	26.7	38.5	26.1	39.1	34.8		
U OF MO-COLUMBIA	.1	46	50.0	51.6	31.0	38.7	39.1	28.3	32.6		
U OF MO-KANSAS CITY	.1	29	40.9	27.3	19.0	20.0	24.1	48.3	27.6		
U OF MO-ST LOUIS	.3	87	28.6	37.7	29.0	19.0	24.1	44.8	31.0		
WASHINGTON U		13	44.4	50.0		44.4	38.5	46.2	15.4		
WEBSTER COLL		9	25.0	14.3	12.5		11.1	77.8	11.1		
WILLIAM JEWELL COLL		11	25.0	50.0	14.3	9.1	45.5				
Montana											
CARROLL COLL		7	14.3	16.7	28.6		14.3	57.1	28.6		
EASTERN MONTANA COLL	.1	19	25.0	35.7	28.6	20.0	26.3	52.6	21.1		
GREAT FALLS COLL		8		37.5		16.7	25.0	62.5	12.5		
MONTANA ST UNIV	.1	28	20.0	26.3	27.8	21.1	17.9	57.1	25.0		
ROCKY MTN COLL		9	25.0	33.3	16.7	46.2	22.2	66.7	11.1		
U OF MONTANA		20	18.2	33.3			30.0	50.0	20.0		
Nebraska											
BELLEVUE COLL		7	16.7	14.3	14.3			71.4	28.6		
CHADRON STATE		12	18.2	33.3	10.0	30.0		66.7	33.3		
CREIGHTON		22	31.6	44.4	23.1	26.7		36.4	45.5		
HASTINGS COLL		11		25.0	44.4	28.6	18.2	54.5	27.3		

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PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< AUD	< < PR	< < < FAR	< < < < PERCENT	PAS SING	> ARE	> > ALL *	NONE *	SOME *
MIDLAND LUTHERAN COLL	.1	17	14.3	26.7	27.3	20.0	5.9	64.7	29.4		
NEBR-WESLEYAN	9	50.0	50.0	57.1	57.1	55.6	55.6	22.2	22.2		
PERU STATE COLL	7	33.3	40.0	14.3	16.7			57.1	42.9		
U OF NEBR-BEARNY	.1	17	11.8	18.8	14.3	26.7	11.8	64.7	23.5		
U OF NEBR-LINCOLN	.1	45	39.4	54.5	52.8	33.3	37.5	37.5	25.0		
U OF NEBR-OMAHA	.1	45	33.3	18.2	17.1	25.0	15.6	53.3	31.1		
UNION COLL	6	33.3	33.3	33.3	16.7	66.7	66.7	33.3	33.3		
WAYNE STATE	12	27.3	25.0	30.0	18.2	16.7	16.7	58.3	25.0		
Nevada											
U OF NV-LAS VEGAS	.1	48	27.6	32.1	34.9	25.7	31.3	39.6	29.2		
U OF NV-RENZO	.1	33	36.8	33.3	40.9	44.0	33.3	39.4	27.3		
New Hampshire											
FRANKLIN PIERCE COLL	.1	5	18	42.9	30.8	60.0	60.0	40.0	40.0		
NH COLL											
NH PLYMOUTH STATE											
U OF NH											
New Jersey											
BLOOMFIELD COLL	.1	5	20.0	20.0	20.0	40.0	40.0	20.0	60.0	20.0	
CALDWELL COLL	6	36.0	28.6	29.6	41.4	29.3	29.3	41.5			
COLLEGE OF NEW JERSEY	41	43.8	27.3	6.3	35.7	18.2					
FAIRLGH DCKSN-NADISON	.1	10	33.3	22.2	12.5	22.2	20.0	70.0	10.0		
FAIRLGH DCKSN-RTHFD	.1	17	18.2	25.0	21.4	14.3	11.8	64.7	23.5		
FAIRLGH DCKSN-TEANECK	.1	27	28.0	18.2	21.7	30.4	11.1	63.0	25.9		
GEORGIAN CT COL	.1	27	16.7	20.0	16.7	8.7	15.4	69.2	15.4		
JERSEY CITY STATE COLLEG	.1	26	17.8	33.3	20.0	41.4	29.3				
KEAN COLL OF NJ	.2	69	15.0	33.3	25.0	21.1	23.1	46.2	30.8		
MORROUTH COLL	.1	26	26.7	24.7	44.8	18.2	16.8	58.0	25.2		
MONTCLAIR STATE	.4	119	24.2	24.2	23.5	27.3	9.5	54.8	35.7		
RAMAPO COLL OF NJ	.1	42	34.3	29.0	22.2	11.1	27.9	55.8	16.3		
RICHARD STOCKTON ST	.1	43	34.3	29.0	22.2	11.1	27.9	55.8	16.3		
RIDER COLL	.2	72	22.0	27.5	11.8	12.5	19.4	61.1	19.4		
ROWAN (GLASSBORO) COLL	.2	57	26.5	15.4	16.3	26.7	15.8	57.9	26.3		
RUTGERS U-CAMDEN	.1	37	36.0	36.4	13.6	20.8	29.7	45.9	24.3		
RUTGERS U-NEW BRUNSWK	.3	111	50.8	52.5	40.6	38.2	42.3	29.7	27.9		
RUTGERS U-NEWARK	.5	168	24.8	21.4	15.9	14.5	16.7	60.1	23.2		
SETON HALL	.3	107	24.7	30.1	17.6	26.3	24.3	56.1	19.6		
ST ELIZABETH COLL	6	40.0	27.5	11.8	12.5	20.0	20.0	50.0	50.0		
ST PETERS COLL	.1	46	12.3	18.8	6.5	16.7	15.2	67.4	17.4		
UFSLA COLL	.5	33.3	33.3	50.0	40.0	40.0	60.0				
WILLIAM PATTERSON	.1	40	10.0	20.7	9.4	15.2	10.0	72.5	17.5		
New Mexico											
COLL OF SANTA FE											
EASTERN NEW MEXICO											
NEW MEXICO HIGHLANDS	7	16.7	16.7	12.5	16.7	9.1	36.4	54.5	14.3		

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	PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	< < < < <	< < < < <	PERCENT LPR	FARE	ARE	PERCENT PASSES	SING >	> > > > >	NONE *	SOME *
NEW MEXICO STATE U OF NEW MEXICO WESTERN NEW MEXICO	.2 .2	51 53 6	26.8 46.4 20.0	25.6 41.9 25.0	9.7 21.6	25.0 37.5	17.6 20.8	54.9 66.7	27.5 37.7	41.5 66.7	33.3	33.3
New York												
ADELPHI	.1	36	45.5	44.4	18.8	43.5	36.1	44.4	19.4	33.3	33.3	33.3
ALFRED		15	50.0	33.3	33.3	37.5	33.3					
CANTISIUS COLL	.1	28	27.3	44.4	23.1	35.3	32.1					
CLARKSON U	.1	18	66.7	20.0	25.0	33.3	27.8					
COLGATE U HAMILTON		7	25.0	20.0	50.0	66.7	28.6					
COLL. OF ST. ROSE		13	37.5	25.0	25.0	37.5	30.8					
CORNELL U STATUTORY		7	50.0	33.3	50.0	33.3	42.9					
CUNY BERNARD BARUCH	1.1	10	33.3	33.3	75.0	50.0	40.0					
CUNY BROOKLYN COLL	.3	341	30.1	38.0	37.2	33.1	30.8					
CUNY HUNTER COLL	.2	102	52.8	32.7	33.3	33.3	40.2					
CUNY LEHMAN COLL	.1	65	14.3	16.7	33.3	16.0	23.1					
CUNY MEDGAR EVERS		48	12.5	18.8	10.0	3.4	8.3					
CUNY QUEENS COLL		8	16.7	50.0	50.0	33.3	25.0					
CUNY STATEST ISLAND	.7	216	24.3	34.0	42.7	33.7	34.3					
CUNY YORK COLL		6	33.3	34.0	25.0	33.3	66.7					
DOMINICAN BLAVENT DOWLING COLL.	.1	38	22.2	39.1	23.5	15.4	18.4					
DYONVILLE COLL.	.2	11	20.0	16.7	16.7	18.2	72.7					
FORDHAM		58	32.3	16.7	33.3	32.1	29.3					
HOFSTRA		8	40.0	25.0	25.0	16.7	12.5					
IONA COLL.		73	61.3	44.7	39.3	23.8	31.5					
ITHACA COLL.	.6	202	34.7	34.3	31.6	38.9	33.7					
L.I. U-BKLYN CENTER		66	38.7	30.8	29.0	33.3	25.8					
L.I. U-CW POST		25	33.3	23.5	26.7	31.3	16.0					
L.I. U-SOUTHAMPTON		14	11.1	11.1	44.4	44.4	7.1					
LE MOYNE COLL.		93	19.6	31.5	31.1	21.4	22.6					
MANHATTAN COLL.		12	60.0	12.0	57.1	16.7	33.0					
MARIST COLL.		69	38.7	27.5	23.3	18.2	26.1					
MERCY COLL.		50	28.6	32.0	61.1	47.8	38.0					
MKT ST MARY COLL.		22	27.3	35.7	22.2	35.3	31.8					
NAZARETH OF RCHSTR		22	18.2	44.4	7.1	35.7	18.2					
NEW YORK U		11	16.7	14.3	14.3	14.3	9.1					
NIAGARA U		6	40.0	25.0	55.8	54.5	47.3					
NY TECH INST-NYC		113	50.9	55.8	54.5	47.3	49.6					
NY TECH INST-WESTBURY		14	60.0	33.3	28.6	66.7	35.7					
PACE U-NY		19	14.3	25.0	30.0	28.6	15.8					
PACE U-PLEASANTVILLE		145	32.9	33.3	29.8	32.4	29.0					
PACE U-WHITE PLAINS		132	31.3	35.8	38.9	32.4	28.8					
RENSSELAER POLY INST		14	27.3	30.0	11.1	14.3	57.1					
	12	42.9	12.5	50.0	25.0	25.0	41.7					

* THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR). DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1997 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < P E R C E N T	P A S S I N G	> > > > >	NONE *	SOME *
			AUD	LPR	FARE	ARE	ALL *	
ROCHESTER INST TECH	.1	43	23 .8	55 .2	10 .5	25 .9	25 .6	46 .5
RUSSELL SAGE COLL	.3	7	100 .0	50 .0	16 .7	50 .0	28 .6	42 .9
SIENA COLL	.3	99	38 .3	32 .7	39 .5	50 .0	37 .4	40 .4
SKIDMORE COLL	.7	60 .0	50 .0	66 .7	40 .0	42 .9	28 .6	22 .2
ST BONAVENTURE U	.1	38	27 .3	19 .0	31 .8	26 .3	18 .4	60 .5
ST FRANCIS COLL	.6	44 .4	66 .7	66 .7	37 .5	43 .8	31 .3	21 .1
ST JOHN FISHER COLL	.1	30	52 .9	33 .3	41 .7	35 .0	33 .3	25 .0
ST JOSEPH U - N.Y.	.5	163	33 .0	30 .0	33 .3	32 .8	26 .4	36 .7
ST JOSEPHS - SUFFOLK	.12	42 .9	50 .0	20 .0	16 .7	23 .0	55 .2	18 .4
ST THOMAS ACQUINAS	.1	23	28 .6	28 .6	12 .5	45 .5	30 .4	50 .0
SUC - ONEONTA	.1	19	12 .5	22 .2	15 .4	15 .8	73 .7	10 .5
SUNY AT ALBANY	.4	118	43 .3	44 .4	50 .0	36 .6	37 .3	23 .7
SUNY AT BINGHAMTON	.4	140	38 .2	43 .3	48 .1	36 .6	41 .4	45 .0
SUNY AT BUFFALO	.2	71	41 .2	42 .3	41 .7	44 .4	42 .3	19 .7
SUNY COLL BROCKPORT	.1	24	50 .0	46 .2	9 .1	28 .6	20 .6	45 .9
SUNY COLL FREDONIA	.1	23	44 .4	77 .8	25 .0	38 .5	43 .5	34 .8
SUNY COLL GENESEO	.1	40	75 .0	44 .4	45 .0	40 .0	45 .0	27 .5
SUNY COLL OLD WESTBURY	.2	50	33 .3	26 .1	39 .1	10 .5	26 .0	58 .0
SUNY COLL OSWEGO	.2	55	37 .9	25 .8	27 .3	37 .8	36 .4	43 .6
SUNY COLL PLATTSBURGH	.1	36	22 .2	45 .0	18 .8	55 .6	33 .3	44 .4
SUNY COLL UTICA-ROME	.15	40 .0	50 .0	20 .0	20 .0	28 .6	26 .7	33 .3
SUNY COLL NEW PALTZ	.18	20 .0	41 .7	10 .0	10 .0	11 .1	61 .1	27 .8
SYRACUSE	.45	52 .2	57 .9	37 .5	25 .0	35 .6	37 .8	26 .7
TURO	.59	48 .3	50 .0	61 .1	53 .6	44 .1	33 .9	22 .0
UTICA COLL-SYRACUSE	.1	17	44 .4	20 .0	50 .0	33 .3	23 .5	41 .2
WAGNER COLL	.6	67 .7	50 .0	33 .3	33 .3	33 .3	33 .3	33 .3
YESHIVA	.2	49	32 .1	40 .0	57 .9	41 .7	36 .7	44 .9
North Carolina								
APPALACHIAN STATE	.1	36	30 .8	16 .0	9 .7	31 .0	8 .3	55 .6
ATLANTIC CHRISTIAN	.5	20 .0	20 .0	20 .0	20 .0	20 .0	80 .0	36 .1
BELMONT ABBEY COLL	10	22 .2	12 .5	22 .2	10 .0	10 .0	50 .0	40 .0
CAMPBELL U	.1	17	40 .0	50 .0	25 .0	25 .0	17 .6	41 .2
EAST CAROLINA	.1	26	19 .0	20 .0	5 .0	10 .5	7 .7	69 .2
ELIZABETH CITY STATE	.5	20 .0	20 .0	18 .2			60 .0	40 .0
ELON COLL	.16	9 .1				18 .8	81 .3	
FAYETTEVILLE STATE	.6	20 .0					83 .3	
GARDNER-WEBB COLL	.13	20 .0				23 .1	7 .7	16 .7
GUILFORD COLL	.1	23	28 .6	26 .7	43 .8	31 .6	30 .4	69 .2
HIGH POINT U	.1	20	16 .7	44 .4	11 .1	46 .7	5 .0	30 .4
LENOIR-RHYNE COLL	.15	20 .0	10 .0	20 .0	50 .0	20 .0	53 .3	45 .0
MEREDITH COLL	.15	6 .7	21 .4		7 .1		73 .3	26 .7
NC AGRIC & TECH	.41	28 .6	43 .8	18 .8	21 .9	19 .5	46 .3	34 .1
NC CENTRAL	.1	21	16 .7	17 .6	5 .3	5 .3	71 .4	
NC ST U-RALEIGH	.2	29 .8	30 .5	14 .5	17 .2	21 .6	50 .0	28 .4

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REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1997 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES AUD	< < < < <	P E R C E N T LPR	P A S S I N G FARE	A R E	A L L *	N O N E *	S O M E *
NC WESLEYAN COLL		6	40.0	50.0	40.0	20.0	16.7	33.3	50.0	
PEMBROKE STATE		11	33.3	12.5	28.6	42.9	27.3	54.5	18.2	
QUEENS COLL		10	33.3	14.3	12.5		10.0	60.0	30.0	
ST AUGUSTINES COLL		6	50.0	25.0	40.0	16.7	16.7	50.0	33.3	
U OF NC-ASHEVILLE		14		25.0	28.6	10.0	14.3	64.3	21.4	
U OF NC-CHARLOTTE		68	32.7	32.7	28.8	28.8	23.5	42.6	33.8	
U OF NC-GREENSBORO		.1	31	23.1	28.6	26.5	21.9	24.3	48.6	27.0
U OF NC-WILMINGTTON		.1	31	9.5	17.4	23.1	20.0	22.6	54.8	22.6
WAKE FOREST		11	100.0	25.0	75.0	44.4	36.4	18.2	45.5	
WESTERN CAROLINA U		.1	20	33.3	26.7	7.1	20.0	30.0	55.0	15.0
WINGATE COLL		5	25.0	40.0			20.0	60.0	20.0	
WINSTON-SALEM STATE		5					100.0			
North Dakota										
JAMESTOWN COLL		7	50.0	80.0	60.0	60.0	42.9	14.3	42.9	
MARY COLL		8	50.0	57.1	16.7	16.7	25.0	37.5	37.5	
MINOT STATE		8	57.1	40.0	16.7	42.9	12.5	25.0	62.5	
NO DAKOTA STATE		14	50.0	66.7	62.5	66.7	50.0	7.1	42.9	
U OF NO DAKOTA		.1	41	50.0	44.0	30.4	58.6	48.8	29.3	22.0
Ohio										
ASHLAND COLL		8		20.0	16.7	28.6	12.5	62.5	25.0	
BALDWIN-WALLACE		40	42.9	33.3	7.1	17.6	22.5	45.0	32.5	
BOWLING GREEN STATE		62	38.5	32.5	22.2	34.0	29.0	41.9	29.0	
CAPITAL U		18	41.7	45.5	25.0	6.3	16.7	50.0	33.3	
CASE WESTERN RESERVE		.1		16	27.3	33.3	20.0	41.7	31.3	25.0
CEDARVILLE COLL		11	33.3	55.6		28.6	36.4	36.4	27.3	
CENTRAL STATE		8			12.5	12.5	12.5	87.5	33.7	
CLEVELAND STATE		.3	89	30.6	36.6	17.6	32.9	22.5	43.8	
DAVID N. MYERS		8	25.0	14.3	14.3	33.3	12.5	62.5	25.0	
DEVRY INSTI		8	42.9	33.3	33.3	50.0	37.5	62.5		
FRANKLIN U		.1	42	31.3	40.6	21.2	21.2	23.8	42.9	
JOHN CARROLL U		.1	45	40.7	35.3	26.1	50.0	35.6	33.3	
KENT STATE		.1	44	28.9	39.5	13.9	18.4	13.6	40.9	
MALONE COLL		5	20.0	20.0	40.0	20.0	20.0	60.0	40.0	
MARIETTA COLL		13	20.0	27.3	30.0	36.4	30.8	46.2	23.1	
MAMI U		.4	127	48.6	41.2	36.6	32.2	36.2	34.6	
MT ST JOSEPH		.5	5	25.0	25.0	25.0	25.0	80.0	20.0	
MT UNION COLL		6	50.0	33.3	33.3	33.3	16.7	33.3	50.0	
MT VERNON NAZARENE		6	25.0	50.0	33.3	33.3	33.3	50.0	16.7	
MUSKINGUM COLL		9	14.3	28.6	12.5	14.3	66.7	33.3		
NOTRE DAME COLL		7	28.6	33.3	20.0	25.0	14.3	57.1	28.6	
OHIO DOMINICAN COLL		5	20.0			25.0		80.0	20.0	
OHIO NORTHERN		.1	17	30.8	46.2	35.7	30.8	17.6	41.2	
OHIO STATE		.5	153	38.5	41.7	32.7	27.3	26.8	41.2	
OHIO U		.2	52	21.2	22.9	25.0	35.4	25.0	51.9	

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PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	<	<	<	<	<	<	<	P E R C E N T L P R	P A S S I N G ARE	NONE *	>	>	>	>	>	SOME *
OHIO WESLEYAN	.1	19	14.3	15.4	15.4	15.4	15.4	15.4	15.4	22.2	21.1	63.2	15.8					
OTTERBEIN COLL.		7	50.0	50.0	50.0	42.9	71.4	14.3	14.3	14.3	14.3	71.4						
TIFFIN U		8	33.3	33.3	33.3	16.7	32.7	30.8	30.8	12.5	62.5	62.5	25.0					
U OF AKRON	.3	88	36.0	46.7	46.7	32.7	21.5	21.5	21.5	35.2	37.5	37.5	27.3					
U OF CINCINNATI	.3	105	29.6	32.3	32.3	18.9	22.9	22.9	22.9	28.6	50.5	50.5	21.0					
U OF DAYTON	.1	48	34.3	18.2	18.2	22.9	16.7	16.7	16.7	44.4	44.4	44.4	33.3					
U OF STEUBENVILLE		9	42.9	57.1	57.1	20.0	27.3	27.3	27.3	31.0	31.0	31.0	38.1					
U OF TOLEDO	.1	42	45.8	53.8	53.8	45.2	50.0	50.0	50.0	60.0	20.0	20.0	20.0					
UNIV OF FINDLAY		5	5	75.0	66.7	50.0	12.5	12.5	12.5	27.3	45.5	45.5	27.3					
WALSH COLL.		11	33.3	37.5	37.5	25.0												
WILMINGTON COLL.		5	40.0	16.7	16.7	12.5												
WITTENBERG U		8	37.5	33.3	29.8	22.0												
WRIGHT STATE	.2	64	55.6	55.6	55.6	36.4	46.2	46.2	46.2	40.0	35.9	35.9	39.1					
XAVIER		15	37.5	34.5	38.5	20.0	28.6	28.6	28.6	18.9	43.2	43.2	26.7					
YOUNGSTOWN STATE	.1	37	34.5	34.5	34.5	20.0							37.8					
Oklahoma																		
CAMERON U		16	9.1	27.3	16.7	33.3	18.8	18.8	18.8									
EAST CENTRAL OK STATE	.1	17	38.5	7.7	26.7	7.7	23.5	23.5	23.5									
LANGSTON U		16	38.5	33.3	33.3	45.5	25.0	25.0	25.0									
NORTHEASTERN OK ST	.1	20	20.0	20.0	15.8	10.5	10.5	10.5	10.5									
NORTHWESTERN OK ST		8	28.6	60.0	14.3	33.3	12.5	12.5	12.5									
OK BAPTIST		7	16.7	33.3	16.7	60.0	14.3	14.3	14.3									
OK CHRISTIAN COLL		8	28.6	66.7	14.3	16.7	16.7	16.7	16.7									
OK CITY U		5	33.3	40.0	40.0	33.3	20.0	20.0	20.0									
OK PANHANDLE ST		5	50.0	25.0	75.0	40.0	20.0	20.0	20.0									
OK ST U	.2	54	44.7	28.2	15.6	34.8	16.7	16.7	16.7									
ORAL ROBERTS U		5	25.0	25.0	25.0	50.0	40.0	40.0	40.0									
SOUTHEASTERN OK STATE		8	33.3	16.7	66.7	66.7	37.5	37.5	37.5									
SOUTHWESTERN OK STATE		11	30.0	60.0	36.4	11.1												
U OF OK-NORMAN	.2	51	36.1	40.5	20.5	27.5	25.5	25.5	25.5									
U OF TULSA		14	18.2	41.7	23.1	16.7	14.3	14.3	14.3									
UNIV CENTRAL OKLAHOMA	.1	40	25.9	28.0	28.1	40.6	27.5	27.5	27.5									
Oregon																		
LINFIELD COLL.		15	42.9	40.0	22.2	50.0	33.3	33.3	33.3									
OREGON STATE	.1	28	38.9	23.8	44.4	39.1	32.1	35.7	35.7									
PORTLAND STATE	.2	50	28.6	41.7	25.8	41.0	24.0	36.0	36.0									
SOUTHERN OR STATE		9	42.9	50.0	25.0	37.5	22.2	33.3	33.3									
U OF OREGON		38	37.0	33.3	14.8	39.3	26.3	44.7	44.7									
U OF PORTLAND		12	25.0	12.5	33.3	25.0	33.3	66.7	66.7									
Pennsylvania																		
ALBRIGHT COLL		11	66.7	33.3	33.3	16.7	18.2	45.5	45.5									
ALVERNIA COLL		6	75.0	33.3	13.3	27.7	16.7	33.3	33.3									
BLOOMSBURG U	.2	59	39.0	33.3	33.3	32.1	23.7	37.3	37.3									
BUCKNELL U	.1	34	60.0	43.8	33.3	32.1	29.4	35.3	35.3									

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REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	PERCENT PASSING	> > > >	ALL *	NONE *	SOME *
CALIFORNIA U	.15	20.0	35.4	18.2	9.1	6.7	60.0	32.3			
CEDAR CREST COLL.	.8	33.3	28.6	50.0	40.0	25.0	37.5	37.5			
CLARION U OF PA	.33	20.0	9.1	17.2	17.2	9.1	66.7	24.2			
COLL MISERICORDIA	.7	50.0	16.7	20.0	13.3	28.6	28.6	42.9			
DE VRY COLL SCI & AGGR	.5		33.3		50.0	20.0	60.0	20.0			
DREXEL	.04	31.0	32.4	19.7	23.9	19.2	50.0	50.0			
DUQUESNE	.47	38.1	33.3	35.3	25.0	31.9	38.3	29.8			
ELIZABETHTOWN COLL	.16	60.0	44.4	23.1	36.4	18.8	25.0	56.3			
FRANKLIN & MARSHALL	.15	40.0	60.0	9.1	10.0	20.0	40.0	40.0			
GANNON U	.11	37.5		18.2	11.1	18.2	54.5	27.3			
GETTYSBURG COLL	.9	60.0	28.6	20.0	20.0	44.4	31.3	31.3			
GROVE CITY COLL.	.30	45.0	45.0	38.5	40.0	40.0	30.0	30.0			
GYNNEED-MERRY COLL.	.8	60.0	66.7	16.7	25.0	25.0	25.0	50.0			
INDIANA U OF PA	.3	90	31.6	34.5	25.8	25.4	27.8	44.4			
JUNIATA COLL.	.6	25.0	40.0	40.0	25.0	16.7	50.0	33.3			
KINGS COLL	.56	19.5	22.2	10.0	21.7	21.4	51.8	26.8			
KUTZTOWN U OF PA	.15	16.7	36.4	23.1	9.1	20.0	53.3	26.7			
LA ROCHE COLL	.10	17.5	25.0		40.0	40.0	40.0	60.0			
LA SALLE UNIV	.96	30.0	41.2	22.6	19.3	20.9	45.3	33.7			
LEBANON VALLEY COLL.	.8	20.0	20.0	40.0	25.0	25.0	62.5	12.5			
LEHIGH U	.64	52.9	27.6	45.9	42.1	50.0	26.6	23.4			
LINCOLN U	.5		25.0				80.0	20.0			
LYCORING COLL	.9	28.6	11.1		28.6	11.1	44.4	44.4			
MARYWOOD COLL.	.8	33.3	50.0	25.0	28.6	25.0	50.0	25.0			
MERCYHURST COLL	.6	50.0	25.0	20.0	40.0	33.3	16.7	50.0			
MESSIAH COLL.	.10			42.9	50.0	10.0	30.0	60.0			
MILLERSVILLE U	.17	10.0	23.1	20.0	16.7	17.6	52.9	29.4			
MORAVIAN COLL.	.11	22.2	16.7	20.0	28.6	27.3	54.5	18.2			
MUHLENBERG COLL.	.22	41.2	33.3	16.7	26.3	31.8	45.5	22.7			
PA ST U-BEREND	.21	15.8	10.5	15.8	26.3		52.4	47.6			
PA ST U-CAPITOL	.39	23.1	16.7	16.7	20.8	15.4	56.4	28.2			
PA ST U-U PARK	.7	22.5	47.4	42.4	38.9	29.4	35.6	34.2			
PHILA TEXTILE & SCI	.1	25	23.1	26.7	5.9	26.7	24.0	56.0			
POINT PARK COLL.	.9	28.6	20.0	14.3			11.1	66.7			
ROBERT MORRIS COLL.	.3	91	30.4	28.4	10.8	16.4	17.6	51.6			
SHIP PENNSBURG U OF PA	.1	30	46.2	42.1	25.0	25.0	43.3	50.0			
SLIPPERY ROCK UNIV	.16	20.0	14.3		20.0	18.8	62.5	18.8			
ST FRANCIS COLL.	.19	18.5	46.2	9.1	40.0	15.8	31.6	52.6			
ST JOSEPHS COLL	.2	55	33.3	35.4	37.5	25.5	41.8	32.7			
ST VINCENT COLL	.1	17	20.0	25.0	26.7	36.4	23.5	52.9			
SUSQUEHANNA U	.14	50.0	44.4	44.4	12.5	35.7	35.7	28.6			
TEMPLE	.4	114	39.1	36.8	16.5	18.2	23.7	42.1			
U OF PA	.1	39	31.3	40.0	42.9	58.3	46.2	28.2			
U OF PITTSBURGH	.2	77	27.3	28.8	25.5	29.4	45.5	26.0			

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MAY 1997 UNIFORM CPA EXAMINATION

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U OF SCRANTON	.2	78	45.8	34.1	25.0	33.3	20.8	37.2	32.1
URSINUS COLL		13	30.0	11.1	10.0	16.7	23.1	61.5	15.4
VILLANOVA	.6	186	43.0	31.3	22.0	26.6	26.9	43.5	29.6
WAYNESBURG COLL		12	18.2	9.1	9.1	8.3	75.0	16.7	
WEST CHESTER U OF PA	.1	26	35.3	43.8	26.7	14.3	34.6	46.2	19.2
WESTMINSTER COLL		14	37.5	18.2	9.1	25.0	7.1	64.3	28.6
WIDENER U	.1	32	7.1	28.0	20.0	14.3	9.4	65.6	25.0
WILKES COLL	.1	25	31.3	31.3	22.7	11.1	16.0	44.0	40.0
YORK COLL OF PA		15	18.2	22.2	14.3	16.7	6.7	66.7	26.7
Puerto Rico									
CATHOLIC U OF PR		16	7.7		15.4	7.1		81.3	18.6
GAYEX U COLL-PR		26	11.8	27.3	5.9	6.7	23.1	62.5	15.4
INTER AMER-HATO BEY	.2	57	20.9	7.1	9.5	9.3	8.8	77.2	14.0
INTER AMER-SAN GERMAN		13	23.1	8.3	18.2	9.1	7.7	61.5	30.8
SACRED HEART COLL	.1	18	15.4	18.8	26.7	11.1	61.1	27.8	
U OF PR-MAYAGUEZ	.1	42	32.4	22.9	21.9	19.4	16.7	54.8	28.6
U OF PR-RIO PIEDRAS	.6	207	34.0	28.7	18.3	20.6	22.7	55.1	22.2
Rhode Island									
BRYANT COLL	.3	85	36.7	41.5	28.8	32.3	35.3	36.5	28.2
JOHNSON & WALES U		11	30.0	12.5	11.1	30.0	18.2	54.5	27.3
PROVIDENCE COLL	.1	41	56.0	40.0	33.3	31.0	31.7	36.6	31.7
RHODE ISLAND COLLEGE		14	45.5	22.2	22.2	25.0	42.9	50.0	7.1
U OF RHODE ISLAND	.1	39	30.4	20.7	14.3	22.2	25.6	53.8	20.5
South Carolina									
BOB JONES UNIV	.1	22	47.1	36.4	45.2	41.2	18.2	36.4	45.5
CHARLESTON COLL	.1	32	37.5	31.8	33.3	27.3	28.1	34.4	37.5
CHARLESTON SOUTHERN		6					33.3		33.3
CLEMSON		79	33.3	26.7	23.3	16.9	17.7	66.7	33.3
COASTAL CAROLINA UNIV	.2	14	25.0	9.1	25.0	40.0	14.3	44.3	38.0
COLUMBIA COLL		6	40.0	33.3	33.3	60.0	33.3	42.9	42.9
FRANCIS MARION COLL		8	33.3		14.3	20.0	25.0	33.3	33.3
FURMAN		11	57.1	28.6	55.6	12.5	27.3	50.0	25.0
LANDER UNIVERSITY		11	36.4	18.2	18.2	36.4		45.5	45.5
PRESBYTERIAN COLL		7	16.7	40.0	14.3		14.3	42.9	42.9
SC STATE		13	8.3	16.7		8.3	7.7	76.9	15.4
THE CITADEL		15	16.7	30.8	7.1	7.1	6.7	66.7	26.7
U OF SC-AIKEN		15	23.4	18.2	25.0	16.7	13.3	53.3	33.3
U OF SC-COLUMBIA	.2	72	29.1	22.6	13.6	27.1	19.4	56.9	23.6
U OF SC-SPARTANBURG		13	33.3	33.3	11.1	27.3	30.8	46.2	23.1
WINTHROP COLL		16	33.3	33.3	38.5	38.5	25.0	31.3	43.8
WOODROW COLL		12	37.5	42.9	14.3	25.0	25.0	41.7	33.3
South Dakota									
AUGUSTANA COLL		7	50.0		60.0	33.3	28.6	28.6	
BLACK HILLS STATE		9	50.0	60.0	66.7	71.4	44.4	11.1	44.4

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

REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1997 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < <	P E R C E N T	P A S S I N G	> > > > >	NONE *	SOME *
			AUD	LPR	ARE	ALL *			
NATL COLL OF BUS		12.	22.2	25.0	28.6	25.0	65.7	8.3	
NORTHERN STATE		9	25.0	37.5	33.3	33.3	44.4	44.4	
U OF SD	.1	44	33.3	31.3	33.3	34.5	47.7	22.7	
Tennessee									
AUSTIN PEAY STATE		16	23.1	30.8	14.3	7.7	18.8	50.0	31.3
BELMONT COLL		6	20.0	20.0	16.7	20.0	16.7	50.0	33.3
CARSON NEWMAN COLL		6	25.0	20.0	20.0	25.0	16.7	50.0	33.3
CHRISTIAN BROS COLL		12	28.6	25.0	30.0	40.0	41.7	16.7	
DAVID LIPSCOMB COLL		24	40.0	26.7	16.7	18.8	25.0	50.0	25.0
EAST TENN STATE		13	27.3	22.2	11.1	30.0	23.1	53.8	23.1
FREED-HARDMAN COLL		6	50.0	75.0	33.3	40.0	33.3	16.7	50.0
MIDDLE TENN STATE		26		35.3	30.0	38.9	38.5	42.3	19.2
S ADVENTIST U		6	60.0	60.0	50.0	33.3	33.3	16.7	50.0
TENN STATE		11	22.2	50.0	20.0	11.1	18.2	45.5	36.4
TENN TECH		26	33.3	23.5	27.8	15.0	21.1	46.2	30.8
U OF TN-CHATTANOOGA		31	17.4	29.6	5.0	23.6	12.9	51.6	35.5
U OF TN-KNOXVILLE		14	33.3	33.3	12.5	45.5	21.4	50.0	28.6
U OF TN-MARTIN		16	7	16.7				85.7	14.3
UNION U		6	25.0	20.0	40.0	25.0	33.3	50.0	16.7
UNIVERSITY OF MEMPHIS		.1	41	32.3	26.5	14.3	18.4	14.6	36.6
Texas									
ABILENE CHRISTIAN		23	23.5	16.7	33.3	14.3	8.7	65.2	26.1
ANGELO STATE		.1	17	7.1	46.7	33.3	28.6	17.6	35.3
AUSTIN COLL		5	20.0	20.0	20.0	20.0	20.0	80.0	47.1
Baylor		.1	47	13.2	22.0	17.9	23.3	12.8	29.8
CORPUS CHRISTI STATE U		.1	20	15.8	15.0	22.2	22.2	65.0	35.0
DALLAS BAPTIST COLL		5	25.0	40.0	66.7	66.7	20.0	20.0	60.0
DEVRY INSTI		5	40.0	20.0	33.3				
E TEXAS BAPT COLL		6	23.1	7.7	16.7	30.8	16.7	50.0	33.3
E TEXAS STATE		.1	17	14.3	42.9	28.6	17.6	58.8	23.5
HOUSTON BAPTIST		7	14.3	42.9	14.3	22.2	42.9	57.1	
HOWARD PAYNE U		5	20.0	20.0	25.0		80.0	20.0	
LAMAR U		21	16.7	22.2	31.3	23.5	14.3	47.6	38.1
LAREDO STATE		.1	7	12.5	12.5	14.3	11.1	77.8	11.1
MARY HARDIN-BAYLOR		9	28.6	28.6	16.7	28.6	37.5	62.5	32.0
MCMURRAY COLL		8	18.2	31.8	10.5	27.3	16.0	52.0	
MIDWESTERN STATE		.1	25	14.3	21.4	14.3	12.5	68.8	18.8
PAN AMERICAN U		16	40.0	40.0	40.0	40.0	20.0	60.0	20.0
PRairie View A & M		5	34.1	40.9	11.1	11.1	53.3	46.7	
SAM HOUSTON STATE		.1	38	34.5	30.3	10.7	25.0	21.1	31.6
SOUTHERN METHODIST		.1	75	16.2	26.1	4.6	13.2	66.7	28.0
SOUTHWEST TEX STATE		.2	8	42.9	33.3	14.3	12.5	50.0	37.5
ST EDWARDS U		14					25.0	78.6	21.4

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REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1997 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES AND PR	< < < < <	P E R C E N T P A S S F A R E	> > > > > >	ALL *	NONE *	SOME *
ST MARYS U-SAN ANTONIO		11	44.4	22.2	33.3	9.1	45.5	45.5	
ST THOMAS U-AUSTIN STATE	.2	5	40.0	40.0	20.0	60.0	60.0	40.0	
STEPHEN F AUSTIN STATE		51	10.2	22.9	8.5	10.2	3.9	70.6	25.5
TARLETON STATE		15	25.0	46.7	30.0	25.0	20.0	46.7	33.3
TEX ASL-KINGSVILLE		10	37.5	22.2	33.3	33.3	70.0	30.0	
TEX CHRISTIAN	.1	43	30.3	37.8	26.5	23.5	23.3	46.5	30.2
TEX LUTHERAN COLL		10	44.4	57.1	28.6	16.7	36.0	30.0	40.0
TEX SOUTHERN		13	23.1	23.1	7.7	7.7	76.9	15.4	
TEX TECH	.2	55	20.0	14.3	19.1	22.0	14.5	62.6	21.8
TEX WESTLEYAN COLL		8	37.5	62.5	16.7	16.7	12.5	25.0	62.5
TEX WOMANS U		8	12.5	33.3	16.7	16.7	50.0	37.5	
TEXAS A&M	.5	172	26.5	20.2	25.6	19.2	17.4	50.0	32.6
TRINITY U		8	66.7	80.0	60.0	40.0	62.5	25.0	12.5
U OF HOUSTON	.4	118	21.6	30.5	26.5	21.0	16.9	50.8	32.2
U OF HOUSTON CLEAR LAKE		50	15.2	31.9	13.0	12.2	2.0	58.0	40.0
U OF HOUSTON DOWNTOWN	.1	41	7.3	20.0	10.5	2.6	2.4	73.2	24.4
U OF HOUSTON-VICTORIA	.1	17	37.5	25.0	27.3	30.8	29.4	52.9	17.6
U OF NORTH TEXAS		59	12.0	26.5	14.6	15.1	11.9	64.4	23.7
U OF TEX-ARLINGTON	.4	115	21.1	35.3	12.1	32.6	15.7	43.5	40.9
U OF TEX-AUSTIN	.3	106	31.2	37.5	24.4	25.6	20.8	47.2	32.1
U OF TEX-DALLAS	.2	76	23.6	35.1	23.6	27.9	27.6	47.4	25.0
U OF TEX-EL PASO	.1	26	13.6	29.2	19.0	15.8	7.7	53.8	38.5
U OF TEX-PERMIAN BASIN		24	15.4	35.7	38.5	30.8	21.4	57.1	21.4
U OF TEX-SAN ANTONIO	.2	67	21.7	23.0	5.3	12.1	11.9	65.7	22.4
U OF TEX-TYLER	.1	39	29.4	27.8	12.5	26.7	15.8	47.4	36.8
WEST TEX STATE	.1	26	4.3	8.7	9.5	18.2	11.5	73.1	15.4
Utah		42	26.9	32.1	56.0	37.5	33.3	40.5	26.2
BRIGHAM YOUNG	.1	10	42.9	33.3	16.7	50.0	20.0	20.0	60.0
U OF UTAH		5	100.0	33.3	66.7	75.0	60.0	40.0	
WEBER STATE		5			20.0	20.0	20.0	80.0	
Vermont									
CHAMPLAIN COLLEGE		15	55.6	30.8	30.0	62.5	20.0	40.0	40.0
NORWICH U		6		20.0				83.3	16.7
ST MICHAELS COLL		7	40.0	14.3	20.0		57.1	42.9	
TRINITY COLL		9	28.6	14.3	28.6	12.5	22.2	55.6	22.2
UNIVERSITY OF VERMONT		16	54.5	57.1	33.3	25.0	37.5	37.5	25.0
Virginia									
AVARETT COLE		9	16.7	28.6	42.9		22.2	55.6	22.2
BRIDGEWATER COLL		7	50.0		33.3	60.0	28.6	42.9	
CHRISTOPHER NEWPORT	.1	30	33.3	21.1	21.1	21.7	26.7	46.7	26.7
CLINCH VALLEY		6	40.0	50.0	25.0	50.0	33.3	33.3	33.3
COLL OF WILLIAM & MARY		43	55.0	52.0	39.1	44.8	48.8	23.3	27.9
EMORY & HENRY COLL	.1	9				11.1	11.1	98.9	

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REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < <	P E R C E N T	P A S S I N G	> > > >	NONE *	SOME *
		AUD	LPR	ARE	ALL *			
GEORGE MASON U	.4	118	29.2	33.7	23.3	24.4	22.9	48.3
HAMPTON UNIV.	.2	50	16.2	22.2	5.1	12.2	4.0	70.0
JAMES MADISON U	.1	47	45.5	40.0	53.1	40.0	40.4	29.8
LONGWOOD COLL		10	33.3	20.0	14.3	50.0	10.0	40.0
LYNCHBURG COLL		11		33.3	22.2	27.3	63.6	9.1
MARYMOUNT UNIVERSITY		13	22.2	28.6	16.7	15.4	61.5	23.1
NORFOLK STATE		16	35.7	40.0	7.7	8.3	12.5	56.3
OLD DOMINION U		53	42.9	41.4	34.4	34.0	39.6	26.4
RADFORD U	.1	42	31.3	50.0	27.3	19.2	16.7	35.7
ROANOKE COLL	.6	33.3	60.0			16.7	50.0	33.3
U OF RICHMOND	.2	40.0	40.7	31.3	45.5	34.4	46.9	18.8
U OF VA	.56	63.6	47.4	45.5	40.5	44.6	19.6	35.7
VA COMMONWEALTH U	.2	60	28.9	29.5	19.4	39.0	30.0	48.3
VA POLY TECH	.3	84	52.0	48.4	38.2	40.4	36.9	33.3
VA STATE	.1	19	10.5			6.3	89.5	10.5
VA UNION	.6	25.0				20.0	16.7	66.7
WASHINGTON & LEE	.14	66.7	20.0	72.7	23.1	14.3	28.6	57.1
Washington	.2	72	36.7	35.8	26.5	40.0	30.6	40.3
CENTRAL WASH U	.9	50.0	71.4	28.6	33.3	33.3	11.1	55.6
CITY UNIVERSITY		33	36.8	37.5	28.6	31.6	30.3	39.4
EASTERN WASH STATE	.1	14	20.0	16.7	30.0	40.0	35.7	42.9
GONZAGA U		15	50.0	11.1	36.4	27.3	33.3	33.3
PACIFIC LUTHERAN		9	40.0	60.0	33.3	33.3	44.4	22.2
SEATTLE PACIFIC COLL		21	45.5	28.6	35.7	41.2	38.1	33.3
SEATTLE U	.1	12	25.0	12.5	16.7	40.0	41.7	50.0
ST MARTINS COLL		12	28.6	10.0	25.0	20.0	8.3	58.3
U OF PUGET SOUND		117	45.1	53.7	39.4	41.5	40.2	32.5
UNIV OF WASHINGTON	.4	9		12.5		28.6	66.7	27.4
WALLA WALLA COLLEGE								33.3
WASH STATE	.2	59	38.5	38.9	20.0	33.3	23.7	42.4
WESTERN WASHINGTON UNIV	.1	26	52.4	44.4	20.0	30.0	23.1	30.8
West Virginia								46.2
BLUFFFIELD STATE	6	40.0	20.0	40.0	66.7	33.3	16.7	50.0
CONCORD COLL	.1	18	20.0	21.4	25.0	11.1	72.2	16.7
FARMONT STATE	.1	21	26.7	23.1	13.3	20.0	23.8	14.3
GLENVILLE STATE		8			28.6	42.9	25.0	37.5
MARSHALL U	.1	47	26.5	21.2	18.4	19.0	19.1	57.4
SHEPHERD COLL	.1	22	42.1	29.4	14.3	26.7	27.3	45.5
U OF CHARLSTON	.1	20.0	20.0		9.1		72.7	27.3
W VA INST TECH		13			16.7			84.6
W VA STATE	.1	21	25.0	33.3	27.8	20.0	9.5	61.9
W VA U	.3	93	31.3	40.6	26.4	30.1	30.1	43.0
W VA WESLEYAN		7	16.7	20.0	28.6	40.0	14.3	28.6
WEST LIBERTY STATE	9			14.3	12.5		11.1	57.1

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PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL,

MAY 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	P E R C E N T A P P R O V E D	P A S S I N G A R E A	ALL *	NONE *	SOME *
WHEELING JESUIT U		11	9.1		27.3		20.0		20.0		63.6	36.4
Wisconsin		9	16.7	57.1	57.1		37.5		33.3		22.2	44.4
CARROLL COLL		9	14.3	33.3	42.9		16.7		33.3		55.6	11.1
CARTHAGE COLL	.1	2.7	37.5	22.2	21.1		25.0		33.3		55.6	11.1
LAKELAND COLL		51	53.3	50.0	54.5		37.8		41.2		27.5	31.4
MARQUETTE U	.2	8	28.6	66.7	66.7		14.3		25.0		25.0	50.0
ST NORBERT COLL		29	41.2	44.4	61.1		38.1		37.9		27.6	34.5
U OF WI-EAU CLAIRE	.1	6	51.4	65.6	51.4		48.9		49.3		20.3	30.4
U OF WI-MADISON	.2	54	43.6	45.6	45.6		16.7		37.8		31.5	31.5
U OF WI-MILWAUKEE		22	46.2	50.0	42.9		57.1		54.5		31.8	13.6
U OF WI-OSHKOSH	.1	11	16.7	14.3	14.3		33.3		36.4		63.6	
U OF WI-PARNSIDE		6	66.7	75.0	75.0		75.0		50.0		16.7	33.3
U OF WI-RIVER FALLS		11	44.4	50.0	40.0		30.0		36.4		36.4	27.3
U OF WI-STEVENS PT		5	75.0	33.3	100.0		100.0		60.0		40.0	
U OF WI-SUPERIOR		32	61.5	57.1	46.2		43.8		62.5		18.8	
U OF WI-WHITEWATER	.1	10	50.0	75.0	66.7		50.0		50.0		30.0	20.0
U WISCONSIN - GREEN BAY		29	35.0	31.3	42.9		33.3		37.9		44.8	17.2
Wyoming		1										
U OF WYOMING												
SCHOOLS WITH FEWER THAN FIVE		1.7	56.0									
SCHOOLS OUTSIDE THE U.S.		3.5	1,113	31.4	35.6		32.4		36.6		22.3	49.8
SCHOOLS NOT RECORDED		9.9	3,200	35.5	33.0		29.8		33.2		33.8	41.5
TOTALS		100.0		32,212							28.0	45.1

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Alabama											
ALABAMA A & M	.1	5	57.1	47.6	26.1	40.0	20.0	60.0	20.0	60.0	20.0
AUBURN U-AUBURN	.7	32	33.3	50.0	33.3	25.0	26.9	28.1	31.3	40.6	40.6
AUBURN U-MONTGOMERY	.1	6	25.0	50.0	33.3	40.0	33.3	33.3	16.7	50.0	50.0
BIRMINGHAM SOUTHERN	.1	5	27.3	33.3	18.2	27.3	21.4	50.0	60.0	28.6	28.6
TROY ST-TROY	.3	14	20.0	53.8	30.0	22.2	26.7	40.0	33.3	16.7	16.7
U OF AL-BIRMINGHAM	.3	15	56.3	57.6	30.8	33.3	30.6	22.4	46.9	22.4	22.4
U OF AL-UNIVERSITY	1.1	49	40.0	50.0	25.0	50.0	33.3	33.3	33.3	33.3	33.3
U OF SO ALABAMA	.1	6	50.0	75.0	75.0	50.0	50.0	50.0	50.0	50.0	50.0
Arizona											
AMER GRAD SC OF MGMT	.1	6	50.0	57.1	71.4	50.0	36.4	18.2	45.5	45.5	45.5
ARIZONA STATE U	.2	11	50.0								
Arkansas											
ARKANSAS STATE	.1	5	20.0	20.0	25.0	25.0	20.0	40.0	40.0	40.0	40.0
California											
CAL ST U-FRESNO	.2	7	50.0	28.6	33.3	20.0	14.3	57.1	28.6	28.6	28.6
CAL ST U-FULLERTON	.3	13	46.2	40.0	27.3	22.2	38.5	30.8	30.8	30.8	30.8
CAL ST U-HAYWARD	.5	21	50.0	33.3	50.0	50.0	33.3	42.9	23.8	40.0	40.0
CAL ST U-LONG BEACH	.1	5	33.3	25.0	28.6	44.4	30.8	38.5	30.8	30.8	30.8
CAL ST U-LOS ANGELES	.3	13	33.3	20.0	40.0	66.7	22.2	44.4	33.3	33.3	33.3
CAL ST U-NORTHridge	.2	9	33.3	62.5	40.0	28.6	50.0	50.0	31.3	66.7	31.3
CAL ST U-SACRAMENTO	.3	16	40.0	50.0	50.0	25.0	62.5	37.5	37.5	37.5	37.5
CAL ST DOMINGUEZ	.1	6	75.0	62.5	42.9	25.0	28.6	50.0	43.8	6.3	6.3
CAL STATE SAN BERNARDINO	.2	8	75.0	62.5	42.9	25.0	25.0	37.5	50.0	12.5	12.5
GOLDEN GATE NATIONAL	.3	16	33.3	58.3	46.2	50.0	46.2	48.0	28.0	20.0	20.0
NATIONAL	.2	8	25	80.0	85.7	66.7	83.3	70.0	10.0	20.0	20.0
SAN DIEGO STATE	.5	5	10	60.0	60.0	60.0	75.0	66.7	33.3	33.3	33.3
SAN FRANCISCO STATE	.2	2	12	60.0	100.0	100.0	60.0	75.0	75.0	23.1	23.1
SAN JOSE STATE	.3	12	60.0	60.0	60.0	25.0	66.7	38.5	38.5	38.5	38.5
U OF CAL-BERKELEY	.2	8	12	33.3	33.3	25.0	66.7	40.0	20.0	40.0	40.0
U OF CAL-LOS ANGELES	.3	13	55	50.0	50.0	66.7	66.7	55.6	22.2	22.2	22.2
U OF CAL-SAN DIEGO	.1	5	9	60.0	33.3	25.0	50.0	40.0	60.0	57.1	57.1
U OF CAL-SANTA BARBARA	.1	2	5	5	25.0	66.7	42.9	42.9	42.9	42.9	42.9
U OF SAN DIEGO	.1	7	7	25.0	25.0	51.6	41.4	41.4	32.7	32.7	32.7
U OF SAN FRANCISCO	.2	55	50.0	41.4	52.2	51.6	41.8	41.8	41.8	41.8	41.8
Colorado											
CO STATE	.1	5	100.0	100.0	75.0	100.0	80.0	80.0	20.0	20.0	20.0
METROPOLITAN ST COLL	.1	6	50.0	33.3	25.0	25.0	33.3	50.0	16.7	16.7	16.7
REGIS COIL	.1	6	50.0	50.0	50.0	25.0	33.3	33.3	33.3	33.3	33.3
U OF CO-BOULDER	.1	6	40.0	66.7	40.0	33.3	50.0	33.3	16.7	16.7	16.7
U OF CO-DENVER	.2	9	17	33.3	27.3	20.0	18.2	41.2	22.2	11.1	11.1
Connecticut											
U OF CONN	.2	10	100.0	100.0	75.0	66.7	70.0	20.0	10.0	10.0	10.0

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

REPORT NUMBER 12-D

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1997 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< AUD	< LPR	< ERCE NT FARE	PASS IN G ARE	> ALL *	> NONE *	> SOME *
Delaware	U OF HARTFORD	.5	25	18.8	38.9	21.1	33.3	32.0	36.0	32.0
	U OF DELAWARE	.1	5	50.0	50.0	50.0	75.0	40.0	20.0	40.0
District of Columbia										
AMERICAN	.3	15	20.0	12.5	41.7	20.0	53.3	26.7		
CATHOLIC U OF AMER	.2	7	14.3	20.0	14.3	71.4	14.3			
GEORGE WASHINGTON	.5	24	31.6	43.8	43.8	44.4	25.0	25.0	50.0	
HOWARD	.2	7	16.7	40.0	40.0	16.7	71.4	22.2	22.2	
SOUTHEASTERN	.2	9	22.2	22.2	22.2		11.1	66.7		
STRAYER COLL	.2	11	10.0	10.0		9.1	9.1	72.7	18.2	
U OF DC	.2	8	14.3			12.5		75.0	25.0	
Florida										
BARRY	.1	5	25.0	33.3	33.3	40.0	40.0	60.0	60.0	
FL AGRI & MECH	.2	7	50.0	28.6	42.9	57.1	50.0	42.9	42.9	
FL ATLANTIC U	.2	10	50.0	66.7	50.0	35.3	35.7	20.0	20.0	
FL INTERNATIONAL	.6	28	41.2	66.7	50.0			25.0	39.3	
FL SOUTHERN COLL	.1	6	25.0	75.0		66.7		16.7	8.3	
FL STATE	.3	14	66.7	66.7	66.7	62.5	57.1	7.1	35.7	
NOVA	.3	12	12.5	45.5	30.0	33.3	25.0	41.7	33.3	
STETSON U	.2	7	80.0	75.0	28.6	16.7	14.3	28.6	57.1	
TAMPA COLL	.1	6	20.0	16.7	16.7			16.7	66.7	
U OF CENTRAL FL	.3	15	62.5	75.0	57.1	33.3	53.3	26.7		
U OF FLORIDA	.8	36	75.0	71.4	69.2	70.0	72.2	11.1	16.7	
U OF MIAMI	.5	22	37.5	40.0	17.6	47.4	22.3	31.8	40.9	
U OF NORTH FL	.2	8	42.9	42.9	14.3	16.7	12.5	37.5	50.0	
U OF SO FLORIDA	.4	18	57.1	75.0	55.6	57.1	72.2	16.7	11.1	
U OF WEST FLORIDA	.2	10	33.3	40.0	62.5	40.0	50.0	30.0	20.0	
Georgia										
CLARK/ATLANTA U	.1	5	20.0	20.0				60.0	40.0	
GA STATE	.7	34	30.4	50.0	37.5	42.9	32.4	35.3		
KENNEBUNK STATE	.1	5	60.0	40.0	40.0	40.0	40.0	40.0		
U OF GEORGIA	.5	22	47.1	57.1	26.7	28.6	36.4	27.3		
Hawaii	HAWAII PACIFIC COLL	.1	6	25.0	75.0	33.3	20.0	33.3	16.7	50.0
	U OF HAWAII-MANOA	.2	7	16.7	28.6		33.3	14.3	57.1	28.6
Illinois										
DEPAUL	.8	35	20.8	44.4	48.4	50.0	24.3	28.6	37.1	
IL STATE	.6	33.3	60.0	50.0	66.7	66.7	16.7			
NORTHERN IL	.2	7	25.0	40.0	25.0	57.1	42.9			
ROOSEVELT	.2	9	50.0	50.0	14.3	37.5	11.1	44.4	44.4	
ROSARY COLL	.1	5	25.0	40.0	25.0	20.0	20.0	60.0		
U OF CHICAGO	.2	7	25.0	40.0	50.0	50.0	42.9	42.9	14.3	
U OF IL-CHICAGO	.2	8	100.0	50.0	33.3	71.4	62.5	12.5	25.0	
U OF IL-URBANA	.6	26	20.0	47.1	30.8	57.1	42.3	42.3	15.4	

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REPORT NUMBER 12-D

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1997 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES ADD.	< < < < <	PERCENT LPR	PASSING ARE	ALL *	NONE *	SOME *
Indiana	IN U-PURDUE-INDPLS	.2	9	50.0	66.7	42.9	55.6	33.3	11.1
	MANCHESTER COLL.	.2	9	37.5	42.9	16.7	33.3	44.4	22.2
	U OF NOTRE DAME	.2	7	100.0	50.0	33.3	42.9	42.9	14.3
Iowa	U OF IOWA	.2	9	20.0	25.0	50.0	66.7	22.2	44.4
Kansas	KANSAS STATE	.5	25	30.8	66.7	45.0	26.7	36.0	40.0
	U OF KANSAS	.2	9	57.1	66.7	75.0	50.0	44.4	22.2
	WICHITA STATE	.1	6	25.0	20.0		66.7	33.3	33.3
Kentucky	BELLARMINE COLL	.2	7	60.0	50.0	33.3	36.4	42.9	28.6
	U OF KENTUCKY	.4	17	36.4	40.0	18.2	20.0	29.4	29.4
	WESTERN KY	.2	8	50.0	71.4		20.0	25.0	50.0
Louisiana	GRANBLING STATE	.2	7	25.0	25.0	16.7	16.7	14.3	71.4
	LA ST U-A&M	.3	13	45.5	70.0	40.0	36.4	23.1	53.8
	LA TECH	.2	8	37.5	50.0	25.0	25.0	50.0	50.0
	LOYOLA U	.1	5	20.0	66.7	25.0	66.7	20.0	20.0
	TULANE U	.2	9	25.0		16.7	66.7	25.0	50.0
Maryland	U OF NEW ORLEANS	.2	8	40.0	50.0	42.9	50.0	37.5	37.5
	BOWIE STATE	.1	5	50.0	33.3	25.0	60.0	40.0	40.0
	MORGAN STATE	.2	8	12.5		16.7	25.0	12.5	25.0
	U OF BALTIMORE	.2	8	23.5	33.3	33.3	23.1	22.2	38.9
	U OF MD-COLLEGE PARK	.4	9						
Massachusetts	BENTLEY COLL	.9	41	25.0	60.0	37.8	45.2	36.6	22.0
	BOSTON U	.5	25	31.3	31.6	38.5	42.1	44.0	20.0
	NORTHEASTERN U	1.3	58	57.1	41.5	37.5	32.6	31.6	43.1
	SUFFOLK	.2	7	66.7	40.0	16.7	50.0	28.6	14.3
	U MASS LOWELL	.1	6	40.0	60.0	50.0	50.0	33.3	16.7
	U OF MASS-AMHERST	.2	7	80.0	50.0	40.0	33.3	42.9	28.6
Michigan	EASTERN MICH	.2	8	50.0	60.0	25.0	40.0	50.0	12.5
	MICHIGAN STATE	.5	25	61.1	56.3	41.2	42.9	20.0	40.0
	U OF MI-ANN ARBOR	.2	9	50.0	50.0	33.3	20.0	33.3	44.4
	WILSH COLLEG	.5	23	50.0	40.0	18.2	43.5	39.1	17.4
	WAYNE STATE	.3	16	46.2	25.0	25.0	11.1	12.5	31.3
	WESTERN MI U	.2	11	14.3	37.5	42.9	44.4	27.3	36.4
Mississippi	MILLSAPS COLL	.1	5	66.7	25.0		50.0	20.0	80.0
	MS ST U	.8	39	44.4	16.1	6.5	47.1	17.9	46.2
	U OF MS	1.1	49	37.0	38.5	35.9	35.9	36.7	28.6

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MAY 1997 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < PERCENT AUD	< < < < < PERCENT LPR	> > > > > > > > > > > > PASSED	ARE	ALL *	NONE *	SOME *
U OF SOUTHERN MS	Missouri	.4	17	54.5	66.7	50.0	58.3	58.8	17.6	23.5
CENTRAL MO STATE		.1	6	25.0	25.0	75.0	33.3	16.7	50.0	
SOUTHWEST MO STATE		.1	6	50.0	50.0	25.0	50.0	33.3	16.7	
ST LOUIS U		.1	5	60.0	33.3	25.0	20.0	20.0	60.0	
U OF MO-COLUMBIA		.2	10	57.1	37.5	28.6	50.0	40.0	20.0	
U OF MO-KANSAS CITY		.4	19	53.8	42.9	45.5	57.1	47.4	26.3	
U OF MO-ST LOUIS	Nebraska	.2	11	60.0	40.0	20.0	50.0	45.5	36.4	
U OF NEBR-LINCOLN	New Hampshire	.2	7	60.0	28.6	66.7	50.0	28.6	14.3	57.1
NH COLL		.2	11	33.3	25.0	40.0	28.6	45.5	45.5	
NEW JERSEY		.3	16	50.0	50.0	33.3	18.2	43.8	31.3	
FARLGH DCKSN-MADISON		.2	11	25.0	42.9	12.5	20.0	9.1	54.5	25.0
FARLGH DCKSN-RTHFD		.2	10	44.4	16.7	25.0	16.7	30.0	40.0	36.4
JERSEY CITY STATE COLLEG		.1	5	33.3	33.3	25.0	40.0	60.0	30.0	
MONMOUTH COLL		.1	5	25.0	50.0	33.3	20.0	20.0	60.0	
ROWAN (GLASSBORO) COLL		.2	7	42.9	25.0	33.3	25.0	28.6	57.1	
RUTGERS U-NEW BRNSWK		.2	10	16.7	25.0	16.7	60.0	20.0	60.0	
RUTGERS U-NEWARK		.1	45	37.5	33.3	50.0	27.3	44.4	42.2	
SETON HALL		.3	13	11.1	44.4	8.3	23.1	15.4	38.5	13.3
ST PETERS COLL		.1	5	20.0	20.0	20.0	20.0	80.0	46.2	
New Mexico										
NEW MEXICO STATE		.1	6	40.0	33.3	25.0	25.0	50.0	50.0	
U OF NEW MEXICO		.3	16	44.4	50.0	72.7	75.0	50.0	6.3	
New York										
ADELPHI		.3	14	20.0	50.0	25.0	20.0	28.6	57.1	
COLUMBIA U		.1	5	33.3	66.7	66.7	33.3	40.0	60.0	
CORNELL		.1	5	66.7	75.0	65.7	64.7	47.1	29.4	
CUNY BERNARD BARUCH		.7	34	40.0	62.5	43.8	16.7	14.3	42.9	23.5
CUNY BROOKLYN COLL		.2	7	25.0	66.7	25.0	25.0	22.2	44.4	
CUNY LEHMAN COLL		.2	9	33.3	66.7	50.0	60.0	28.6	28.6	
CUNY QUEENS COLL		.2	7	50.0	25.0	66.7	54.5	50.0	50.0	
DOWLING COLL		.1	6	50.0	71.4	54.5	50.0	45.5	40.9	
FORDHAM		.5	22	50.0	50.0	37.5	33.3	46.7	13.6	
HOFSTRA		.3	15	44.4	33.3	50.0	16.7	16.7	26.7	
L I U-BKLN CENTER		.3	12	33.3	33.3	34.8	16.7	33.3	50.0	
L I U-CW POST		.9	43	17.6	34.8	16.7	30.8	20.9	58.1	
MANHATTAN COLL		.1	5	25.0	33.3	50.0	40.0	60.0	42.9	
NEW YORK U		.6	30	58.8	22.2	35.7	52.6	40.0	26.7	
PACE U-NY		.6	26	55.6	36.4	53.3	46.2	42.9	26.9	
PACE U-PLEASANTVILLE		.2	7	33.3	60.0	50.0	50.0	42.9	14.3	
PACE U-WHITE PLAINS		.3	13	80.0	75.0	33.3	42.9	30.8	23.1	

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	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < AUD	< < TPR	FAR	ARE	PERCENT PASSED	> > >	> > >	> > >	NONE *	SOME *
SIENA COLL	.2	7	33.3	50.0	33.3	50.0	28.6	42.9	28.6			
ST BONAVENTURE U	.2	11	50.0	50.0	40.0	40.0	18.2	45.5	36.4			
ST JOHNS U, N.Y.	1.1	51	55.2	57.7	44.4	30.8	41.2	41.2	17.6			
SUNY AT ALBANY	.4	20	77.0	50.0	40.0	80.0	55.0	20.0	25.0			
SUNY AT BINGHAMTON	.4	17	41.7	53.8	18.2	40.0	23.5	29.4	47.1			
SUNY AT BUFFALO	.3	16	40.0	87.5	66.7	60.0	68.8	18.8	12.5			
SUNY COLL, OSWEGO	.2	7	33.3	40.0			33.3	14.3	42.9	42.9		
SUNY COLL, UTICA-ROME	.1	5	25.0				33.3					
SYRACUSE	.1	6	50.0	100.0	66.7	100.0	83.3					
UNION COLL	.2	7	25.0	66.7		40.0	28.6	42.9	28.6			
North Carolina												
APPALACHIAN STATE	.1	6	50.0	33.3	50.0	25.0	33.3	50.0	16.7			
EAST CAROLINA	.4	19	40.0	27.3	33.3	23.1	36.8	47.4	15.8			
NC AGRIC & TECH	.1	5	50.0	50.0	33.3	25.0	20.0	80.0				
NC ST U-RALEIGH	.5	24	61.1	41.7	60.0	30.0	54.2	16.7	29.2			
U OF NC-CHAPEL HILL	1.0	47	57.7	40.0	52.2	37.9	48.2	29.8	21.3			
U OF NC-GREENSBORO	.3	15	37.5	38.5	25.0	50.0	26.7	20.0	53.3			
U OF NC-WILMINGTON	.2	8	33.3	20.0	25.0	20.0	25.0	25.0	50.0			
Ohio												
CASE WESTERN RESERVE	.1	6		25.0			33.3	16.7	50.0	33.3		
CLEVELAND STATE	.2	8	50.0	66.7	20.0	66.7	50.0	25.0	25.0			
KENT STATE	.2	8	33.3	66.7	20.0	16.7	37.5					
MIAMI U	.3	13	57.1	50.0	75.0	57.1	61.5	15.4	23.1			
OHIO STATE	.1	5	100.0	100.0	50.0	50.0	60.0	40.0	40.0			
OHIO U	.1	6	40.0	40.0	50.0	50.0	33.3	50.0	16.7			
U OF AKRON	.2	8	40.0	50.0	33.3	50.0	25.0	37.5	37.5			
U OF CINCINNATI	.2	8		75.0	40.0	20.0	50.0	37.5	12.5			
YOUNGSTOWN STATE	.1	6	50.0	33.3	33.3	25.0	33.3	33.3	33.3			
Oklahoma												
OK ST U	.2	11	16.7	54.5	42.9	28.6	45.5	27.3	27.3			
U OF OK-NORMAN	.2	9	42.9	50.0	60.0	40.0	25.0	44.4	22.2	33.3		
U OF TULSA	.1	6	50.0	100.0	40.0	50.0	33.3	16.7	50.0			
UNIV CENTRAL OKLAHOMA	.2	7	28.6	50.0	33.3	50.0	14.3	57.1	28.6			
Pennsylvania												
BLOOMSBURG U	.1	6	75.0	80.0	25.0	60.0	33.3	16.7	50.0			
DREXEL	.2	11	20.0	66.7	16.7	55.6	9.1	36.4	54.5			
DUQUESNE	.1	6	33.3	25.0	25.0	25.0	33.3	50.0	16.7			
INDIANA U OF PA	.2	7	50.0	60.0	60.0	50.0	14.3	28.6	57.1			
KINGS COLL	.2	7	16.7	16.7	20.0	20.0	14.3	71.4	14.3			
LA SALLE UNIV	.3	15	12.5	11.1	20.0	11.1	33.3	66.7				
PA ST U-CAPITOL	.1	6	20.0	60.0	16.7	33.3	33.3	33.3	66.7			
PA ST U-U PARK	.3	12	71.4	66.7	60.0	20.0	33.3	8.3	58.3			
ROBERT MORRIS COLL	.2	8	33.3	28.6	14.3	14.3	12.5	75.0	12.5			
ST JOSEPHS COLL	.2	11	42.9	62.5		50.0	54.5	27.3	18.2			

* THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).
 DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

REPORT NUMBER 12-D

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1997 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < <	P E R C E N T	P A S S I N G	> > > >	> > > >	> > > >	NONE *	SOME *
			AUD.	LPR	FARE	ARE	ALL *				
TEMPLE		.3	14	33.3	50.0	18.2	37.5	21.4	42.9	35.7	
U OF PITTSBURGH		.3	14	10.0	20.0	27.3	54.5	21.4	50.0	28.6	
U OF SCRANTON		.1	5	50.0	40.0	33.3	50.0	40.0	40.0	20.0	
VILLANOVA		.2	8	25.0	40.0	33.3	60.0	37.5	25.0	37.5	
WIDENER U		.2	8	40.0	33.3	42.9	25.0	37.5	40.0	37.5	
WILKES COLL		.1	5	66.7	33.3	25.0	25.0	20.0	40.0	40.0	
Puerto Rico											
INTER AMER-HATO REY		.2	11	16.7	33.3	28.6	27.3	54.5	18.2		
INTER AMER-SAN JERON		.1	5	14.3	16.7	16.7	25.0	80.0	20.0		
U OF PR-MAYAGUEZ		.2	8	30.0	20.0	10.0	25.0	62.5	12.5		
U OF PR-RIO PIEDRAS		.3	15	12.5	30.0	10.0	6.7	73.3	20.0		
Rhode Island											
BRYANT COLL		.4	17	53.8	36.4	23.1	16.7	23.5	47.1	29.4	
South Carolina											
CLEMSON		.6	27	23.5	44.4	28.6	50.0	33.3	37.0	29.6	
U OF SC-COLUMBIA		.6	26	55.0	20.0	25.0	42.9	23.1	26.9	50.0	
South Dakota											
U OF SD		.2	7	50.0	50.0	50.0	40.0	28.6	28.6	42.9	
Tennessee											
MIDDLE TENN STATE		.1	5	50.0	20.0	50.0	50.0	40.0	60.0		
TENN TECH		.2	9	16.7	12.5	14.3	12.5	11.1	55.6	33.3	
U OF TN-KNOXVILLE		1.1	52	48.5	35.9	25.0	31.6	30.8	36.5	32.7	
U OF TN-MARTIN		.1	6	16.7	40.0	16.7	40.0	50.0	50.0	50.0	
UNIVERSITY OF MEMPHIS		.4	18	33.3	30.0	40.0	25.0	16.7	50.0	33.3	
Texas											
Baylor		.3	14	72.7	46.2	36.4	36.4	28.6	21.4	50.0	
SOUTHWEST TEX STATE		.2	8	25.0	50.0	25.0	25.0	50.0	25.0	25.0	
TEX TECH		.4	18	46.7	41.2	28.6	35.7	16.7	27.8	55.6	
TEXAS A&M		.5	23	22.2	16.7	57.1	43.8	17.4	43.5	39.1	
U OF HOUSTON		.2	9	42.9	62.5	20.0	33.3	44.4	33.3	22.2	
U OF HOUSTON CLEAR LAKE		.1	6	50.0	66.7	40.0	50.0	33.3	33.3	33.3	
U OF HOUSTON DOWN TOWN		.1	5	34.6	18.5	26.9	25.0	20.0	20.0	60.0	
U OF NORTH TEXAS		.7	34	38.5	50.0	23.1	52.9	11.8	50.0	38.2	
U OF TEX-ARLINGTON		.4	17	48	53.3	38.7	39.1	42.9	35.3	35.3	
U OF TEX-AUSTIN		1.0	48	22.2	50.0	14.3	52.8	45.8	33.3	20.8	
U OF TEX-DALLAS		.2	10	40.0	40.0	25.0	30.0	50.0	30.0	20.0	
Utah											
BRIGHAM YOUNG		1.8	82	45.5	59.2	53.5	48.9	43.9	28.0		
SOUTHERN UTAH STATE		.3	12	50.0	16.7	83.3	75.0	58.3	16.7	25.0	
U OF UTAH		.8	37	52.2	22.7	47.8	66.7	40.5	21.6	37.8	
UTAH STATE		.5	24	53.8	31.3	41.7	42.9	50.0	33.3	16.7	
WEBER STATE		.2	10	40.0	40.0	71.4	60.0	30.0	10.0		
Virginia											
GEORGE MASON U		.2	11	66.7	66.7	50.0	45.5	18.2	36.4		

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REPORT NUMBER 12-D

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	<	<	<	<	<	<	<	<	<	P E R C E N T	P A S S I N G	>	>	>	>	>	>	>	>	>	SOME *
	AUD	AUD	EPR	EPR	ARE	ALL *	ALL *	ALL *	ALL *	ALL *	ALL *	ALL *	ALL *	ALL *	ALL *	ALL *							
JAMES MADISON U	.2	8	83.3	66.7	28.6	42.9	12.5	12.5	12.5	12.5	12.5	12.5	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	
OLD DOMINION U	.2	8	57.1	57.1	80.0	80.0	37.5	37.5	37.5	37.5	37.5	37.5	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	
U OF VA	.3	12	33.3	55.6	37.5	33.3	41.7	33.3	41.7	33.3	33.3	33.3	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	
VA POLY TECH	.3	13	55.6	55.6	66.7	62.5	61.5	61.5	61.5	61.5	61.5	61.5	7.7	7.7	7.7	7.7	7.7	7.7	7.7	7.7	7.7	7.7	
Washington																							
CENTRAL WASH U	.1	5	25.0	33.3	50.0	50.0	40.0	40.0	40.0	40.0	40.0	40.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	
SEATTLE U	.2	10	14.3	42.9	28.6	16.7	40.0	40.0	40.0	40.0	40.0	40.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	
UNIV OF WASHINGTON	.5	24	56.3	62.5	50.0	60.0	58.3	58.3	58.3	58.3	58.3	58.3	29.2	29.2	29.2	29.2	29.2	29.2	29.2	29.2	29.2	29.2	
West Virginia																							
MARSHALL U	.2	8	33.3	66.7	50.0	28.6	25.0	25.0	25.0	25.0	25.0	25.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	
W VVA U	.5	22	38.5	50.0	35.3	50.0	36.4	36.4	36.4	36.4	36.4	36.4	27.3	27.3	27.3	27.3	27.3	27.3	27.3	27.3	27.3	27.3	
Wisconsin																							
U OF WI-MILWAUKEE	.2	9	75.0	50.0	50.0	50.0	55.6	55.6	55.6	55.6	55.6	55.6	22.2	22.2	22.2	22.2	22.2	22.2	22.2	22.2	22.2	22.2	
SCHOOLS WITH FEWER THAN FIVE	19.7	913	45.6	34.9	41.0	31.4	40.4	40.4	40.4	40.4	40.4	40.4	28.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1	
SCHOOLS OUTSIDE THE U.S.	5.7	265	35.0	40.1	32.7	30.5	40.4	40.4	40.4	40.4	40.4	40.4	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	
SCHOOLS NOT RECORDED	5.2	243	31.7	40.1	32.7	30.5	38.7	38.7	38.7	38.7	38.7	38.7	30.9	30.9	30.9	30.9	30.9	30.9	30.9	30.9	30.9	30.9	
TOTALS		4,634											34.7	34.7	34.7	34.7	34.7	34.7	34.7	34.7	34.7	34.7	
	100.0												29.2	29.2	29.2	29.2	29.2	29.2	29.2	29.2	29.2	29.2	

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Alabama	JACKSONVILLE STATE ALABAMA STATE U ATHENS STATE COLL AUBURN U-AUBURN AUBURN U-MONTGOMERY BIRMINGHAM SOUTHERN HUNTINGDON COLL	13 16 27 130 56 16 3	JUDSON COLL MILES COLL MOBILE COLL NORTH ALABAMA U OAKWOOD COLL SAMFORD U	16 1 1 1 13 10 14	SPRING HILL COLL TROY ST-DOTHAN TROY ST-MONTGOMERY TROY ST-TROY TUSKEgee INSTITUTE U OF AL-BIRMINGHAM U OF AL-HUNTSVILLE	7 17 10 50 10 77 19	U OF AL-UNIVERSITY U OF MONTVALLO U OF SO ALABAMA UNIV WEST ALABAMA	144 14 41 6
Alaska	U OF ALASKA ANCHORAGE	33	U OF ALASKA FAIRBANKS	21				
Arizona	AMER GRAD SC OF MGMT ARIZONA STATE U	10 153	DEVRY INSTI GRAND CANYON COLL	13 4	NORTHERN ARIZ U U OF ARIZONA	32 104		
Arkansas	ARKANSAS COLL ARKANSAS STATE ARKANSAS TECH U HARDING COLL	5 89 29 44	HENDERSON ST U HENRICK COLL JOHN BROWN U OURACHITA BAPTIST	30 24 6 13	SOUTHERN ARKANSAS U U OF AR-PAYETTEVILLE U OF AR-MONTICELLO U OF AR-PINE BLUFF	24 91 29 12	U OF CENTRAL AR	69
California	ARMSTRONG COLL AZUSA PACIFIC COLL BIOLA U CAL BAPTIST COLL CAL LUTHERAN COLL CAL ST STANISLAUS U CAL ST U-CHICO CAL ST U-FRESNO CAL ST U-FULLERTON CAL ST U-HAYWARD CAL ST U-LONG BEACH CAL ST U-LOS ANGELES CAL ST U-NORTHRIDGE CAL ST U-POMONA	3 9 11 1 10 54 78 145 259 186 173 220 306 118	CAL ST U-SACRAMENTO CAL ST-DONINGUEZ CAL ST-SAN LUIS CAL STATE - BAKERSFIELD CAL STATE SAN BERNARDINO CHARPAN COLL CLAREMONT MENS COLL GOLDEN GATE HOLY NAMES COLL HUMBOLDT STATE LA VERNE COLL LINCOLN U LOMA LINDA LOYOLA MARYMOUNT	230 71 124 1 106 31 19 108 1 15 27 1 5 59	MONTEREY INSTITUTE MT SAINT MARYS NATIONAL, NORTHTROP PACIFIC UNION COLL PEPPERDINE POINT LOMA COLL SAN DIEGO STATE SAN FRANCISCO STATE SAN JOSE STATE SOUTHERN CAL COLL ST MARYS OF CAL STANFORD UNIV U OF CAL-BERKELEY	5 10 47 1 7 27 4 260 197 141 6 40 3 152	U OF CAL-IRVINE U OF CAL-LOS ANGELES U OF CAL-RIVERSIDE U OF CAL-SAN DIEGO U OF CAL-SANTA BARBARA U OF REDLANDS U OF SAN DIEGO U OF SAN FRANCISCO U OF SANTA CLARA U OF SOUTHERN CAL U OF THE PACIFIC US INTERNATIONAL W COAST U-LA WOODBURY	5 10 261 37 19 18; 7 90 54 45 263 20 1 1 12
Colorado	ADAMS STATE COLL CO STATE FORT LEWIS COLL MESA COLL	17 77 23 21	METROPOLITAN ST COLL REGIS COLL U OF CO-BOULDER U OF CO-CO SPRINGS	98 44 94 21	U OF CO-DENVER U OF DENVER U OF NORTHERN CO U OF SOUTHERN CO	67 62 32 18	WESTERN ST COLL	10
Connecticut	ALBERTUS MAGNUS COLL BRIDGEPORT CENTRAL CONN ST U FAIRFIELD	1 5 83 77	QUINNIPIAC COLL SACRED HEART UNIV SO CT STATE U ST JOSEPH COLL	34 16 32 1	U OF CONN U OF HARTFORD U OF NEW HAVEN WESTERN CONN ST U	112 56 21 16	YALE	3
Delaware	DELAWARE ST UNIV	18	GOLDEY BEACON COLL	26	U OF DELAWARE	118	WILMINGTON COLL	5

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District of Columbia	58	GALLIADET UNIV	2	HOWARD	69	U OF DC	38
AMERICAN	17	GEORGE WASHINGTON	77	SOUTHEASTERN	22		
BENJAMIN FRANKLIN U		GEORGETOWN	47	STRAYER COLL	63		
CATHOLIC U OF AMER	27						
Florida							
BARRY	33	FL SOUTHERN COLL	41	OKLANDO COLLEGE	5	U OF FLORIDA	
BETHUNE COOKMAN COLL	4	FL STATE	152	PALM BEACH ATLANTIC	8	U OF MIAMI	120
EMBRY-RIDDLE AERO	6	FLAGLER COLL	8	ROLLINS COLL	8	U OF NORTH FL	75
FL AGRIC & MECH	58	FT LAUDERDALE COLL	6	ST LEO COLL	29	U OF SO FLORIDA	65
FL ATLANTIC U	112	JACKSONVILLE U	4	ST THOMAS U	16	U OF TAMPA	183
FL INST OF TECH	2	JONES COLL-JACKSONVILLE	2	STETSON U	33	U OF WEST FLORIDA	14
FL INTERNATIONAL	126	LYNN UNIVERSITY	1	TAMPA COLL	113		48
FL MEMORIAL COLL	5	NOVA	36	U OF CENTRAL FL	118		
Georgia							
ALBANY ST COLLEGE	6	DEVRY INSTI	6	KENNESAW STATE	134	PALME COLL	4
ARMSTRONG ST COLL	2	EMORY	39	LAGRANGE COLL	1	PIEDMONT COLL	4
AUGUSTA COLL	28	FORT VALLEY STATE	9	MERCER U-ATLANTA	14	SAVANNAH STATE	21
BERRY COLL	23	GA. COLLEGE	56	MERCER U-MACON	24	SHORTER COLL	7
BRENNAU COLL	28	GA INST OF TECH	26	MOREHOUSE COLL	22	U OF GEORGIA	185
CLARK/ATLANTA U	24	GA SOUTHERN UNIV	77	MORRIS BROWN COLL	11	VALDOSTA STATE	71
COLUMBUS COLL	23	GA SOUTHWESTERN COLL	24	NORTH GEORGIA COLL	54	WESTLEYAH COLL	1
COVENANT COLL	2	GA STATE	306	OGLETHORPE	15	WEST GEORGIA COLL	49
Guam							
U OF GUAM	9						
Hawaii							
CHAMINADE	12	HAWAII PACIFIC COLL	34	U OF HAWAII-HILO	6	U OF HAWAII-MANOA	132
Idaho							
BOISE STATE UNIVERSITY	75	IDAHO STATE	34	NORTHWEST NAZARENE	6		
COLL OF IDAHO	7	LEWIS-CLARK STATE	7	U OF IDAHO	57		
Illinois							
AUGUSTANA COLL	20	GOVERNORS STATE	31	MONMOUTH COLL	1	SOUTHERN IL U -EDWARDVILLE	40
AURORA COLL	11	GREENVILLE COLL	3	NO PARK COLL	6	ST XAVIER COLL	25
BARAT COLL	5	IL BENEDICTINE COLL	16	NORTH CENTRAL COLL	37	TRINITY CHRISTIAN	5
BRADLEY	70	IL COLL	16	NORTHEASTERN IL	69	U OF CHICAGO	12
CHICAGO STATE	32	IL INST TECH	8	NORTHERN IL	174	U OF CHICAGO-Loyola	57
COLL OF ST FRANCIS	10	IL STATE	177	NORTHWESTERN	17	U OF IL-CHICAGO	162
DEPAUL	249	IL WESLEYAN	36	OLIVET NAZARENE COLL	9	U OF IL-URBANA	431
DEVRY	17	KENDALL COLL	2	PRINCIPIA COLL	1	UNIV ILL SPRINGFIELD	44
EASTERN IL	17	LEWIS	24	QUINCY COLL	19	WESTERN IL U	47
ELMHURST COLL	62	MCMURRAY COLL	5	ROOSEVELT	82		
EUREKA COLL	46	MCKENDREE COLL	19	ROSARY COLL	19		
MILLIKIN	6	MILLIKIN	23	SOUTHERN IL U -CARBONDALE	99		

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Indiana	ANDERSON COLL BALL ST BETHEL COLL CENTRAL COLLEGE CLARKE COLL COE COLL DORDT COLL DRAKE	19 138 4 38 10 12 12 15 3 2	HUNTINGTON COLL IN INST OF TECH IN ST U-TERRE HAUTE IN U-BLOOMINGTON IN U-FORT WAYNE IN U-KOKOMO IN U-NORTHWEST IN U-PURDUE-INDPLS IN U-SOUTH BEND	8 8 46 283 6 46 10 46 122 43	IN U-SOUTHEAST MANCHESTER COLL MARIAN COLL-INDPLS ORLAND CITY COLL PURDUE U-CALUMET PURDUE U-MAIN CAMPUS PURDUE U-NO CENTRAL ST FRANCIS COLL ST JOSEPHS COLL	15 42 18 6 22 107 12 1 16	ST MARY-OFTHE-WOODS ST MARYS COLL TAYLOR TRI-STATE U U OF EVANSVILLE U OF NOTRE DAME U OF SOUTH INDIANA VALPARAISO	2 3.0 1.3 7 1.3 228 47 1.9
	BRIAR CLIFF COLL BUENA VISTA U CENTRAL COLLEGE CLARKE COLL COE COLL DORDT COLL DRAKE	12 42 12 1 16 6 58	GRACELAND COLL GRANDVIEW COLL IOWA STATE IOWA WESLEYAN COLL LORAS COLL LUTHER COLL MAHARISHI INTNL	5 13 109 4 18 17 1	MARYCREST COLL MORNINGSIDE COLL MT MERCY COLL NORTHWESTERN COLL SIMPSON COLL ST AMBROSE COLL U OF DUBUQUE	3 2 17 2 25 27 6	U OF IOWA U OF NORTHERN IOWA UPPER IOWA U WARTBURG COLL WESTMAR COLL WILLIAM PENN COLL	128 154 41 11 1 1
	BAKER BENEDICTINE COLL BETHANY COLL BETHEL COLL EMPORIA STATE FORT HAYS STATE	17 9 4 8 48 50	FRIENDS KANSAS NEWMAN KANSAS STATE KANSAS WESLEYAN MAPYMOUNT COLL MCPEHRISON COLL	17 5 193 6 1 13	MID-AMERICA NAZARENE OTTAWA PITTSBURG STATE SOUTHWESTERN COLL ST MARY COLL ST MARY PLAINS COLL	3 2 46 10 2 22	STERLING COLL TABOR COLL U OF KANSAS WASHBURN U OF TOPEKA WICHITA STATE	2 3 113 56 110
Kansas	BELLARINE COLL BEREA COLL BRESCIA COLL CAMPBELLSVILLE COLL CUMBERLAND COLL	56 3 4 3 5	EASTERN KY GEORGETOWN COLL KY STATE KY WESLEYAN COLL MOREHEAD STATE	43 7 5 10 41	MURRAY STATE NORTHERN KENTUCKY U PIKEVILLE COLL THOMAS MORE COLL TRANSYLVANIA	40 43 10 16 3	U OF KENTUCKY U OF LOUISVILLE UNION COLL WESTERN KY	213 111 4 73
Kentucky	CENTENNIAL OF LA DILLARD GRAMBLING STATE LA COLL LA ST U-AM	15 13 29 10 184	LA ST U-SHREVEPORT LA TECH LOYOLA U MCNEESE STATE NICHOLLS STATE	37 55 36 24 36	NORTHEAST LA NORTHWESTERN STATE OUR LADY HOLY CROSS SOUTHEASTERN LA SOUTHERN BATON ROUGE	54 17 1 48 32	SOUTHERN U-NEW ORLEANS TULANE U U OF NEW ORLEANS U OF SOUTHWEST LA XAVIER U OF LA	1.2 4.2 1.14 45 18
Louisiana	HUSSON COLL ST JOSEPHS COLL THOMAS COLL	50 4 15	U OF ME-AUGUSTA U OF ME-MACHIAS U OF ME-ORONO	18 3 26	U OF ME-PRESQUE ISLE UNIV SOUTHERN MAINE WESTBROOK COLL	1 23 4	U OF MD-COLLEGE PARK U OF MD-EASTERN SHORE WESTERN MARYLAND COLL	58 6 7
Maine								
Maryland	BOWIE STATE COLL OF NOTRE DAME COLUMBIA UNION COLL FROSTBURG STATE	49 16 4 56	JOHNS HOPKINS LOYOLA COLL MORGAN STATE MT ST MARYS COLL	1 67 45 37	SALISBURY STATE TOWSON STATE U OF BALTIMORE U OF MD-BALTO	58 97 125 30	U OF MD-COLLEGE PARK U OF MD-EASTERN SHORE WESTERN MARYLAND COLL	437 6 7

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Massachusetts				
AMERICAN INTERNAL ASSUMPTION COLL.	7	COLLEGE OF HOLY CROSS	33	NICHOLS COLL
ATLANTIC UNION COLL.	22	CURRY COLL	1	NORTH ADAMS STATE
BABSON COLL.	5	EASTERN NAZARENE	3	NORTHEASTERN U
BENTLEY COLL.	72	FITCHBURG STATE	12	SALEM STATE
BOSTON COLL.	222	GORDON COLL	7	SIMMONS COLL
BOSTON U	152	HARVARD	5	STONEHILL COLL
CLARK U	5	MASS INST OF TECH	1	SUFFOLK
Michigan	6	MERRIMACK COLL.	44	U MASS LOWELL
ADRIAN COLL		EASTERN MICH	90	MERCY COLL OF DETROIT
ALBION COLL		FERRIS STATE	24	MICHIGAN STATE
ALMA COLL		GENL MOTORS INST	3	MICHIGAN TECH
ANDREWS		GRAND VALLEY ST	37	NORTHERN MICH
AQUINAS COLL		HILLSDALE COLL	25	NORTHWOOD UNIVERSITY
CALVIN COLL		HOPPE COLL	10	OAKLAND U
CENTRAL, MICH		LAKE SUPERIOR STATE	13	OLIVET COLL
CLEARLY COLL		LAWRENCE INST TECH	6	SAGINAW VALLEY ST
DAVENPORT COLLEGE		MADDONNA COLL	8	SIEBA HEIGHTS COLL
DETROIT COLL OF BUS		MARYGROVE COLL	3	SPRING ARBOR COLL
Minnesota	13	CORP. OF ST THOMAS	67	NORTHWESTERN COLL
AUGSBURG COLL		CONCORDIA MOORHEAD	14	SOUTHWEST STATE
BEMIDJI STATE	30	GUSTAVUS ADOLPHUS	12	ST CLOUD STATE
BETHEL COLL	1	HAMILINE	1	ST JOHNS U
COLL OF ST BENEDICT	12	MANKATO STATE	45	ST MARYS COLL
COLL OF ST CATHERINE	13	MOOREHEAD STATE	48	ST OLAF COLL
COLL OF ST SCHOLASTIC	2		3	
Mississippi:				
ALCORN STATE	6	MILLSAPS COLL	11	MS VALLEY STATE
BEDRAVEN COLL	7	MS COLL	30	RUST COLLEGE
DELTA STATE	23	MS ST U	103	U OF MS
JACKSON STATE	35	MS U FOR WOMEN	7	U OF SOUTHERN MS
Missouri:				
AVILA COLL.	7	LINCOLN U	13	PARK COLL
CENTRAL METH COLL.	8	LINNENWOOD COLL	8	ROCKBURST COLL
CENTRAL MO STATE	37	MARYVILLE COLL	34	SCHOOL OF THE OZARKS
COLUMBIA COLL.	25	MO BAPTIST COLL	1	SOUTHEAST MO STATE
CULVER-STOCKTON COLL.	4	MO SOUTHERN STATE	24	SOUTHWEST BAPTIST COLL.
DEVRY INST	15	MO VALLEY COLL.	6	SOUTHWEST MO STATE
DRURY COLL.	15	MO WESTERN ST COLL	19	ST LOUIS U
EVANGEL COLL.	10	NORTHEAST MO STATE	62	TARKIO COLL
FONTBONNE COLL	8	NORTHWEST MO STATE	32	U OF MO-COLUMBIA
Montana	26	GREAT FALLS COLL	20	ROCKY MTN COLL
CARROLL COLL		EASTERN MONTANA COLL	121	U OF MONTANA
	57		58	

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Performance of First-Time Candidates by Jurisdiction

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JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < PERCENT AUD	< < < P R E C E N T LPR	PASSING FARE	ARE ALL *	NONE *	SOME *	> > > > > >
Alabama	.7	177	52.5	39.0	34.5	40.1	19.2	36.7	
Alaska	.1	39	20.5	17.9	28.9	21.1	15.4	59.0	25.6
Arizona	1.4	374	39.2	39.7	31.8	26.7	16.4	45.8	37.7
Arkansas	1.2	317	12.3	12.3	8.8	11.4	3.5	80.1	16.4
California	8.9	2,393	31.6	35.4	31.1	28.6	16.5	52.4	31.1
Colorado	1.1	308	40.1	39.4	36.4	31.8	17.5	43.2	39.3
Connecticut	1.2	314	30.2	31.4	25.6	23.4	13.1	30.1	
Delaware	1.2	324	35.2	34.3	37.1	31.2	18.2	46.6	35.2
District of Columbia	.1	39	41.0	38.5	38.5	33.3	28.2	53.8	17.9
Florida	1.3	337	51.0	50.6	41.6	44.9	25.8	33.5	40.7
Georgia	8.8	2,372	18.8	21.2	18.5	16.4	9.1	69.6	21.3
Guam	.1	23	4.3	4.3	4.3	4.3	4.3	95.7	
Hawaii	1.4	388	9.3	17.3	26.2	19.2	6.2	67.0	26.8
Idaho	.3	64	20.5	14.6	16.9	27.7	10.7	66.7	22.6
Illinois	4.5	1,205	35.5	35.8	32.9	28.5	18.3	50.0	31.6
Indiana	1.4	384	30.4	34.3	28.6	25.3	15.9	54.2	29.9
Iowa	.6	158	24.1	27.2	29.7	30.4	12.0	53.8	34.2
Kansas	.1	25	44.0	49.0	36.0	40.0	32.0	52.0	16.0
Kentucky	.9	253	28.1	22.5	22.1	18.6	12.6	65.2	22.1
Louisiana	.5	127	29.4	40.2	23.0	22.8	12.6	52.8	34.6
Maine	.1	36	27.8	19.4	19.4	30.6	13.9	63.9	22.2
Maryland	3.4	926	30.9	36.1	30.8	26.7	16.5	53.2	30.2
Massachusetts	2.2	600	35.7	30.8	26.1	20.7	12.3	54.5	33.2
Michigan	1.9	509	35.2	30.7	30.4	31.5	17.2	52.0	30.8
Minnesota	1.7	454	43.5	44.3	42.0	36.3	22.2	39.2	38.5
Mississippi	.3	93	23.7	15.1	15.1	20.4	4.3	66.7	29.0
Missouri	1.8	480	27.9	28.2	24.2	23.2	13.8	59.6	26.7
Montana	.2	59	30.2	27.8	39.6	31.5	20.3	49.2	

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

REPORT NUMBER 01

Performance of First-Time Candidates by Jurisdiction

NOV 1997 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FRE	ARE	P E R C E N T P A S S I N G	> > > > > >	ALL *	NONE *	SOME *	--
Nebraska	2.5	660	5.2	5.0	4.4	5.6	1.7	90.3				
Nevada	.4	106	47.2	44.3	44.8	38.1	23.6	33.0				
New Hampshire	.2	48	23.4	31.9	25.0	31.3	14.6	54.2				
New Jersey	2.4	641	17.8	27.2	16.3	18.2	8.4	64.9				
New Mexico	.3	89	25.3	20.5	16.9	20.5	10.1	60.7				
New York	6.4	1,732	27.2	37.6	27.1	21.6	15.2	55.0				
North Carolina	1.8	484	26.7	28.5	22.9	21.6	9.3	58.5				
North Dakota	.2	56	21.4	25.0	23.2	26.8	7.1	55.4				
Ohio	3.6	964	35.2	36.2	29.8	28.3	16.0	50.2				
Oklahoma	1.4	364	27.5	29.9	18.1	21.4	9.9	55.8				
Oregon	.9	241	45.2	44.2	41.9	40.8	26.1	41.1				
Pennsylvania	3.4	918	29.0	32.5	17.2	19.6	7.6	54.9				
Puerto Rico	1.8	488	7.6	12.5	11.5	8.9	4.7	82.6				
Rhode Island	.2	67	40.3	40.3	25.8	31.3	10.4	43.3				
South Carolina	1.4	366	11.5	13.2	10.7	11.8	4.4	78.7				
South Dakota	.8	222	8.1	9.9	16.7	15.3	4.1	77.9				
Tennessee	1.0	270	39.3	30.0	30.9	29.6	15.9	48.9				
Texas	16.0	4,299	15.8	16.6	12.9	13.5	6.0	74.2				
Utah	.3	71	50.7	35.2	45.1	47.9	29.6	38.0				
Vermont	.1	35	42.9	37.1	31.4	42.9	17.1	42.9				
Virgin Islands	3							100.0				
Virginia	2.8	755	35.2	38.3	33.4	31.8	17.7	47.4				
Washington	2.5	664	32.4	34.6	36.6	28.9	17.0	51.2				
West Virginia	.4	104	14.4	21.2	13.5	11.5	6.7	72.1				
Wisconsin	1.8	472	45.9	43.7	46.3	43.7	26.3	36.0				
Wyoming	.1	23	21.7	26.1	21.7	21.7	21.7	69.6				
National Totals	100.0	26,926	26.5	28.4	24.1	22.8	12.5	59.6				
								27.9				

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

REPORT NUMBER 01

Performance of Repeat Candidates by Jurisdiction

NOV 1997 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	< < < < <	< < < < <	P E R C E N T	P A S S I N G	> > > >	> > >	> > >	SOME *	ALL *
Alabama	1.0	394	45.3	37.5	26.7	35.2	25.1	36.0	38.8	31.9	25.5
Alaska	.4	141	53.7	52.2	22.0	41.1	42.6	31.9	25.5	31.6	31.6
Arizona	.7	291	42.7	47.3	33.5	32.1	33.0	35.4	35.4	46.6	35.6
Arkansas	1.0	399	31.9	31.2	17.9	27.4	17.8	40.3	40.3	24.0	24.0
California	11.6	4,511	42.1	43.0	40.5	38.3	35.7	37.7	35.3	35.3	35.3
Colorado	1.2	459	38.6	39.1	29.9	30.1	27.0	45.7	45.7	29.8	29.8
Connecticut	1.1	414	37.8	27.5	21.4	24.3	20.5	38.0	38.0	29.6	29.6
Delaware	.5	179	35.6	40.3	29.5	32.4	32.4	32.4	32.4	29.6	29.6
District of Columbia	.2	93	14.7	23.1	16.0	10.5	17.2	62.4	62.4	20.4	20.4
Florida	1.3	523	42.1	36.7	30.3	35.1	32.9	35.6	35.6	31.5	31.5
Georgia	4.8	1,859	32.8	30.9	24.2	27.3	23.5	44.9	44.9	31.6	31.6
Guam	.1	25	27.3	18.2	20.8	12.0	44.0	44.0	44.0	56.0	56.0
Hawaii	.3	134	37.2	32.2	22.2	28.6	26.9	42.5	42.5	30.6	30.6
Idaho	.3	133	37.9	34.3	21.1	41.1	24.8	39.8	39.8	35.3	35.3
Illinois	5.1	2,004	39.1	41.2	29.2	29.5	28.5	37.8	37.8	33.7	33.7
Indiana	1.9	754	35.6	34.6	25.0	28.1	24.3	44.3	44.3	31.4	31.4
Iowa	.9	342	39.6	36.2	26.4	22.7	29.5	43.0	43.0	27.5	27.5
Kansas	.9	367	35.9	27.9	24.1	34.8	23.7	46.0	46.0	30.2	30.2
Kentucky	1.4	531	32.5	29.7	18.3	29.5	20.0	48.2	48.2	31.8	31.8
Louisiana	1.4	527	30.6	36.6	23.8	24.9	22.4	44.4	44.4	33.2	33.2
Maine	.2	97	40.3	25.9	19.5	28.0	17.5	43.3	43.3	39.2	39.2
Maryland	3.6	1,383	31.0	33.6	22.2	24.9	21.5	46.3	46.3	32.2	32.2
Massachusetts	2.5	985	44.3	36.3	26.5	23.9	22.6	37.7	37.7	39.7	39.7
Michigan	2.4	915	40.1	27.6	20.6	30.3	20.8	42.5	42.5	36.7	36.7
Minnesota	1.0	388	54.3	52.4	39.2	39.2	33.0	25.3	25.3	41.8	41.8
Mississippi	.6	218	31.9	29.5	23.0	29.2	20.6	42.7	42.7	36.7	36.7
Missouri	1.9	727	34.9	33.5	22.9	26.9	24.6	44.4	44.4	30.9	30.9
Montana	.5	207	29.1	33.1	21.5	26.4	24.6	44.4	44.4	30.9	30.9

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

Performance of Repeat Candidates by Jurisdiction

NOV 1997 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL CANDIDATES	AUD	LPR	NUMBER OF CANDIDATES	< < < < < <	PERCENT	PASSING RATE	ALL *	NONE *	SOME *	> > > > > >
Nebraska	.8	301	28.3	31.3	19.2	22.2	25.9	49.2	26.9	29.4	
Nevada	.4	143	37.7	40.2	25.5	35.2	25.9	44.8	44.8	29.4	
New Hampshire	.2	75	35.2	31.9	10.9	28.6	26.7	46.7	26.7	31.2	
New Jersey	3.2	1,263	29.0	32.4	19.3	24.1	20.0	48.8	31.2	30.2	
New Mexico	.6	215	35.0	36.8	24.5	32.4	25.6	44.2	30.2	22.3	
New York	13.1	5,095	39.4	40.6	37.3	37.3	44.1	45.4	33.0	39.1	
North Carolina	2.4	919	34.1	30.8	22.8	25.8	21.7	45.4	25.5	39.1	
North Dakota	.3	110	28.5	39.2	46.7	39.7	35.5				
Ohio	3.9	1,501	35.8	34.0	22.9	27.0	24.2	44.5	31.3		
Oklahoma	.8	310	34.4	39.2	29.3	34.0	30.0	36.8	33.2		
Oregon	.6	228	44.8	50.3	36.2	50.7	32.9	27.6	39.5		
Pennsylvania	6.2	2,427	33.6	30.8	20.7	24.4	22.1	47.2	30.7		
Puerto Rico	1.7	661	22.9	24.9	18.1	14.6	11.6	58.4	26.0		
Rhode Island	.3	118	33.2	33.2	21.3	25.3	22.0	48.3	29.7		
South Carolina	1.3	517	23.6	23.5	15.8	20.7	14.1	54.5	31.3		
South Dakota	.3	129	30.7	17.6	27.0	21.6	19.6	48.1	33.3		
Tennessee	1.0	390	40.9	34.8	21.0	32.8	21.8	37.7	40.5		
Texas	7.6	2,946	28.2	30.3	20.7	23.3	22.6	50.8	26.5		
Utah	.3	104	50.7	45.7	43.1	61.0	40.4	23.4	36.5		
Vermont	.1	57	45.7	47.7	19.0	45.0	33.3	24.6	42.1		
Virgin Islands		6									
Virginia	2.8	1,078	35.2	34.3	26.9	29.2	25.1	41.3	33.6		
Washington	1.7	656	36.2	37.1	30.6	27.6	26.4	42.4	31.3		
West Virginia	.6	252	26.2	22.3	13.2	18.9	14.7	57.5	27.8		
Wisconsin	1.0	390	50.5	50.7	35.6	41.4	37.9	28.5	33.6		
Wyoming	.1	34	35.7	11.5	7.7	29.6	11.8	50.0	38.2		
National Totals	100.0	38,923	35.8	35.1	26.2	29.3	26.5	43.6	29.9		

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

Performance of All Candidates by Jurisdiction

NOV 1997 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < P E R C E N T	P A S S I N G	> > > > > >	NONE *	SOME *
Alabama	.9	571	48.3	38.1	29.5	37.1	36.3
Alaska	.3	180	44.9	42.0	24.7	34.2	36.7
Arizona	1.0	662	40.4	41.1	32.4	28.6	23.7
Arkansas	1.1	716	22.3	21.8	13.5	19.4	11.5
California	10.5	6,904	37.3	39.5	36.1	33.8	29.0
Colorado	1.2	767	39.3	39.3	33.0	30.9	23.2
Connecticut	1.1	726	34.6	28.9	23.4	23.9	17.4
Delaware	.8	503	35.3	35.9	34.9	31.6	23.3
District of Columbia	.2	132	24.3	28.8	23.7	18.3	20.5
Florida	1.3	860	46.4	43.5	35.6	39.8	30.1
Georgia	6.4	4,231	24.0	24.7	20.7	20.6	15.4
Guam	.1	48	15.6	11.1	12.8	8.3	2.1
Hawaii	.8	522	14.8	20.1	25.3	21.1	11.5
Idaho	.3	217	29.8	25.8	19.1	34.8	19.4
Illinois	4.9	3,209	37.5	38.8	30.8	29.1	24.7
Indiana	1.7	1,138	33.5	34.5	26.4	27.1	21.4
Iowa	.8	500	33.7	32.6	27.7	25.8	24.0
Kansas	.6	392	36.6	28.9	25.0	35.3	24.2
Kentucky	1.2	784	30.8	27.0	19.7	25.4	17.6
Louisiana	1.0	654	30.3	37.5	23.7	24.5	20.5
Maine	.2	133	36.3	23.9	19.5	28.8	16.5
Maryland	3.5	2,309	30.9	34.8	26.1	25.7	19.5
Massachusetts	2.4	1,585	40.2	33.7	26.3	25.3	18.7
Michigan	2.1	1,415	38.1	28.8	24.6	30.8	19.5
Minnesota	1.3	842	47.6	47.3	41.1	37.4	27.2
Mississippi	.5	311	29.0	24.4	20.4	26.1	15.8
Missouri	1.8	1,207	31.6	30.9	23.5	25.2	20.3
Montana	.4	266	29.4	31.7	26.8	27.8	23.7

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

Performance of All Candidates by Jurisdiction

NOV 1997 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	PARE	< < < < < < P E R C E N T	P A S S I N G	> > > > > >	ALL *	NONE *	SOME *	> - -
Nebraska	1.5	961	11.2	11.7	8.3	9.9	8.6	77.4	13.9	24.9	39.8	35.3
Nevada	.4	249	42.5	42.3	34.9	36.6	24.9	22.0	49.6	28.5		
New Hampshire	.2	123	29.7	31.9	18.1	29.9	18.1	16.1	54.2	29.7		
New Jersey	.9	1,902	24.5	30.2	18.1	21.8	18.1	21.1	49.0	29.9		
New Mexico	.5	304	31.0	30.3	22.0	28.3	22.0	21.1	46.8	24.2		
New York	10.4	6,827	34.9	39.5	34.0	33.7	29.0	24.1	17.4	32.7		
North Carolina	2.1	1,403	31.0	29.8	22.8	24.1	22.8	21.1	45.9	35.5	38.6	
North Dakota	.3	166	31.3	33.1	36.6	33.9	33.9	32.1	46.7	32.3		
Ohio	3.7	2,465	35.5	35.0	26.1	27.6	27.6	21.0	47.0	33.8		
Oklahoma	1.0	674	29.8	32.8	22.6	25.9	22.6	19.1	34.5	36.0		
Oregon	.7	469	45.1	46.7	39.6	44.6	44.6	29.4	49.3	32.6		
Pennsylvania	5.1	3,345	32.0	31.4	19.6	22.7	22.7	18.1	42.3	38.3		
Puerto Rico	1.7	1,149	15.4	18.9	14.8	11.8	11.8	11.0	68.7	20.4		
Rhode Island	.3	188	36.4	36.4	23.1	27.8	23.1	17.8	46.5	35.7		
South Carolina	1.3	883	18.0	18.8	13.6	16.7	13.6	10.1	64.6	25.4		
South Dakota	.5	351	15.8	12.3	19.9	17.2	19.9	9.4	67.0	23.6		
Tennessee	1.0	660	40.1	32.5	25.5	31.3	31.3	19.4	42.3	38.3		
Texas	11.0	7,245	19.9	21.0	15.5	16.9	16.9	12.7	64.7	22.5		
Utah	.3	175	50.7	40.8	44.2	53.8	53.8	36.0	29.1	34.9		
Vermont	.1	92	44.3	43.0	24.7	44.0	44.0	27.2	31.5	41.3		
Virgin Islands												
VA Virginia	2.8	1,833	35.2	36.3	30.0	30.5	30.5	11.1	43.8	34.1		
WA Washington	2.0	1,320	34.0	35.6	34.1	28.3	28.3	22.1	46.8	31.5		
West Virginia	.5	356	22.2	21.9	13.3	16.5	16.5	21.7	61.8	25.8		
Wisconsin	1.3	862	47.7	46.3	42.4	42.8	42.8	31.6	32.6	35.8		
Wyoming	.1	57	29.4	18.4	16.3	26.0	26.0	15.8	57.9	26.3		
National Totals	100.0	======	65,849	31.1	31.7	25.2	26.1	20.8	50.2	29.0		

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

REPORT NUMBER 03

NASBA STATISTICAL INFORMATION SERVICE

SUCCESSFUL CANDIDATE REPORT
 CANDIDATES TAKING ALL FOUR SUBJECTS AND PASSING ALL FOUR SUBJECTS
 NOVEMBER 1997 UNIFORM CPA EXAMINATION

STATE	ALL CANDIDATES		CANDIDATES TAKING FOUR SUBJECTS		CANDIDATES PASSING FOUR SUBJECTS		% PASSING * FOUR SUBJECTS
	CANDIDATES	PASSING	CANDIDATES	PASSING	CANDIDATES	PASSING	
Alabama	571	374	42	42	11.2	11.2	
Alaska	180	93	10	10	12.0	12.0	
Arizona	662	497	72	72	14.5	14.5	
Arkansas	716	606	19	19	3.1	3.1	
California	6,904	2,090	242	242	11.6	11.6	
Colorado	767	561	69	69	12.3	12.3	
Connecticut	726	572	50	50	8.7	8.7	
Delaware	503	418	66	66	15.8	15.8	
District of Columbia	132	98	11	11	14.2	14.2	
Florida	860	601	105	105	17.5	17.5	
Georgia	4,231	3,540	274	274	7.7	7.7	
Guam	48	45	1	1	2.2	2.2	
Hawaii	522	458	25	25	5.5	5.5	
Idaho	217	160	16	16	10.0	10.0	
Illinois	3,209	2,374	297	297	12.5	12.5	
Indiana	1,138	864	98	98	11.3	11.3	
Iowa	500	340	31	31	9.1	9.1	
Kansas	392	266	25	25	9.4	9.4	
Kentucky	784	609	50	50	6.2	6.2	
Louisiana	654	496	33	33	6.6	6.6	
Maine	133	101	8	8	7.9	7.9	
Maryland	2,309	1,802	194	194	10.6	10.6	
Massachusetts	1,585	1,160	94	94	8.1	8.1	
Michigan	1,415	1,081	108	108	10.0	10.0	
Minnesota	842	646	114	114	17.6	17.6	
Mississippi	311	238	9	9	3.8	3.8	
Missouri	1,207	897	88	88	9.9	9.9	
Montana	266	158	10	10	6.3	6.3	
Nebraska	961	850	19	19	2.2	2.2	
Nevada	249	197	36	36	18.3	18.3	
New Hampshire	123	84	8	8	9.5	9.5	
New Jersey	1,902	1,397	85	85	6.1	6.1	
New Mexico	304	133	5	5	3.8	3.8	
New York	6,827	1,179	106	106	9.0	9.0	
North Carolina	1,403	1,052	70	70	6.7	6.7	
North Dakota	249	166	6	6	5.5	5.5	
Ohio	2,465	1,803	189	189	10.5	10.5	
Oklahoma	674	495	40	40	8.1	8.1	
Oregon	469	356	73	73	20.5	20.5	
Pennsylvania	3,345	2,157	91	91	4.2	4.2	
Puerto Rico	1,149	993	34	34	3.4	3.4	
Rhode Island	185	140	10	10	7.1	7.1	
South Carolina	983	747	24	24	3.2	3.2	
South Dakota	351	312	10	10	3.2	3.2	
Tennessee	660	520	54	54	10.4	10.4	

* PERCENT BASED ON NUMBER OF CANDIDATES TAKING FOUR SUBJECTS

REPORT NUMBER 04

NASEA STATISTICAL INFORMATION SER

SUCCESSFUL CANDIDATE REPORT
 CANDIDATES TAKING ALL FOUR SUBJECTS AND PASSING ALL FOUR SUBJECTS
 NOVEMBER 1997 UNIFORM CPA EXAMINATION

STATE	ALL CANDIDATES		CANDIDATES TAKING FOUR SUBJECTS		CANDIDATES PASSING FOUR SUBJECTS		% PASSING *	
	CANDIDATES	PASSING	CANDIDATES	PASSING	CANDIDATES	PASSING	FOUR SUBJECTS	FOUR SUBJECTS
Texas	7,245	175	5,924	117	3,09	28	23.9	5.2
Utah	92	9	65	3	8	0	12.3	0
Vermont	1,833	1,320	1,392	1,014	161	137	11.6	13.5
Virgin Islands	1,356	862	287	668	145	13	4.5	21.7
Virginia	57	45	5	5	5	5	11.1	90
Washington	65,849	43,070	3,824	8,9	3,824	8,9	11.1	5
West Virginia								
Wisconsin								
Wyoming								
TOTAL ALL STATES								

* PERCENT BASED ON NUMBER OF CANDIDATES TAKING FOUR SUBJECTS

REPORT NUMBER 04

Performance of Candidates by Highest Level of Education Achieved

NOV 1997 UNIFORM CPA EXAMINATION

EDUCATION LEVEL	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	P E R C E N T P A S S I N G	> > > > >	ALL *	NONE *	SOME *
First-Time Candidates									
Doctoral	.1	22	45.0	47.6	45.5	45.0	22.7	36.4	40.9
Masters in Accounting	6.1	1,441	47.6	45.5	45.1	45.0	27.3	34.8	37.9
MBA Emphasis in Accounting	2.6	614	43.9	46.2	43.5	37.1	25.6	39.7	34.7
Other MBA	3.0	708	36.5	42.0	39.2	34.5	21.9	44.4	33.8
Non-Business Masters	.6	146	43.1	45.5	42.1	39.7	24.7	41.8	33.6
Law Degree	.4	103	31.3	57.3	37.1	47.1	27.2	35.9	36.9
Bachelors	82.3	19,383	25.5	27.2	22.9	21.4	11.8	61.6	26.6
Less than Bachelors	.7	163	10.3	15.9	18.9	16.9	3.1	73.0	23.9
No Degree	4.1	958	14.6	16.7	15.7	13.6	7.9	75.1	17.0
Total Answering	100.0	23,538	27.2	29.0	25.2	23.5	13.4	59.2	27.4
Not Answering		3,388	21.6	23.9	17.0	17.8	6.7	62.3	31.0
Repeat Candidates									
Doctoral	.1	30	45.0	50.0	45.0	55.0	30.0	30.0	40.0
Masters in Accounting	5.3	2,285	43.0	42.0	34.9	38.7	33.2	32.8	34.0
MBA Emphasis in Accounting	2.7	986	39.8	40.0	30.8	36.8	30.6	38.5	30.8
Other MBA	3.2	1,149	33.1	36.5	28.3	33.5	29.1	41.3	29.6
Non-Business Masters	.6	199	29.0	42.9	19.4	33.8	24.1	42.7	33.2
Law Degree	.4	143	30.9	56.7	39.8	48.7	36.4	29.4	34.3
Bachelors	84.0	30,109	35.3	34.1	24.7	27.6	24.9	44.8	30.3
Less than Bachelors	.3	97	32.4	32.9	24.2	37.5	28.9	37.1	34.0
No Degree	2.5	887	29.2	31.6	19.3	23.4	20.9	50.2	29.0
Total Answering	100.0	36,095	35.6	34.9	25.5	28.7	25.6	43.8	30.6
Not Answering		2,838	40.3	40.3	37.7	39.5	37.7	41.2	21.1

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

REPORT NUMBER 05

Performance of Candidates by Total Semester Hours

NOV 1997 UNIFORM CPA EXAMINATION

TOTAL HOURS	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	<	PERCENT	PASSING	>	>	>	>	SOME *
		AUD								LPR	ARE	ALL *	NONE *			

First-Time Candidates

Fewer than 120	3.9	930	17.7	18.5	16.6	13.8	7.8	72.8	19.4
120 - 130	37.9	9,123	26.1	27.7	22.2	20.5	11.1	61.3	27.5
131 - 149	26.7	6,435	23.6	25.0	22.1	19.7	11.3	63.7	25.1
150 - 160	12.5	3,018	30.9	31.0	28.6	27.8	15.6	54.8	29.6
More than 160	19.1	4,596	34.5	38.2	34.5	33.7	19.9	48.7	31.5
Total Answering	100.0	24,102	27.3	29.0	25.1	23.4	13.3	59.2	27.6
Not Answering		2,824	20.2	22.7	16.1	17.3	6.1	63.6	30.4

Repeat Candidates

Fewer than 120	2.5	930	30.8	33.0	24.2	25.6	21.6	47.1	31.3
120 - 130	40.1	14,900	36.9	34.2	25.0	27.6	25.1	43.9	31.0
131 - 149	27.5	10,211	34.0	34.4	24.7	27.4	24.6	45.8	29.5
150 - 160	12.2	4,530	35.4	35.0	24.9	28.7	25.7	43.4	30.9
More than 160	17.7	6,584	35.6	37.3	29.5	34.6	29.7	40.5	29.8
Total Answering	100.0	37,155	35.5	34.9	25.7	28.8	25.8	43.9	30.4
Not Answering		1,768	45.9	46.3	40.4	42.7	42.1	38.3	19.5

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

Performance of First-Time Candidates by Semester Hours of Accounting

NOV 1997 UNIFORM CPA EXAMINATION

SEMESTER HOURS =====	NUMBER OF CANDIDATES =====	< < < < < PERCENT PASSING > > > >						SOME * =====
		AUD =====	LPR =====	FARE =====	ARE =====	ALL * =====	NONE * =====	
Graduate								
43 or More	32.7	93.7	48.8	46.4	47.2	47.1	28.5	33.6
37 To 42	15.3	44.0	44.2	46.9	44.0	43.5	23.9	37.0
31 To 36	19.1	54.7	38.8	44.3	39.2	36.2	24.3	39.1
24 To 30	23.6	67.7	44.4	46.9	43.5	40.2	25.8	42.6
15 To 23	5.6	16.0	38.5	40.9	40.0	32.1	21.9	33.1
10 To 14	1.6	47	29.7	45.5	47.2	29.3	23.4	36.3
Under 10	2.1	60	28.3	31.7	23.6	21.8	13.3	38.3
Total Answering	100.0	2,868	43.8	45.6	43.4	41.2	25.6	38.0
Not Answering	166	37.1	40.1	35.0	35.1	24.7	44.6	36.4
								30.7
Undergraduate								
43 or More	8.9	1,739	23.9	28.6	25.2	23.3	13.1	59.9
37 To 42	9.0	1,770	26.1	26.7	22.8	24.7	12.0	60.5
31 To 36	28.3	5,531	25.1	26.5	22.9	22.0	12.0	27.5
24 To 30	43.8	8,574	25.8	27.7	22.6	20.3	11.4	62.0
15 To 23	6.6	1,289	21.5	22.3	21.1	17.9	10.1	61.4
10 To 14	1.2	236	21.4	25.1	23.8	18.6	11.0	67.7
Under 10	2.2	432	17.8	20.0	17.5	14.1	8.1	22.2
Total Answering	100.0	19,571	24.9	26.8	22.7	21.1	11.6	62.1
Not Answering	4,321	21.9	23.7	17.5	17.9	7.5	63.3	26.3
								29.2

* 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 1997 UNIFORM CPA EXAMINATION

REPORTED SCORES	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	P E R C E N T	P A S S I N G	>	>	>	>	>	>	SOME *
SAT Verbal																	
700 And Above																	
700 To 699	2.3	230	34.4	30.3	25.3	28.6	17.4	58.3	24.3								
600 To 599	9.2	930	51.3	49.6	44.4	42.1	28.6	35.9	35.5								
550 To 549	15.1	1,536	43.8	43.4	37.9	33.1	22.3	42.5	35.2								
500 To 499	24.0	2,437	33.5	34.1	28.0	25.3	14.7	52.5	32.8								
450 To 449	25.6	2,601	24.6	27.0	20.7	19.3	10.6	62.0	27.4								
400 To 449	16.3	1,657	18.4	22.1	16.4	16.0	7.4	68.6	24.0								
Under 400	7.4	754	15.7	20.7	15.3	14.7	7.3	72.8	19.9								
SAT Mathematics																	
700 And Above																	
700 To 699	9.3	946	50.0	48.9	48.9	42.7	28.1	35.5	36.4								
600 To 599	26.5	2,688	41.9	43.2	37.5	34.5	21.1	42.0	36.9								
550 To 549	18.9	1,914	31.6	32.2	26.7	24.8	15.3	55.5	29.2								
500 To 549	21.7	2,199	24.7	26.4	18.4	18.5	9.7	62.8	27.5								
450 To 499	14.0	1,417	18.6	20.8	14.3	13.0	6.6	70.6	22.7								
400 To 449	7.5	760	10.5	13.7	9.0	8.4	4.1	80.9	15.0								
Under 400	2.1	214	11.1	15.2	8.0	5.9	1.9	79.0	19.2								
ACT Verbal																	
32 And Above																	
32 To 31	3.4	218	48.8	45.4	41.2	37.9	27.1	42.7	30.3								
24 To 27	18.0	1,161	47.6	41.2	39.8	36.1	23.5	41.2	35.3								
20 To 23	34.0	2,197	35.6	33.3	29.3	26.3	15.5	51.5	33.0								
Below 20	33.6	2,167	22.9	23.8	20.4	19.5	10.5	65.2	24.4								
	11.1	716	12.5	15.6	12.9	11.9	5.3	77.1	17.6								
ACT Mathematics																	
32 And Above																	
32 To 31	5.6	367	46.9	41.8	44.8	41.7	26.4	42.2	31.3								
28 To 27	24.3	1,594	45.3	41.7	40.2	36.1	24.2	41.9	33.9								
24 To 27	35.4	2,310	31.9	29.3	26.2	24.0	13.5	56.2	30.3								
20 To 23	25.9	1,704	20.3	21.5	15.8	16.0	7.6	68.5	23.8								
Below 20	8.8	578	12.4	16.4	12.5	10.2	4.7	76.0	19.4								

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

REPORT NUMBER 08

Performance of First-Time Candidates by GRE & GMAT Scores .

NOV 1997 UNIFORM CPA EXAMINATION

REPORTED SCORES	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	PERCENT	PASS RATE	PASS	STINGER	>	>	>	>	>	SOME *	NONE *
GRE Verbal																		
700 And Above	5.8	25	56.0	56.0	64.0	64.0	64.0	44.0	44.0	44.0	44.0	24.0	32.0					
600 To 699	14.5	63	65.1	65.1	51.7	51.7	51.7	41.3	41.3	25.4	25.4	33.3	33.3					
550 To 599	19.9	86	42.4	42.4	48.2	48.2	41.7	47.0	32.6	44.2	44.2	23.3	23.3					
500 To 549	22.9	99	40.0	40.0	43.0	43.0	36.5	34.9	20.2	48.5	48.5	31.3	31.3					
450 To 499	15.7	68	44.4	44.4	41.8	40.9	44.6	27.9	45.6	26.5	26.5							
400 To 449	12.9	56	34.0	34.0	32.7	45.5	38.5	23.2	41.1	35.7	35.7							
Under 400	8.3	36	11.4	22.2	20.6	20.6	8.8	8.3	69.4	22.2	22.2							
GRE Quantitative																		
700 And Above	24.9	105	60.0	59.2	67.3	67.3	56.6	44.8	44.8	23.8	23.8	31.4	31.4					
600 To 699	23.5	99	56.1	59.2	55.3	55.3	56.4	40.4	40.4	29.3	29.3	30.3	30.3					
550 To 599	20.4	86	36.5	37.6	34.9	34.9	38.4	18.6	18.6	48.8	48.8	32.6	32.6					
500 To 549	15.4	65	28.6	34.9	25.5	25.5	28.1	20.0	20.0	56.9	56.9	23.1	23.1					
450 To 499	8.1	34	25.8	21.2	21.2	21.2	21.9	21.9	67.6	67.6	29.4	29.4						
400 To 449	4.7	20	21.1	30.0	21.1	21.1	16.7	15.0	60.0	60.0	25.0	25.0						
Under 400	3.1	13	23.1	30.8	15.4	15.4	15.4	15.4	69.2	69.2	15.4	15.4						
GRE Analytical																		
700 And Above	16.8	64	61.9	61.9	59.4	59.4	55.6	50.0	50.0	29.7	29.7	20.3	20.3					
600 To 699	30.5	116	57.5	60.0	60.5	60.5	54.1	42.2	42.2	25.0	25.0	32.8	32.8					
550 To 599	18.2	69	38.2	35.8	38.8	38.8	40.9	17.4	17.4	42.0	42.0	40.6	40.6					
500 To 549	13.9	53	33.3	37.7	34.0	34.0	32.7	20.8	20.8	54.7	54.7	24.5	24.5					
450 To 499	9.5	36	26.5	27.8	20.0	20.0	33.3	11.1	11.1	63.9	63.9	25.0	25.0					
400 To 449	5.8	22	18.2	18.2	31.8	31.8	31.8	13.6	13.6									
Under 400	5.3	20	5.3	15.8	5.6	5.6	5.6	5.0	80.0	80.0								
GMAT																		
700 And Above	3.2	125	67.7	65.9	65.3	65.3	62.6	51.2	51.2	18.4	18.4	30.4	30.4					
600 To 699	23.0	904	61.3	60.7	64.1	64.1	57.5	42.7	42.7	22.9	22.9	34.4	34.4					
550 To 599	21.8	855	44.7	44.2	42.9	42.9	41.7	22.8	22.8	42.7	42.7							
500 To 549	22.8	896	35.2	41.7	34.7	34.7	31.8	17.4	17.4	43.9	43.9	38.7	38.7					
450 To 499	16.7	655	27.7	28.4	24.5	24.5	24.4	9.9	9.9	57.1	57.1	33.0	33.0					
400 To 449	8.1	316	15.4	23.1	15.1	15.1	15.3	7.3	7.3	69.0	69.0	23.7	23.7					
Under 400	4.4	172	5.4	13.3	8.6	8.6	4.9	1.7	83.1	83.1								

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

REPORT NUMBER 09

Performance of Candidates by Supplementary Study

NOV 1997 UNIFORM CPA EXAMINATION

SUPPLEMENTARY STUDY	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	P E R C E N T P A S S I N G	>	>	>	>	>
		AUD	AUD	LPR	LPR	ARE	ARE	ARE	ALL *	NONE *	SOME *			

First-Time Candidates

College-Sponsored	6.4	1,029	28.8	25.3	24.9	28.0	14.4	59.4	26.2					
Proprietary	90.9	14,673	32.1	36.0	30.4	27.8	16.4	52.0	31.5					
Firm-Sponsored	2.8	448	38.5	30.7	25.2	23.1	13.6	52.0	34.4					
Total Answering	100.0	16,150	32.0	35.2	29.9	27.7	16.2	52.5	31.3					
Not Answering		10,934	18.5	18.3	15.6	15.5	7.1	70.1	22.8					

Repeat Candidates

College-Sponsored	5.1	1,065	36.2	35.1	29.9	29.5	26.1	40.3	33.6					
Proprietary	89.8	18,801	37.0	38.3	27.8	30.7	26.7	41.6	31.7					
Firm-Sponsored	5.1	1,067	47.3	35.2	25.8	29.5	28.9	37.5	33.6					
Total Answering	100.0	20,933	37.4	38.0	27.8	30.6	26.8	41.3	31.9					
Not Answering		18,433	33.9	31.7	24.3	27.7	26.4	46.1	27.5					

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

Performance of First-Time Candidates by Decision to Study Accounting

NOV 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < <	PERCENT	PASSING	> > > > >	SOME *
	AUD	LFR	ARE	ARE	ALL *	NONE *	
Graduate							
In High School or Earlier	22.2	662	40.4	40.6	35.9	34.6	21.0
Lower Division College	24.2	723	44.2	44.6	43.9	43.1	25.9
Upper Division College	9.7	290	44.0	44.4	40.1	34.1	21.4
After Undergraduate Degree	32.3	962	46.5	49.2	48.8	47.2	30.1
Other	11.6	345	41.1	46.9	41.4	39.3	25.8
Total Answering	100.0	2,982	43.7	45.4	43.0	41.1	25.7
Not Answering		52	31.4	36.5	38.3	24.4	15.4
						51.9	32.7
Undergraduate							
In High School or Earlier	39.0	7,942	22.0	23.2	19.5	18.0	9.7
Lower Division College	37.6	7,664	25.7	27.6	22.6	21.2	11.4
Upper Division College	10.7	2,181	27.2	29.6	25.1	22.5	13.3
After Undergraduate Degree	7.9	1,612	31.3	35.6	32.9	30.9	18.9
Other	4.8	977	24.8	25.9	24.7	24.4	12.4
Total Answering	100.0	20,376	24.8	26.7	22.6	21.0	11.6
Not Answering		3,516	21.8	23.8	17.1	17.6	6.7
						62.4	30.9

Undergraduate

22

In High School or Earlier	39.0	7,942	22.0	23.2	19.5	18.0	9.7	66.3
Lower Division College	37.6	7,664	25.7	27.6	22.6	21.2	11.4	61.1
Upper Division College	10.7	2,181	27.2	29.6	25.1	22.5	13.3	59.5
After Undergraduate Degree	7.9	1,612	31.3	35.6	32.9	30.9	18.9	52.2
Other	4.8	977	24.8	25.9	24.7	24.4	12.4	61.3
Total Answering	100.0	20,376	24.8	26.7	22.6	21.0	11.6	62.3
Not Answering		3,516	21.8	23.8	17.1	17.6	6.7	62.4
							30.9	

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < <	< < < < <	P E R C E N T	P A S S I N G	> > > >	> > > >	> > > >	> > > >	SOME *
		AUD	LPR	FARE	ARE	ALL *	NONE *				
Alabama											
ALABAMA A & M	10	5									
ALABAMA STATE U		6			16.7						
ATHENS STATE COLL		42	26.2	21.4	16.7	11.9	4.8	69.0	83.3	16.7	100.0
AUBURN U-AUBURN	.2	12	25.0	8.3	16.7	16.7	5.9	66.7	58.3	26.2	
AUBURN U-MONTGOMERY	.1	12	33.3	41.7	25.0	25.0	16.7	58.3	58.3	25.0	
BIRMINGHAM SOUTHERN	.1	12	16.7	16.7	9.1	8.3		83.3	83.3	16.7	
JACKSONVILLE STATE	.1	12	33.3	16.7	16.7	16.7		66.7	66.7	33.3	
NORTH ALABAMA U		6	33.3	28.6	28.6	14.3	14.3	57.1	57.1	28.6	
TROY ST-DOTHAN		7	31.8	36.4	9.1	18.2	9.1	70.0	70.0	30.0	
TROY ST-TROY		10	22	14.3	10.7	10.7	17.9	50.0	50.0	40.9	
U OF AL-BIRMINGHAM	.1	28	39.1	21.7	21.7	34.8	3.6	71.4	71.4	25.0	
U OF AL-UNIVERSITY	.1	23						52.2	52.2		
U OF SO ALABAMA	.1							8.7	8.7		
Alaska											
U OF ALASKA ANCHORAGE		10	10.0	10.0	10.0	20.0	10.0	80.0	80.0	10.0	
U OF ALASKA FAIRBANKS		5	20.0	20.0	20.0			60.0	60.0	40.0	
Arizona											
ARIZONA STATE U	.3	74	44.4	37.0	26.0	23.0	13.5	47.3	39.2		
DEVRY INSTI		5	28	25.0	40.0	20.0	20.0	60.0	60.0	40.0	
NORTHERN ARIZ U	.1	62	36.7	34.4	28.6	17.9	28.6	10.7	57.1	32.1	
U OF ARIZONA	.3							50.0	50.0	37.1	
Arkansas											
ARKANSAS STATE	.3	69	11.6	11.6	11.6	15.9	7.2	82.6	82.6	10.1	
ARKANSAS TECH U		9	22.2	22.2	22.2	11.1	11.1	77.8	77.8	11.1	
COLL OF THE OZARKS		5	18	16.7	16.7	5.6	16.7	5.6	100.0		
HARDING COLL	.1	18	14.3	16.7	16.7	16.7	16.7	72.2	72.2	22.2	
HENDERSON ST U		7	16.7	18.2	18.2	9.1	9.1	85.7	85.7	14.3	
OUACHITA BAPTIST		6	9.1	7.0	7.0	4.7	4.7	83.3	83.3		
SOUTHERN ARKANSAS U		11						81.8	81.8	9.1	
U OF AR-FAYETTEVILLE	.4	86	10.5	7.0	3.5	16.7	1.2	83.7	83.7	15.1	
U OF AR-MONTICELLO		6						83.3	83.3	16.7	
U OF AR-PINE BLUFF		11						100.0	100.0		
U OF ARKANSAS LITTLE ROC	.1	34	14.7	20.6	11.8	20.6	2.9	67.6	67.6		
U OF CENTRAL AR	.2	42	9.5	9.5	11.9	7.1	2.4	83.3	83.3	14.3	
California											
AZUSA PACIFIC COLL		5		40.0		50.0		60.0	60.0	40.0	
CAL LUTHERAN COLL	.1	14	38.5	64.3	14.3	35.7	7.1	35.7	35.7	57.1	
CAL ST STANISLAUS U	.1	17	8.3	23.1	9.5	21.4	5.9	70.6	70.6	23.5	
CAL ST U-CHICAGO	.1	23	18.2	35.3	5.3	4.3		73.9	73.9	21.7	
CAL ST U-FRESCO	.1	32	17.9	22.6	15.4	10.3	6.3	75.0	75.0	18.8	
CAL ST U-FULLERTON	.4	92	19.7	27.7	13.6	17.9	8.7	67.4	67.4	23.9	
CAL ST U-HAWAII	.5	122	15.4	19.6	20.9	16.2	8.2	68.9	68.9	23.0	
CAL ST U-LONG BEACH	.2	40	37.5	42.1	23.5	28.1	20.0	50.0	50.0		

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

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	PERCENT ARE	PASSING ALL *	NONE *	SOME *	>	>	>	>	>	>	>
CAL ST U-LOS ANGELES	.2	57	10.6	21.8	15.2	23.5	5.3	66.7	28.1							
CAL ST U-NORTHRIDGE	.3	78	30.5	36.6	25.0	27.3	14.1	56.4	29.5							
CAL ST U-POMONA	.2	44	21.1	34.2	23.5	27.3	13.6	59.1	27.3							
CAL ST U-SACRAMENTO	.2	53	25.0	35.3	17.8	24.4	11.3	56.6	32.1							
CAL ST-DOMINGUEZ	.1	16	15.4	13.3	16.7	14.3	12.5	87.5								
CAL ST-SAN LUIS	.2	36	41.2	41.2	39.1	46.7	19.4	41.7	38.9							
CAL STATE - BAKERSFIELD	.1	21	5.3	15.0	11.8	15.8										
CAL STATE SAN BERNARDINO	.1	30	28.6	48.3	30.8	44.4	6.7	71.4	28.6							
CHAPMAN COLL	.1	10	28.6	11.1	14.3	37.5	10.0	60.0	30.0							
CLAREMONT MENS COLL	.7	28	28.6	28.6	25.0	50.0	14.3	71.4	14.3							
GOLDEN GATE	.1	28	52.0	71.4	52.0	50.0	39.3	28.6	32.1							
LA VERNE COLL	.1	11	27.3	36.4	27.3	36.4	9.1	45.5	45.5							
LOYOLA MARYMOUNT	.1	17	26.7	46.7	35.7	31.3	17.6	41.2	41.2							
MT SAINT MARYS	.5	20	20.0	20.0	25.0	20.0	80.0	20.0								
NATIONAL	.1	21	33.3	35.0	21.1	19.0	14.3	47.6	38.1							
PEPPERDINE	.7	42.9	33.3	20.0	66.7	14.3	42.9									
SAN DIEGO STATE	.3	75	26.4	22.9	23.9	15.2	6.7	64.0	29.3							
SAN FRANCISCO STATE	.2	47	17.9	26.2	26.5	29.4	10.6	59.6	29.8							
SAN JOSE STATE	.1	31	11.1	27.6	19.0	14.8	12.9	64.5	22.6							
SONOMA STATE	.1	18	14.3	25.0	11.8	11.8	11.1	66.7	22.2							
ST MARYS OF CAL	.1	11	11.1	27.3	37.5	14.3	18.2	54.5	27.3							
U OF CAL-BERKELEY	.2	57	47.1	36.0	42.9	33.3	17.5	43.9	38.6							
U OF CAL-LOS ANGELES	.4	104	37.8	42.6	40.5	43.7	22.1	39.4	38.5							
U OF CAL-RIVERSIDE	.1	12	37.5	40.0	27.3	12.5	8.3	66.7	25.0							
U OF CAL-SAN DIEGO	.1	8	57.1	50.0	50.0	42.9	37.5	50.0	12.5							
U OF CAL-SANTA BARBARA	.3	76	29.0	38.0	29.3	19.4	11.8	55.3	32.9							
U OF SAN DIEGO	.2	38	17.6	35.3	14.3	17.6	2.6	57.9	39.5							
U OF SAN FRANCISCO	.1	17	26.7	18.8	31.3	13.3	11.8	58.8	29.4							
U OF SANTA CLARA	.1	23	35.0	52.6	31.6	22.2	13.0	47.8	39.1							
U OF SOUTHERN CAL	.4	100	40.0	42.9	38.4	33.3	20.0	44.0	36.0							
U OF THE PACIFIC	.6	16	16.7	16.7	16.7											
Colorado																
CO STATE	.1	16	37.5	18.8	12.5	25.0	6.3	50.0	43.8							
FORT LEWIS COLL	.6	50.0	16.7	33.3	33.3											
METROPOLITAN ST COLL	.1	24	37.5	41.7	37.5	25.0	12.5	41.7	45.8							
REGIS COLL	.1	12	8.3	8.3	8.3	8.3										
U OF CO-CO SPRINGS	.2	37	35.1	43.2	36.1	27.8	13.5	45.9	40.5							
U OF CO-CO SPRINGS	.8	75.0	62.5	62.5	37.5	12.5										
U OF CO-DENVER	.1	17	29.4	17.6	23.5	17.6	11.8	64.7	23.5							
U OF DENVER	.7	14	14.3	14.3	14.3	14.3	14.3	85.7								
U OF NORTHERN CO	.1	14	21.4	21.4	28.6	35.7	7.1	50.0	42.9							
U OF SOUTHERN CO	.7	7	14.3	14.3	14.3	14.3	14.3	85.7	36.0							
WESTERN ST COLL	.6	16.7	33.3	50.0	33.3											
Connecticut																
CENTRAL CONN ST U	.1	35	34.3	35.3	23.5	28.6	17.1	57.1	25.7							

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REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	PASSING >	> > >	SOME *
FAIRFIELD	.2	36	23.5	19.4	20.7	23.5	11.1	66.7	22.2	
QUINNIPIAC COLL	.1	17	11.8	23.5	18.6	25.0	11.8	70.6	17.6	
SACRED HEART UNIV	.1	12	30.0	16.7	8.3	20.0	25.0	58.3	41.7	
SO CT STATE U	.1	8	25.0	25.0	25.0	25.0	25.0	57.0	52.2	
U OF CONN	.3	67	41.5	33.3	23.8	18.6	14.9	52.2	32.8	
U OF HARTFORD	.8	8	12.5	12.5	14.3	12.5	87.5			
WESTERN CONN ST U	.1	14	35.7	30.8	42.9	30.8	28.6	57.1	14.3	
Delaware										
DELAWARE ST UNIV		7						100.0		
GOLDEY BEACON COLL		10	10.0	10.0						
U OF DELAWARE	.2	43	39.5	44.2	30.2	20.9	11.6	80.0	20.0	
District of Columbia								41.9	46.5	
AMERICAN	.1	18	50.0	44.4	38.9	33.3	33.3	50.0	16.7	
GEORGE WASHINGTON	.1	27	23.1	44.4	36.0	26.9	11.1	40.7	48.1	
GEORGETOWN	.1	20	60.0	40.0	47.4	31.6	20.0	23.0	55.0	
HOWARD	.1	18	17.6	17.6	5.6			83.3	16.7	
STRAYER COLL.	.1	24	16.7	16.7	17.4	21.7	12.5	75.0	12.5	
U OF DC	.1	15	6.7	6.7				86.7	13.3	
Florida										
BARRY		7	14.3	14.3	14.3			85.7	14.3	
FL AGRIC & MECH	.1	13	23.1	15.4	7.7	7.7	7.7	76.9	15.4	
FL ATLANTIC U	.4	99	46.6	58.0	63.6	48.9	33.0	25.0	42.0	
FL INTERNATIONAL	.3	68	27.9	36.8	41.8	32.8	17.6	47.1	35.3	
FL SOUTHERN COLL	.9	44.4	33.3	22.2	66.7	28.4	16.2	22.2	77.8	
FL STATE	.3	68	47.1	65.2	20.0	20.0	20.0	51.5	51.5	
FT LAUDERDALE COLL	.5	20.0								
NOVA	.1	16	26.0	25.0	13.3	33.3	33.3	66.7	18.8	
PALM BEACH ATLANTIC	.6	33.3	33.3	33.3	33.3	33.3	33.3	66.7		
ST LEO COLL	.1	13	23.1	38.5	25.0	41.7	15.4	53.8	30.8	
ST THOMAS U	.5	7	28.6	42.9	33.3	23.3	14.3	100.0		
STETSON U	.7	62	37.1	38.7	39.0	30.0	16.1	45.2	38.7	
U OF CENTRAL FL	.3	54	47.2	50.0	62.3	40.7	31.5	31.5	37.0	
U OF FLORIDA	.1	14	42.9	50.0	42.9	42.9	28.6	42.9	28.6	
U OF MIAMI	.2	52	28.8	21.2	26.9	23.1	7.7	55.8	36.5	
U OF NORTH FL	.2	110	39.5	48.6	38.9	40.0	22.7	39.1	38.2	
U OF SO FLORIDA	.5	6								
U OF TAMPA		20	5.0	10.0						
U OF WEST FLORIDA	.1									
Georgia										
AUGUSTA COLL	.2	52	9.6	9.6	3.8	3.8	1.9	88.5	9.6	
BERRY COLL	.1	14	14.3	14.3	7.1	14.3	7.1	78.6	14.3	
BREVARD COLL	.2	45						95.6	4.4	
CLARK/ATLANTA U	.1	25	8.0	8.0	4.0			84.0	16.0	
CLAYTON STATE COLLEGE	.1	34	20.6	11.8	14.7	17.6	11.8	73.5	14.7	

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REPORT NUMBER 12-A

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NOVEMBER 1997 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < P E R C E N T AUD LPR FAR	PASSING ARE ALL *	> > > NONE *	SOME *	> > >
COLUMBUS COLL		.1	17	23.5	23.5	17.6	29.4	11.8
DEVRY INSTI		.1	14	25.0	25.0	25.0	25.0	100.0
EMORY			8					23.5
FORT VALLEY STATE			6					75.0
GA COLLEGE		.2	56	3.6	1.8	1.8	94.6	5.4
GA INST OF TECH			10	40.0	50.0	30.0	30.0	20.0
GA SOUTHERN UNIV		.3	71	8.5	8.5	8.5	2.8	84.5
GA SOUTHWESTERN COLL			26	3.8	3.9	3.8	92.3	12.7
GA STATE		.1	257	7.8	9.4	9.7	9.4	7.7
KENNESAW STATE		.6	145	6.9	9.7	7.6	5.5	82.9
MERCER U-ATLANTA		.1	20	15.0	20.0	15.0	15.0	14.5
MERCER U-MACON		.1	33	16.1	16.1	19.4	9.7	83.4
MOREHOUSE COLL			11					5.0
MEMPHIS BROWN COLL			5					9.7
NORTH GEORGIA COLL		.2	49	2.0	2.0	2.0	90.9	9.1
OGBETHORPE		.1	29	21.4	24.1	21.4	13.8	20.0
PIEDMONT COLL			5	20.0	20.0	20.0		20.0
SAVANNAH STATE		.1	17					31.0
SHORTER COLL			5					20.0
U OF GEORGIA		.3	78	21.8	18.2	25.6	24.7	100.0
VALDOSTA STATE		.2	59	5.1	3.4	6.6	3.4	64.1
WEST GEORGIA		.2	43	9.3	9.3	4.7	9.3	28.2
Guam	U OF GUAM	.1	14	7.1	14.3	14.3	14.3	5.1
Hawaii			5					14.0
BYU - HAWAII			12	8.3	33.3	8.3	16.7	33.3
HAWAII PACIFIC COLL		.1	63	25.8	22.2	16.1	25.4	27.0
U OF HAWAII MANOA								61.9
Idaho	BORSE STATE UNIVERSITY	.2	37	16.2	5.6	11.1	25.0	64.9
	U OF IDAHO	.1	21	25.0	28.6	25.0	23.8	32.4
Illinois								23.8
AUGUSTANA COLL		10	50.0	30.0	40.0	40.0	30.0	20.0
AURORA COLL			8		25.0			25.0
BRADLEY			9		11.1	11.1		22.2
CHICAGO STATE			9			11.1		11.1
DEPAUL		-3	71	18.6	21.1	21.4	27.1	69.0
DEVRY			9	11.1	33.3	44.4	33.3	18.3
DEVRY - OAK BROOK TERRAC			5	20.0	20.0	20.0	20.0	44.4
EASTERN IL		-1	20	20.0	35.0	25.0	25.0	20.0
ELMHURST COLL			10	20.0		20.0	20.0	30.0
GOVERNORS STATE			11	18.2	18.2	9.1	9.1	70.0
IL COLL			8	37.5	12.5	12.5	12.5	72.7
IL STATE		.1	18	27.8	38.9	16.7	11.1	62.5
								37.5
								44.4
								50.0

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NOVEMBER 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < <	LPR	< < < < < P E R C E N T P A S S I N G	> > > > >	ALL *	NONE *	SOME *	> > > >
		AUD	FARE	ARE						
LEWIS	.1	10	20.0	30.0	20.0	10.0	70.0	20.0	20.0	
MCKENDREE COLL		7		14.3	14.3	14.3	71.4	28.6	28.6	
MILLIKIN		11	27.3	36.4	27.3	18.2	54.5	27.3	27.3	
NORTH CENTRAL COLL.		17	29.4	29.4	23.5	5.9	64.7	29.4	29.4	
NORTHEASTERN IL	.1	22	28.6	31.8	14.3	18.2	9.1	54.5	36.4	
NORTHERN IL	.3	76	53.9	42.1	39.5	43.4	23.7	30.3	46.1	
ROOSEVELT	.1	14	28.6	42.9	35.7	21.4	14.3	57.1	28.6	
SOUTHERN IL U - CARBONDALE	.1	20	35.0	36.8	35.0	42.1	20.0	45.0	35.0	
SOUTHERN IL U - EDWARDVILLE	.1	24	33.3	16.7	33.3	29.2	16.7	58.3	25.0	
ST. XAVIER COLL.		5	20.0	20.0	20.0	20.0	20.0	80.0	20.0	
TRINITY CHRISTIAN		5	60.0	60.0	60.0	40.0	40.0	40.0	40.0	
U OF CHICAGO-LOYOLA	.1	14	35.7	42.9	28.6	28.6	57.1	14.3		
U OF IL-CHICAGO	.3	61	26.2	29.5	16.7	14.8	8.2	62.3	29.5	
U OF IL-URBANA	.2	47	42.2	40.0	36.2	31.9	27.7	44.7	27.7	
UNIV ILL SPRINGFIELD	.1	15	33.3	40.0	40.0	33.3	26.7	53.3	20.0	
WESTERN IL U	.1	18	27.8	50.0	33.3	50.0	16.7	33.3	50.0	
Indiana										
ANDERSON COLL.		5	50.0		20.0		60.0	40.0	40.0	
BALL ST	.1	22	22.7	13.6	13.6	22.2	27.8	72.7	27.3	
BUTLER	.1	18	38.9	44.4	35.0	26.5	16.7	38.9	44.4	
IN U-BLOOMINGTON	.5	117	41.0	45.3	31.6	47.4	42.1	20.5	43.6	
IN U-FORT WAYNE	.1	19	21.1	31.6	25.0	20.0	25.0	15.8	42.1	
IN U-KOKOMO		5	14.3	14.3	28.6	28.6	14.3	20.0	80.0	
IN U-NORTHWEST	.1	14	47	29.8	34.0	19.1	17.0	71.4	14.3	
IN U-PURDUE-INDPLS	.2	15	26.7	46.7	26.7	26.7	20.0	8.5	59.6	
IN U-SOUTH BEND	.1	15	40.0	20.0	40.0	26.7	13.3	53.3	31.9	
IN U-SOUTHEAST	.1	13	23.1	30.8	23.1	23.1	20.0	53.3	26.7	
PURDUE U-CALUMET	.1	32	25.0	25.8	21.9	12.9	15.4	61.5	23.1	
PURDUE U-MAIN CAMPUS	.1	9	22.2	44.4	22.2	33.3	11.1	9.4	65.6	
PURDUE U-NO CENTRAL		8	12.5	50.0	40.3	26.0	11.1	44.4	44.4	
ST. MARYS COLL.		81	51.3	20.7	20.7	17.2	19.8	40.7	39.5	
U OF NOTRE DAME		29	17.6	11.1	11.1	33.3	13.8	72.4	13.8	
U OF SOUTH INDIANA	.1	5	57.1	28.6	57.1	14.3	100.0	14.3	14.3	
UNIV OF INDIANAPOLIS		7								
VALPARAISO										
Iowa										
BRIAR CLIFF COLL		9	22.2	11.1	11.1	11.1	55.6	44.4	44.4	
BUEINA VISTA U	.1	17	45.5	45.5	45.5	63.6	27.3	27.3	45.5	
DRAKE		11	39	17.9	30.8	25.6	30.8	64.1	20.5	
IOWA STATE	.2	5	40.0	16.7	16.7	33.3	20.0	60.0	40.0	
IOWA WESLEYAN COLL		6	50.0	50.0	50.0	50.0	16.7	66.7	16.7	
LORAS COLL		6	33.3	16.7	16.7	16.7	16.7	66.7	66.7	
LUTHER COLL		6								
NORTHWESTERN COLL										

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	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	P E R C E N T	P A S S I N G	>	>	>	>	>	>	SOME *
		AUD	LPR	FARE	ARE	ALL	*	ARE	ALL	*	ARE	ALL	*	ARE	ALL	*	100.0
SIMPSON COLL	5	9	11.1	11.1	11.1	11.1		11.1	10.0	10.0	77.8	22.2					
ST AMBROSE COLL	.1	20	15.0	30.0	35.0	60.0		35.0	23.1	15.4	35.0	55.0					
U OF IOWA	.1	13	46.2	46.2	53.8	23.1		53.8	10.0	5.0	38.5	46.2					
U OF NORTHERN IOWA	.1	20	15.0	10.0	5.0	10.0		5.0			85.0	10.0					
UPPER IOWA U	.1																
Kansas																	
KANSAS STATE	.1	13	15.4	15.4	15.4	15.4		15.4	15.4	15.4	84.6						
PITTSBURG STATE	.1	5	40.0	40.0	40.0	40.0		40.0	40.0	40.0	60.0						
U OF KANSAS	.1	18	33.3	29.4	16.7	23.5		16.7	5.6	5.6	61.1	33.3					
WICHITA STATE	.1	5	20.0	20.0	20.0	40.0		20.0	20.0	20.0	60.0	20.0					
Kentucky																	
BELLARMINE COLL	.1	22	27.3	27.3	13.6	22.7		9.1	61.1	11.1	77.8	11.1					
CAMPBELLSVILLE COLL	.1	9	22.2	11.1	11.1	11.1		11.1	11.1	11.1	76.5	17.6					
EASTERN KY	.1	17	11.8	17.6	5.9	11.8		5.9	12.5	12.5	87.5						
KY STATE	.1	8	12.5	12.5	12.5	12.5		12.5	12.5	12.5	12.5						
MOREHEAD STATE	.1	11	9.1	18.2	20.0	20.0		20.0	12.5	12.5	81.8	18.2					
MURRAY STATE	.1	8	50.0	12.5	25.0	47.4		26.3	15.8	15.8	50.0	37.5					
NORTHERN KENTUCKY U	.1	19	36.8	36.8	47.4	47.4		47.4	47.4	47.4	36.8						
THOMAS MORE COLL	.1	7	42.9	42.9	57.1	57.1		28.6	28.6	42.9	42.9	28.6					
TRANSYLVANIA	.1	5	80.0	40.0	40.0	22.4		20.0	20.0	20.0	20.0	60.0					
U OF KENTUCKY	.3	76	26.3	25.0	22.4	22.4		22.4	14.5	14.5	64.5	21.1					
U OF LOUISVILLE	.1	32	31.3	25.0	21.9	9.4		9.4	6.3	6.3	62.5	31.3					
WESTERN KY	.1	16	31.3	31.3	31.3	31.3		31.3	25.0	25.0	50.0	25.0					
Louisiana																	
GRAMBLING STATE	.1	19	41.7	60.0	20.8	24.0		24.0	20.0	20.0	40.0	40.0					
LA ST U-A&M	.1	25	7	14.3	14.3	14.3		14.3	16.7	16.7	85.7	14.3					
LA ST U-SHREVEPORT	.1	12	16.7	16.7	16.7	16.7		16.7	16.7	16.7	75.0	16.7					
LA TECH	.1	10	20.0	10.0	10.0	10.0		10.0	30.0	30.0	60.0	40.0					
MCNEESE STATE	.1	9	22.2	33.3	11.1	11.1		11.1	11.1	11.1	66.7	33.3					
NICHOLLS STATE	.1	18	16.7	11.1	16.7	11.1		16.7	11.1	11.1	72.2	22.2					
NORTHEAST LA	.1	21	23.8	33.3	14.3	14.3		14.3	14.3	14.3	61.9	28.6					
SOUTHEASTERN LA	.1	23	4.3	4.3	4.3	4.3		4.3	4.3	4.3	95.7						
SOUTHERN U-BATON ROUGE	.1	21	35.0	30.0	30.0	21.1		21.1	14.3	14.3	57.1	28.6					
TULANE U	.1	20	25.0	35.0	30.0	30.0		30.0	15.0	15.0	55.0	30.0					
U OF NEW ORLEANS	.1	20	40.0	40.0	26.7	40.0		26.7	40.0	26.7	46.7	26.7					
U OF STHWESTIN LA	.1	15															
Maine																	
HUSSON COLL	.5	9	33.3	22.2	22.2	44.4		11.1	44.4	11.1	100.0						
UNIV SOUTHERN MAINE																	
Maryland																	
BOWIE STATE	.1	23	8.7	17.4	8.7	13.0		4.3	8.2	8.2	13.0						
COLL OF NOTRE DAME	.6																
FROSTBURG STATE	.1	22	40.9	54.5	36.4	31.8		22.7	40.9	40.9	40.9	36.4					
LOYOLA COLL	.1	25	44.0	28.0	44.0	16.7		8.0									

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		AUD	LPR	FARE	ARE	ALL *		
MORGAN STATE	.1	16	31.3	6.7	68.8	31.3		
MT ST MARY'S COLL	.1	22	31.8	14.3	19.0	54.5	36.4	
SALISBURY STATE	.1	24	16.7	36.4	4.3	4.2	70.8	25.0
TOWSON STATE	.2	47	44.7	48.9	48.9	40.4	23.4	40.4
U OF BALTIMORE	.1	28	22.2	28.6	14.3	10.7	7.1	36.2
U OF MD-BALTO								28.6
U OF MD-COLLEGES PARK	.8	182	28.6	42.9	42.9	28.6	57.1	14.3
WESTERN MARYLAND COLL								14.3
Massachusetts								29.7
AMERICAN INTERNATL	.1	12	25.0	16.7	8.3	25.0	8.3	75.0
ASSUMPTION COLL	.1	12	33.3	25.0	16.7	8.3	8.3	66.7
BASSETT COLL	.1	28	39.3	25.0	25.0	21.4	21.4	25.0
BENTLEY COLL	.2	54	25.9	24.1	17.3	22.6	9.3	21.4
BOSTON COL	.2	50	38.8	32.7	18.4	20.4	10.0	31.5
BOSTON U	.1	18	52.9	38.9	46.7	31.3	16.7	40.0
COLLEGE OF HOLY CROSS	.1	12	50.0	50.0	45.5	18.2	8.3	38.9
FITCHBURG STATE								38.9
MERRIMACK COLL	.1	22	15.0	5.0	9.1	13.6	4.5	58.3
NORTHEASTERN U	.2	38	43.2	28.9	30.6	18.9	7.9	20.0
SALEM STATE	.1	15	6.7	26.7	6.7	13.3	6.7	20.0
STONEHILL COLL	.1	17	23.5	11.8	11.8	11.8	70.6	20.0
SUFFOLK								20.0
U MASS LOWELL	.1	12	33.3	33.3	27.3	18.2	8.3	33.3
U OF MASS-AMHERST	.2	41	22.0	31.7	12.5	7.5	7.3	22.7
U OF MASS-BOSTON								22.7
UMASS-DARTMOUTH								42.1
WESTERN NEW ENGLAND COLL	.1	5	80.0	40.0	60.0	60.0	40.0	20.0
		18	16.7	11.1	5.6	5.6	5.6	11.1
Michigan								
ALBION COLL								
ANDREWS								
CALVIN COLL								
CENTRAL MICH	.1	16	25.0	37.5	25.0	31.3	25.0	50.0
DAVENPORT COLLEGE								
DETROIT COLL OF BUS								
EASTERN MICH	.1	26	30.8	30.8	26.9	26.9	15.4	57.1
FERRIS STATE								57.1
GRAND VALLEY ST	.1	11	36.4	45.5	45.5	54.5	36.4	18.2
HILLSIDE COLL								18.2
HOPKINS COLL								17.2
MICHIGAN STATE	.4	91	31.9	26.4	16.5	17.6	6.6	25.0
NORTHERN MICH								25.0
NORTHWOOD UNIVERSITY								25.0
OAKLAND U								20.0
SAGINAW VALLEY ST	.1	16	43.8	37.5	43.8	37.5	18.8	50.0
		5	20.0	20.0	20.0	40.0	20.0	50.0
								20.0

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

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1997 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < <	< < < <	P E R C E N T	P A S S I N G	> > > >	> > > >	> > > >	NONE *	SOME *
U OF DETROIT	U OF MI ANN ARBOR	.2	40	60.5	47.5	47.2	43.6	27.5	27.5	45.0	100.0	
U OF MI-DEARBORN	U OF MI-DEARBORN	.1	29	37.9	37.9	27.6	24.1	48.3	27.6	27.6		
U OF MI-LINT	U OF MI-LINT	.1	14	14.3	7.1	7.1	14.3	7.1	85.7	7.1		
WALSH COLLEGE	WALSH COLLEGE	.2	56	39.3	39.3	43.6	55.4	21.4	35.7	42.9		
WAUNE STATE	WAUNE STATE	.1	25	28.0	32.0	32.0	28.0	16.0	56.0	28.0		
WESTERN MI U	WESTERN MI U	.2	51	21.6	12.2	18.4	10.2	9.8	72.5	17.6		
Minnesota	AUGSBURG COLL	11		9.1								
BEMIDJI STATE	BEMIDJI STATE	5	60	80.0	60.0	60.0	60.0	60.0	60.0	40.0	18.2	
COLL OF ST BENEDICT	COLL OF ST BENEDICT	8	37.5	37.5	37.5	25.0	12.5	37.5	37.5	50.0		
COLL OF ST CATHERINE	COLL OF ST CATHERINE	10	20.0	20.0	30.0	10.0	10.0	70.0	70.0	20.0		
COLL OF ST THOMAS	COLL OF ST THOMAS	.2	49	40.8	34.7	32.7	28.6	14.3	40.8	44.9		
CONCORDIA MORRHEAD	CONCORDIA MORRHEAD	8	37.5	25.0	50.0	50.0	12.5	37.5	37.5	62.5		
GUSTAVUS ADOLPHUS	GUSTAVUS ADOLPHUS	.1	14	57.1	42.9	21.4	14.3	14.3	35.7	50.0		
MANKATO STATE	MANKATO STATE	.1	28	35.7	35.7	33.3	33.3	17.9	42.9	39.3		
MOORHEAD STATE	MOORHEAD STATE	.1	32	31.3	34.4	25.0	25.0	9.4	50.0	40.6		
NORTHWESTERN COLL	NORTHWESTERN COLL	8	50.0	37.5	62.5	50.0	50.0	37.5	37.5	25.0		
SOUTHWEST STATE	SOUTHWEST STATE	10	30.0	30.0	50.0	50.0	20.0	50.0	50.0	30.0		
ST CLOUD STATE	ST CLOUD STATE	.1	30	43.3	36.7	40.0	33.3	20.0	46.7	33.3		
ST JOHNS U	ST JOHNS U	.1	12	41.7	25.0	33.3	25.0	16.7	50.0	33.3		
U OF MN-DULUTH	U OF MN-DULUTH	.1	33	42.4	39.4	36.4	36.4	18.2	42.4	39.4		
U OF MN-TWIN CITIES	U OF MN-TWIN CITIES	.3	78	44.9	51.3	48.7	34.6	29.5	39.7	30.8		
WINONA STATE	WINONA STATE	11	50.0	63.6	60.0	45.5	36.4	36.4	36.4	27.3		
Mississippi	JACKSON STATE	9	11.1	11.1								
MS COLL	MS COLL	10	20.0	10.0	10.0	10.0	10.0	70.0	70.0	30.0		
MS ST U	MS ST U	8	37.5	37.5	25.0	25.0	25.0	50.0	50.0	25.0		
U OF MS	U OF MS	8	25.0	25.0	12.5	12.5	25.0	62.5	62.5	25.0		
U OF SOUTHERN MS	U OF SOUTHERN MS	.1	16	31.3	37.5	18.8	31.3	12.5	43.8	43.8		
Missouri	CENTRAL MO STATE	.1	16	6.3								
COLUMBIA COLL.	COLUMBIA COLL.	.1	12	27.3	36.4	33.3	25.0	25.0	58.3	16.7		
CULVER-STOCKTON COLL.	CULVER-STOCKTON COLL.	6	33.3	66.7	16.7	16.7	16.7	33.3	33.3	50.0		
DRURY COLL.	DRURY COLL.	6	16.7	16.7	16.7	16.7	16.7	83.3	83.3	16.7		
LINDENWOOD COLL	LINDENWOOD COLL	5	40.0	20.0	20.0	20.0	20.0	20.0	60.0	20.0		
MARYVILLE COLL	MARYVILLE COLL	.1	21	23.8	23.8	9.5	9.5	47.6	42.9			
MO SOUTHERN STATE	MO SOUTHERN STATE	.1	21	14.3	19.0	28.6	23.8	9.5	61.9	28.6		
MO WESTERN ST COLL	MO WESTERN ST COLL	8	12.5	25.0	12.5	25.0	12.5	62.5	62.5	25.0		
NORTHEAST MO STATE	NORTHEAST MO STATE	.1	19	44.4	31.6	38.9	33.3	31.6	57.9	10.5		
NORTHWEST MO STATE	NORTHWEST MO STATE	5							80.0	20.0		
PARK COLL.	PARK COLL.	.1	19	10.5	21.1	10.5	10.5	10.5	78.9	10.5		
SOUTHEAST MO STATE	SOUTHEAST MO STATE	.1	23	26.1	34.8	26.1	34.8	21.7	60.9	17.4		
SOUTHWEST MO STATE	SOUTHWEST MO STATE	.1	33	30.3	30.3	24.2	30.3	18.2	57.6	24.2		

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REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	PAGE	PASSING RATE	ALL *	NONE *	SOME *
ST LOUIS U	.1	15	14.3	20.0	28.6	28.6	13.3	66.7	20.0
U OF MO-COLUMBIA	.1	35	29.4	37.1	25.5	20.6	14.3	54.3	31.4
U OF MO-KANSAS CITY	.1	27	22.2	14.8	30.8	26.9	7.4	59.3	33.3
U OF MO-ST LOUIS	.2	42	41.5	39.0	33.3	33.3	21.4	45.2	33.3
WASHINGTON U	.1	17	47.1	41.2	41.2	35.3	17.6	35.3	47.1
WEBSTER COLL	.1	7		14.3				85.7	14.3
WILLIAM JEWELL COLL		6		16.7	16.7			83.3	16.7
Montana		52	17.4	17.4	30.0	22.4	11.5	63.5	25.0
MONTANA ST UNIV	.2	7	14.3	14.3	28.6	28.6	14.3	57.1	28.6
U OF MONTANA									
Nebraska		25	6.7	6.7	6.7	4.0		96.0	4.0
BELLEVUE COLL	.1	15	7.1	7.1	7.1	3.6		93.3	6.7
CHARDON STATE	.1	28		20.0				85.7	14.3
CREIGHTON STATE	.1	5						80.0	20.0
DANA COLL		20						90.0	10.0
DOANE COLL	.1	18		10.0	15.0	5.0		100.0	
HASTINGS COLL	.1	20						80.0	20.0
MIDLAND LUTHERAN COLL	.1	16						100.0	
NEBR-WESLEYAN		8							
PERU STATE COLL		60	1.7	3.3	1.7	1.7		95.0	5.0
U OF NEBR-KEARNEY	.3	126	5.6	3.2	6.3	2.4		91.3	7.9
U OF NEBR-LINCOLN	.5	116	6.1	7.8	5.3	6.1		90.5	5.2
U OF NEBR-OMAHA	.5	30						100.0	
WAINE STATE									
Nevada		48	50.0	45.8	51.1	42.6	31.3	33.3	35.4
U OF NV-LAS VEGAS	.2	20	65.0	57.9	52.6	47.4	25.0	20.0	55.0
U OF NV-RENO	.1								
13 New Hampshire		6	16.7	33.3	16.7	33.3	16.7	66.7	16.7
FRANKLIN PIERCE COLL		5		40.0				60.0	40.0
NEW ENGLAND COLL.		16	50.0	43.8	25.0	31.3	18.8	37.5	43.8
NH COLL	.1								
New Jersey		6	16.7	16.7	20.0	20.0	16.7	83.3	
BLOOMFIELD COLL		51	50.0	52.9	39.2	36.0	25.5	35.3	39.2
COLLEGE OF NEW JERSEY	.2	10		20.0	10.0	10.0		80.0	20.0
FARLIGH DCKSN-MADISON	.1	8	25.0	25.0	16.7	28.6		62.5	37.5
FARLIGH DCKSN-PEANACK		12	8.3	25.0					
GEORGIAN CT COLL	.1	25	13.0	26.1	5.0	15.0		75.0	25.0
JERSEY CITY STATE COLL	.1	42	7.1	29.3	8.3	21.1	7.1	69.0	16.0
KEAN COLL OF NJ	.2	16		18.8				75.0	23.8
MONROTH COLL	.1	64	6.3	20.3	10.2	11.5		71.9	28.1
MONTCLAIR STATE	.3	17	25.0	35.3	25.0	7.7		52.9	23.5
RAMPD COLL OF NJ	.1	27	14.8	14.8	11.5	11.5		77.8	14.8
RICHARD STOCKTON COLLEGE	.1	44	16.3	18.2	14.0	7.0		72.7	22.7
RIDER COLL	.2								

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REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	< < < < < < P E R C E N T P A S S I N G	> > > > > >	ALL *	NONE *	SOME *	> > > >
ROWAN (GLASSBORO) COLL	.1	29	24.1	24.1	10.7	17.9	3.4	65.5	31.0		
RUTGERS U-CAMDEN	.1	27	14.8	25.9	18.5	14.8	3.7	48.1	48.1		
RUTGERS U-NEW BRNSWK	.4	90	38.2	54.0	30.6	25.0	16.7	37.8	45.6		
RUTGERS U-NEWARK	.3	67	11.5	18.5	7.3	5.3	3.0	77.6	19.4		
SETON HALL											
ST PETERS COLL	.1	31	16.7	29.0	7.1	6.9	6.5	71.0	22.6		
WILLIAM PATERSON	.1	29	10.7	10.7	3.6	3.6	89.7	10.3			
New Mexico	.1	25	8.0	4.2	8.3	4.3	8.0	92.0			
EASTERN NEW MEXICO											
NEW MEXICO STATE	.1	24	20.8	20.0	11.1	5.6	8.3	60.0	40.0		
U OF NEW MEXICO	.1	30	21.4	25.0	9.1	8.3	10.0	70.8	20.8		
New York											
ADELPHI	.1	11	11.1	10.0	26.3	22.2	15.8	81.8	18.2		
CANTISIUS COLL	.1	19	73.7	33.3	20.0	20.0	20.0	26.3	57.9		
CLARKSON U								83.3	16.7		
COLGATE U HAMILTON											
CORNELL		5	19.9	34.6	30.8	25.7	16.6	61.3	22.1		
CUNY BERNARD BARUCH	.7	163	30.4	39.3	53.3	41.2	29.0	51.6	19.4		
CUNY BROOKLYN COLL	.1	31	15.0	33.3	5.6	16.7	56.5	43.5			
CUNY HUNTER COLL	.1	23	14	16.7				85.7	14.3		
CUNY LEHMAN COLL	.1	64	5.5	38.6	4.5	9.4	4.7	64.1	31.3		
CUNY QUEENS COLL	.3	11	11.1	18.2	20.0	20.0	9.1	81.8	9.1		
CUNY STATEN ISLAND											
CUNY YORK COLL											
DOWLING COLL											
FORDHAM	.1	24	15.0	13.6	15.4	18.2	8.3	79.2	12.5		
HOFSTRA	.1	32	23.1	26.7	10.5	6.3	9.4	68.8	21.9		
IONA COLL	.2	53	17.9	28.6	20.8	34.2	11.3	58.5	30.2		
ITHACA COLL	.1	12	11.1	30.0	10.0	36.4		66.7	33.3		
L I U-CW POST	.1	7	14.3	28.6				71.4	28.6		
LE MOYNE COLL	.1	12	9.1	18.2				83.3	16.7		
MANHATTAN COLL	.1	23	18.2	17.4	5.9	21.1			34.8		
MARIST COLL		6	20.0	16.7							
MT ST MARY COLL		6	20.0	40.0	25.0						
NEW YORK U	.2	38	27.6	66.7	25.8	25.0	18.4	80.0	20.0		
NIAGARA U		8		12.5	14.3	16.7		75.0	42.1		
PACE U-NY	.2	44	19.4	35.9	20.8	32.0	15.9	63.6	25.0		
PAGE U-PLEASANTVILLE		12			12.5						
ROCHESTER INST TECH	.1	13	33.3	25.0	15.4	30.8	7.7	53.8	38.5		
SIENA COLL	.1	16	42.9	33.3	23.1	13.3	6.3	56.3	37.5		
ST BONAVENTURE U		7	50.0	33.3	50.0	33.3	28.6	57.1	14.3		
ST FRANCIS COLL		9	12.5	25.0	14.3	25.0	11.1	66.7	22.2		
ST JOHN FISHER COLL		7	14.3	16.7	42.9	42.9	57.1	42.9			
ST JOHNS U., N.Y.	.2	47	22.0	37.2	16.7	13.8	12.8	51.1	36.2		

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REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1997

UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < <	P E R C E N T	P A S S I N G	> > > >	NONE *	SOME *
		10	25.0	22.2	16.7	10.0	70.0	20.0
ST JOSEPHS -SUFFOLK		5	20.0	20.0	50.0	25.0	3.6	40.0
ST THOMAS AQUINAS		5	20.8	32.1	14.3	46.4	42.3	57.1
SUNY AT ALBANY	.1	28	37.8	37.0	22.2	23.5	13.0	20.0
SUNY AT BINGHAMTON	.2	50	23	45.5	10.0	25.0	16.7	46.0
SUNY AT BUFFALO	.1	12	20.0	27.3	10.0	25.0	16.7	52.2
SUNY COLL BROCKPORT	.1	7	14.3	42.9	16.7	14.3	14.3	75.0
SUNY COLL FREDONIA		10	33.3	30.0	11.1	11.1	11.1	8.3
SUNY COLL GENESSEE		22	23.5	43.8	22.2	23.5	9.1	55.6
SUNY COLL OLD WESTBURY	.1	22	21.1	18.2	33.3	19.0	25.0	39.3
SUNY COLL OSWEGO	.1	8	42.9	42.9	42.9	28.6	25.0	34.0
SUNY COLL PLATTSBURGH	.1	18	28.6	35.3	14.3	35.7	11.1	52.2
SUNY-NEW PALTZ		16	38.5	28.6	30.8	42.9	12.5	34.8
SYRACUSE	.1	26	12.5	73.9	59.1	63.6	38.5	28.6
TROY	.1	7	16.7	16.7	16.7	16.7	16.7	30.0
WAGNER COLL		13	10.0	83.3	60.0	15.4	15.4	14.3
YESHIVA	.1	30	26.7	33.3	36.7	20.0	16.7	69.2
North Carolina		6	16.7	16.7	16.7	37.5	33.3	16.7
APPALACHIAN STATE		9	25.0	25.0	22.2	33.3	11.1	50.0
BELMONT ABBEY COLL		10	11.1	22.2	22.2	10.0	80.0	33.3
CAMPBELL U		12	16.7	8.3	8.3	8.3	8.3	20.0
EAST CAROLINA		9	10.0	20.0	10.0	10.0	83.3	8.3
ELIZABETH CITY STATE		9	22.2	22.2	22.2	22.2	22.2	22.2
ELON COLL	.1	6	40.0	20.0	33.3	50.0	33.3	16.7
FAYETTEVILLE STATE		12	25.0	33.3	33.3	16.7	16.7	50.0
GARDNER-WEBB COLL		19	26.3	27.8	5.6	16.7	5.3	73.7
GUILFORD COLL	.1	22	9.5	9.1	20.0	20.0	80.0	20.0
HIGH POINT U		6	16.7	16.7	33.3	16.7	16.7	21.1
JOHNSON C SMITH U		5	20.0	20.0	20.0	20.0	100.0	0.0
MEREDITH COLL		5	20.0	20.0	20.0	20.0	20.0	20.0
NC AGRIC & TECH	.1	27	14.8	7.4	18.5	18.5	3.7	25.9
NC CENTRAL		9	11.1	41.4	40.0	40.0	60.0	40.0
NC ST U-RALEIGH	.1	29	41.4	37.9	31.0	22.2	11.1	77.8
PEMBROKE STATE		14	13	16.7	30.8	8.3	24.1	11.1
U OF NC-ASHEVILLE		10	13	16.7	10.0	21.4	17.2	51.7
U OF NC-CHARLOTTE	.1	5	20.0	40.0	25.0	25.0	40.0	31.0
U OF NC-GREENSBORO		15	50.0	46.7	28.6	50.0	46.7	35.7
U OF NC-WILMINGT		5	20.0	40.0	25.0	20.0	80.0	20.0
WESTERN CAROLINA U		15	50.0	46.7	28.6	50.0	46.7	16.7
DICKINSON STATE		6	20.0	16.7	16.7	16.7	40.0	60.0
MARY COLL		5	20.0	40.0	25.0	20.0	83.3	20.0
MINOT STATE		15	50.0	46.7	28.6	50.0	46.7	33.3
NO DAKOTA STATE	.1							

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PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

			NUMBER OF CANDIDATES	AUD	LPR	PERCENT PARE	PASS IN ALL *	PASS IN NONE *	SOME *
Ohio	U OF NO DAKOTA	.1	3.3	42.4	36.4	36.4	21.2	39.4	39.4
	ASHLAND COLL		5	60.0	40.0	20.0	40.0	60.0	
	BALDWIN-WALLACE	.1	23	26.1	43.0	21.7	30.4	47.8	34.8
	BOWLING GREEN STATE	.1	24	54.2	45.8	50.0	41.7	29.2	33.3
	CAPITAL U	1.1	45.5	45.5	18.2	36.4	18.2	54.5	27.3
	CASE WESTERN RESERVE	6	33.3	50.0	50.0	33.3	16.7	33.3	50.0
	CEDARVILLE COLL	10	10.0	10.0	20.0	10.0	10.0	80.0	10.0
	CLEVELAND STATE	.2	54	27.8	37.0	25.9	29.6	14.8	53.7
	DAVID N. MYERS	10	10.0	10.0	10.0	10.0	10.0	90.0	31.5
	DEVRY INSTI	6	16.7	16.7	16.7	16.7	16.7	83.3	16.7
	FRANKLIN U	.1	24	37.5	25.0	25.0	20.8	62.5	16.7
	JOHN CARROLL U	.1	24	45.8	29.2	16.7	12.5	45.8	41.7
	KENT STATE	.1	29	39.3	34.5	35.7	20.7	44.8	34.5
	MARIETTA COLL	6	50.0	33.3	33.3	50.0	16.7	50.0	33.3
	MIAMI U	.4	97	51.0	45.4	44.8	34.4	26.8	37.1
	MT VERNON NAZARENE	5	60.0	60.0	40.0	40.0	20.0	40.0	40.0
	MUSKINGUM COLL	9	22.2	11.1	11.1	16.7	11.1	77.8	11.1
	NOTRE DAME COLL	6	11	36.4	60.0	25.0	11.1	66.7	33.3
	OHIO NORTHERN	.3	83	39.8	39.8	26.5	22.9	9.1	36.4
	OHIO STATE	.1	32	43.8	37.5	25.0	12.5	14.5	48.2
	OHIO U	8	12.5	12.5	12.5	12.5	9.4	40.6	50.0
	OHIO WESLEYAN		8	75.0	50.0	37.5	50.0	87.5	12.5
	OTTERBEIN COLL	8	37.5	62.5	25.0	37.5	25.0	37.5	37.5
	TIFFIN U	.2	58	25.9	29.3	28.1	36.8	15.5	51.7
	U OF AKRON	.2	52	34.6	46.2	25.0	32.7	17.3	32.8
	U OF CINCINNATI	.1	22	36.4	40.9	22.7	18.2	45.4	40.9
	U OF DAYTON	.2	39	34.2	28.9	33.3	28.2	15.4	56.4
	U OF TOLEDO	.2	7	14.3	28.6	14.3	14.3	57.1	42.9
	WALSH COLL		48	27.1	31.1	33.3	33.3	12.5	37.5
	WRIGHT STATE	.1	13	7.7	23.1	16.7	16.7	61.5	38.5
	XAVIER		37	43.2	43.2	43.2	45.9	18.9	43.2
Oklahoma	YOUNGSTOWN STATE	.2	43.2	43.2	43.2	43.2	43.2	43.2	
	BETHANY NAZARENE	7	42.9	57.1	28.6	28.6	14.3	42.9	42.9
	CAMERON U	1.0	10.0	40.0	40.0	40.0	40.0	50.0	50.0
	EAST CENTRAL OK STATE	10	20.0	40.0	30.0	20.0	20.0	60.0	20.0
	LANGSTON U	6	16.7	33.3	33.3	16.7	16.7	66.7	16.7
	NORTHEASTERN OK ST	.1	22	9.1	18.2	4.5	13.6	72.7	27.3
	OK BAPTIST	6	50.0	50.0	50.0	50.0	50.0	50.0	
	OK ST U	.1	34	32.4	38.2	14.7	23.5	5.9	38.2
	ORAL ROBERTS U	8	25.0	37.5	25.0	37.5	25.0	62.5	12.5
	SOUTHWESTERN OK STATE	10	20.0	10.0	20.0	10.0	10.0	80.0	10.0
	U OF OK-NORMAN	.2	48	17.0	12.5	10.6	12.8	8.3	14.6

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REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FAR	PASS RATE	PASSING %	ALL *	NONE *	SOME *	>>>>
U OF TULSA UNIV CENTRAL, OKLAHOMA	.1	12	33.3	25.0	9.3	16.7	41.7	59.4	59.4	58.3	
Oregon	.1	32	22.6	32.3	18.8	15.6	6.3			34.4	
LINFIELD COLL.		11	36.4	20.0	45.5			45.5		54.5	
OREGON STATE	.1	21	57.1	52.4	52.4	52.4	28.6	23.8	41.1	47.6	
PORTLAND STATE	.2	56	44.6	51.8	46.4	46.4	20.4	41.1	61.5	28.6	
SOUTHERN OR STATE	.1	13	30.8	30.8	16.7	32.3	23.1		61.5	15.4	
U OF OREGON	.2	37	41.7	48.6	50.0	43.2	29.7		37.8	32.4	
U OF PORTLAND	.1	10	50.0	40.0	50.0	40.0	30.0		50.0	20.0	
Pennsylvania		6						100.0			
ALBRIGHT COLL.		8						100.0			
ALVERNEA COLL.		15	35.7	20.0	6.7	12.3		60.0		40.0	
BLOOMSBURG U	.1	9	33.3	33.3	33.3			44.4		55.6	
BUCKNELL U		5						100.0			
CALIFORNIA U		5									
CLARION U OF PA	.1	21	28.6	28.6	4.8	14.3		61.9		38.1	
DE VRY COLL SCI & AGR		5	40.0	40.0	20.0	20.0	20.0		60.0	20.0	
DREXEL	.2	42	26.2	33.3	20.5	22.0	11.9		59.5	28.6	
DUQUESNE	.1	20	30.0	30.0	20.0	25.0	20.0		65.0	15.0	
EASTERN COLL.		5	60.0	40.0				40.0		60.0	
ELIZABETHTOWN COLL		9	55.6	22.2	11.1	11.1					
FRANKLIN & MARSHALL		11	20.0	40.0	9.1						
GANNON U		8	50.0	50.0	37.5	50.0	25.0				
GENEVA COLL		5	20.0	20.0		20.0					
GETTYSBURG COLL		6	16.7		16.7						
GWINNEDD-MERCY COLL.		5	60.0	60.0	20.0	20.0	20.0				
HOLY FAMILY COLL.		8	12.5	12.5	12.5	12.5	12.5				
INDIANA U OF PA	.1	29	31.0	31.0	14.3	25.0	13.8				
KINGS COLL.	.1	12	41.7	33.3	16.7	8.3					
KUTZTOWN U CF PA		7	71.4	57.1	57.1	42.9	42.9				
LA ROCHE COLL.		5	40.0	20.0	40.0	40.0					
LA SALLE UNIV		28	10.7	21.4	10.7	17.9	3.6				
LEHIGH U		33	43.3	40.0	25.8	21.4	9.1				
MILLERSVILLE U		22	22.7	9.7	4.5						
MUHLENBERG COLL		7	14.3	14.3	14.3						
PA ST U-BERKEND		10	30.0	20.0	10.0	20.0					
PA ST U-CAPITOL		19	22.2	22.2	11.8	23.5	5.6				
PA ST U-U PARK		4	94	43.0	45.7	22.0	19.6	31.9	39.4	48.9	
PHILA TEXTILE & SCI		1	21	14.3	19.0	19.0	9.5	76.2	14.3		
ROBERT MORRIS COLL		2	37	18.9	16.2	16.2	10.8	5.4	67.6	27.0	
SHIPPSBURG U OF PA		1	20	30.0	20.0	30.0	15.0	5.0	55.0	40.0	
SLIPPERY ROCK UNIV		8		25.0		25.0	28.6	12.5	50.0	37.5	
ST FRANCIS COLL.		6	16.7		20.0	16.7					
ST JOSEPHS COLL.		1	24	4.2	12.5	4.2	4.2	4.2	87.5	8.3	

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PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	ADD	LRP	PERCENT PASSING	FARE	ARE	ALL *	NONE *	SOME *
ST VINCENT COLL	.5	40.0	20.0	40.0	40.0	20.0	20.0	20.0	60.0	40.0	40.0
SUSQUEHANNA U	.2	51	60.0	20.0	18.0	12.2	12.2	2.0	40.0	40.0	40.0
TEMPLE U OF PA	.1	30	62.1	51.7	53.8	34.6	34.6	2.0	72.5	25.5	43.3
U OF PITTSBURGH	.1	32	32.3	29.0	9.7	19.4	19.4	3.1	53.1	43.8	43.3
U OF SCRANTON	.1	23	13.0	15.0	2.7	19.0	19.0	8.7	73.9	17.4	20.0
URSINUS COLL	.5	40.0	60.0	60.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0
VILLANOVA	.4	90	30.2	40.2	24.1	15.4	15.4	7.8	48.9	43.3	43.3
WEST CHESTER U OF PA	.1	28	36.5	63.0	36.0	40.7	40.7	25.0	39.3	35.7	35.7
WIDENER U	.1	13	7.7	7.7	7.7	7.7	7.7	7.7	76.9	23.1	23.1
WILMES COLL	.7	7	14.3	14.3	14.3	14.3	14.3	14.3	85.7	14.3	14.3
YORK COLL OF PA	.7	7	28.6	42.9	42.9	42.9	42.9	42.9	57.1	42.9	42.9
Puerto Rico											
CATHOLIC U OF PR	.1	30	29	3.4	3.4	3.4	3.4	3.4	100.0		
CAYIX U COLL-PR	.1	48	4.2	4.2	2.1	2.2	2.2	2.1	93.1	6.9	6.9
INTER AMER-HATO REY	.2	17	17	14.3	14.3	14.3	14.3	14.3	100.0	2.1	2.1
INTER AMER-SAN GERMIN	.1	7	7	13.0	13.0	21.7	21.7	21.7	85.7	14.3	14.3
SACRED HEART COLL	.2	46	13.0	13.0	21.7	8.7	8.7	8.7	76.1	19.6	19.6
U OF PR-RAYABEZ	.2	149	14.1	24.2	21.6	18.4	18.4	18.4	66.4	24.2	24.2
U OF PR-RIO PIEDRAS	.6	149	14.1	24.2	21.6	18.4	18.4	18.4	66.4	24.2	24.2
Rhode Island											
BRYANT COLL	.2	54	33.3	40.7	28.3	29.6	29.6	29.6	16.7	53.7	29.6
JOHNSON & WALES U	.8	8	12.5	12.5	25.0	37.5	37.5	37.5	50.0	50.0	50.0
PROVIDENCE COLL	.1	27	51.9	48.1	26.9	15.4	15.4	15.4	40.7	48.1	48.1
U OF RHODE ISLAND	.1	15	23.1	40.0	15.4	15.4	15.4	15.4	53.3	40.0	40.0
South Carolina											
BORN JONES UNIV	.1	18	11.1	22.2	27.8	27.8	27.8	27.8	5.6	61.1	33.3
CHARLESTON COLL	.1	33	15.2	21.2	9.1	13.2	13.2	13.2	3.0	72.7	24.2
CHARLESTON SOUTHERN	.7	7	21.7	16.7	10.3	12.1	12.1	12.1	3.0	100.0	
CLEMSON	.3	60	16.7	16.7	10.3	12.1	12.1	12.1	6.7	75.0	18.3
COASTAL CAROLINA UNIV	.1	17	5.9	5.9	5.9	5.9	5.9	5.9	94.1	5.9	5.9
COLUMBIA COLL	.8	12.5	20.0	20.0	20.0	20.0	20.0	20.0	87.5	12.5	12.5
CURKE COLL	.5	25.0	16.7	33.3	16.7	16.7	16.7	16.7	80.0	20.0	20.0
FURMAN	.1	12	20.0	20.0	20.0	20.0	20.0	20.0	80.0	20.0	20.0
LANDER UNIVERSITY	.5	15	6.7	6.7	6.7	6.7	6.7	6.7	93.3	6.7	6.7
SC STATE	.1	17	11.8	5.9	5.9	5.9	5.9	5.9	100.0		
THE CITADEL											
U OF SC-AIKEN	.1	17	11.8	5.9	5.9	5.9	5.9	5.9	88.2	5.9	5.9
U OF SC-COLUMBIA	.2	52	3.8	3.8	3.8	3.8	3.8	3.8	1.9	90.4	7.7
U OF SC-SPARTANBURG	.1	18	5.6	5.6	11.1	11.1	11.1	11.1	83.3	16.7	16.7
WINTHROP COLL	.1	12	8.3	16.7	8.3	8.3	8.3	8.3	83.3	16.7	16.7
WOFFORD COLL	.1	10	30.0	30.0	10.0	10.0	10.0	10.0	50.0	50.0	50.0
South Dakota											
AGUSTANA COLL									100.0		

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NOVEMBER 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < <	P E R C E N T	P A S S I N G	> > > >	>	SOME *
		AUD	LPR	ARE	ALL *	NONE *		
BLACK HILLS STATE	.2	36	11.1	13.9	13.9	5.6	77.8	16.7
DAKOTA STATE		6					100.0	
DAKOTA WESLEYAN U		5					57.1	42.9
HURON COLL		7	28.6	14.3	14.3	28.6	88.9	11.1
NATL COLL OF BUS		9		11.1			90.5	9.5
NORTHERN STATE	.1	21	4.8	4.8	4.8	4.8	76.2	23.8
U OF SD	.1	21	9.5	4.8	19.0	14.3		
Tennessee								
AUSTIN PEAY STATE		6					100.0	
BELMONT UNIVERSITY		7	57.1	42.9	42.9	42.9	28.6	28.6
CHRISTIAN BROS UNIVERSITY		10	30.0	20.0	20.0	30.0	40.0	60.0
DAVID LIPSCOMB COLL	.1	15	13.2	13.3	6.7	6.7	80.0	13.3
EAST TENN STATE	.1	12	58.3	50.0	25.0	33.3	41.7	41.7
MIDDLE TENN STATE	.1	21	14.3	14.3	20.0	14.3	19.0	19.0
S ADVENTIST U		5	40.0	20.0	40.0	20.0	40.0	60.0
TENN STATE		10					90.0	10.0
TENN TECH		20	25.0	15.0	15.0	15.0	65.0	30.0
U OF TN-CHATTANOOGA	.1	24	29.2	29.2	16.7	20.8	62.5	20.8
U OF TN-KNOXVILLE	.1	21	42.9	52.4	38.1	47.6	33.3	28.6
U OF TN-MARTIN		8	12.5	12.5			75.0	25.0
UNION U		9	22.2	11.1	11.1	11.1	77.8	11.1
UNIVERSITY OF MEMPHIS	.1	24	37.5	25.0	29.2	33.3	16.7	25.0
Texas								
ABILENE CHRISTIAN	.1	12	16.7	8.3	8.3	8.3	83.3	16.7
ANGELO STATE		11	27.3	9.1	18.2		72.7	27.3
AUSTIN COLL		9	11.1	33.3	11.1	11.1	66.7	22.2
Baylor		17	47.1	29.4	31.3	12.5	11.8	47.1
CORPUS CHRISTI STATE U	.1	42	9.5	9.5	7.1	9.5	7.1	4.6
DEVRY INSTI		6					88.1	
E TEXAS STATE		10					100.0	
HOUSTON BAPTIST	.1	12	8.3	8.3	8.3	10.0	90.0	10.0
INCARNATE WORD COLL		11					100.0	
LAMAR U	.1	24		4.2		4.2	91.7	8.3
MARY HARDIN-BAYLOR		7	28.6	28.6	14.3	42.9	57.1	28.6
MIDWESTERN STATE	.1	14	7.1	7.1	7.1	7.1	92.9	
OUR LADY OF LAKE	.1	15	6.7	20.0		21.4	80.0	20.0
PAN AMERICAN U	.1	27	7.4	3.7			92.6	7.4
PRairie View A & M		11						
SAM HOUSTON STATE	.2	59	11.9	6.8	8.5	6.8	3.4	10.2
SOUTHERN METHODIST	.1	30	30.0	33.3	20.0	16.7	3.3	56.7
SOUTHWEST TEX STATE	.4	102	7.8	8.8	6.9	10.8	3.9	40.0
SOUTHWESTERN U		8						
ST EDWARDS U	.1	12	8.3	8.3	8.3	12.5	87.5	12.5
ST MARYS U-SAN ANTONIO	.1	28	3.6	3.6		3.6	94.7	8.3

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	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < <	AUD	LPR	P E R C E N T P A S S I N G	> > > >	ALL *	NONE *	SOME *	>>>
ST THOMAS U	.2	8	52	5.8	7.7	1.9	5.8	1.9	100.0	90.4	7.7
STEPHEN F AUSTIN STATE	.2	6	7	14.3	14.3	28.6			100.0	71.4	28.6
SUL ROSS STATE											
TARLETON STATE											
TEX A&I-KINGSVILLE	.1	17	13	38.5	23.1	7.7				53.8	46.2
TEX CHRISTIAN	.1	10	10.0	10.0	10.0	10.0				100.0	
TEX LUTHERAN COLL											
TEX SOUTHERN	.1	18									
TEX TECH											
TEXAS A&M	.2	45	9.1	15.6	8.9	17.8				20.0	
U OF HOUSTON	.7	165	17.0	17.0	15.2	13.3				12.1	
U OF HOUSTON CLEAR LAKE	.3	174	12.1	14.4	14.0	14.5				16.1	
U OF HOUSTON DOWN TOWN	.2	65	6.2	3.1	6.2	1.5				7.7	
U OF HOUSTON-VICTORIA	.1	54	3.7	11.1	3.7	7.4				7.4	
U OF NORTH TEXAS	.2	22	13.6	18.2	9.1	22.7				18.2	
U OF TEX-ARLINGTON	.3	36	11.4	8.6	11.1	11.1				8.0	
U OF TEX-AUSTIN	.3	68	17.6	20.6	20.6	19.1				16.7	
U OF TEX-DALLAS	.3	81	13.6	14.8	12.5	11.3				11.8	
U OF TEX-EL PASO	.2	62	19.7	17.7	14.8	16.4				17.3	
U OF TEX-PERMIAN BASIN	.1	37	2.7	5.4	5.4	5.4				14.5	
U OF TEX-SAN ANTONIO	.7	21	4.8	9.5	4.8	4.8				2.7	
U OF TEX-TYLER	.1	169	8.3	4.8	7.7	9.5				4.8	
WEST TEX STATE	.1	15	16.7	16.7	11.1	16.7				11.2	
Utah											
BRIGHAM YOUNG	.1	22	35.0	15.0	15.8	16.7				85.8	
U OF UTAH		11	30.0	11.1	20.0	10.0				100.0	
Vermont											
CHAMPLAIN COLLEGE											
UNIVERSITY OF VERMONT		8	50.0	37.5	12.5	25.0				37.5	
Virginia		11	27.3	36.4	20.0	27.3				45.5	
AVRETT COLL											
CHRISTOPHER NEWPORT	.1	10	10.0	10.0	10.0	10.0				20.0	
CLINCH VALLEY		25	21.7	32.0	21.7	17.4				16.0	
COLL OF WILLIAM & MARY	.1	9	11.1	11.1						77.8	
GEORGE MASON U	.3	19	52.6	33.3	57.9	52.6				31.6	
HAMPTON UNIV.	.1	68	35.8	35.8	34.3	26.9				57.4	
JAMES MADISON U	.2	27	7.4	7.4						88.9	
LONGWOOD COLL		52	55.8	55.8	51.9	38.5				7.4	
NORFOLK STATE		7	28.6	14.3	57.1	28.6				42.3	
OLD DOMINION U	.1	11	36.4	22.7	18.2	9.1				42.9	
RAFFORD U	.1	22	23	26.1	34.8	21.7				22.2	
U OF RICHMOND	.2	40	48.7	37.5	47.4	30.4				36.8	
VA COMMONWEALTH U	.3	60	31.7	31.7	38.3	43.6				22.1	
VA POLY TECH	.2	50	42.9	32.0	20.0	12.0				40.0	
										33.2	
										50.0	
										38.0	
										50.0	

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

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < <	< < < < <	P E R C E N T	P A S S I N G	> > > > >	ALL *	NONE *	SOME *
		AUD	LPR	FARE	ARE	ARE	ARE	ARE	ARE	ARE
VA STATE		5	20.0	20.0						
WASHINGTON & LEE		8	75.0	87.5	37.5	50.0	37.5	80.0	20.0	
Washington										
CENTRAL WASH U	.3	62	34.4	35.5	38.7	33.9	19.4	48.4	32.3	
CITY UNIVERSITY		8	12.5	25.0	37.5	32.5	12.5	62.5	25.0	
EASTERN WASH STATE	.1	22	50.0	54.5	27.3	36.4	22.7	31.8	45.5	
PACIFIC LUTHERAN		6	33.3	16.7	16.7	16.7	16.7	66.7	16.7	
SEATTLE U	.1	28	17.9	14.3	25.0	17.9	7.1	75.0	17.9	
ST MARTINS COLL	.1	12	33.3	41.7	33.3	16.7	41.7	58.3		
UNIV OF WASHINGTON	.4	96	29.8	35.8	41.1	34.7	19.8	29.2		
WASH STATE	.1	27	25.9	18.5	19.2	15.4	11.1	74.1	14.8	
WESTERN WASHINGTON UNIV	.1	31	33.3	28.6	24.1	34.5	12.9	54.8	32.3	
West Virginia										
BLUEFIELD STATE		6	33.3							
CONCORD COLL	.1	14	21.4	14.3	14.3	14.3	14.3	50.0	50.0	
FAIRMONT STATE		8	12.5	25.0	12.5	12.5	12.5	78.6	7.1	
MARSHALL U	.1	19	15.8	15.8	5.3	5.3	5.3	62.5	37.5	
SHEPHERD COLL		.8	25.0	12.5	25.0	25.0	25.0	78.9	15.8	
W VA INST TECH		8	25.0	25.0	12.5	12.5	12.5	62.5	25.0	
W VA STATE								75.0	25.0	
W VA U								80.0	20.0	
W VA WESLEYAN		6	33.3	33.3	16.7	16.7	11.1	69.4	30.6	
WEST LIBERTY STATE		7	14.3	42.9	14.3	14.3	14.3	50.0	50.0	
WHEELING JESUIT U		5						57.1	28.6	
Wisconsin								100.0		
CARROLL COLL		8	12.5	12.5	12.5	12.5	12.5	62.5	37.5	
CARTHAGE COLL		11	27.3	27.3	36.4	27.3	27.3	63.6	9.1	
LAKELAND COLL	.2	49	38.8	38.8	38.8	40.8	24.5	49.0	26.5	
MARQUETTE U	.1	34	32.4	32.4	29.4	29.4	8.8	50.0	41.2	
ST NORBERT COLL	.1	16	46.7	43.8	50.0	57.1	37.5	43.8	18.8	
U OF WI-EAU CLAIRE	.2	43	48.8	37.2	46.5	48.8	23.3	30.2	46.5	
U OF WI-LA CROSSE	.1	25	48.0	60.0	48.0	52.0	32.0	32.0	36.0	
U OF WI-MADISON	.4	92	51.1	58.7	58.2	44.9	32.6	27.2	40.2	
U OF WI-MILWAUKEE	.2	49	53.2	39.6	45.8	47.9	30.6	32.7	36.7	
U OF WI-OSHKOSH	.1	35	45.7	45.7	48.6	54.3	31.4	28.6	40.0	
U OF WI-PARKSIDE	.1	12	33.3	33.3	33.3	41.7	25.0	50.0	25.0	
U OF WI-PLAYTEVILLE		5	60.0	40.0	40.0	60.0	20.0	20.0	60.0	
U OF WI-RIVER FALLS		9	55.6	55.6	66.7	44.4	44.4	33.3	22.2	
U OF WI-STEVENS PT		11	63.6	54.5	72.7	63.6	45.5	18.2	36.4	
U OF WI-SUPERIOR		8	62.5	37.5	50.0	62.5	25.0	50.0	25.0	
U OF WI-WHITETWATER	.3	68	58.8	51.5	55.9	51.5	32.4	22.1	45.6	
U WISCONSIN - GREEN BAY	.1	15	57.1	71.4	73.3	66.7	40.0	13.3	46.7	
Wyoming										
U OF WYOMING		.1	15	33.3	33.3	40.0	40.0	33.3	53.3	13.3

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

REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	P E R C E N T	P A S S I N G	>	>	>	>	SOME *
SCHOOLS WITH FEWER THAN FIVE	3.4	817												
SCHOOLS OUTSIDE THE U.S.	4.8	1,136	36.5	36.1	40.3	29.9	8.8	67.1	24.1					
SCHOOLS NOT RECORDED	20.9	5,000	21.5	23.8	18.1	18.1	20.3	47.5	32.1					
TOTALS	100.0	======	23,892				7.9	64.1	28.0					
							10.9	62.3	26.8					

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

REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1997 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	P E R C E N T	P A S S I N G	>	>	>	>	>	SOME *
			AUD	LPR	FARE	ARE	ALL	NONF *	ARE	ALL *	ARE	>	>	>	>	>	
Alabama	AUBURN U-AUBURN	.6	19	78.9	52.6	26.3	31.6	15.8	21.1	63.2							
	NORTH ALABAMA U	.2	5	80.0	60.0	60.0	60.0	40.0	20.0	40.0							
	SAMFORD U	.4	13	61.5	69.2	61.5	53.8	38.5	23.1	38.5							
	SPRING HILL COLL	.2	7	42.9	28.6	14.3	14.3	57.1	57.1	42.9							
	TROY ST-TROY	.4	13	61.5	23.1	38.5	38.5	46.2	46.2								
	U OF AL-BIRMINGHAM	.3	9	55.6	55.6	33.3	33.3	44.4	44.4	22.2							
	U OF AL-UNIVERSITY	1.4	42	54.8	50.0	40.5	54.8	31.0	26.2	42.9							
Arizona	ARIZONA STATE U	.3	8	37.5	62.5	71.4	42.9	25.0	25.0	50.0							
	U OF ARIZONA	.3	9	55.6	77.8	66.7	55.6	33.3	22.2	44.4							
California	CAL ST U-FULLERTON	.4	11	42.9	55.6	60.0	55.6	45.5	36.4	18.2							
	CAL ST U-HAYWARD	.3	9	22.2	33.3	33.3	33.3	44.4	44.4	55.6							
	CAL ST U-LOS ANGELES	.2	6	40.0	100.0	83.3	80.0	50.0	50.0	50.0							
	CAL ST U-SACRAMENTO	.3	8	28.6	20.0	33.3	50.0	25.0	25.0	25.0							
	GOLDEN GATE	.3	10	11.1	37.5	50.0	50.0	10.0	10.0	40.0							
	SAN DIEGO STATE	.3	10	55.6	55.6	70.0	42.9	10.0	10.0	80.0							
	SAN JOSE STATE	.3	10	87.5	87.5	66.7	77.8	50.0	50.0	50.0							
	U OF CAL-LOS ANGELES	.2	7	40.0	66.7	80.0	66.7	42.9	28.6	28.6							
	U OF SOUTHERN CAL	1.4	43	64.1	57.9	56.4	53.1	41.9	23.3	34.9							
Colorado	U OF CO-DENVER	.3	8	50.0	37.5	75.0	62.5	37.5	25.0	37.5							
	U OF DENVER	.2	6	50.0	33.3	16.7	33.3	16.7	50.0	33.3							
Connecticut	U OF CONN	.2	7	57.1	28.6	57.1	42.9	28.6	42.9	28.6							
	U OF HARTFORD	.5	14	28.6	14.3	14.3	21.4										
Delaware	U OF DELAWARE	.2	5	20.0	20.0	20.0	20.0										
District of Columbia	AMERICAN	.4	12	33.3	36.4	45.5	41.7	25.0									
	GEORGE WASHINGTON	.5	16	50.0	56.3	50.0	50.0	31.3									
	STRAYER COLL	.2	5	40.0	40.0	20.0	20.0	20.0									
Florida	FL ATLANTIC U	.5	15	80.0	80.0	73.3	60.0	41.7	41.7	33.3							
	FL INTERNATIONAL	.6	18	50.0	44.4	58.8	50.0	38.9	38.9	33.3							
	FL STATE	.5	16	81.3	75.0	75.0	62.5	62.5	62.5	18.8							
	NOVA	.3	8	25.0	50.0	50.0	12.5	50.0	50.0	50.0							
	STETSON U	.3	8	50.0	71.4	50.0	57.1	37.5	26.7								
	U OF CENTRAL FL	.5	16	50.0	43.8	50.0	50.0	37.5	37.5	43.8							
	U OF FLORIDA	1.4	42	58.5	75.0	64.3	53.7	40.5	40.5	40.5							
	U OF MIAMI	.3	8	37.5	62.5	62.5	62.5	37.5	37.5	37.5							
	U OF NORTH FL	.3	8	62.5	50.0	37.5	50.0	25.0	25.0	50.0							
	U OF SO FLORIDA	.7	21	76.2	76.2	81.0	81.0	61.9	61.9	28.6							

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REPORT NUMBER 12-B

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < <	P E R C E N T L P R	P A S S I N G	> > > >	NONE *	SOME *
		AUD	FARE	ARE	ALL *			
Georgia	.4	11	27.3	45.5	63.6	9.1	27.3	63.6
U OF WEST FLORIDA								
EMORY	.2	5	80.0	40.0	40.0	20.0	80.0	
GA STATE	1.4	42	33.3	21.4	26.2	16.7	50.0	33.3
KENNESAW STATE	.4	11	9.1	18.2	18.2	9.1	81.8	9.1
MERCER U-ATLANTA	.2	6	16.7	33.3	33.3	16.7	66.7	16.7
U OF GEORGIA	.2	6	40.0	60.0	66.7	33.3	33.3	66.7
Hawaii								
HAWAII PACIFIC COLL	.2	5	50.0	80.0	60.0	50.0	40.0	40.0
U OF HAWAII-MANOA	.2	7	14.3	28.6	28.6	14.3	71.4	14.3
Illinois								
DEPAUL	.9	28	53.6	60.7	53.6	50.0	28.6	25.0
NORTHERN IL	.3	10	40.0	20.0	30.0	70.0	20.0	30.0
ROSARY COLL	.2	5	20.0	20.0	20.0	20.0	80.0	50.0
SOUTHERN IL U - CARBONDALE	.2	6	50.0	50.0	66.7	66.7	50.0	33.3
U OF CHICAGO	.2	6	66.7	83.3	66.7	50.0	50.0	16.7
U OF IL-CHICAGO	.2	6	66.7	66.7	50.0	33.3	33.3	33.3
U OF IL-URBANA	.4	11	27.3	60.0	45.5	40.0	18.2	50.0
UNIV ILL SPRINGFIELD	.2	5	20.0	20.0	20.0	20.0	20.0	54.5
Indiana								
IN U-PURDUE-INDPLS	.2	5	40.0	60.0	80.0	60.0	40.0	40.0
Iowa								
U OF IOWA	.2	7	28.6	71.4	57.1	42.9	28.6	14.3
Kansas								
KANSAS STATE	.3	10	20.0	20.0	11.1	11.1	10.0	80.0
U OF KANSAS	.3	10	50.0	40.0	44.4	44.4	40.0	50.0
WICHITA STATE	.2	5	60.0	60.0	60.0	60.0	60.0	40.0
Kentucky								
U OF KENTUCKY	.2	7	42.9	57.1	33.3	33.3	28.6	42.9
Louisiana								
TULANE U	.2	6	80.0	66.7	80.0	66.7	66.7	33.3
U OF NEW ORLEANS	.2	6	66.7	66.7	33.3	33.3	16.7	66.7
Maryland								
LOYOLA COLL	.3	9	44.4	55.6	44.4	44.4	44.4	11.1
U OF MD-COLLEGE PARK	.3	10	80.0	70.0	55.6	55.6	60.0	20.0
Massachusetts								
BENTLEY COLL	.6	19	52.6	47.4	42.1	42.1	26.3	36.8
BOSTON U	.4	12	58.3	41.7	16.7	8.3	33.3	66.7
NORTHEASTERN U	1.6	48	56.3	54.2	47.9	50.0	37.5	35.4
Michigan								
EASTERN MICH	.2	6	50.0	16.7	16.7	33.3	16.7	50.0
MICHIGAN STATE	.6	18	55.6	44.4	47.1	61.1	33.3	33.3
U OF MI-ANN ARBOR	.2	6	83.3	83.3	66.7	50.0	27.8	38.9
WALSH COLLEGE	.4	13	38.5	46.2	53.8	61.5	23.1	53.8

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

REPORT NUMBER 12-B

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	<	P E R C E N T	P A S S I N G	>	>	>	>	>	>	SOME *
WAYNE STATE	.2	7	42.9	42.9	42.9	42.9	42.9	42.9	42.9	14.3	14.3	71.4						
WESTERN MI U	.2	6	16.7	16.7	16.7	16.7	16.7	16.7	16.7	16.7	16.7	16.7						
Minnesota																		
COLL. OF ST THOMAS	.3	8	62.5	75.0	62.5	62.5	62.5	62.5	62.5	50.0	50.0	37.5	12.5	62.5				
Mississippi																		
U OF MN-TWIN CITIES	.3	8	62.5	87.5	100.0	100.0	100.0	100.0	100.0	40.0	40.0	20.0	40.0	40.0	40.0	40.0	40.0	62.5
MILLSAPS COLL.	.2	5	60.0	20.0	12.5	12.5	25.0	25.0	25.0	62.5	62.5							
MS COLL	.3	8	37.5	24	29.2	8.3	25.0	25.0	25.0	58.3	58.3							
MS ST U	.8	24	29.2	28.0	28.0	28.0	25.0	25.0	25.0	25.0	25.0							
U OF MS	.8	25	36.0	25.0	37.5	25.0	37.5	25.0	25.0	20.0	20.0	8.0	56.0	36.0				
U OF SOUTHERN MS	.3	8	37.5															
Missouri																		
U OF MO-KANSAS CITY	.3	8	42.9	28.6	14.3	42.9	14.3	42.9	14.3	12.5	12.5		37.5	50.0				
Montana																		
MONTANA ST UNIV	.3	8	28.6	28.6	28.6	28.6	28.6	28.6	28.6	50.0	50.0	50.0	12.5	37.5	50.0			
U OF MONTANA	.2	6	80.0	40.0	40.0	40.0	40.0	40.0	40.0	50.0	50.0	50.0	50.0	16.7	33.3			
Nebraska																		
U OF NEBR-LINCOLN	.3	8	62.5	25.0	25.0	25.0	25.0	25.0	25.0	50.0	50.0	25.0	12.5	62.5				
U OF NEBR-OMAHA	.3	8	37.5	50.0	50.0	50.0	50.0	50.0	50.0	62.5	62.5	37.5	25.0	37.5				
New Hampshire																		
NH COLL	.2	6	16.7	16.7	16.7	16.7	16.7	16.7	16.7	33.3	33.3	33.3	50.0	50.0	50.0	50.0	50.0	
New Jersey																		
FARLIGH DCKSN-MADISON	.3	10	30.0	50.0	40.0	40.0	40.0	40.0	40.0	30.0	30.0	30.0	50.0	20.0				
FARLIGH DCKSN-TEANECK	.2	6	60.0	66.7	33.3	83.3	33.3	83.3	33.3	33.3	33.3	33.3	16.7	50.0				
RUTGERS U-NEWARK	.9	28	25.9	53.6	36.0	34.6	34.6	34.6	34.6	14.3	14.3	14.3	35.7	50.0				
SETON HALL	.2	7	14.3	14.3	14.3	28.6	42.9	42.9	42.9	14.3	14.3	14.3	57.1	28.6				
ST PETERS COLL	.2	5								25.0	25.0	25.0	80.0	20.0				
New York																		
ADELPHI	.2	5	20.0	50.0	33.3	50.0	33.3	50.0	33.3	37.5	37.5	37.5	60.0	40.0				
CANISIUS COLL	.3	8	57.1	50.0	28.6	66.7	66.7	66.7	66.7	64.0	64.0	50.0	18.4	31.6				
CUNY BERNARD BARUCH	1.3	38	67.7	73.3	73.3	60.0	42.9	42.9	42.9	28.6	28.6	27.3	27.3	45.5				
FORDHAM	.4	11	14.3	60.0	42.9	40.0	40.0	40.0	40.0	50.0	50.0	50.0	28.6	28.6				
HOFSTRA	.2	7	42.9	40.0	40.0	28.6	28.6	28.6	28.6	25.0	25.0	9.1	54.5	36.4				
L I U-CW POST	.4	11	14.3	40.0	64.3	57.1	60.0	60.0	60.0	28.6	28.6	20.0	26.7	53.3				
NEW YORK U	.5	15	64.3	57.1	44.4	57.1	57.1	57.1	57.1	16.7	16.7	16.7	27.3	36.4				
PACE U-NY	.4	11	54.5	44.4	44.4	57.1	57.1	57.1	57.1	20.0	20.0	20.0	60.0	40.0				
ST BONAVENTURE U	.3	10	20.0	20.0	20.0	20.0	20.0	20.0	20.0	10.0	10.0	10.0	33.3	33.3				
ST JOHNS U, N.Y.	.4	12	44.4	33.3	50.0	22.2	22.2	22.2	22.2	58.3	58.3	8.3						
SUNY AT ALBANY	.2	6	33.3	16.7	20.0	16.7	16.7	16.7	16.7	66.7	66.7	16.7						
SUNY AT BINGHAMTON	.2	5	60.0	80.0	75.0	66.7	66.7	66.7	66.7	60.0	60.0	20.0						
SUNY AT BUFFALO	.4	11	44.4	70.0	54.5	54.5	54.5	54.5	54.5	27.3	27.3	27.3	45.5					
North Carolina																		
EAST CAROLINA	.2	7	42.9	28.6	63.6	38.6	63.6	63.6	63.6	57.1	57.1	42.9						
U OF NC-CHAPEL HILL	1.5	44	50.0	54.5	54.5	54.5	54.5	54.5	54.5	25.0	25.0	50.0						

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REPORT NUMBER 12-B

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1997 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < <	< < < < <	P E R C E N T	P A S S I N G	> > > >	NONE *	SOME *
			AUD	LPR	FARE	ARE	ALL *			
Ohio	U OF NC-GREENSBORO	.4	11	72.7	45.5	36.4	45.5	27.3	27.3	45.5
CLEVELAND STATE		.4	13	33.3	38.5	33.3	36.4	23.1	53.8	23.1
KENT STATE		.2	6	50.0	50.0	33.3	83.3	33.3		66.7
MIAMI U		.2	5	60.0	20.0	40.0	60.0		20.0	80.0
OHIO STATE		.4	12	16.7	41.7	45.5	36.4	16.7	41.7	41.7
U OF TOLEDO		.2	5	40.0	40.0	40.0	40.0	20.0	40.0	40.0
Oklahoma										
OK CITY U		.2	5	50.0	50.0	50.0	75.0	40.0	20.0	40.0
OK ST U		.3	10	50.0	50.0	60.0	40.0	30.0	30.0	40.0
U OF OK-NORMAN		.4	13	30.8	38.5	30.8	30.8	23.1	53.8	23.1
Pennsylvania										
Drexel		.2	7	42.9	57.1	42.9	57.1	42.9	42.9	14.3
DUQUESNE		.2	6	50.0	50.0	16.7	33.3		50.0	50.0
INDIANA U OF PA		.2	5	60.0	40.0	40.0	40.0	20.0	20.0	60.0
PA ST U-U PARK		.2	5	60.0	100.0	60.0	60.0	40.0	40.0	60.0
PHILA TEXTILE & SCI		.2	5	40.0	40.0					
TEMPLE		.3	8	50.0	75.0	62.5	50.0	25.0	12.5	62.5
U OF PITTSBURGH		.4	12	36.4	58.3	44.4	36.4	25.0	33.3	41.7
WIDENER U		.2	6	33.3	16.7	16.7	50.0	16.7	50.0	33.3
Puerto Rico										
INTER AMER-HATO REY		.2	5						100.0	
U OF PR-RIO PIEDRAS		.2	7						100.0	
Rhode Island										
BRYANT COLL		.2	6	16.7	33.3	16.7	16.7		66.7	16.7
South Carolina										
CLEMSON		.3	10	30.0	40.0	40.0	70.0	20.0	10.0	70.0
U OF SC-COLUMBIA		.4	11	45.5	36.4	27.3	27.3	18.2	45.5	36.4
South Dakota										
U OF SD		.2	6		16.7	16.7	33.3		50.0	50.0
Tennessee										
EAST TENN STATE		.2	5	60.0	60.0	40.0	40.0	20.0	20.0	60.0
TENN TECH		.2	5	80.0	40.0	40.0	60.0	40.0	20.0	40.0
U OF TN-CHATTANOOGA		.2	6	16.7	73.2	58.5	33.3		66.7	33.3
U OF TN-KNOXVILLE		1.4	41	73.2	58.5	58.5	53.3	31.7	19.5	48.8
U OF TN-MARTIN		.2	7	28.6	28.6	14.3	14.3	14.3	57.1	28.6
UNIVERSITY OF MEMPHIS		.3	8	25.0	25.0	37.5	37.5	12.5	50.0	37.5
Texas										
BAYLOR		.4	13	61.5	53.8	46.2	38.5	30.8	30.8	38.5
HOUSTON BAPTIST		.2	7	14.3	28.6	14.3	33.3	14.3	71.4	14.3
RICE		.2	5	60.0	60.0	60.0	60.0	40.0	40.0	
SOUTHWEST TEX STATE		.2	7	57.1	57.1	71.4	57.1	42.9	14.3	42.9
ST THOMAS U		.3	8						87.5	12.5
TEX TECH		.4	12	16.7	33.3	41.7	41.7	25.0	75.0	

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

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

REPORT NUMBER 12-B

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < <	P E R C E N T	P A S S I N G	> > > >	SOME *
		AUD	LPR	FARE	ARE	ALL *	NONE *
TEXAS A&M	.7	21	31.6	40.0	55.0	47.6	28.6
U OF HOUSTON	.3	20	52.6	60.0	57.9	55.0	40.0
U OF HOUSTON CLEAR LAKE	.2	8	25.0	25.0	37.5	25.0	30.0
U OF HOUSTON DOWN TOWN	.2	6			16.7	62.5	12.5
U OF NORTH TEXAS	.4	11	54.5	45.5	45.5	27.3	16.7
U OF TEX-AUSTIN	1.0	29	58.6	51.7	69.0	37.9	18.2
U OF TEX-DALLAS	.6	18	33.3	33.3	38.9	22.2	44.5
U OF TEX-SAN ANTONIO	.3	10	20.0	30.0	20.0	20.0	22.2
Utah							
BRIGHAM YOUNG	1.7	52	64.7	54.9	55.1	66.0	36.5
SOUTHERN UTAH UNIVERSITY	.3	9	33.3	11.1	33.3	33.3	44.2
U OF UTAH	.9	27	55.6	40.7	48.1	51.9	55.6
UTAH STATE	.6	19	36.8	33.3	42.1	44.4	33.3
WEBER STATE	.2	7	28.6	14.3	42.9	21.1	42.1
Virginia							
COL OF WILLIAM & MARY	.2	5	40.0	80.0	40.0	40.0	20.0
GEORGE MASON U	.3	8	62.5	87.5	50.0	37.5	87.5
VA POLY TECH	.3	9	55.6	66.7	50.0	75.0	55.6
Washington							
UNIV OF WASHINGTON	.4	11	60.0	50.0	54.5	90.9	45.5
West Virginia							
W VA U	.2	5	20.0	40.0	20.0	20.0	40.0
Wisconsin							
U OF WI-MADISON	.2	6	66.7	83.3	66.7	50.0	16.7
U OF WI-WHITEWATER	.2	6	66.7	83.3	66.7	83.3	50.0
SCHOOLS WITH FEWER THAN FIVE	22.5	684					
SCHOOLS OUTSIDE THE U.S.	8.6	261	38.7	39.2	46.5	36.9	21.2
SCHOOLS NOT RECORDED	8.6	260	39.0	42.2	40.3	37.2	24.2
TOTALS	100.0	3,034	====				
						25.5	38.4
							36.1

* 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

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < <	< < < < <	P E R C E N T	P A S S I N G	> > > >	ALL *	NONE *	SOME *
Alabama										
ALABAMA STATE U	.8	20.0	25.0	14.3	12.5	62.5	25.0			
ATHENS STATE COLL	17	7.1	14.3	11.8	6.7	5.9	76.5	17.6		
AUBURN U-AUBURN	.2	59	52.9	48.6	37.8	40.5	37.3	23.7		
AUBURN U-MONTGOMERY	.1	36	28.6	40.0	28.0	26.9	27.8	41.7	39.0	
BIRMINGHAM SOUTHERN										
JACKSONVILLE STATE	7	20.0	40.0	28.6	16.7	57.1	42.9	30.6		
NORTH ALABAMA STATE	12	22.2	10.0	8.3	8.3	66.7	25.0			
OAKWOOD COLL	16	38.5	23.1	28.6	25.0	12.5	37.5	50.0		
SAMFORD U	11	33.3	66.7	14.3	33.3	9.1	27.3	63.6		
TROY ST-DOTHAN	11	20.0	12.5				81.8	18.2		
TROY ST-MONTGOMERY	16	35.7	26.7		13.3		62.5	37.5		
TROY ST-TROY	5	25.0	33.3	25.0	33.3	40.0	60.0			
TUSKEGEE INSTITUTE	20	33.3	60.0	38.5	20.0	35.0	35.0	30.0		
U OF AL-BIRMINGHAM	6	20.0	20.0				66.7	33.3		
U OF AL-HUNTSVILLE	41	65.4	33.3	18.8	30.0	26.8	34.1	39.0		
U OF AL-UNIVERSITY	14	25.0	70.0	27.3	66.7	35.7	21.4	42.9		
U OF MONTEVALLO	67	53.3	42.5	30.2	37.2	25.4	29.9	44.8		
U OF SO ALABAMA	15	12.5	20.0	15.4	20.0	26.7	60.0	13.3		
UNIV WEST ALABAMA	30	41.7	44.4	47.6	36.8	40.0	26.7	33.3		
Alaska	5	25.0	50.0	20.0	40.0	40.0	20.0	20.0		
U OF ALASKA ANCHORAGE										
U OF ALASKA FAIRBANKS	.1	22	42.9	27.3	12.5	30.8	18.2	50.0	31.8	
Arizona		9	40.0	16.7		25.0	11.1	55.6	33.3	
ARIZONA STATE U	.3	96	50.9	46.9	35.8	27.3	31.3	35.4	33.3	
DEVRY INSTI	6	50.0	25.0		40.0	16.7	50.0	33.3		
NORTHERN ARIZ U	.1	22	46.7	40.0	28.6	21.4	31.3	36.4	31.8	
U OF ARIZONA	.2	66	46.3	47.6	28.6	28.8	31.8	37.9	30.3	
Arkansas										
ARKANSAS STATE	.2	57	21.8	32.1	16.1	17.3	8.8	54.4	36.8	
ARKANSAS TECH U										
HARDING COLL	.1	13	38.5	41.7	30.0	40.0	7.7	38.5	53.8	
HENDERSON ST U	.1	20	40.0	23.5	5.9	31.3	15.0	35.0	50.0	
HENDRIX COLL										
OUACHITA BAPTIST	.1	18	14.3	18.8	6.7	12.5	11.1	72.2	16.7	
SOUTHERN ARKANSAS U										
U OF AR-FAYETTEVILLE										
U OF AR-MONTICELLO	.2	65	44.7	38.0	19.3	26.5	23.1	40.0	36.9	
U OF AR-PINE BLUFF	.1	22	20.0	15.0	15.0	30.0	9.1	59.1	31.8	
U OF ARKANSAS LITTLE ROC	.2	52	30.0	25.0	40.0	40.0	60.0			
U OF CENTRAL AR	.2	65	19.3	32.4	23.8	22.2	23.1	51.9	25.0	
California										
BIOLA U	5	100.0	100.0	50.0	66.7	60.0	40.0			
CAL LUTHERAN COLL	6	60.0	80.0	25.0	33.3	16.7	50.0			

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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

NOVEMBER 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	PASSING RATE	PASS ALL *	NONE *	> > > * SOME *
CAL ST STANISLAUS U	.1	39	55.0	44.4	46.7	41.0	35.9	23.1
CAL ST U-CHICO	.2	63	36.1	43.2	31.3	34.1	41.3	33.3
CAL ST U-FRESNO	.3	97	44.2	34.5	29.5	41.7	27.8	25.8
CAL ST U-FULLERTON	.5	177	43.8	30.3	36.8	37.9	32.2	46.3
CAL ST U-HAYWARD	.3	118	32.0	32.8	42.6	37.9	29.7	46.6
CAL ST U-LONG BEACH	.4	132	43.8	38.0	50.0	27.9	31.1	46.2
CAL ST U-LOS ANGELES	.4	129	30.0	35.1	35.8	42.2	32.6	22.7
CAL ST U-NORTHRIDGE	.6	206	36.7	42.7	42.1	38.3	48.1	19.4
CAL ST U-POMONA	.2	83	37.5	35.3	44.2	32.6	31.6	28.6
CAL ST U-SACRAMENTO	.4	143	37.1	51.3	33.3	36.2	28.9	42.2
CAL ST DOMINGUEZ	.1	46	7.1	29.2	29.0	28.6	21.7	42.7
CAL ST SAN LUIS	.2	83	55.9	46.2	48.8	45.8	45.8	58.7
CAL STATE - BAKERSFIELD	.1	24	20.0	30.8	46.7	45.5	20.8	34.9
CAL STATE SAN BERNARDINO	.2	62	44.4	27.0	35.5	41.4	30.8	45.8
CHAPMAN COLL	.1	19	50.0	40.0	14.3	33.9	41.9	24.2
CLAREMONT MENNS COLL.	.1	23	70.0	45.5	66.7	62.5	52.6	28.0
COLL OF NOTRE DAME	.5	75.0	33.3	66.7	30.0	60.0	20.0	19.6
GOLDEN GATE	.2	57	27.6	50.0	33.3	36.4	35.1	43.9
HUMBOLDT STATE	.2	11	75.0	50.0	75.0	28.6	36.4	21.1
LA VERNE COLL.	.1	23	40.0	50.0	54.5	33.3	34.8	27.3
LOYOLA MARYMOUNT	.1	47	40.0	27.2	32.0	40.9	32.0	36.4
MT SAINT MARYS	.8	20.0	75.0	25.0	40.0	40.0	37.5	21.7
NATIONAL	.1	24	35.7	26.7	30.0	25.0	45.8	20.0
PEPPERDINE	.1	18	62.5	88.9	55.6	38.5	38.9	8.3
SAN DIEGO STATE	.4	128	38.2	44.4	37.1	35.2	32.0	27.8
SAN FRANCISCO STATE	.3	117	42.4	30.0	34.5	25.9	32.5	41.4
SAN JOSE STATE	.2	84	44.7	47.7	34.3	44.7	38.1	49.6
SONOMA STATE	.1	29	20.0	47.5	46.2	33.3	27.6	41.7
ST MARYS OF CAL	.1	35	43.8	45.0	23.3	44.4	28.6	31.0
U OF CAL-BERKELEY	.3	118	50.9	55.2	47.9	50.0	47.5	42.9
U OF CAL-LOS ANGELES	.6	191	49.0	53.5	46.6	33.3	41.9	21.2
U OF CAL-RIVERSIDE	.1	20	44.4	45.5	37.5	50.0	34.6	23.6
U OF CAL-SAN DIEGO	.8	100.0	100.0	75.0	50.0	50.0	25.0	15.0
U OF CAL-SANTA BARBARA	.4	129	57.1	60.3	50.9	41.8	46.5	24.0
U OF REDLANDS	.5	66.7	60.0	100.0	33.3	20.0	29.5	80.0
U OF SAN DIEGO	.7	73	44.2	45.7	34.8	27.3	27.4	45.2
U OF SAN FRANCISCO	.1	35	47.4	44.4	57.1	52.9	51.4	27.4
U OF SANTA CLARA	.1	43	42.9	59.1	50.0	47.6	37.2	22.9
U OF SOUTHERN CAL	.4	151	51.3	45.9	42.7	35.0	33.1	39.5
U OF THE PACIFIC	.1	12	42.9	33.3	37.5	28.6	25.0	33.1
WOODBURY	.9	28.6	37.5	25.0	40.0	22.2	55.6	41.7
Colorado								22.2
ADAMS STATE COLL	.9	28.6	22.2	28.6	50.0	44.4	55.6	
CO STATE	.1	49	36.8	36.9	21.4	23.8	51.0	32.7

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

REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	PERCENT FARE	PASSING RATE	ALL *	NONE *	SOME *
FORT LEWIS COLL	.1	18	20.0	7.7	15.4	25.0	16.7	66.7	16.7
MEGA COLL	.2	14	58.3	27.3	36.4	20.0	21.4	35.7	42.9
METROPOLITAN ST COLL	.2	57	36.6	46.5	23.1	30.6	33.3	36.8	29.8
REGIS COLL	.1	25	31.6	28.6	17.6	27.8	16.0	44.0	40.0
U OF CO-BOULDER	.1	45	40.7	47.1	40.0	24.1	35.6	35.6	28.9
U OF CO-CO SPRINGS	.0	57.1	75.0	75.0	50.0	40.0	10.0	50.0	50.0
U OF CO-DENVER	.1	34	38.5	52.0	27.6	26.9	26.5	32.4	41.2
U OF DENVER	.1	11	14.3	37.5	11.1	33.3	27.3	63.6	9.1
U OF NORTHERN CO	.13	55.6	37.5	27.3	54.5	30.8	23.1	46.2	46.2
U OF SOUTHERN CO	.14	33.3	10.0	27.3	36.4	28.6	50.0	21.4	21.4
WESTERN ST COLL	.9	28.6	28.6	50.0	28.6	22.2	33.3	44.4	44.4
Connecticut									
CENTRAL CONN ST U	.2	70	37.0	26.1	28.1	32.0	27.1	48.6	24.3
FAIRFIELD	.2	60	54.8	41.7	39.0	23.1	35.0	30.0	30.0
QUINNIPIAC COLL	.1	34	31.0	40.0	14.3	14.8	14.7	50.0	35.3
SACRED HEART UNIV	.14	20.0	33.3	41.7	11.1	35.7	50.0	14.3	14.3
SO CT STATE U	.1	24	20.0	26.3	23.8	21.1	16.7	50.0	33.3
U OF CONN	.2	71	59.6	31.4	28.3	29.3	29.6	40.8	40.8
U OF HARTFORD	.1	22	35.3	26.3	5.6	26.3	9.1	50.0	40.9
U OF NEW HAVEN	.8	62.5	60.0	16.7	60.0	25.0	25.0	50.0	50.0
WESTERN CONN ST U	.13	45.5	25.0	20.0	9.1	7.7	46.2	46.2	46.2
Delaware									
DELAWARE ST UNIV	.15	36.4	18.2	35.7	16.7	20.0	46.7	33.3	33.3
GOLDEY BEACON COLL	.1	23	25.0	46.7	12.5	28.6	30.4	39.1	30.4
U OF DELAWARE	.2	73	52.5	40.0	34.9	52.1	45.2	24.7	30.1
WILMINGTON COLL	.6	16.7					16.7	83.3	
District of Columbia									
AMERICAN	.1	22	37.5	14.3	11.8	23.5	22.7	54.5	22.7
BENJAMIN FRANKLIN U	.8	16.7		14.3			12.5	75.0	12.5
CATHOLIC U OF AMER	.14	30.8	20.0				21.4	64.3	14.3
GEORGE WASHINGTON	.1	31	40.9	25.0	23.1	30.4	22.6	41.9	35.5
GEORGETOWN	.1	25	50.0	58.3	38.5	40.9	40.0	36.0	24.0
HOWARD	.1	46	29.0	30.0	17.5	9.5	10.9	54.3	34.8
SOUTHEASTERN	.1	10	12.5	12.5	12.5	37.5	30.0	50.0	20.0
STRAYER COLL	.1	35	12.5	10.7	6.3	3.2	8.6	77.1	14.3
U OF DC	.1	22	10.5	15.8	9.5	5.0	9.1	68.2	22.7
Florida									
BARRY	.1	24	38.9	21.4	22.8	22.2	25.0	50.0	25.0
FL AGRI & MECH	.1	27	54.5	40.0	12.5	16.0	11.1	29.6	59.3
FL ATLANTIC U	.2	61	26.5	27.1	26.1	21.7	26.2	49.2	24.6
FL INTERNATIONAL	.1	48	42.3	50.0	42.9	48.1	45.8	27.1	27.1
FL SOUTHERN COLL	.1	23	21.4		18.2	25.0	8.7	65.2	26.1
FL STATE	.2	64	52.5	36.1	19.6	40.0	29.7	34.4	35.9
NOVA		13	33.3	28.6	33.3	37.5	30.8	38.5	30.8

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

REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	P E R C E N T	P A S S I N G	>	>	>	>	>	SOME *
		AUD	LBR	FARE	ARE	ALL	*	NONE								
ST LEO COLL	.1	19	26.7	21.4	25.0	47.1		21.1	42.1	36.8						
ST THOMAS U		7	16.7	20.0	20.0			14.3	57.1	28.6						
STETSON U	12	18.2	37.5	20.0	10.0			8.3	58.3	33.3						
TAMPA COLL	7	20.0	25.0	16.7	25.0				28.6	57.1	14.3					
U OF CENTRAL FL	.2	53	43.6	52.9	39.5	40.5			30.2	28.3	41.5					
U OF FLORIDA	.1	23	44.4	38.9	28.6	13.3			30.4	47.8	21.7					
U OF MIAMI	.1	30	40.9	44.4	40.0	28.6			40.0	36.7	23.3					
U OF NORTH FL	.1	41	36.1	29.4	26.5	19.5			40.0	46.3	34.1					
U OF SO FLORIDA	.3	102	34.3	41.4	31.4	35.5			34.3	39.2	26.5					
U OF TAMPA		6	20.0	16.7	16.7	16.7			16.7	66.7	16.7					
U OF WEST FLORIDA	.1	27	42.1	25.0	22.2	45.8			37.0	40.7	22.2					
Georgia																
ALBANY ST COLLEGE		5	20.0	20.0						80.0	20.0					
AUGUSTA COLL	.1	20	35.3	31.3	17.6	26.7			20.0	50.0	30.0					
BERRY COLL	.1	23	25.0	19.0	23.8	25.0			13.0	55.5	30.4					
BRENAU COLL	12	37.5	25.0	20.0	22.2				33.3	58.3	8.3					
CLARK/ATLANTA U	.1	18	25.0	16.7	6.7				11.1	55.6	33.3					
CLAYTON STATE COLLEGE	.1	26	23.8	14.3	15.8	25.0			19.2	57.7	23.1					
COLUMBUS COLL	.1	19	30.8	26.7	12.5	38.9			26.3	42.1	21.6					
EMORY	.1	23	21.4	46.2	50.0				33.3	47.8						
GA. COLLEGE	.1	49	28.6	25.0	14.0	31.3			14.3	46.9	38.8					
GA. INST OF TECH		8	60.0	20.0	20.0				25.0	50.0	25.0					
GA. SOUTHERN UNIV	.2	67	37.5	20.0	28.3	32.1			23.9	38.8	37.3					
GA. SOUTHWESTERN COLL.	.2	15	23.1	30.8	20.0	28.6			6.7	53.3	40.0					
GA. STATE	.5	165	26.8	26.4	25.9	20.8			18.8	48.5	33.3					
KENNEDY STATE	.3	89	27.3	36.8	26.7	27.0			21.3	49.3	20.3					
MERCER U-ATLANTA		5	20.0			50.0			20.0	40.0	40.0					
MERCER U-MACON	17	53.8	38.5	20.0	31.3				23.5	29.4	47.1					
MOREHOUSE COLL	8	23.6	14.3	25.0	12.5				12.5	62.5	37.5					
MORRIS BROWN COLL	10	12.5	12.5							90.0	10.0					
NORTH GEORGIA COLL	.1	30	9.5	10.0	28.6	16.7			20.0	70.0						
OGLETHORPE	12	60.0	30.0	44.4	36.4				33.3	33.3						
SAVANNAH STATE		12	11.1	33.3	9.1	18.2			16.7	58.3	25.0					
SHORTER COLL		8	25.0	23.0	12.5				20.0	62.5	37.5					
U OF GEORGIA	.3	111	48.8	41.3	35.1	40.7			38.7	37.8	23.4					
VALDOSTA STATE	.2	55	17.0	13.0	14.3	22.9			9.1	61.8	29.1					
WEST GEORGIA	.1	38	23.1	22.2	15.6	16.0			21.1	55.3	23.7					
Guam																
U OF GUAM		9	22.2	22.2	22.2	11.1				44.4	55.6					
Hawaii																
BYU - HAWAII		6	20.0		20.0				16.7	66.7	16.7					
CHAMINADE	6									100.0						
HAWAII PACIFIC COLL		12	12.5	28.6	33.3	40.0			16.7	41.7	41.7					
U OF HAWAII-MANOA	.3	86	39.6	35.7	20.3	30.5			27.9	44.2	27.9					

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REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1997 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < <	P E R C E N T	P A S S I N G	> > > > >	SOME *
			AUD	LPR	ARE	ALL *	ALL *	
Idaho	BOISE STATE UNIVERSITY	.2	62	31.3	29.1	20.0	46.7	38.7
	IDHO STATE	.15	20.0	35.7		37.5	26.7	45.2
	U OF IDAHO	.1	39	50.0	35.7	37.5	33.3	26.7
								33.3
Illinois	AUGUSTANA COLL.	.1	18	23.1	21.4	21.4	27.8	50.0
	AURORA COLL.	.7	66.7	33.3	50.0	20.0	28.6	14.3
	BRADLEY	.2	52	35.3	33.3	22.5	25.0	42.3
	CHICAGO STATE	.1	19	6.7	14.3	11.8	22.2	15.8
	COLL OF ST FRANCIS	.6	40.0	50.0		20.0		63.2
	DEPAUL	.4	136	36.2	34.7	24.0	24.2	50.0
	DEVRY - OAK BROOK TERRAC	.8	14.3		28.6			22.2
	EASTERN IL	10	33.3	33.3	22.2	33.3	10.0	40.4
	ELMHURST COLL.	.1	47	51.3	52.9	33.3	44.1	57.1
	GOVERNORS STATE	.1	25	28.6	10.5	20.0		30.8
	GREENVILLE COLL	.14	20.0	33.3	27.3	27.3	12.0	50.0
	IL BENEDICTINE COLL	.5	75.0	50.0	25.0	66.7	40.0	36.0
	IL COLLEGE	.15	9.1	10.0	30.8	14.3	20.0	25.0
	IL INST TECH	.5		33.3	60.0	60.0	20.0	50.0
	IL STATE	.6	25.0	50.0	66.7	50.0	20.0	44.7
	IL WESLEYAN	.89	50.0	53.4	31.1	37.0	12.0	20.0
	LEWIS	.19	54.5	45.5	50.0	23.1	28.6	28.6
	MCKENDREE COLL	.12	30.0	37.5	40.0	11.1	42.9	42.9
	MILLIKIN	.15	20.0	10.0	38.0	38.5	20.0	60.0
	NORTH CENTRAL COLL	.19	61.5	57.1	46.7	37.5	20.0	66.7
	NORTHEASTERN IL	.1	19	46.2	30.8	26.7	66.7	13.3
	NORTHERN IL	.1	46	28.9	37.5	6.5	28.6	40.0
	NORTHWESTERN	.3	101	40.3	39.7	32.5	27.1	40.0
	OLIVET NAZAREN COL	.6	20.0		20.0			40.0
	QUINCY COLL	.6	50.0	25.0	40.0	25.0		50.0
	ROOSEVELT	.3	13.0	25.0	13.0	19.2	33.3	33.3
	ROSARY COLL	.14	41.7	46.2	15.4	8.3	7.1	22.2
	SOUTHERN IL U - CARBONDA	.1	47	50.0	34.5	36.4	48.6	42.9
	SOUTHERN IL U - EDWARDVILLE	.1	18	38.5	58.3	30.8	30.8	29.8
	ST XAVIER COLL	.1	19	6.3	6.3	11.1	5.3	38.9
	U OF CHICAGO-LOYOLA	.1	34	15.4	16.0	11.1	14.7	15.8
	U OF IL-CHICAGO	.3	102	42.5	42.0	25.6	27.5	17.6
	U OF IL-URBANA	.6	191	56.0	52.7	40.4	34.3	38.2
	UNIV ILL SPRINGFIELD	.1	21	21.4	18.2	18.8	31.3	26.2
	WESTERN IL U	.1	33	34.8	27.6	20.0	24.0	14.3
Indiana	ANDERSON COLL.	.12	50.0	60.0	37.5	45.5	33.3	48.5
	BMI L ST	.4	132	42.0	36.5	27.3	27.8	39.4
								31.1

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PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < <	PERCENT AUD	LPR FARE	> > > >	PASSING ARE	ALL *	NONE *	SOME *
BUTLER	CALUMET COLL	.1	26	47.6	33.3	26.1	19.0	15.4	46.2	38.5	
FRANKLIN COLL		5	40.0	62.5	25.0	30.0	20.0	20.0	60.0	20.0	
GOSHEN COLL		10	44.4	62.5	25.0	30.0	20.0	20.0	30.0	50.0	
IN U-BLOOMINGTON		5	33.3	25.0							
IN U-FORT WAYNE		202	40.7	47.1	34.3	34.7	34.2	34.2	37.6	28.2	
IN U-KOKOMO		23	43.8	31.3	31.3	26.7	34.8	43.5	43.5	21.7	
IN U-NORTHWEST		10	66.7	83.3	37.5	33.3	50.0	50.0	10.0	10.0	
IN U-PURDUE-TTNDPLS		33	20.8	26.9	19.2	35.7	21.2	45.5	33.3		
IN U-SOUTH BEND		82	31.3	35.1	22.9	29.6	19.6	48.8	31.7		
IN U-SOUTHEAST		20	31.3	20.0	20.0	14.3	20.0	60.0	20.0		
INDIANA WESLEYAN U		11	33.3	30.0	10.0	20.0	9.1	54.5	36.4		
MARCHESTER COLL		5	20.0	20.0	14.3	25.0	25.0	62.5	12.5		
MARIAN COLL-INDPLS		8	25.0	25.0	33.3	44.4	27.3	36.4	36.4		
OAKLAND CITY COLL		5	25.0	25.0	40.0	25.0	40.0	60.0			
PURDUE U-CAMPUS		17	18.2	40.0	30.8	33.3	17.6	41.2			
PURDUE U-MAIN CAMPUS		71	50.0	34.0	15.7	26.8	29.6	40.8	29.6		
PURDUE U-NO CENTRAL		6	20.0	16.7	20.0	20.0	16.7	66.7	16.7		
ST JOSEPHS COLL		14	22.2	25.0	41.7	41.7	42.9	50.0	7.1		
ST MARY-OF-THE-WOODS		6	33.3	33.3	16.7	16.7	16.7	66.7	16.7		
ST MARYS COLL		30	43.8	50.0	33.3	22.7	23.3	40.0			
TAYLOR		9	37.5	14.3	14.3	12.5	11.1	55.6	33.3		
U OF EVANSVILLE		14	18.2	21.4	16.7	30.0	21.4	57.1	21.4		
U OF NOTRE DAME		145	53.6	44.0	29.6	29.7	31.0	34.5	34.5		
U OF SOUTH INDIANA		37	36.0	29.6	24.1	31.0	21.6	40.5	37.8		
UNIV OF INDIANAPOLIS		17	41.7	21.4	6.7	20.0	5.9	41.2	52.9		
VALPARAISO		7	60.0	33.3	33.3	40.0	42.9	28.6	28.6		
Iowa	BRIAR CLIFF COLL	6	80.0	33.3	50.0	33.3	50.0	50.0	50.0		
	BUENA VISTA U	.1	22	41.2	26.6	15.8	17.6	13.6	45.5	40.9	
	CENTRAL COLLEGE	7	14.3	33.3	33.3	14.3		71.4	28.6		
	COE COLL	12	57.1	33.3	40.0	25.0	33.3	41.7	25.0		
	DRAKE	36	40.0	54.2	29.2	30.8	30.6	27.8	41.7		
	GRANDVIEW COLL	6	100.0	66.7	33.3	66.7	50.0	50.0	50.0		
	IA STATE	54	36.6	33.3	31.6	27.5	35.2	44.4	20.4		
	IA WESLEYAN COLL	6	20.0	33.3							
	LORAS COLL	15	45.5	44.4	50.0	14.3	60.0	26.7	13.3		
	LUTHER COLL	12	72.7	54.5	63.6	50.0	25.0	16.7	58.3		
	MT MERCY COLL	8	57.1	60.0	26.0	25.0	50.0	25.0			
	SIMPSON COLL	16	18.2	40.0	14.3	28.6	18.6	50.0	31.3		
	ST AMBROSE COLL	15	26.7	20.0	21.4	7.1	13.3	66.7	20.0		
	U OF IOWA	77	47.0	48.3	37.5	40.8	32.5	32.5	35.1		
	U OF NORTHERN IOWA	.2	37.1	37.9	17.1	20.0	26.2	49.2	24.6		
	UPPER IOWA U	.2	61	28.6	16.7	8.3	33.3	52.9	17.6		

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NOVEMBER 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < P E R C E N T AUD	LFR	PASSING FARE	ARE	ALL *	NONE *	> > > >	SOME *
Kansas		8	25.0	33.3	20.0	33.3	50.0	37.5	12.5	
WARTBURG COLL										
BAKER	.8	25.0	40.0	50.0	37.5	25.0	37.5			
EMPIORIA STATE	.1	21	37.5	17.6	45.0	40.0	23.8	28.6	47.6	
FORT HAYS STATE	.1	29	19.0	33.3	26.1	25.0	31.0	55.2	13.8	
FRIENDS		5	60.0	33.3			33.3	40.0	40.0	
KANSAS STATE	.2	83	33.8	26.1	17.8	25.0	14.5	56.6	28.9	
PITTSBURG STATE	.1	25	29.4	40.0	23.8	38.1	28.0	36.0	36.0	
SOUTHWESTERN COLL		5								
U OF KANSAS	.2	53	44.1	41.5	12.5	34.1	22.6	39.6	37.7	
WASHBURN U OF TOPEKA	.1	25	23.8	47.6	36.8	38.9	24.0	36.0	40.0	
WICHITA STATE	.1	50	43.6	25.0	22.0	43.9	22.0	38.0	40.0	
Kentucky										
BELLARMINE COLL	.1	36	41.4	34.5	10.0	41.9	16.7	44.4	38.9	
CAMPBELLSVILLE COLL		5	33.3	33.3	60.0	66.7	60.0	20.0	20.0	
EASTERN KY	.1	38	30.8	34.4	27.3	20.7	18.4	50.0	31.6	
GEORGETOWN COLL		6								
KY STATE	.6									
MORSEHEAD STATE		17	14.3	31.3	12.5	26.7	11.8	64.7	23.5	
MURRAY STATE		32	43.5	30.8	25.0	30.8	21.9	43.8	34.4	
NORTHERN KENTUCKY U	.1	22	27.8	31.3	16.7	22.2	18.2	54.5	27.3	
PIKEVILLE COLL		8	12.5	25.0	22.2	25.0	22.2	62.5	37.5	
THOMAS MORE COLL		14	45.5	50.0	21.4	37.5	35.7	35.7	28.6	
TRANSYLVANIA		16	41.7	50.0	21.4	16.7	18.8	37.5	43.8	
U OF KENTUCKY		121	36.0	31.6	16.8	25.8	26.4	47.1	26.4	
U OF LOUISVILLE		82	29.0	25.8	20.3	25.8	15.9	50.0	34.1	
WESTERN KY	.1	43	27.6	35.5	22.6	38.2	32.6	44.2	23.3	
Louisiana										
CENTENARY OF LA		11	25.0	16.7	30.0	12.5	36.4	54.5	9.1	
DILLARD		6						66.7	33.3	
GRAMBLING STATE										
LA COLL.										
LA ST U-A&M	.4	132	27.0	41.1	9.1	16.7	10.0	61.5	38.5	
LA ST U-SHREVEPORT	.1	40	28.6	32.4	24.3	22.9	15.0	50.0	35.0	
LA TECH		27	39.1	42.9	25.0	35.0	29.6	37.0	33.3	
LOYOLA U	.1	20	33.3	33.3	6.7	16.7	20.0	60.0	20.0	
MCNEESE STATE		22	30.0	35.0	10.5	36.8	18.2	54.5	27.3	
NATCHITOCHES STATE		22	35.7	50.0	42.1	31.8	40.9	27.3		
NORTHEAST LA	.1	37	36.7	33.3	32.3	29.0	18.9	43.2	37.8	
NORTHWESTERN STATE		12	22.2	20.0	20.0	22.2	16.7	58.3	25.0	
SOUTHEASTERN LA	.1	30	26.9	32.0	7.7	28.6	16.7	50.0	33.3	
SOUTHERN U-BATON ROUGE		16	7.7	28.6	14.3	33.3	18.8	56.3	25.0	
SOUTHERN U-NEW ORLEANS		7	14.3	14.3	14.3	14.3	14.3	85.7		
TULANE U	.1	23	52.9	35.7	26.7	25.0	26.1	39.1	34.8	

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	P E R C E N T P A S S I N G	>	>	>	>	>	>	SOME *
			AUD	LPR	FARE	ARE	ALL	*	NONE *								
U OF NEW ORLEANS	.2	84	34.3	42.4	23.9	18.2	20.2	44.0	35.7								
U OF SWWESTN LA	.1	38	25.7	34.4	27.3	22.6	15.8	50.0	34.2								
XAVIER U OF LA	.1	12	36.4	30.0	9.1				58.3	41.7							
Maine																	
HUSSON COLL	.1	34	43.8	21.9	15.4	23.1	11.8										
THOMAS COLL	.5	20	50.0														
U OF ME-ORONO	.1	18	23.1	35.7	12.5	20.0	11.1										
UNIV SOUTHERN MAINE	.1	22	38.9	27.3	17.6	38.9	13.6										
Maryland																	
BOWIE STATE	.1	29	7.4	24.0	10.7	24.0	3.4										
COLL OF NOTRE DAME	.1	13	25.0	33.3	16.7	20.0	23.1										
FROSTBURG STATE	.1	30	31.8	33.3	15.0	22.7	23.3										
LOYOLA COLL	.1	28	36.8	44.4	33.3	14.3	21.4										
MORGAN STATE	.1	28	5.3	23.8	13.6	19.2	10.7										
MT ST MARYS COLL	.1	21	38.9	27.8	12.5	13.3	19.0										
SALISBURY STATE	.1	45	41.2	53.1	42.1	35.3	33.3										
TOWSON STATE	.2	53	41.7	36.7	30.0	35.0	34.0										
U OF BALTIMORE	.2	64	24.1	25.0	15.7	15.7	9.4										
U OF MD-BALTO	.1	19	50.0	40.0	41.2	25.0	31.6										
U OF MD-COLLEGE PARK	1.0	331	35.2	22.3	24.0	22.7	44.1										
Massachusetts																	
ASSUMPTION COLL	.1	22	41.7	18.8	40.0	13.3	22.7										
BABSON COLL	.1	42	38.1	30.8	26.7	17.9	11.9										
BENTLEY COLL	.4	135	45.6	35.1	30.2	27.8	27.4										
BOSTON COLL	.3	108	59.7	30.0	27.6	27.2	28.7										
BOSTON U	.1	51	45.2	36.1	28.2	35.0	21.6										
COLLEGE OF HOLY CROSS	.1	23	75.0	67.6	46.6	35.0	43.5										
FITCHBURG STATE	.1	10	37.5	33.3	25.0	42.9	30.0										
GORDON COLL	.7	33.3	14.3	20.0	66.7												
MERRIMACK COLL	.1	38	59.3	33.3	19.4	35.7	21.1										
NICHOLS COLL	.1	20	62.5	30.8	25.0	7.1	25.0										
NORTH ADAMS STATE	.1	10	44.4	42.9	62.5	37.5	20.0										
NORTHEASTERN U	.3	93	49.3	37.1	31.5	35.7	21.5										
SALEM STATE	.1	30	13.6	29.2	20.8	30.4	16.7										
STONEHILL COLL	.1	13	75.0	25.0	36.4	40.0	23.1										
SUFFOLK	.1	32	28.6	34.8	20.0	23.1	18.8										
U MASS LOWELL	.1	31	30.0	26.1	15.0	25.8	48.4										
U OF MASS-AMHERST	.2	69	47.7	45.5	23.5	26.1	34.8										
U OF MASS-BOSTON	.1	18	6.3	20.0	23.5	25.0	50.0										
UMASS-DARTMOUTH	.1	25	25.0	50.0	42.9	47.1	24.0										
WESTERN NEW ENG COLL	.1	27	40.0	41.2	15.8	32.0	22.2										
WESTFIELD ST COLL	.9	9	50.0	37.5	25.0	12.5	22.2										
WORCESTER STATE	.8	60.0				28.6	25.0										
Michigan																	
ADRIAN COLL	6	40.0	20.0			16.7	50.0										

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ALBION COLL	.16	46.2	33.3	14.3	30.8	43.8	56.3	
ALMA COLL	9	71.4	25.0	37.5	12.5	44.4	55.6	
AOQUINAS COLL	8	40.0	16.7			62.5	25.0	
CAVIN COLL	10	20.0	71.4	50.0	25.0	60.0	30.0	
CENTRAL MICH	.2	54	56.1	36.2	25.0	45.0	22.2	27.8
CLEARFY COLL	.6	20.0	20.0	33.3	50.0	33.3	50.0	16.7
DAVENPORT COLLEGE	.1	21	26.3	25.0	26.3	26.3	19.0	57.1
DETROIT COLL OF BUS	14	27.3	27.3			22.2	14.3	64.3
EASTERN MICH	.2	52	25.0	22.7	15.0	21.1	17.3	55.8
FERRIS STATE	15	38.5	22.2	27.3	10.0	20.0	40.0	
GRAND VALLEY ST	.1	32	30.8	25.0	20.7	39.3	18.8	43.8
HILLSDALE COLL	.1	18	50.0	21.4	18.8	33.3	16.7	37.5
HOPK COLL	10	33.3	16.7	33.3	11.1	10.0	50.0	44.4
LAKE SUPERIOR STATE	13	40.0	36.4	11.1	11.1	23.1	38.5	40.0
MADONNA COLL	.5	50.0				20.0	60.0	38.5
MICHIGAN STATE	.4	142	52.4	24.5	19.8	28.7	21.1	36.6
MICHIGAN TECH	7	80.0	60.0	16.7	33.3	28.6	42.3	
NORTHERN MICH	15	45.5	8.3	33.3	44.4	13.3	53.3	
NORTHWOOD UNIVERSITY	.1	18	21.4	26.7	25.0	26.7	11.1	55.6
ORLAND U	.1	36	32.1	21.2	10.7	26.7	11.1	52.8
SAGINAW VALLEY ST	6				40.0	20.0	33.3	50.0
U OF DETROIT	11	22.2		33.3	11.1	11.1	18.2	45.5
U OF MI-ANN ARBOR	.2	58	75.0	45.9	40.5	44.7	36.2	45.5
U OF MI-DEARBORN	.1	42	37.5	28.2	12.5	28.6	23.8	42.9
U OF MI-FLINT	.1	21	6.3	21.1	5.6	11.8	14.3	33.3
WALSH COLLEGE	.2	70	29.6	22.2	24.4	37.2	22.9	66.7
WAYNE STATE	.1	37	41.4	18.5	31.0	32.3	18.9	45.7
WESTERN MI U	.3	109	47.1	32.6	27.9	32.5	21.1	33.9
Minnesota	15	33.3	42.9	22.2	11.1	20.0	40.0	45.0
AUGSBURG COLL	9	40.0	75.0	33.3	33.3	55.6	33.3	11.1
BEMIDJI STATE	8	33.3	28.6	14.3	14.3	25.0	50.0	25.0
COLL OF ST BENEDICT	10	22.2	33.3			10.0	60.0	
COLL OF ST CATHERINE	28	52.9	52.9	43.8	47.8	32.1	42.9	
COLL OF ST THOMAS	9	62.5	25.0	22.2	25.0	11.1	33.3	
CONCORDIA MOORHEAD	11	40.0	71.4	60.0	37.5	45.5	18.2	
GUSTAVUS ADOLPHUS	33	52.0	60.0	63.6	55.0	48.5	21.2	
MANKATO STATE	.1	42	42.3	45.0	30.4	52.0	42.9	30.3
MOORHEAD STATE	.1	12	22.2	22.2	25.0	50.0	25.0	31.0
SOUTHWEST STATE	31	52.4	54.5	30.0	29.2	29.0	45.2	
ST CLOUD STATE	.1	12	55.6	62.5	28.6	40.0	16.7	
ST JOHNS U							58.3	
ST MARYS COLL	.9	62.5	37.5	28.6	14.3	22.2	44.4	
U OF MN-DULUTH	.1	18	63.6	46.2	46.2	22.2	33.3	
U OF MN-TWIN CITIES	.1	44	59.3	48.1	47.6	45.8	44.4	
						47.7	18.2	34.1

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REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	PER CENT FAIL	ARE	PASSED	FAIL	ALL *	NONE *	SOME *
Mississippi		15	33.3	30.8	22.2	27.3	20.0	46.7	33.3		
WINONA STATE		6	20.0	33.3	33.3	20.0	33.3	66.7			
AUCORN STATE		5	50.0	50.0	20.0	25.0	20.0	40.0	40.0		
BELHAVEN COLL		16	31.3	28.6	20.0	23.1	6.3	56.3	37.5		
DELA STATE		13	20.0			9.1	15.4	76.9	7.7		
JACKSON STATE		9	22.2	22.2				66.7	33.3		
MILLSAPS COLL		22	35.7	50.0	23.5	33.3	27.3	31.8	40.9		
MS COLL	.1	32	14.3	16.7	13.0	23.1	15.6	59.4	25.0		
MS ST U	.6	6	25.0	20.0	50.0	25.0	33.3	50.0	16.7		
MS U FOR WOMEN	.1	22	28.6	33.3	11.1	35.3	22.7	45.5	31.8		
U OF MS	.1	38	36.7	33.3	9.7	17.2	21.1	39.5	39.5		
Missouri											
CENTRAL METH COLL		6	40.0	50.0				50.0	50.0		
CENTRAL MO STATE	.1	22	40.0	25.0	15.8	22.2	4.5	50.0	45.5		
COLUMBIA COLL	.1	18	35.7	23.1	14.3	30.8	22.2	55.6	22.2		
DEVRY INST	10	62.5	40.0	50.0	40.0	40.0	40.0	30.0	30.0		
DRURY COLL	12	40.0	16.7	16.7	16.7	20.0	8.3	58.3	33.3		
EVANGEL COLL		5	50.0			33.3	40.0	40.0	20.0		
FONTBONNE COLL		5	100.0	100.0		50.0			100.0		
LINCOLN U		8	12.5	25.0	25.0	12.5	12.5	75.0	12.5		
MARYVILLE COLL	.1	26	25.0	21.1	21.1	25.0	23.1	57.7	19.2		
MO SOUTHERN ST STATE	.1	26	31.8	15.8	15.8	38.9	23.1	46.2	30.8		
MO WESTERN ST COLL	7									57.1	28.6
NORTHEAST MO STATE	.1	31	54.2	56.5	42.3	19.2	29.0	35.5	35.5		
NORTHWEST MO STATE	.1	16	14.3							6.3	6.3
PARK COLL		14		27.3	36.4	45.5	28.6	42.9	28.6		
ROCKHURST COLL	.1	24	22.2	26.3	17.6	33.3	25.0	50.0	25.0		
SCHOOL OF THE OZARKS	.7	57.1	50.0	50.0	25.0	42.9	42.9		14.3		
SOUTHEAST MO STATE	.1	26	20.0	23.8	8.7	23.8	7.7	57.7	34.6		
SOUTHWEST BAPTIST COLL		17	33.3	18.2	16.7	20.0	5.9	64.7	29.4		
SOUTHWEST MO STATE	.1	48	41.7	27.8	27.9	39.5	25.0	43.8	31.3		
ST LOUIS U		38	31.8	37.5	29.2	33.3	34.2	36.8	28.9		
U OF MO-COLUMBIA	.1	50	61.3	46.9	42.4	34.4	48.0	28.0	24.0		
U OF MO-KANSAS CITY	.1	30	20.0	39.1	16.7	21.7	13.3	46.7	40.7		
U OF MO-ST LOUIS	.2	83	42.6	44.6	25.0	30.9	27.7	38.6	33.7		
WASHINGTON U	.1	27	47.6	20.0	11.1	20.0	18.5	48.1	33.3		
WEBSTER COLL	.10									10.0	10.0
WILLIAM JEWELL COLL	.14	50.0	44.4	20.0	38.5	21.4	42.9	35.7			
WILLIAM WOODS COLL	.6	25.0	33.3		20.0	16.7	50.0	33.3			
Montana											
CARROLL COLL	.1	18	50.0	21.4	23.1	8.3	22.2	44.4	33.3		
EASTERN MONTANA COLL	.1	22	47.1	25.0	6.7	35.3	18.2	36.4	45.5		
GREAT FALLS COLL		13	15.4	26.0	9.1	15.4	61.5	23.1			

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REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< AUD	< LPR	< FARE	< P E R C E N T P A S S I N G	> ALL *	> NONE *	> SOME *
MONTANA ST UNIV	.1	50	32.4	42.4	25.9	36.7	34.0	46.0	20.0
U OF MONTANA		14	33.3	33.3	41.7	40.0	35.7	42.9	21.4
BELLEVUE COLL		8	20.0	33.3	28.6	16.7	37.5	37.5	25.0
CHADRON STATE		12	18.2	18.2	18.2	11.1	16.7	66.7	16.7
CREIGHTON	.1	24	31.6	31.3	21.4	29.4	33.3	41.7	25.0
HASTINGS COLL		10	25.0	14.3	14.3	14.3	30.0	70.0	
MIDLAND LUTHERAN COLL		14	50.0	50.0	10.0	11.1	35.7	42.9	21.4
NEBR-WESLEYAN		11	22.2	36.4	20.0	11.1	18.2	63.6	18.2
PERU STATE COLL		7	16.7	40.0	15.4	15.4	12.1	71.4	28.6
U OF NEBR-KEARNEY	.1	33	31.3	14.3	21.4	14.6	23.4	57.6	30.3
U OF NEBR-LINCOLN	.2	59	34.8	21.1	14.6	14.6	27.1	49.2	23.7
U OF NEBR-OMAHA	.1	44	28.9	30.0	10.5	22.2	13.6	50.0	36.4
WAYNE STATE	.1	19	33.3	35.3	31.3	22.2	10.5	47.4	42.1
Nevada									
U OF NV-LAS VEGAS	.1	45	30.6	37.1	19.4	28.9	22.2	60.0	17.8
U OF NV-RENO	.1	19	27.3	33.3	40.0	35.7	42.1	42.1	15.8
New Hampshire									
FRANKLIN PIERCE COLL		5		40.0		20.0		40.0	60.0
NH COLL	.1	22	33.3	23.5	11.8	29.4	13.6	50.0	36.4
NH PLYMOUTH STATE		6	25.0	20.0	25.0	25.0	33.3	50.0	16.7
U OF NH	.1	7	42.9		25.0		14.3	42.9	42.9
New Jersey									
BLOOMFIELD COLL		7	16.7	16.7	14.3	14.3	34.8	57.1	42.9
COLLEGE OF NEW JERSEY		46	59.4	62.1	31.0	37.5	19.6		
FARLGH DCKSN-MADISON	.1	26	22.2	17.6	20.8	33.3	23.1	50.0	26.9
FARLGH DCKSN-RTHFD		8		33.3	16.7		37.5		
GEORGIAN CT COLL	.1	19		25.0	6.3	43.8	15.8	52.6	31.6
JERSEY CITY STATE COLLEG	.1	21	37.5	26.7	20.0	21.4	28.6	42.9	28.6
KEAN COLL OF NJ	.1	24	6.3	33.3	14.3	15.0	12.5	54.2	33.3
MONMOUTH COLL	.2	67	26.5	26.1	13.7	24.0	17.9	56.7	25.4
MONTCLAIR STATE	.1	27	26.1	26.3	14.3	40.0	18.5	55.6	25.9
RAMAPO COLL OF NJ	.3	113	32.9	41.1	17.2	23.8	23.9	49.6	26.5
RICHARD STOCKTON COLLEGE	.1	42	18.5	32.3	16.1	30.0	16.7	54.8	28.6
RIDER COLL	.2	58	22.7	29.5	16.7	18.6	13.8	48.3	37.9
ROWAN (GLASSBORO) COLL	.2	69	38.5	30.0	17.6	28.6	21.7	49.3	29.0
RUTGERS U-CAMDEN	.2	48	27.5	18.8	21.1	21.2	20.8	52.1	27.1
RUTGERS U-NEW BRNSWK	.2	60	23.8	10.3	18.4	16.3	8.3	68.3	23.3
RUTGERS U-NEWARK	.3	105	50.0	50.0	39.0	30.9	34.3	33.3	32.4
SETON HALL	.5	158	29.2	29.4	14.2	18.2	22.2	57.0	20.9
ST ELIZABETH COLL	.2	82	34.6	29.6	22.6	25.4	26.8	47.6	25.6
ST PETERS COLL	.1	6		25.0	20.0		33.3	66.7	
THOMAS A EDISON COLL		49	23.1	17.9	16.7	9.8	12.2	57.1	30.6
		6	16.7		25.0		16.7	66.7	16.7

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NOVEMBER 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	PARE	PASSING RATE	ALL *	NONE *	SOME *
WILLIAM PATERSON	.2	59	8.3	26.7	15.4	31.9	10.2	59.3	30.5
New Mexico									
COLL OF SANTA FE		7	25.0	25.0		66.7	42.9	42.9	14.3
EASTERN NEW MEXICO		14	44.4	40.0	30.0	42.9	28.6	35.7	35.7
NEW MEXICO STATE	.2	60	39.5	39.1	26.1	29.8	18.3	43.3	38.3
U OF NEW MEXICO	.2	52	44.0	44.4	35.7	37.5	32.7	34.6	32.7
New York									
ADELPHI	.1	48	25.0	26.9	38.9	20.0	16.7	62.5	20.8
ALFRED		17	50.0	11.1	10.0	16.7	17.6	52.9	29.4
CANYON COLLEGE	.1	33	20.0	28.6	33.3	44.4	30.3	48.5	21.2
CLARKSON U		10		16.7	40.0	60.0	20.0	60.0	20.0
COLGATE U HAMILTON		14	28.6	63.6	66.7	44.4	35.7	35.7	28.6
COLL OF ST ROSE		10	33.3	33.3	75.0	25.0	50.0	30.0	20.0
CORNELL		5			50.0	33.3	40.0	40.0	20.0
CORNELL U STATUTORY		10	100.0	75.0	100.0	100.0	50.0	50.0	10.0
CUNY BERNARD BIRUCH		383	26.1	27.7	29.9	34.5	28.2	52.0	19.8
CUNY BROOKLYN COLL	.4	124	28.8	44.1	29.8	41.0	36.3	45.2	18.5
CUNY HUNTER COLL	.2	57	20.0	47.1	33.3	28.6	22.8	52.6	24.6
CUNY LEHMAN COLL	.1	49	9.1	25.8	20.0	33.3	20.4	61.2	18.4
CUNY MEDGAR EVERNS		6	33.3	50.0					
CUNY QUEENS COLL	.7	239	35.0	42.6	37.1	36.2	35.6	46.0	18.4
CUNY STATEN ISLAND	.1	47	14.8	23.1	43.5	31.8	25.5	53.2	21.3
CUNY YORK COLL	.1	43	28.0	24.0	30.8	20.7	27.9	58.1	14.0
DAMEN COLL.		5			100.0	50.0	20.0	60.0	20.0
DOMINICAN BLAUVELT		11	42.9	25.0	12.5	12.5	54.5	45.5	
DOWLING COLL	.2	55	35.3	30.6	20.0	33.3	21.8	49.1	29.1
DIXIEVILLE COLL		9	50.0	60.0		40.0	33.3	44.4	22.2
ELMIRA COLL		6	33.3					66.7	33.3
FORDHAM	.2	80	38.2	43.9	22.2	28.6	27.5	48.8	23.8
HARTWICK COLLEGE		6	50.0	50.0	25.0	33.3	50.0	16.7	
HOBSTRA	.6	200	42.9	35.1	38.3	40.2	34.5	19.5	
IONA COLL	.2	64	41.2	36.7	27.6	25.8	28.1	46.9	25.0
ITTHACA COLL	.1	24	41.7	56.3	30.0	28.6	41.7	37.5	20.8
L I U-BKLYN CENTER		17	8.3	25.0	16.7			76.5	5.9
L I U-CW POST	.3	105	41.0	45.8	34.9	43.4	34.3	34.3	31.4
L I U-SOUTHAMPTON		8	66.7	66.7	25.0	25.0	50.0	37.5	12.5
LE MOYNE COLL	.2	74	45.5	37.0	25.0	45.2	36.5	40.5	23.0
MANHATTAN COLL	.1	39	42.9	44.4	46.7	30.7	35.9	48.7	15.4
MARIST COLL		14	44.4	30.0	42.9	25.0	35.7	50.0	14.3
MERCY COLL	.1	32	10.5	31.3	20.0	28.6	9.4	59.4	31.3
MOLLOY COLL		6	25.0	50.0	33.3	20.0	33.3	50.0	16.7
MT ST MARY COLL		12	33.3	33.3	14.3	50.0	16.7	41.7	41.7
NAZARETH OF RCHSTR		11	33.3	44.4	42.9	37.5	27.3	36.4	36.4
NEW YORK U		116	42.9	52.7	43.8	37.3	34.8	39.1	26.1

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	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	P E R C E N T	P A S S I N G	>	>	>	>	>	SOME *
		AUD	LPR	FARE	ARE											
NIAGARA U	.1	24	14.3	52.9	20.0	38.5	33.3	45.8	20.8							
NY TECH INST-NYC		7	33.3	75.0	40.0	25.0	28.6									
NY TECH INST-WESTBURY	.1	29	21.1	30.0	25.0	35.7	24.1	55.2	42.9							
PACE U-NY	.5	169	37.5	39.8	39.2	30.9	30.8	45.6	20.7							
PACE U-PLEASANTVILLE	.4	150	51.1	31.1	24.3	33.8	29.3	42.7	23.7							
PACE U-WHITE PLAINS	.1	18	20.0	10.0	10.0	16.7	11.1	66.7	28.0							
RENSELAER POLY INST		11	28.6	57.1	16.7	18.2	18.2	45.5	22.2							
ROCHESTER INST TECH	.1	33	52.6	28.6	4.8	53.8	21.2	36.4	16.7							
RUSSELL SAGE COLL		7	66.7	50.0	50.0	57.1	42.9	39.4	12.5							
SIENA COLL.	.3	89	41.7	30.8	17.5	23.8	25.8	52.8	21.3							
SKIDMORE COLL.		7	100.0	25.0	66.7	20.0	42.9	42.9								
ST BONAVENTURE U	.1	38	45.8	30.4	43.8	31.6	42.1	42.1	26.3							
ST FRANCIS COLL.	.1	18	45.5	25.0	20.0	50.0	33.3	50.0	16.7							
ST JOHN FISHER COLL	.1	36	64.7	23.8	50.0	46.7	36.1	33.3	30.6							
ST JOHNS U.,N.Y.	.5	171	37.9	33.3	31.0	34.1	29.2	47.4	23.4							
ST JOSEPH'S -SUFFOLK	.1	24	42.9	33.3	50.0	35.7	41.7	50.0	8.3							
ST THOMAS AQUINAS	.1	18	37.5	27.3	25.0	16.7	33.3	55.6	11.1							
SUC - ONEONTA	.1	22	25.0	25.0	45.5	33.3	22.7	45.5	31.8							
SUNY AT ALBANY	.4	144	47.1	51.6	49.2	41.1	39.6	37.5	22.9							
SUNY AT BINGHAMTON	.5	161	43.2	55.3	43.0	47.7	39.1	31.7								
SUNY AT BUFFALO	.2	78	48.8	50.0	38.5	38.5	39.7	41.0	29.2							
SUNY COLL BROCKPORT	.1	24	35.7	42.9	46.2	42.9	37.5	37.5								
SUNY COLL EMPIRE STATE		7	40.0	50.0	33.3	50.0	42.9	14.3	42.9							
SUNY COLL FREDONIA	.1	26	40.0	50.0	42.9	38.5	38.5	42.3	19.2							
SUNY COLL GENESSEE	.2	59	63.0	48.6	48.1	46.7	40.7	33.9	25.4							
SUNY COLL OLD WESTBURY	.2	55	28.1	34.4	33.3	14.3	25.5	56.4	18.2							
SUNY COLL OSWEGO	.1	50	33.3	38.5	33.3	36.0	28.0	42.0	30.0							
SUNY COLL PLATTSMBURGH	.1	36	52.9	53.3	35.0	36.8	33.3	41.7	25.0							
SUNY COLL UTICA-ROME		17	55.6	50.0	33.3	63.6	35.3	35.3	29.4							
SUNY-NEW PALTZ	.1	25	43.8	35.3	8.3	17.6	16.0	44.0	40.0							
SYRACUSE	.1	50	59.3	44.4	32.0	34.5	36.0	34.0	30.0							
TROY	.2	65	62.9	46.4	40.9	62.1	52.3	32.3	15.4							
UTICA COLL-SYRACUSE		16	30.0	25.0	18.2	25.0	6.3	50.0	43.8							
WAGNER COLL	.1	25	25.0	16.7	33.3	25.0	18.2	54.5	27.3							
YESHIVA		66	38.9	40.0	50.0	52.0	40.9	34.8	24.2							
North Carolina																
APPALACHIAN STATE	.1	39	28.0	25.0	13.3	38.5	25.6	48.7	25.6							
ATLANTIC CHRISTIAN		8														
BELMONT ABBEY COLL		14	21.4	21.4		7.1										
CAMPBELL U		16	50.0	30.8	25.0	20.0	12.5	43.8	43.8							
CATAWBA COLL		7	20.0	33.3	33.3	16.7	14.3	42.9	42.9							
EAST CAROLINA		.1	27	35.0	31.6	20.8	23.8	22.2	48.1	29.6						
ELON COLL		17	35.7	14.3	14.3	16.7	23.5	52.9	23.5							
FAYETTEVILLE STATE		8	28.6	33.3	14.3	16.7	25.0	62.5	12.5							

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

REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1997 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < <	P E R C E N T	P A S S I N G	> > > > > >	ALL *	NONE *	SOME *
GARDNER-WEBB COLL		.15	23.1	46.7	14.3	14.3	6.7	46.7	46.7	
GREENSBORO COLL.		.9	22.2	22.2	11.1	11.1	6.7	66.7	66.7	23.3
GUILFORD COLL.		.19	25.0	42.9	8.3	23.1	21.1	47.4	47.4	31.6
HIGH POINT U		.25	41.2	25.0	28.6	11.1	28.6	48.0	48.0	24.0
LENOIR-RHYNE COLL		.18	21.4	21.4	7.7	37.5	16.7	66.7	66.7	16.7
MEREDITH COLL		.12	27.3	36.4				58.3	58.3	41.7
NC AGRIC. & TECH		.45	27.3	27.6	26.0	11.4	17.8	51.1	51.1	31.1
NC CENTRAL		.13	20.0	11.1	18.2	16.7	7.7	69.2	69.2	23.1
NC ST U-RALEIGH		.56	30.4	27.1	17.4	12.8	17.9	48.2	48.2	33.9
NC WEELEYAN COLL		.5								
PEMBROKE STATE		.9	14.3	25.0	12.5	14.3	20.0	80.0	80.0	
PFEIFFER COLL.		.8	28.6	16.7	33.3	25.0	22.2	55.6	55.6	22.2
QUEENS COLL.		.7	40.0	60.0	33.3	42.9	14.3	50.0	50.0	25.0
U OF NC-ASHEVILLE		.12	28.6	57.1	37.5	25.0	28.6	57.1	57.1	
U OF NC-CHAPEL HILL		.5	25.0	40.0	20.0	25.0	20.0	50.0	50.0	25.0
U OF NC-CHARLOTTE		.64	37.8	41.7	30.6	25.0	28.1	39.1	39.1	32.8
U OF NC-GREENSBORO		.39	40.0	27.6	22.9	28.6	10.2	38.5	38.5	51.3
U OF NC-WILMINGTON		.31	32.0	30.8	3.8	24.1	6.5	51.5	51.5	41.9
WAKE FOREST		.10	66.7	62.5	66.7	66.7	60.0	20.0	20.0	20.0
WESTERN CAROLINA U		.16	30.8	16.7	30.8	30.8	25.0	43.8	43.8	31.3
WINGATE COLL.		.8	25.0	12.5	25.0			50.0	50.0	
North Dakota										
DICKINSON STATE		.6	25.0	40.0	25.0			33.3	33.3	16.7
JAMESMOTTN COLL.		.12	45.5	14.3	50.0			25.0	25.0	41.7
MARY COLL		.18	26.7	43.8	29.4	17.6	11.1	22.2	22.2	66.7
MINOT STATE		.13	16.7	50.0	44.4	30.0	30.8	46.2	46.2	23.1
NO DAKOTA STATE		.10	16.7		62.5		40.0	50.0	50.0	10.0
U OF NO DAKOTA		.43	52.9	44.1	45.2	60.0	37.2	18.6	18.6	44.2
Ohio										
ASHLAND COLL.		.14	27.3	18.2	11.1	9.3	14.3	64.3	64.3	21.4
BALDWIN-WALLACE		.42	14.3	21.9	18.2	25.7	9.5	59.5	59.5	31.0
BLUFFTON COLL.		.5	66.7	75.0	100.0	100.0	60.0	40.0	40.0	
BOWLING GREEN STATE		.57	44.1	33.3	37.2	39.0	31.6	35.1	35.1	
CAPITAL U		.23	72.2	35.7	23.5	5.6	17.4	43.5	43.5	
CASE WESTERN RESERVE		.15	27.3	44.4	54.5	22.2	26.7	53.3	53.3	20.0
CEDARVILLE COLL		.6	50.0	50.0	33.3	33.3	50.0	50.0	50.0	
CLEVELAND STATE		.87	30.8	27.4	23.1	26.9	23.0	46.0	46.0	31.0
DAVID N. MYERS		.9								
DEVRY INSTIT		.9	44.4	14.3	12.5	14.3	11.1	88.9	88.9	
FRANKLIN U		.41	12.5	30.0	24.2	27.3	19.5	55.6	55.6	33.3
HEBBELBERG COLL		.6	16.7	33.3	16.7	16.7	16.7	53.7	53.7	26.8
JOHN CARROLL U		.37	30.4	31.0	22.7	33.3	24.3	66.7	66.7	33.3
KENT STATE		.43	50.0	24.1	25.0	9.1	16.3	45.9	45.9	29.7
LAKE ERIE COLL.		.7			16.7	28.6	14.3	48.8	48.8	34.9
								71.4	71.4	14.3

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NOVEMBER 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	AUD	LPR	PER CENT PASSED	PASSING RATE	ALL *	NONE *	SOME *	>	>	>	>	>	>	>	>	>
MALONE COLL.	6	33.3	80.0		33.3	50.0	16.7	13.3										
MARIETTA COLL.	.9	26.0	33.3	31.2	33.3	11.1	66.7	22.2										
MIAMI U	.4	141	48.3	53.3	8.3	35.5	31.9	32.6										
MT ST JOSEPH	13	16.7	25.0	9.3	16.7	7.7	69.2	23.1										
MT UNION COLL.	6	40.0			20.0	14.3	33.3	33.3										
MT VERNON NAZAREN	7				20.0	20.0	14.3	14.3										
MUSKOGEE COLL.	8				20.0	20.0	25.0	25.0										
NOTRE DAME COLL.	5	25.0	50.0	25.0	25.0	20.0	20.0	40.0	40.0									
OHIO DOMINICAN COLL.	5	22	55.6	42.9	33.3	23.1	31.8	45.5	22.7									
OHIO NORTHERN	140	49.5	42.7	19.1	23.3	25.0	38.6	36.4										
OHIO STATE	.4	63	32.7	31.9	19.6	12.5	15.9	52.4	31.7									
OHIO U	.2	13	20.0	44.4	22.2	27.3	15.4	18.5	46.2									
OHIO WESLEYAN		10	28.6	50.0	30.0	30.0	20.0	20.0	30.0									
OTTERBEIN COLL.		6	20.0	25.0	20.0	20.0	20.0	20.0	20.0									
TIFFIN U		78	36.8	36.0	19.0	15.5	24.4	42.3	33.3									
U OF AKRON	.2	112	41.2	36.8	18.5	27.8	25.9	38.4	35.7									
U OF CINCINNATI	.3	46	40.6	25.7	17.6	20.6	21.7	52.2	26.1									
U OF DAYTON	.1	7	50.0	100.0	33.3	60.0	57.1	14.3	28.6									
U OF STEUBENVILLE		55	48.7	36.1	29.7	37.8	36.4	30.9	32.7									
U OF TOLEDO	.2	9	37.5	28.6	12.5	22.2	11.1	66.7	22.2									
UNIV OF FINDLAY	5	50.0	75.0	66.7	75.0	80.0	80.0	100.0	100.0									
WALSH COLL.		6	20.0	60.0	65.7	20.0	16.7	33.3	50.0									
WILBERFORCE		5	42.9	43.4	44.4	39.6	30.9	55.6	44.4									
WILMINGTON COLL.		68	53.1	40.0	37.5	29.4	23.6	47.1	33.3									
WITTENBERG U	9	42.9	43.4	33.3	39.6	30.9	22.1	47.1	33.3									
WRIGHT STATE		21	38.9	30.3	25.7	25.0	27.1	43.8	29.2									
XAVIER		48																
YOUNGSTOWN STATE	.1																	
O Oklahoma		8	40.0	33.3	33.3	33.3	37.5	50.0	12.5									
CAMERON U		11	18.2	27.3	30.0	18.2	20.0	20.0	45.5									
EAST CENTRAL OK STATE	15	27.3	30.0	21.1	9.5	15.0	9.1	53.3	26.7									
LANGSTON U		22	15.8	50.0	33.3	100.0	40.0	20.0	31.8									
NORTHEASTERN OK ST	.1	5	10	28.6	50.0	25.0	12.5	20.0	40.0									
OK BAPTIST		5	40.0	40.0	20.0	20.0	20.0	50.0	30.0									
OK CHRISTIAN COLL		10	37.9	34.1	34.1	22.6	26.5	38.8	34.7									
OK PANHANDLE ST		5	40.0	40.0	20.0	20.0	40.0	60.0	60.0									
OK ST U	.1	49	25.0	33.3	66.7	20.0	42.9	42.9	42.9									
ORAL ROBERTS U		7	50.0	50.0	50.0	25.0	20.0	20.0	20.0									
PHILLIPS U		5	25.0	50.0	33.3	66.7	22.2	22.2	33.3									
SOUTHWESTERN OK STATE		9	39.1	42.9	26.1	30.4	18.5	37.0	44.4									
U OF OK-NORMAN	.1	27	66.7	33.3	42.9	33.3	14.3	28.6	44.4									
U OF TULSA		7	40	16.7	43.3	9.1	25.0	47.5	57.1									
UNIV CENTRAL OKLAHOMA	.1	15	72.7	83.3	50.0	10.0	46.7	20.0	33.3									
Oregon																		
LINFIELD COLL.																		

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OREGON STATE	.1	28	47.4	58.3	35.0	45.5	21.4	32.1
PORTLAND STATE	.1	49	42.9	42.9	43.3	37.9	42.9	30.6
SOUTHERN OR STATE	.1	14	36.4	63.6	46.2	53.8	21.4	26.5
U OF OREGON	.1	36	64.0	40.0	46.4	59.1	36.1	19.4
U OF PORTLAND	.1	9	33.3	57.1	37.5	11.1	33.3	50.0
Pennsylvania								
ALBRIGHT COLL.	.12	66.7	44.4	27.3	33.3	14.3	25.0	44.4
ALVERNIA COLL.	.7	20.0	33.3	14.3	28.1	28.6	24.6	41.7
BLOOMSBURG U	.69	43.1	40.0	18.2	40.0	18.8	42.9	42.9
BUCKNELL U	.16	44.4	50.0	20.0	37.5	16.7	42.0	33.3
CALIFORNIA U	.12	25.0	50.0	16.7	40.0	14.3	50.0	33.3
CEDAR CREST COLL.	.7	20.0	29.4	26.1	16.0	28.0	21.9	42.9
CLARION U OF PA	.32	29.4	28.6	16.0	14.3	14.3	53.1	25.0
COLL MISERICORDIA	.7	50.0	40.0	16.7	25.0	22.2	71.4	14.3
DE VLY COLL SCI & AGR	.9	105	33.3	27.9	13.8	19.7	25.7	44.4
DREXEL	.3	51	16.1	19.4	14.6	16.7	17.6	21.9
DUQUESNE	.1	5	25.0	19.4	20.0	20.0	80.0	19.6
EASTERN COLL.	.1	24	58.3	43.8	43.8	7.1	33.3	37.5
ELIZABETHTOWN COLL	.17	63.6	44.4	9.1	33.3	29.4	35.3	29.2
FRANKLIN & MARSHALL	.11	33.3	33.3	27.3	20.0	9.1	54.5	36.4
GANNON U	.11	42.9	25.0	64.3	29.4	32.0	63.6	36.4
GETTYSBURG COLL	.25	50.0	30.0	33.3	33.3	30.0	20.0	48.0
GROVE CITY COLL	.10	33.3	16.7	16.7	50.0	30.0	40.0	30.0
GWINNED-MERCY COLL	.7	82	41.4	32.8	18.3	24.2	17.1	48.8
HOLY FAMILY COLL	.1	79	33.9	19.4	14.3	9.1	12.7	60.8
INDIANA U OF PA	.2	15	42.9	45.5	7.7	30.8	13.3	26.6
KINGS COLL	.9	60.0	20.0	55.6	25.0	44.4	44.4	40.0
KUTZTOWN U OF PA	.3	91	31.0	30.4	20.3	29.4	25.3	41.1
LA ROCHE COLL	.9	62.5	62.5	33.3	50.0	22.2	42.9	31.9
LA SALLE UNIV	.2	60	43.2	46.3	22.5	22.5	44.4	33.3
LEBANON VALLEY COLL	.1	16	41.7	42.9	13.3	7.7	12.5	34.1
LEHIGH U	.2	44.1	43.2	46.3	20.0	40.0	8.3	41.7
LINCOLN U	.7	22.2	22.2	9.1	12.5	12.5	75.0	41.7
LYCOMING COLL	.8	14.3	14.3	12.5	27.3	45.5	33.3	23.5
MARYWOOD COLL	.12	55.6	25.0	27.3	45.5	52.9	23.5	41.7
MERCYHURST COLL	.17	28.6	55.6	22.2	45.5	26.7	26.7	28.3
MESSIAH COLL	.16	41.7	42.9	13.3	7.7	8.3	50.0	34.5
MILLERSVILLE U	.18	64.3	58.3	23.5	25.0	16.7	22.2	61.1
MORAVIAN COLL	.1	34.8	18.2	20.7	17.9	9.7	58.1	32.3
MUHLENBERG COLL	.1	29	34.8	31.8	8.7	23.8	13.8	34.5
PA ST U-BEREND	.1	44	36.7	30.3	9.1	18.5	15.9	34.1
PA ST U-CAPITOL	.1	214	43.8	44.1	23.9	30.5	27.6	34.1
PA ST U-PARK	.6	40	19.4	27.6	13.5	10.3	15.0	27.5
PHILA TEXTILE & SCI	.1							

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	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < <	P E R C E N T A U D	L F R	P A R E	P A S S I N G	> > > >	A L L *	N O N E *	S O M E *
POINT PARK COLL	.7	20.0	60.0	16.7	33.3	42.9	57.1				
ROBERT MORRIS COLL	.3	95	27.4	20.9	15.6	20.8	49.5				
SHIPPENSBURG U OF PA	.1	31	35.3	20.3	20.0	28.6	35.5				
SLIPPERY ROCK UNIV		16	30.0	40.0	33.3	41.7	18.8				
ST FRANCIS COLL	.1	25	40.0	21.4	19.0	17.6	32.0				
ST JOSEPHS COLL	.2	55	48.7	37.1	17.8	22.2	18.2				
ST VINCENT COLL	.1	21	46.2	38.5	13.3	6.7	9.5				
SUSQUEHANNA U		18	46.2	28.6	26.7	26.7	11.1				
TEMPLE	.1	116	30.4	25.7	19.8	15.7	21.6				
U OF PA	.1	35	31.3	57.1	22.2	22.2	34.3				
U OF PITTSBURGH	.3	85	33.3	28.8	12.3	16.4	16.3				
U OF SCRANTON	.2	74	46.9	28.3	25.5	28.6	29.7				
URSINUS COLL		11	30.0	50.0	10.0	20.0	18.2				
VILLANOVA	.6	190	47.4	36.4	31.9	29.5	28.9				
WAYNESBURG COLL		13	25.0	8.3	11.1	7.7	7.7				
WEST CHESTER U OF PA	-2	53	35.5	51.6	40.0	33.3	26.4				
WESTMINSTER COLL	.1	18	25.0	26.7	35.7	7.1	16.7				
WIDNER U	.1	42	24.3	34.4	12.5	22.5	19.0				
WILKES COLL	.1	26	25.0	26.3	34.8	25.0	11.5				
YORK COLL OF PA	.1	24	44.4	33.3	17.4	16.7	16.7				
Puerto Rico											
CATHOLIC U OF PR	.1	39	21.9	17.1	13.3	12.9	10.3				
CAYEY U COLL-PR	.1	30	17.2	34.8	8.3	13.5	6.7				
INTER AMER-HATO REY	.2	83	6.3	16.2	8.8	7.7	6.0				
INTER AMER-SAN GERMIN		15	23.1	15.4	21.4	14.3	6.7				
SACRED HEART COLL	.1	18	14.3	14.3	28.6	20.0	16.7				
U OF PR-MAYAGUEZ	.1	49	31.4	27.8	42.4	24.4	16.3				
U OF PR-RIO PIEDRAS	.7	242	31.8	34.6	21.1	17.5	22.7				
Rhode Island											
BRYANT COLL	.2	79	49.2	23.6	9.8	15.4	13.9				
JOHNSON & WALES U		11	22.2	25.0	36.4	46.7	27.3				
PROVIDENCE COLL	.1	42	36.8	47.4	46.7	27.3	28.6				
RHODE ISLAND COLLEGE		10	14.3	14.3	12.5	14.3	30.0				
ROGER WILLIAMS		5	25.0	25.0	40.0	20.0	40.0				
U OF RHODE ISLAND		38	34.8	31.0	20.7	27.6	18.4				
South Carolina											
BENEDICT COLL		5		20.0							
BOB JONES UNIV	.1	28	19.0	44.4	18.8	36.8	21.4				
CHARLESTON COLL	.1	36	13.3	29.0	6.5	20.0	13.9				
CHARLESTON SOUTHERN		8	28.6		16.7	57.1	25.0				
CLEMSON	.3	91	34.8	36.1	24.4	27.8	19.8				
COASTAL CAROLINA UNIV	.1	25	4.8	9.1	9.1	14.3	12.0				
COLUMBIA COLL		17		6.3	5.9	6.3	5.9				
FRANCIS MARION COLL		11	20.0	30.0	27.3	20.0	18.2				

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	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR FARE	PERCENT ARE PASSED	PASSING RATE	ALL *	NONE *	SOME *
FURMAN LANDER UNIVERSITY NEWBERRY COLL. SC STATE	.1 .1	18 18 6	35.7 33.3 25.0	40.0 16.7 18.2	28.6 18.8 16.7	11.1 12.5 9.1	44.4 44.4 5.6	44.4 44.4 5.6	44.4 50.0 18.2
THE CITADEL U OF SC-AIKEN U OF SC-COLUMBIA U OF SC-SPARTANBURG WINTHROP COLL.	.1 .3 .1 .1	13 19 93 20 19	25.0 18.8 18.9 36.8 35.7	25.0 20.0 19.7 22.2 35.7	16.7 12.5 11.9 10.5 5.7	8.3 18.8 25.3 16.7 40.0	15.4 15.8 11.8 5.0 15.8	61.5 52.6 11.8 50.0 40.0	61.5 52.6 11.8 50.0 47.4
WOFORD COLL South Dakota	.1	13	22.2				40.0	7.7	61.5
AUGUSTANA COLL BLACK HILLS STATE NATL COLL OF BUS NORTHERN STATE	.1 12 17 15	11 40.0 20.0 28.6	33.3 40.0 7.7 8.3	25.0 14.3 27.3 46.2	22.2 12.5 27.3 25.0	27.3 25.0 5.9 20.0	45.5 58.3 58.8 33.3	27.3 58.3 58.8 33.3	27.3 16.7 30.1 46.7
U OF SD	.1	44	38.2	18.2	25.0	22.6	22.7	52.3	25.0
Tennessee									
AUSTIN PEAY STATE BELMONT UNIVERSITY CARSON NEWMAN COLL CHRISTIAN BIBLE UNIVERSITY DAVID LIPSONB COLL EAST TENN STATE FRED HARDMAN COLL MIDDLE TENN STATE S ADVENTIST U TENN STATE TENN TECH TENN WESLEYAN COLL U OF TN-CHATTANOOGA U OF TN-KNOXVILLE U OF TN-MARTIN UNION U UNIVERSITY OF MEMPHIS	14 6 8 6 24 15 8 27 6 12 22 5 35 12 6 37	23.1 20.0 16.7 26.0 50.0 41.7 20.0 31.8 80.0 11.1 35.7 33.3 35.7 27 36.8 40.0 16.7 33.3 48.1	36.4 50.0 14.3 25.0 33.3 41.7 66.7 30.0 50.0 11.1 42.9 25.0 17.9 36.4 36.4 16.7 33.3 33.3	8.3 40.0 28.6 20.0 40.0 16.7 28.6 30.0 60.0 11.1 6.7 50.0 14.3 15.0 40.0 16.7 33.3 10.0	16.7 40.0 28.6 20.0 35.6 16.7 57.1 28.0 16.5 16.7 38.9 50.0 18.5 33.3 33.3 15.7 28.1	14.3 12.5 12.5 33.3 30.8 13.3 25.0 9.5 18.5 16.7 22.7 50.0 11.4 33.3 22.2 25.0 21.6	50.0 50.0 50.0 30.0 30.8 13.3 25.0 18.5 18.5 11.1 36.4 40.0 48.6 53.3 12.5 40.7 50.0 50.0	35.7 33.3 37.5 16.7 29.2 33.3 62.5 40.7 33.3 91.7 36.4 20.0 40.0 33.3 41.7 50.0 37.8	35.7 66.7 37.5 16.7 50.0 33.3 33.3 62.5 40.7 66.7
Texas									
ABILENE CHRISTIAN ANGELO STATE AUSTIN COLL Baylor CORPUS CHRISTI STATE U E TEXAS STATE HOUSTON BAPTIST INCARNATE WORD COLL LAMAR U	.1 .1 .1 .1 .1 .1 .1 .1	12 8 5 29 27 1.1 13 7	44.4 42.9 20.0 31.8 20.8 10.0 23.1 16.7	54.5 33.3 28.6 28.0 33.3 20.0 23.1 33.3	11.1 50.0 50.0 21.7 14.8 30.8 15.4 42.9	25.0 12.5 12.5 24.0 14.7 7.4 15.4 14.3	25.0 50.0 50.0 13.8 81.8 69.2 7.7 14.3	25.0 50.0 50.0 51.7 55.6 81.8 69.2 57.1	50.0 37.5 20.0 34.5 37.0 18.2 23.1 28.6
		32	10.3	10.3	17.2	21.4	9.4	62.5	28.1

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

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

REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	PARE	ARE	PASSING	ALL *	NONE *	SOME *
MARY HARDIN-BAYLOR		17	21.4	26.7	7.7	6.7	5.9	64.7	29.4	
MIDWESTERN STATE		8	33.3	33.3	28.6	25.0	50.0	25.0		
OUR LADY OF LAKE		7	20.0	12.5	14.3	14.3	71.4	14.3		
PAN AMERICAN U		16								
RAIRIE VIEW A & M		11	18.2	9.1						
SAM HOUSTON STATE	.1	43	24.4	35.0	10.3	12.5	7.0	58.1	14.9	
SOUTHERN METHODIST	.1	19	33.3	12.5	29.4	26.7	26.3	47.4	26.3	
SOUTHWEST TEX STATE	.2	84	20.3	22.7	3.9	9.3	6.0	69.0	25.0	
ST EDWARDS U		11	20.0	10.0	20.0	10.0	18.2	72.7	9.1	
ST MARYS U-SAN ANTONIO	.1	22	4.8	14.3	4.8	13.6	4.5	81.8	13.6	
ST THOMAS U		10	20.0		10.0	20.0		60.0	40.0	
STEPHEN F AUSTIN STATE	.1	42	24.4	23.1	17.1	20.0	7.1	64.3	28.6	
TARLETON STATE		8	12.5	12.5	16.7					
TEX A&I-KINGSVILLE		9								
TEX CHRISTIAN		14	72.7	50.0	41.7	27.3	11.1	77.8	11.1	
TEX LUTHERAN COLL		9	25.0	37.5	14.3	12.5	11.1	55.6	33.3	
TEX SOUTHERN		16	6.3	12.5	6.3	12.5				
TEX TECH		31	34.5	26.7	20.7	14.8	9.7	75.0	25.0	
TEXAS A&M	.4	144	23.6	33.3	14.5	14.3	11.1	54.2	41.9	
U OF HOUSTON CLEAR LAKE		94	29.1	32.6	18.2	18.8	10.6	48.9	34.7	
U OF HOUSTON DOWN TOWN	.2	65	17.0	32.1	9.6	9.6	7.3	63.6	29.1	
U OF HOUSTON-VICTORIA		54	7.8	23.1	2.1	8.3	3.7	74.1	22.2	
U OF NORTH TEXAS		7								
U OF TEA-ARLINGTON		33	19.4	21.4	11.1	15.2	3.0	85.7	14.3	
U OF TEX-AUSTIN		33	13.8	18.5	16.5	11.1	12.1	60.6	36.4	
U OF TEX-DALLAS		69	25.9	33.3	20.0	13.2	18.8	66.7	21.2	
U OF TEX-EL PASO		1	28	34.8	25.0	13.0	32.0	7.1	50.0	
U OF TEX-PERMAN BASIN	.1	43	29.7	25.0	21.2	22.2	25.6	51.2	23.3	
U OF TEX-SAN ANTONIO		8								
U OF TEX-TYLER		73	13.6	16.4	9.4	6.6	6.8	87.5	12.5	
WEST TEX STATE		14	10.0	30.8	18.2	22.2	14.3	57.1	23.3	
		15	26.7	26.7	7.1	35.7	13.3	60.0	28.6	
Utah										
BRIGHAM YOUNG	.2	52	55.2	45.5	38.7	42.4	48.1	26.9	25.0	
U OF UTAH		11	87.5	71.4	62.5	66.7	72.7	9.1	18.2	
UTAH STATE		7	80.0	33.3	25.0	25.0	28.6	28.6	42.9	
WEBER STATE		5	20.0	20.0		20.0		80.0	20.0	
Vermont										
CHAMPLAIN COLLEGE		16	71.4	58.3	11.1	75.0	43.8	6.3	50.0	
ST MICHAELS COLL		14	22.2	27.3	18.2	23.1	21.4	42.9	35.7	
TRINITY COLL		5								
UNIVERSITY OF VERMONT		12	42.9	22.2	22.2	9.1	40.0	40.0	20.0	
Virginia								50.0	33.3	
AVERETT COLL.		12	18.2	27.3	27.3	25.0	16.7	58.3	25.0	

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

REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < P E R C E N T AUD	LTC FARE	PASS IN ARE	> > > ALL *	NONE *	> > > SOME *
BRIDGEWATER COLL	.1	7	57.1	50.0	42.9	28.6	28.6	
CHRISTOPHER NEWPORT	.1	28	23.8	36.4	21.7	16.0	21.4	25.0
CLINCH VALLEY		7	50.0	16.7	16.7	20.0	28.6	28.6
COLL OF WILLIAM & MARY	.1	29	52.9	38.9	40.0	25.0	41.4	34.5
EMORY & HENRY COLL	.4	126	37.1	38.0	34.0	16.7	83.3	16.7
GEORGE MASON U	.1	50	29.7	18.4	11.9	14.6	16.0	34.9
HAMPTON UNIV.		47	41.4	51.4	23.5	37.8	64.0	20.0
JAMES MADISON U	.1	17	26.7	25.0	7.1	7.7	31.9	36.2
LONGWOOD COLL		8	20.0	20.0	28.6	42.9	52.9	35.3
LYNCHBURG COLL		12	12.5	10.0	10.0	10.0	8.3	8.3
MARYMOUNT UNIVERSITY		14	40.0	25.0	16.7	8.3	7.1	35.7
NORFOLK STATE		52	39.0	41.2	32.5	32.5	28.8	40.4
OLD DOMINION U	.2	45	37.9	32.1	40.0	34.4	35.6	26.7
RADFORD U		7	33.3	50.0	40.0	40.0	28.6	42.9
ROANOKE COLL		26	40.0	50.0	25.0	28.6	42.3	38.5
U OF RICHMOND	.1	60	28.3	24.0	29.8	26.7	21.7	19.2
VA COMMONWEALTH U	.2	82	54.8	36.0	47.9	37.5	35.4	31.7
VA POLY TECH		18	13.3	6.7	35.7	35.7	32.9	31.7
VA STATE	.1	21	77.8	53.3	26.7	5.6	66.7	27.8
WASHINGTON & LEE								
Washington								
CENTRAL WASH U	.2	85	37.7	32.4	26.8	29.0	23.5	47.1
CITY UNIVERSITY		10	16.7	66.7	33.3	42.9	30.0	40.0
EASTERN WASH STATE	.1	33	39.1	52.2	22.2	22.7	18.2	45.5
GONZAGA U		17	30.8	27.3	25.0	16.7	17.6	29.4
PACIFIC LUTHERAN		12	37.5	12.5	30.0	44.4	25.0	52.9
PACIFIC PACIFIC COLL		12	62.5	33.3	12.5	12.5	25.0	58.3
SEATTLE U	.1	24	28.6	36.8	25.0	29.4	29.2	41.7
ST MARTINS COLL		9	12.5	11.1	14.3	14.3	77.8	25.0
U OF PUGET SOUND	.1	21	46.7	35.3	25.0	25.0	28.6	42.9
UNIV OF WASHINGTON	.3	106	35.8	32.3	24.6	21.0	26.4	47.2
WALLA WALLA COLLEGE		12	27.3	27.3	11.1	33.3	16.7	50.0
WASH STATE		70	37.3	44.2	23.9	28.0	22.9	38.6
WESTERN WASHINGTON UNIV	.1	35	32.0	29.6	12.0	25.0	22.9	51.4
WHITWORTH COLL		5		50.0	33.3	25.0	20.0	40.0
West Virginia								
BLUEFIELD STATE		8	57.1	37.5	25.0	28.6	12.5	50.0
CONCORD COLL	.1	25	19.0	5.0	18.2	10.5	16.0	16.0
DAVIS & ELKINS COLL		6	20.0	20.0	10.5		68.0	
FAIRPOINT STATE	.1	19	12.5	13.3	12.5	5.3	83.3	16.7
GLENVILLE STATE		9	14.3	14.3	12.5	25.0	68.4	26.3
MARSHALL U	.1	47	23.5	35.1	23.1	23.8	11.1	77.8
SHEPHERD COLL	.1	21	35.3	16.7	11.8	18.8	44.9	31.9
U OF CHARLSTON		7	50.0	20.0	33.3	28.6	9.5	42.9
							57.1	14.3

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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

NOVEMBER 1997

UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR FARE	P E R C E N T P A S S I N G	> > > > ALL *	NONE *	SOME *
W VA INST TECH	.1	15	18.2	15.4	15.4	20.0	73.3	6.7
W VA STATE	.3	19	21.4	15.4	18.8	10.5	68.4	21.1
W VA U		9.1	37.9	30.6	14.7	24.7	19.8	48.4
W VA WESLEYAN		6	33.3	33.3	20.0		16.7	50.0
WEST LIBERTY STATE		6	50.0	40.0			16.7	50.0
WHEELING JESUIT U		14	38.5	50.0	11.1		21.4	42.9
Wisconsin								35.7
CARROLL COLL		5	20.0	33.3	75.0	20.0	40.0	40.0
CARTHAGE COLL		11	30.0	30.0	20.0	40.0	9.1	27.3
LAKELAND COLL		35	38.5	37.0	16.7	31.0	25.7	48.6
MAQUETTE U		45	69.2	53.6	39.3	41.2	37.8	28.9
ST NORBERT COLL		5		25.0			20.0	80.0
U OF WI-IA CLAIRE		41	65.6	48.0	60.9	41.7	43.9	22.0
U OF WI-IA CROSE		19	70.0	63.6	45.5	54.5	57.9	15.8
U OF WI-MADISON		80	56.9	53.3	47.7	39.6	41.3	25.0
U OF WI-MILWAUKEE		54	47.4	55.0	38.9	38.5	42.6	35.2
U OF WI-OSHKOSH		20	46.2	38.0	16.7	18.2	25.0	45.0
U OF WI-PARKSIDE		7	16.7	66.7	25.0	33.3	28.6	28.6
U OF WI-PLATEVILLE		6	33.3	50.0	66.7	50.0	50.0	33.3
U OF WI-RIVER FALLS		13	54.5	45.5	33.3	18.2	15.4	38.5
U OF WI-STEVENS PT		16	21.4	30.8	14.3	53.8	12.5	31.3
U OF WI-WHITWATER		37	50.0	48.3	29.2	44.8	37.8	18.9
U WISCONSIN - GREEN BAY		8	42.9	42.9	16.7	16.7	25.0	37.5
Wyoming								37.5
U OF WYOMING		.1	29	39.1	27.3	19.0	33.3	24.1
SCHOOLS WITH FEWER THAN FIVE		1.7	594					41.4
SCHOOLS OUTSIDE THE U.S.		3.0	1,019	33.9	40.7	31.6	18.9	50.2
SCHOOLS NOT RECORDED		12.0	4,091	34.7	35.8	28.1	32.8	31.1
TOTALS		100.0	====	====	====	25.8	30.6	44.1
			34,131					25.3

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

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < <	RUD	LPR	FRE	< < P E R C E N T	P A S S I N G	> > > >	ALL *	NONE *	SOME *
Alabama												
AUBURN U-AUBURN	.7	35	62.5	47.4	42.9	46.4	40.0	25.7	34.3			
AUBURN U-MONTGOMERY	.2	8	33.3	40.0	57.1	57.1	25.0	12.5	62.5			
BIRMINGHAM SOUTHERN	.1	5	40.0	33.3								
SAMEFORD U	.1	6	20.0	40.0	20.0	25.0	33.3					
TROY ST-DOTHAN	.1	7	14.3	28.6	16.7	33.3						
TROY ST-TROY	.4	17	61.5	35.7	33.3	42.9	23.5					
U OF AL-BIRMINGHAM	.1	5	33.3	25.0		50.0	40.0	60.0	47.1			
U OF AL-HUNTSVILLE	.1	5	66.7	50.0	25.0							
U OF AL-UNIVERSITY	1.0	50	57.1	57.1	31.0	56.8	20.0	40.0	40.0			
Arizona												
AMER GRAD SC OF MGMT	.2	8	40.0	25.0	50.0	33.3	25.0	37.5	37.5			
ARIZONA STATE U	.2	11	50.0	35.7	37.5	50.0	27.3	18.2	54.5			
U OF ARIZONA	.1	6	33.3		75.0		33.3	33.3	33.3			
Arkansas												
U OF AR-FAYETTEVILLE	.1	7	33.3	20.0	50.0	50.0	14.3	28.6	57.1			
U OF ARKANSAS LITTLE ROC	.1	6	50.0	50.0	33.3	83.3	16.7	16.7	66.7			
U OF CENTRAL AR	.1	5	66.7	66.7	60.0	33.3	40.0		60.0			
California												
CAL ST U-PRESARIO	.1	6		66.7		25.0	16.7	50.0	33.3			
CAL ST U-FULLERTON	.3	12	40.0	66.7	40.0	75.0	50.0	50.0	25.0			
CAL ST U-HAWARD	.4	17	75.0	71.4	66.7	70.0	70.6	70.6	17.6			
CAL ST U-LONG BEACH	.2	8	75.0	66.7		40.0	37.5	37.5	25.0			
CAL ST U-LOS ANGELES	.2	11	50.0	33.3	33.3	33.3	33.3	36.4	27.3			
CAL ST U-NORTHRIDGE	.2	10		40.0	66.7	50.0	30.0	30.0	20.0			
CAL ST U-POMONA	.1	6			40.0		33.3	66.7				
CAL ST U-SACRAMENTO	.2	9	100.0		100.0	75.0	44.4	44.4	22.2			
CAL ST DOMINGEZ	.1	6			60.0	25.0	16.7	50.0	33.3			
CAL STATE SAN BERNARDINO	.1	7	33.3	20.0	50.0		28.6	42.9	28.6			
GOLDEN GATE	.5	22	53.8	45.5	38.5	63.6	31.8	22.7	45.5			
NATIONAL	.2	10		60.0	60.0	33.3	40.0	30.0	30.0			
SAN DIEGO STATE	.6	29	72.7	71.4	66.7	53.3	58.6	10.3	31.0			
SAN FRANCISCO STATE	.5	22	37.5	30.0	58.3	50.0	31.8	36.4	31.8			
SAN JOSE STATE	.2	10	25.0	40.0	33.3	50.0	40.0	40.0	20.0			
U OF CAL-BERKELEY	.1	6	66.7	100.0	60.0	50.0	66.7	33.3	33.3			
U OF CAL-IRVINE	.1	6	100.0	75.0	66.7	50.0	66.7	16.7	16.7			
U OF CAL-LOS ANGELES	.2	9	40.0	66.7	50.0	66.7	44.4	33.3	22.2			
U OF CAL-SANTA BARBARA	.1	5	100.0	25.0	100.0	100.0	40.0	20.0	40.0			
U OF SAN DIEGO	.1	7	66.7	50.0	100.0	50.0	57.1	28.6	14.3			
U OF SAN FRANCISCO	.1	6	75.0	100.0	25.0	100.0	16.7	33.3	50.0			
U OF SANTA CLARA	.1	5	100.0		100.0	100.0	100.0					
U OF SOUTHERN CAL	1.1	53	48.1	30.8	57.1	51.7	43.4	32.1	24.5			
Colorado												
CO STATE	.1	7	20.0	25.0	20.0	66.7	42.9	28.6	28.6			

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

REPORT NUMBER 12-D

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < P E R C E N T AUD	LPR ARE	P A S S I N G ARE	> > > > ALL *	NONE *	> > > > SOME *
REGIS COLL	.1	7	28.6	20.0	16.7	14.3	57.1	28.6
U OF CO-Boulder	.1	5	50.0	33.3	75.0	33.3	20.0	60.0
U OF DENVER	.4	19	46.2	15.4	33.3	23.1	31.6	47.4
Connecticut								21.1
U OF CONN	.2	9						
U OF HARTFORD	.4	18	40.0	28.6	57.1	16.7	22.2	44.4
Delaware								33.3
U OF DELAWARE	.1	5						33.3
District of Columbia								
AMERICAN	.3	15	41.7	30.0	22.2	50.0	33.3	26.7
CATHOLIC U OF AMER	.1	6	16.7	33.3			16.7	40.0
GEORGE WASHINGTON	.4	21	35.3	53.8	30.8	23.1	33.3	16.7
HOWARD	.2	9						38.1
SOUTHEASTERN	.2	10	20.0	33.3	25.0			33.3
STRAYER COLL	.1	5			22.2			
U OF DC	.2	9	12.5	20.0	20.0	10.0	40.0	50.0
Florida								20.0
FL AGRI & MECH	.2	9	50.0	14.3	14.3	33.3	44.4	22.2
FL ATLANTIC U	.2	11	37.5	44.4	28.6	77.8	36.4	36.4
FL INTERNATIONAL	.7	35	50.0	45.0	60.0	45.5	42.9	20.0
FL SOUTHERN COLL	.2	10	20.0	28.6	42.9			37.1
FL STATE	.5	23	56.3	44.4	14.3	37.5	34.8	50.0
NOVA	.4	17	23.1	41.7	26.7	14.3	17.6	47.8
ST THOMAS U	.1	6	40.0					35.3
STETSON U	.2	9	50.0	66.7	28.6			50.0
TAMPA COLL	.1	7	28.6	16.7	28.6	28.6	33.3	33.3
U OF CENTRAL FL	.3	15	100.0	87.5	85.7	66.7	73.3	42.9
U OF FLORIDA	.8	38	69.2	61.5	38.9	63.6	52.6	26.7
U OF MIAMI	.6	30	35.0	52.4	20.8	25.0	26.7	31.6
U OF NORTH FL	.3	15	62.5	63.6	40.0	30.0	40.0	40.0
U OF SO FLORIDA	.4	17	41.7	11.1	53.8	33.3	29.4	33.3
U OF WEST FLORIDA	.3	16	63.6	44.4	41.7	50.0	43.8	35.3
Georgia								37.5
AUGUSTA COLL	.1	6						
CLARK/ATLANTA U	.1	7	14.3	20.0	60.0			50.0
GA STATE	.9	42	30.0	39.3	14.3			28.6
KENNESAW STATE	.2	8	33.3	50.0	16.7	56.7	28.6	40.5
MERCER U/ATLANTA	.1	5	40.0	50.0	75.0	16.7	25.0	25.0
U OF GEORGIA	.6	29	47.8	52.9	48.1	40.9	27.6	40.0
Hawaii								48.3
HAWAII PACIFIC COLL	.2	8	50.0	40.0	25.0	50.0	37.5	37.5
U OF HAWAII-WAHAU	.2	11	42.9	28.6	28.6	33.3	36.4	18.2
Illinois								
DEPAUL	.5	26	42.1	57.1	36.4	35.3	19.2	46.2

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

REPORT NUMBER 12-D

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1997 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	< < < < <	P E R C E N T	P A S S I N G	> > > >	SOME *
		AUD	LPR	FARE	ARE	ALL *	NONE *	
IL STATE	.1	7	40.0	20.0	25.0	28.6	57.1	14.3
NORTHEASTERN IL	.1	5	20.0	33.3	20.0	25.0	20.0	40.0
ROOSEVELT	.2	11	25.0	25.0	11.1	9.1	72.7	18.2
SOUTHERN IL U -CARBONDALE	.2	10	40.0	75.0	66.7	60.0	60.0	20.0
U OF CHICAGO-LOYOLA	.1	5	33.3	75.0	66.7	33.3	20.0	20.0
U OF IL-CHICAGO	.2	10	33.3	42.9	42.9	42.9	20.0	50.0
U OF IL-URBANA	.6	28	47.4	73.7	42.1	30.8	53.6	28.6
UNIV ILL SPRINGFIELD	.1	5	25.0	50.0	50.0	60.0	40.0	17.9
Indiana								40.0
IN U-NORTHWEST	.1	6	40.0	60.0	40.0	33.3	33.3	50.0
MANCHESTER COLL	.2	11	40.0	22.2	37.5	16.7	18.2	45.5
U OF NOTRE DAME	.2	10	50.0	100.0	28.6	80.0	30.0	50.0
Iowa								20.0
IOWA STATE	.1	5	66.7	50.0	50.0	40.0	40.0	20.0
U OF IOWA	.2	8	50.0	50.0	50.0	50.0	50.0	50.0
Kansas								
KANSAS STATE	.6	30	52.4	21.1	25.0	33.3	30.0	40.0
U OF KANSAS	.3	16	53.8	30.0	27.3	30.0	43.8	36.4
WICHITA STATE	.2	9	11.1	11.1	33.3	50.0	55.6	44.4
Kentucky								
MURRAY STATE	.1	7	20.0	20.0	60.0	33.3	28.6	42.9
U OF KENTUCKY	.4	17	46.2	9.1	16.7	27.3	29.4	12.5
WESTERN KY	.2	9	60.0	33.3	20.0	33.3	55.6	11.1
Louisiana								
LA ST U-A&M	.3	12	37.5	66.7	42.9	62.5	50.0	16.7
LA TECH	.3	12	44.4	45.5	36.4	20.0	25.0	33.3
SOUTHERN U-BATON ROUGE	.1	5	11	37.5	50.0	44.4	54.5	41.7
TULANE U	.2	8	75.0	80.0	33.3	50.0	50.0	100.0
U OF NEW ORLEANS	.2	8	75.0	80.0	33.3	50.0	54.5	36.4
Maryland								9.1
BOWIE STATE	.1	5	25.0	25.0	20.0	25.0	12.5	37.5
FROSTBURG STATE	.1	5	33.3	33.3	25.0	25.0	60.0	40.0
MORGAN STATE	.2	11	22.2	33.3	10.0	10.0	72.7	27.3
U OF BALTIMORE	.2	11	22.2	50.0	23.1	33.3	54.5	18.2
U OF MD-COLLEGE PARK	.4	18	35.7	50.0	27.3	27.3	27.8	55.6
Massachusetts								
BENTLEY COLL.	.7	34	35.0	50.0	22.7	39.1	29.4	32.4
BOSTON U	.3	16	75.0	21.4	33.3	18.2	12.5	62.5
NORTHEASTERN U	.1	55	58.6	44.1	50.0	38.1	36.4	29.1
SUFFOLK	.2	8	16.7	57.1	25.0	16.7	25.0	34.5
U OF MASS-AMHERST	.1	5	29	52.4	33.3	61.5	31.0	37.5
Michigan								33.3
MICHIGAN STATE	.6	29	60.0	100.0	50.0	85.7	55.6	20.7
U OF MI-ANN ARBOR	.2	9	60.0	100.0	50.0	85.7	55.6	11.1

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

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < <	P E R C E N T	P A S S I N G	> > > >	NONE *	SOME *
		AUD	LPR	FARE	ARE	ALL *		
WALSH COLLEGE	.5	22	44.4	47.1	35.7	33.3	27.3	31.8
WAYNE STATE	.3	13	42.9	22.2	12.5	44.4	15.4	38.5
WESTERN MI U	.2	11	37.5	42.9	33.3	16.7	36.4	27.3
Mississippi								36.4
JACKSON STATE	.1	7	20.0	40.0	16.7	25.0	14.3	57.1
MILLSAPS COLL.	.1	5	6	80.0	33.3	60.0	33.3	28.6
MS COLL.	.1	6	43	44.8	66.7	16.7	16.7	40.0
MS ST U	.9							66.7
U OF MS	.8	37	66.7	44.0	17.9	30.3	14.0	39.5
U OF SOUTHERN MS	.3	12	18.2	18.2	21.9	35.5	27.0	46.5
Missouri								48.6
NORTHWEST MO STATE	.1	5	6	40.0	25.0	20.0	20.0	50.0
SOUTHWEST MO STATE	.1	6	25.0	20.0	40.0	33.3	33.3	16.7
ST LOUIS U	.1	6	30.0	44.4	18.2	10.0	50.0	16.7
U OF MO-COLUMBIA	.3	12	21	38.9	55.0	33.3	18.8	50.0
U OF MO-KANSAS CITY	.4						19.0	50.0
U OF MO-ST LOUIS	.2	11	66.7	40.0	55.6	50.0	36.4	47.6
Montana								36.4
MONTANA ST UNIV	.1	6		50.0	75.0	33.3	16.7	50.0
Nebraska								
U OF NEBR-LINCOLN	.1	7	40.0	33.3	75.0	50.0	28.6	42.9
New Hampshire								
NH COLL.	.1	5	25.0	50.0	33.3	40.0	20.0	40.0
New Jersey								
PARLGH DCKSN-MADISON	.4	17	30.0	41.7	23.1	21.4	23.5	47.1
PARLGH DCKSN-RTHFD	.1	7	16.7	25.0	16.7	14.3	14.3	29.4
PARLGH DCKSN-TEANECK	.3	16	30.0	77.8	55.6	16.7	43.8	14.3
KEAN COLL OF NJ	.1	7				14.3	25.0	31.3
MONMOUTH COLL.	.1	6				16.7	85.7	14.3
MONTCLAIR STATE	.1	5	25.0	40.0	40.0	40.0	20.0	16.7
RIDER COLL	.1	5	25.0	50.0	25.0	20.0	40.0	20.0
RUTGERS U-CAMDEN	.1	5	40.0	50.0	60.0	25.0	37.5	40.0
RUTGERS U-NEW BRUNSWK	.2	8	50.0	40.0	50.0	30.0	33.3	37.5
RUTGERS U-NEWARK	.6	30	26.7	50.0	35.7	8.3	20.0	36.7
SETON HALL	.3	15	23.1	36.4	25.0	20.0	40.0	40.0
WILLIAM PATERSON	.1	5	25.0	25.0	25.0	20.0	60.0	20.0
New Mexico								
NEW MEXICO STATE	.2	9	20.0	28.6	16.7	12.5	55.6	44.4
U OF NEW MEXICO	.2	9	40.0	33.3	20.0	33.3	22.2	33.3
New York								
ADELPHI	.4	17	75.0	44.4	60.0	10.0	29.4	35.3
CANTISTUS COLL.	.1	6	75.0	66.7	33.3	50.0	66.7	33.3
COLUMBIA U	.1	7		50.0	50.0	60.0	42.9	57.1
CUNY BERNARD BARUCH	1.0	48	43.3	72.0	51.9	48.0	43.8	35.4
							20.8	

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NOVEMBER 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	< < < < < < PERCENT	PASSING	> > > > >	ALL *	NONE *	SOME *
CUNY BROOKLYN COLL	.1	6	50.0	66.7	25.0	60.0	50.0	16.7	33.3		
CUNY LEHMAN COLL	.1	5	33.3	100.0	25.0	50.0	20.0	40.0	40.0		
CUNY QUEENS COLL	.1	5		75.0	50.0				20.0	60.0	
DOWLING COLL	.1	5				66.7	20.0	60.0		20.0	
FORDHAM	.4	20	40.0	66.7	62.5	60.0	40.0	40.0	30.0	30.0	
HOPSTRA	.4	20	36.4	28.6	57.1	40.0	45.0	40.0	15.0		
L I U-BKLYN CENTER	.3	16	16.7	20.0	14.3	20.0	12.5	12.5	18.8	18.8	
L I U-CW POST	1.0	50	40.0	32.0	32.0	32.0	28.0	28.0	50.0	22.0	
NEW YORK U	.6	31	42.9	90.9	70.6	53.8	61.3	16.1	22.6		
PAGE U-NY	.6	31	46.7	64.3	45.0	50.0	41.9	25.8	32.3		
PAGE U-PLEASANTVILLE	.3	13	40.0	16.7	25.0	44.4	46.2	46.2	7.7		
PAGE U-WHITE PLAINS	.2	11	66.7	25.0	60.0	66.7	45.5	27.3	27.3		
ROCHESTER INST TECH	.1	7	20.0	66.7	20.0	50.0	14.3	14.3	14.3	71.4	
STENA COLL	.3	12	33.3	50.0	28.6	28.6	33.3	50.0	16.7		
ST BONAVENTURE U	.3	14	57.1	50.0	75.0	66.7	64.3	21.4	14.3		
ST JOHNS U. N.Y.	1.0	49	35.0	45.5	29.2	46.7	30.6	36.7	32.7		
SUNY AT ALBANY	.4	21	61.5	50.0	37.5	33.3	42.9	33.3	23.8		
SUNY AT BINGHAMTON	.4	20	77.8	66.7	33.3	58.3	50.0	25.0	25.0		
SUNY AT BUFFALO	.4	17	53.8	62.5	44.4	57.1	47.1	17.6	35.3		
SUNY COLL OLD WESTORY	.1	5		66.7		50.0	40.0	40.0	20.0		
SUNY COLL OSWEGO	.2	9	33.3	28.6	16.7	33.3	55.6	11.1			
SYRACUSE	.1	6	60.0		50.0	66.7	33.3				
UNION COLL	.2	8	80.0	25.0	50.0	25.0	37.5	12.5	50.0		
North Carolina											
APPALACHIAN STATE	.2	8	16.7	14.3	33.3	14.3	12.5	50.0	37.5		
EAST CAROLINA	.4	20	40.0	46.7	20.0	21.4	40.0	40.0	20.0		
MEREDITH COLL	.1	5	100.0	66.7	66.7	50.0	80.0				
NC ST U-RALEIGH	.6	30	34.6	15.8	31.8	31.6	30.0	43.3	26.7		
U OF NC-CHAPEL HILL	.9	42	68.0	56.7	47.8	43.3	35.7	26.2	38.1		
U OF NC-CHARLOTTE	.1	7	80.0	66.7	60.0	66.7	42.9	28.6	28.6		
U OF NC-GREENSBORO	.4	21	66.7	50.0	28.6	41.7	38.1	33.3	28.6		
U OF NC-WILMINGTON	.3	14	60.0	45.5	20.0	40.0	21.4	28.6	50.0		
WAKE FOREST	.1	6	100.0	75.0		50.0					
North Dakota											
U OF NO DAKOTA	.1	5	75.0	50.0	66.7	50.0	80.0	20.0			
Ohio											
CASE WESTERN RESERVE	.2	9	33.3	16.7	33.3	16.7	22.2	55.6	22.2		
CLEVELAND STATE	.3	16	33.3	30.0	36.4	33.3	43.8	25.0	31.3		
KENT STATE	.2	9	25.0	42.9	50.0	42.9	11.1	44.4	44.4		
MIAMI U	.2	8	33.3	50.0	75.0	60.0	50.0	25.0	25.0		
OHIO U	.1	6	50.0	50.0	33.3	33.3	66.7	33.3	33.3		
U OF TOLEDO	.2	8	25.0	25.0	40.0	50.0	37.5	25.0	37.5		
YOUNGSTOWN STATE	.1	6				16.7		83.3	16.7		
Oklahoma											
OK CITY U	.1	6	20.0	40.0	16.7	20.0	50.0	50.0			

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NOVEMBER 1997 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARS	PASSING RATE	< < < < < PER CENT PAS SING > > > > >	ALL *	NONE *	SOME *
OK ST U	.2	10	28.5	50.0	37.5	42.9	40.0	30.0	20.0	50.0	50.0
U OF OK-NORMAN	.2	10	25.0	28.6	42	42.9	40.0	30.0	30.0	30.0	30.0
UNIV CENTRAL OKLAHOMA	.1	6	50.0	50.0	33.3	66.7	66.7	33.3	33.3	33.3	33.3
Oregon											
PORTLAND STATE	.2	9	40.0	50.0	25.0	50.0	50.0	33.3	33.3	33.3	33.3
U OF OREGON	.1	5	50.0			75.0	60.0	20.0	20.0	20.0	20.0
Pennsylvania											
BLOOMBURG U	.2	5	100.0		65.7	33.3	60.0	20.0	20.0	20.0	20.0
CLARION U OF PA	.1	5	33.3	55.6	25.3	32.3	39.1	30.4	40.0	40.0	40.0
DREXEL	.5	23	53.3	50.0	33.3	20.0	16.7	50.0	60.0	30.4	33.3
DUQUENNE	.1	6	75.0								
GROVE CITY COLL	.1	5	40.0								
KINGS COLL											
LA SALLE UNIV	.2	8		16.7	25.0	28.6	32.5	37.5	50.0		
PA ST U-U PARK	.2	11	50.0	40.0	50.0	66.7	36.4	18.2	45.5		
PA ST U-U PARK	.3	15	62.5	37.5	50.0	72.7	53.3	20.0	26.7		
ROBERT MORRIS COLL.	.2	9	40.0	16.7	25.0	28.6	22.2	44.4	33.3		
ST JOSEPHS COLL.	.2	9		33.3	20.0	60.0	33.3	22.2	44.4		
TEMPLE	.5	22	31.3	36.4	12.5	25.0	22.7	59.1	18.2		
U OF PA	.1	5	75.0	50.0	50.0	66.7	40.0	20.0	40.0		
U OF PITTSBURGH	.3	14	55.6	33.3	25.0	66.7	35.7	14.3	50.0		
U OF SCRANTON	.1	5	100.0	50.0	25.0	75.0	20.0	80.0	80.0		
VILLANOVA	.3	12	50.0	42.9	30.0	50.0	25.0	33.3	41.7		
WIDNER U	.3	15	40.0	14.3	28.6	44.4	26.7	40.0	33.3		
WILKES COLL.	.1	6	50.0	33.3	33.3	66.7	50.0	50.0			
Puerto Rico											
INTER AMER-HATO REY	.3	14		16.7	30.0	10.0	14.3	57.1	28.6		
INTER AMER-SAN GERON	.1	6	33.3	25.0	20.0	25.0	16.7	66.7	16.7		
U OF PR-RIO PIEDRAS	.5	22	35.7	37.5	13.3	6.7	22.7	54.5	22.7		
Rhode Island											
BRYANT COLL.	.4	19	53.3	53.3	23.1	50.0	21.1	31.6	47.4		
U OF RHODE ISLAND	.2	8	25.0	60.0	40.0	75.0	50.0	12.5	37.5		
South Carolina											
CLEMSON	.4	19	57.1	25.0	50.0	53.8	31.6	26.3	42.1		
LANDER UNIVERSITY	.1	5	75.0	66.7	100.0	50.0	40.0	20.0	40.0		
U OF SC-COLUMBIA	.8	36	44.0	51.9	27.6	30.4	27.8	25.0	47.2		
South Dakota											
U OF SD	.1	7	50.0	33.3	16.7	28.6	14.3	57.1	28.6		
Tennessee											
EAST TENN STATE	.1	5	50.0	25.0	20.0	50.0	20.0	20.0	60.0		
MIDDLE TENN STATE	.2	9	40.0	55.6	33.3	11.1	22.2	66.7			
TENN TECH	.3	13	20.0	27.3	20.0	16.7	23.1	46.2	30.8		
U OF TN-CHATTANOOGA	.1	5	33.3	5	75.0	60.0	20.0	20.0	20.0		
U OF TN-KNOXVILLE	.9	43	54.2	50.0	33.3	32.3	32.6	27.9	39.5		
U OF TN-MARTIN	.2	8	83.3	20.0	14.3	71.4	25.0	50.0	50.0		

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < <	< < < <	PERCENT AUD	IPR	PARE	ARE	PASSING	> > > >	ALL *	NONE *	SOME *
Texas	UNIVERSITY OF MEMPHIS	.6	28	33.3	47.1	21.1	66.7	32.1	32.1	35.7				
Baylor	BAYLOR STATE	.3	16	77.8	58.3	33.3	50.0	37.5	18.8	43.8				
Laredo State	LAREDO STATE	.1	5	20.0	20.0					80.0	20.0			
SOUTHWEST TEX STATE	SOUTHWEST TEX STATE	.1	6	33.3	20.0					66.7	33.3			
TEX TECH	TEX TECH	.3	12	45.5	33.3	30.0	44.4	25.0	25.0	50.0				
TEXAS A&M	TEXAS A&M	.7	32	47.8	28.6	40.0	21.1	25.0	40.6	34.4				
U OF HOUSTON	U OF HOUSTON	.1	5		40.0			20.0	20.0	60.0	20.0			
CLEAR LAKE	CLEAR LAKE	.1	7	33.3	71.4	16.7	66.7	14.3	14.3	71.4				
U OF NORTH TEXAS	U OF NORTH TEXAS	.3	13	38.5	33.3	30.8	11.1	35.4	38.5	46.2				
U OF TEX-ARLINGTON	U OF TEX-ARLINGTON	.2	10	33.3	25.0	57.1	50.0	20.0	20.0	60.0				
U OF TEX-AUSTIN	U OF TEX-AUSTIN	1.0	47	50.0	56.4	28.1	26.5	19.1	25.5	55.3				
U OF TEX-DALLAS	U OF TEX-DALLAS	.2	9		28.6	11.1	12.5	11.1	66.7	22.2				
Utah	BRIGHAM YOUNG	2.0	96	58.9	58.9	42.5	61.4	52.1	17.7	30.2				
SOUTHERN UTAH UNIVERSITY	SOUTHERN UTAH UNIVERSITY	.3	14	54.5	45.5	44.4	44.4	50.0	28.6	21.4				
U OF UTAH	U OF UTAH	.6	29	44.4	40.0	50.0	66.7	24.5	27.6	37.9				
UTAH STATE	UTAH STATE	.5	26	47.4	42.9	33.3	60.0	46.2	30.8	23.1				
WEBER STATE	WEBER STATE	.2	8	28.6	16.7	42.9	20.0	25.0	37.5	37.5				
Virginia	GEORGE MASON U	.2	12	50.0	33.3	42.9	50.0	50.0	50.0	33.3	16.7			
HAMPTON UNIV.	HAMPTON UNIV.	.1	5	20.0	25.0	25.0	25.0	20.0	60.0	40.0				
JAMES MADISON U	JAMES MADISON U	.2	9	20.0	20.0	33.3	33.3	20.0	33.3	55.6	11.1			
OLD DOMINION U	OLD DOMINION U	.1	6	50.0	80.0	40.0	50.0	40.0	16.7	33.3	50.0			
VA POLY TECH	VA POLY TECH	.3	12	77.8	44.4	55.6	80.0	80.0	80.0	8.3	41.7			
Washington	UNIV OF WASHINGTON	.4	17	54.5	50.0	58.3	77.8	41.2	17.6	41.2				
WASH STATE	WASH STATE	.2	8	80.0	50.0	66.7	25.0	62.5	12.5	25.0				
West Virginia	W. VA U	.3	14	33.3	10.0	16.7	25.0	7.1	57.1	35.7				
Wisconsin	U OF WI-MADISON	.1	7	50.0	100.0	100.0	75.0	71.4	14.3	14.3				
U OF WI-MILWAUKEE	U OF WI-MILWAUKEE	.2	10	66.7	83.3	42.9	60.0	40.0	10.0	50.0				
SCHOOLS WITH FEWER THAN FIVE		17.7	847											
SCHOOLS OUTSIDE THE U.S.		4.8	232	27.3	43.8	32.3	35.6	35.3	44.4	29.9				
SCHOOLS NOT RECORDED		5.9	281	29.8	37.8	30.1	33.8	27.0	40.5	24.1				
		100.0	4,792							32.4				
TOTALS								31.4	36.3	32.3				

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

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

REPORT NUMBER 12-D

NOVEMBER 1997 UNIFORM CPA EXAMINATION

Alabama			
ALABAMA A & M	18	HUNTINGDON CCOLL	4
ALABAMA STATE U	15	JACKSONVILLE STATE	29
ATHENS STATE COLL	24	JUDSON COLL	1
AUBURN U-AUBURN	155	MOBILE COLL	4
AUBURN U-MONTGOMERY	60	NORTH ALABAMA U	30
BIRMINGHAM SOUTHERN	28	OAKWOOD COLL	14
Alaska		U OF ALASKA ANCHORAGE	17
Arizona		U OF ALASKA FAIRBANKS	17
AMER GRAD SC OF MGMT	1.2	DEVRY INSTI	11
ARIZONA STATE U	189	GRAND CANYON COLL	6
Arkansas			
ARKANSAS COLL	6	HARDING COLL	41
ARKANSAS STATE	127	HENDERSON ST U	26
ARKANSAS TECH U	24	HENDRIX COLL	11
COLL OF THE OZARKS	7	JOHN BROWN U	5
California			
ARMSTRONG COLL	3	CAL ST-SAN LUIS	122
AZUSA PACIFIC COLL	11	CAL STATE - Bakersfield	50
BIOLA U	9	CAL STATE SAN BERNARDINO	102
CAL BAPTIST COLL	3	CHAPMAN COLL.	31
CAL LUTHERAN COLL.	21	CLAREMONT MENS COLL	31
CAL ST-STANISLAUS U	62	CLAREMONT U-GRAD CTR	1
CAL ST-U-CHICO	88	COLL OF NOTRE DAME	7
CAL ST-U-FRESNO	137	GOLDEN GATE	117
CAL ST-U-FULLERTON	292	HOLY NAMES COLL	1
CAL ST-U-HAYWARD	266	HUMBOLDT STATE	16
CAL ST-U-LONG BEACH	181	JOHN F KENNEDY U	1
CAL ST-U-LOS ANGELES	203	LA VERNE COLL.	36
CAL ST-U-NORTHRIDGE	297	LINCOLN U	3
CAL ST-U-POMONA	133	LOMA LINDA	5
CAL ST-U-SACRAMENTO	213	LOYOLA Marymount	65
CAL ST-U-DOMINGUEZ	69	MONTREY INSTITUTE	3
Colorado			
ADAMS STATE COLL	11	MESA COLL	19
CO SCHOOL OF MINES	1	METROPOLITAN ST COLL	86
CO STATE	76	REGIS COLL	48
FORT LEWIS COLL	27	U OF CO-Boulder	88
Connecticut			
ALBERTUS MAGNUS COLL	3	QUINNIPIAC COLL	53
BRIDGEPORT	7	SACRED HEART UNIV	31
CENTRAL CONN ST U	107	SO CT STATE U	34
FAIRFIELD	98	ST JOSEPH COLL.	1

U OF AL-BIRMINGHAM
33
U OF AL-HUNTSVILLE
15
U OF AL-UNIVERSITY
32
U OF MONTEVALLO
6
U OF SO ALABAMA
60
UNIV WEST ALABAMA
7

U OF AR-MONTICELLO
20
U OF AR-FINE BLUFF
1
U OF CENTRAL AR
25
U OF AR-FAYETTEVILLE
162

U OF CAL-LOS ANGELES
13
U OF CAL-RIVERSIDE
58
U OF CAL-SAN DIEGO
2
U OF CAL-SANTA BARBARA
2
U OF REDLANDS
5
U OF SAN DIEGO
29
U OF SAN FRANCISCO
1
U OF SAN FRANCISCO
62
U OF SANTA CLARA
2
U OF SOUTHERN CAL
242
U OF SAN FRANCISCO STATE
16
U OF SAN JOSE STATE
1
U OF SOUTHERN CAL COLL
5
ST MARYS OF CAL
48
STANFORD UNIV
4
U OF CAL-BERKELEY
185
U OF CAL-IRVINE
8

U OF SOUTHERN CO
23
WESTERN ST COLL.
62
U OF DENVER
43
U OF NORTHERN CO
30

U OF CO-CO SPRINGS
154
U OF CO-DENVER
62
U OF NEW HAVEN
15
WESTERN CONN ST U
32

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Delaware	DELAWARE ST UNIV	24	GONDHEY BEACON COLL	38	U OF DELAWARE	126	WILMINGTON COLL.	11
District of Columbia								
BENJAMIN FRANKLIN U	67	GALLAUDET UNIV	1	HOWARD	73	STRAYER COLL.	69	
CATHOLIC U OF AMER	13	GEORGE WASHINGTON	95	MT VERNON COLL.	1	U OF DC	46	
GEORGETOWN	24	GEORGETOWN	49	SOUTHEASTERN	22			
Florida								
BARRY	38	FL SOUTHERN COLL	45	ORLANDO COLLEGE	4	U OF FLORIDA	157	
BETHUNE COOKMAN COLL.	7	FL STATE	171	PALM BEACH ATLANTIC	9	U OF MIAMI	82	
EMBRY-RIDDLE AERO	3	FLAGLER COLL.	6	ROLLINS COLL.	4	U OF NORTH FL	116	
FL AGRIC & MECH	49	FT LAUDERDALE COLL	8	ST LEO COLL.	36	U OF SO FLORIDA	250	
FL ATLANTIC U	175	JACKSONVILLE U	8	ST THOMAS U	20	U OF TAMPA	14	
FL INST OF TECH	3	JONES COLL JACKSONVILLE	1	STETSON U	36	U OF WEST FLORIDA	74	
FL INTERNATIONAL	169	LYNN UNIVERSITY	3	TAMPA COLL.	20			
FL MEMORIAL COLL	7	NOVA	54	U OF CENTRAL FL	146			
Georgia								
ALBANY ST COLLEGE	10	EMORY	38	LAGRANGE COLL	2	PIEDMONT COLL	9	
ARMSTRONG ST COLL	2	FORT VALLEY STATE	12	MERCER U-ATLANTA	36	SAVANNAH STATE	30	
AUGUSTA COLL.	82	GA COLLEGE	110	MERCER U-MACON	50	SHORTER COLL	15	
BERRY COLL	41	GA INST OF TECH	25	MOREHOUSE COLL	22	U OF GEORGIA	224	
BRENNAU COLL	57	GA SOUTHERN UNIV	141	MORRIS BROWN COLL	16	VALDOSTA STATE	115	
CLARK/ATLANTA U	51	GA SOUTHWESTERN COLL	43	NORTH GEORGIA COLL	82	WESTLYAN COLL	6	
COLUMBUS COLL	39	GA STATE	506	OGLETHORPE	41	WEST GEORGIA	87	
DEVRY INSTI	17	KENNESAW STATE	253	PAINE COLL	1			
Guam								
U OF GUAM	26							
Hawaii								
CHAMINADE	12	HAWAII PACIFIC COLL	37	U OF HAWAII-HILO	3	U OF HAWAII-MANOA	167	
Idaho								
BOISE STATE UNIVERSITY	103	IDAHO STATE	21	NORTHWEST NAZARENE	7			
COLL OF IDAHO	5	LEWIS-CLARK STATE	4	U OF IDAHO	62			
Illinois								
AUGUSTANA COLL	2.9	GOVERNORS STATE	28	NONMOUTH COLL	B	SOUTHERN IL U - EDWARDVILLE	44	
AURORA COLL	15	GREENVILLE COLL	15	NO PARK COLL	4	ST XAVIER COLL	25	
BARAT COLL	6	IL BENEDICTINE COLL	19	NORTH CENTRAL COLL	37	TRINITY CHRISTIAN	9	
BRADLEY	62	IL COLL	13	NORTHEASTERN IL	75	U OF CHICAGO	12	
CHICAGO STATE	32	IL INST TECH	11	NORTHERN IL	189	U OF CHICAGO-Loyola	55	
COLL OF ST FRANCIS	10	IL STATE	115	NORTHWESTERN	16	U OF IL-CHICAGO	179	
DEPAUL	261	IL WESLEYAN	23	OLIVET NAZARENE COLL	10	U OF IL-DREANA	277	
DEVRY	18	KENDALL COLL	1	PRINCIPIA COLL	2	UNIV ILL SPRINGFIELD	46	
DEVRY - OAK BROOK TERRAC	16	LEWIS	23	QUINCY COLL	14	WESTERN IL U	56	
EASTERN IL	70	MACKMURRAY COLL	6	ROOSEVELT	59			
ELMHURST COLL	35	MCKENDREE COLL	23	ROSARY COLL	26			
EUREKA COLL	5	MILLIKIN	30	SOUTHERN IL U - CARBONDALE	83			

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Indiana	ANDERSON COLL.	18	HUNTINGTON COLL	4	MANCHESTER COLL	19	ST MARY'S COLL	39
	BALL ST.	160	IN INST OF TECH	8	MARIAN COLL-INDPLS	13	TAYLOR	12
	BETHEL COLL	4	IN U-BLOOMINGTON	326	OAKLAND CITY COLL	8	TRI-STATE U	8
	BUTLER	47	IN U-FORT WAYNE	44	PURDUE U-CAJUMET	30	U OF EVANSVILLE	18
	CALUMET COLL	5	IN U-KOKOMO	18	PURDUE U-MAIN CAMPUS	109	U OF NOTRE DAME	239
	FRANKLIN COLL.	14	IN U-NORTHWEST	54	PURDUE U-NO CENTRAL	16	U OF SOUTH INDIANA	67
	GOSHEN COLL	8	IN U-PURDUE-INDPLS	138	ST FRANCIS COLL	3	VALPARAISO	15
	GRACE THEOL SEMINARY	2	IN U-SOUTH BEND	37	ST JOSEPHS COLL	16		
	HANOVER COLL.	1	IN U-SOUTHEAST	27	ST MARY-OF-THE-WOODS	7		
Iowa	BRIAR CLIFF COLL	16	GRACELAND COLL	7	MORNINGSIDE COLL	3	U OF NORTHERN IOWA	74
	BUENA VISTA U	39	GRANDVIEW COLL	8	MT MERCY COLL	11	UPPER IOWA U	39
	CENTRAL COLLEGE	11	IOWA STATE	99	NORTHWESTERN COLL	9	WARDBURG COLL	9
	CLARKE COLL.	2	IOWA WESLEYAN COLL	11	SIMPSON COLL	21	WESTMAR UNIVERSITY	2
	COE COLL.	15	LORAS COLL	21	ST AMBROSE COLL	27	WILLIAM PENN COLL	4
	DORDT COLL	4	LUTHER COLL	18	U OF DUBUQUE	3		
	DRAKE	50	MARICREST COLL.	3	U OF IOWA	112		
Kansas	BAKER	11	FRIENDS	7	OTTAWA	1	TABOR COLL	2
	BENEDICTINE COLL	3	KANSAS NEWMAN	1	PITTSBURGH STATE	37	U OF KANSAS	97
	BETHANY COLL.	4	KANSAS STATE	136	SOUTHWESTERN COLL	5	WASHBURN U OF TOPEKA	28
	BETHEL COLL.	3	KANSAS WESLEYAN	3	ST MARY COLL	3	WICHITA STATE	69
	EMPIORIA STATE	26	MCPHERSON COLL.	5	ST MARY PLAINS COLL	1		
	FORT HAYS STATE	34	MID-AMERICA NAZARENE	4	STERLING COLL.	1		
Kentucky	BELLARMINE COLL	64	EASTERN KY	60	MURRAY STATE	47	U OF KENTUCKY	221
	BEREA COLL.	4	GEORGETOWN COLL	6	NORTHERN KENTUCKY U	42	U OF LOUISVILLE	119
	BRESCIA COLL.	8	KY STATE	14	PIKEVILLE COLL	9	UNION COLL	6
	CAMPBELLSVILLE COLL.	14	KY WESLEYAN COLL.	5	THOMAS MORE COLL	23	WESTERN KY	71
	CUMBERLAND COLL.	5	MORHEAD STATE	31	TRANSYLVANIA	23		
Louisiana	CENTENARY OF LA	17	LA ST U-SHREVEPORT	51	NORTHEAST LA	61	SOUTHERN U-NEW ORLEANS	11
	DILLARD	11	LA TECH	53	NORTHWESTERN STATE	13	TULANE U	61
	GRAMBLING STATE	35	LOYOLA U	29	OUR LADY HOLY CROSS	2	U OF NEW ORLEANS	118
	LA COLL.	13	MCNEESE STATE	34	SOUTHEASTERN LA	52	U OF SHREVEPTN LA	55
	LA ST U-A&M	173	NICHOLLS STATE	33	SOUTHERN U-BATON ROUGE	46	XAVIER U OF LA	15
Maine	HUSSON COLL.	40	U OF ME-AUGUSTA	8	U OF ME-PRESQUE ISLE	3		
	ST JOSEPHS COLL.	5	U OF ME-MACHIAS	1	UNIV SOUTHERN MAINE	33		
	THOMAS COLL.	11	U OF ME-ORONO	23	WEBSTEROOK COLL	1		
Maryland	BOWIE STATE	60	JOHNS HOPKINS	5	SALISBURY STATE	71	U OF MD-COLLEGE PARK	541
	COLL OF NOTRE DAME	19	LOYOLA COLL	66	TOWSON STATE	105	U OF MD-EASTERN SHORE	6
	COLUMBIA UNION COLL	6	MORGAN STATE	57	U OF BALTIMORE	104	WESTERN MARYLAND COLL	11
	FROSTBURG STATE	57	MT ST MARYS COLL	46	U OF MD-BALTO	27		

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Massachusetts	AMERICAN INTERNATL ASSUMPTION COLL ATLANTIC UNION COLL BABSON COLL BENTLEY COLL BOSTON COLL BOSTON U CLARK U	17 3.4 4 75 242 162 97 4	COLLEGE OF HOLY CROSS CURRY COLL EASTERN NAZARENE FITCHBURG STATE GORDON COLL HARVARD MASS INST OF TECH MERRIMACK COLL	37 2 1 16 11 4 2 62	NICHOLS COLL NORTH ADAMS STATE NORTHEASTERN U SALEM STATE SIMMONS COLL STONEHILL COLL SUFFOLK U MASS LOWELL	25 13 23.4 46 5 3.2 52 48	U OF MASS-AMHERST U OF MASS-BOSTON UMASS-DARTMOUTH WESTERN NEW ENGLAND COLL WESTFIELD ST COLL WORCESTER STATE	117 33 33 50 14 12
Michigan	ADRIAN COLL ALBION COLL ALMA COLL ANDREWS AQUINAS COLL CALVIN COLL CENTRAL MICH CLEARY COLL DAVENPORT COLLEGE DETROIT COLL OF BUS	10 25 13 10 11 20 71 6 29 19	EASTERN MICH FERRIS STATE GENL MOTORS INST GRAND VALLEY ST HILLSDALE COLL HOPE COLL LAKE SUPERIOR STATE LAWRENCE INST TECH MADONNA COLL MARYGROVE COLL	86 28 2 62 29 18 15 6 7 1	MERCY COLL OF DETROIT MICHIGAN STATE MICHIGAN TECH NORTHERN MICH NORTHWOOD UNIVERSITY OAKLAND U OLIVET COLL SAGINAW VALLEY ST SIENA HEIGHTS COLL SPRING ARBOR COLL	2 280 13 23 54 1 13 7 6	U OF DETROIT U OF MI-ANN ARBOR U OF MI-DEARBORN U OF MI-FLINT WALSH COLLEGE WAYNE STATE WESTERN MI U	22 113 72 36 161 82 177
Minnesota	AUGSBURG COLL BEMIDJI STATE BETHEL COLL COLL OF ST BENEDICT COLL OF ST CATHERINE	26 15 3 16 20	COLL OF ST SCHOLASTIC COLL OF ST THOMAS CONCORDIA MOORHEAD GUSTAVUS ADOLPHUS MANKATO STATE	5 89 18 26 63	MOORHEAD STATE NORTHWESTERN COLL SOUTHWEST STATE ST CLOUD STATE ST JOHNS U	75 10 22 64 24	ST MARYS COLL ST OLAF COLL U OF MN-DULUTH U OF MN-TWIN CITIES WINONA STATE	11 1 51 134 27
Mississippi	ALCORN STATE BELHAVEN COLL DELTA STATE JACKSON STATE	11 7 24 32	MILLSAPS COLL MS COLL MS ST U MS U FOR WOMEN	22 46 107 11	MS VALLEY STATE RUST COLLEGE U OF MS U OF SOUTHERN MS	1 2 92 74	WILLIAM CAREY COLL	4
Missouri	AVILA COLL CENTRAL METH COLL CENTRAL MO STATE COLUMBIA COLL CULVER-STOCKTON COLL DEVRY INST DRURY COLL EVANGEL COLL FONTBONNE COLL	3 8 40 31 14 19 8 9	LINCOLN U LINDENWOOD COLL MARYVILLE COLL MO BAPTIST COLL MO SOUTHERN STATE MO VALLEY COLL MO WESTERN ST COLL NORTHWEST MO STATE	14 13 4.9 3 4.8 3 16 26	PARK COLL ROCKHURST COLL SCHOOL OF THE OZARKS SOUTHEAST MO STATE SOUTHWEST BAPTIST COLL SOUTHWEST MO STATE ST LOUIS U TARKIO COLL U OF MO-COLUMBIA	34 30 1.1 4.9 18 91 62 1	U OF MO-KANSAS CITY U OF MO-ST LOUIS WASHINGTON U WEBSTER COLL WILLIAM JEWELL COLL WILLIAM WOODS COLL	86 13.9 46 21 22 9
Montana	CARROLL COLL EASTERN MONTANA COLL	21 27	GREAT FALLS COLL MONTANA ST UNIV	16 116	ROCKY MTN COLL U OF MONTANA	4 31		

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Nebraska	BELLEVUE COLL.	37	DANA COLL.	9	NEBR.-WESLEYAN	28	U OF NEBR.-OMAHA	170
	CHAUDRON STATE	28	DCANE COLL.	25	PERU STATE COLL.	15	UNION COLL.	3
	CONCORDIA TCRRS COLL	3	HASTINGS COLL.	28	U OF NEBR.-KEARNEY	97	WAYNE STATE	50
	CREIGHTON	53	MIDLAND LUTHERAN COLL.	34	U OF NEBR.-LINCOLN	200		
Nevada	U OF NV-LAS VEGAS	97	U OF NV-RENO	42				
New Hampshire	FRANKLIN PIERCE COLL.	12	NH COLL.	49	RIVIER COLL.	1		
	NEW ENGLAND COLL.	8	NH ELYMOUTH STATE	10	U OF NH	14		
New Jersey	BLOOMFIELD COLL.	13	GEORGIAN CTY COLL.	34	RICHARD STOCKTON COLLEGE	88	SETON HALL	135
	CALDWELL COLL.	7	KEAN COLL. OF NJ	116	RIDER COLL.	120	ST ELIZABETH COLL.	8
	COLLEGE OF NEW JERSEY	98	MONMOUTH COLL.	51	ROYAN (GLASSBORO) COLL.	80	ST PETERS COLL.	87
	FARLIGH DCKSN-MADISON	63	MONTCLAIR STATE	183	RUTGERS U-CAMDEN	92	THOMAS A EDISON COLL.	9
	FARLIGH DCKSN-ETHELD	16	PRINCETON	1	RUTGERS U-NEW BRUNSWK	204	UPSALA COLL.	4
	FARLIGH DCKSN-TEANECK	49	RAMAPO COLL. OF NJ	63	RUTGERS U-NEWARK	283	WILLIAM PATTERSON	91
New Mexico	COLL OF SANTA FE	13	EASTERN NEW MEXICO	21	NEW MEXICO STATE	96	U OF NEW MEXICO	95
	COLL OF THE SO WEST	3	NEW MEXICO HIGHLANDS	6	U OF ALBUQUERQUE	2	WESTERN NEW MEXICO	7
New York	ADELPHI	81	DYCTVILLE COLL.	12	NEW YORK U	199	SUNY AT ALBANY	199
	ALFRED	21	ELMIRA COLL.	8	NIAGARA U	34	SUNY AT BINGHAMTON	236
	CANTISIUS COLL.	66	FORDHAM	143	NY TECH INST-NYC	9	SUNY AT BUFFALO	129
	CLARKSON U	16	HARWICK COLLEGE	9	NY TECH INST-WESTBURY	37	SUNY COLL. BROOKPORT	37
	COLGATE U HAMILTON	21	HOPSTRA	280	PACE U-NY	265	SUNY COLL. EMPIRE STATE	9
	COLL OF ST ROSE	13	HUGHTON COLL	7	PACE U-PLEASANTVILLE	177	SUNY COLL. FREDONIA	34
	COLUMBIA U	9	IONA COLL.	80	PACE U-WHITE PLAINS	36	SUNY COLL. GENESSEE	75
	CORNELL	18	IUPACCA COLL.	33	REGENTS EXTERNAL DEG	5	SUNY COLL. OLD WESTBURY	82
	CORNELL U STATUTORY	14	KINGS COLL.	3	RENSSELAER POLY INST	13	SUNY COLL. OSWEGO	83
	CUNY BERNARD BARUCH	632	L I U-BKLYN CENTER	37	ROCHESTER INST TECH	53	SUNY COLL. PLATTSBURGH	45
	CUNY BROOKLYN COLL.	161	L I U-CW POST	178	RUSSELL SAGE COLL.	7	SUNY COLL. UTICA-ROME	24
	CUNY CITY COLL.	2	L I U-SOUTHAMPTON	9	SIENA COLL.	118	SUNY-NEW PALTZ	45
	CUNY HUNTER COLL.	84	LE MOYNE COLL.	98	SKIDMORE COLL.	8	SYRACUSE	73
	CUNY LEHMAN COLL.	70	MANHATTAN COLL.	49	ST BONAVENTURE U	69	Touro	93
	CUNY MEDCIN EVERIS	11	MARIST COLL.	22	ST FRANCIS CGLL	29	U OF ROCHESTER	4
	CUNY QUEENS COLL.	310	MARYMOUNT MANHATTAN	8	ST JOHN FISHER COLL.	48	UNION COLL.	12
	CUNY STETEN ISLAND	3	MERCY COLL.	38	ST JOHNS U. N.Y.	279	UTICA COLL.-SYRACUSE	20
	CUNY YORK COLL.	52	MOLLOY COLL.	6	ST JOSEPHS -STUFFOLK	34	WAGNER COLL.	61
	DADMEN COLL.	5	MT ST MARY COLL.	17	ST JOSEPHS COLL.	4	YESHIVA	
	DOMINICAN BLAUVIL	13	NAZARETH OF RHSTR	14	ST THOMAS AQUINAS	24		
	DOWLING COLL.	86	NEW ROCHELLE COLL.	1	SUC - ONEONTA	29		

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North Carolina	APPALACHIAN STATE	80	FAYETTEVILLE STATE	19	NC AGRIC & TECH	71	U OF NC-CHAPEL HILL	91
	ATLANTIC CHRISTIAN	8	GARNER-WEBB COLL.	21	NC CENTRAL	22	U OF NC-CHARLOTTE	100
	BARBER-SCOTIA COLLEGE	1	GREENSBORO COLL.	13	NC ST U-RALEIGH	115	U OF NC-GREENSBORO	85
	BELMONT ABBEY COLL.	22	GUILFORD COLL.	38	NC WESLEYAN COLL.	10	U OF NC-WILMINGTON	62
	BENNETT COLL.	1	HIGH POINT U	46	PENBROKE STATE	14	WAKE FOREST	17
	CAMPBELL U	28	JOHNSON C SMITH U	7	PFEIFFER COLL.	9	WESTERN CAROLINA U	27
	CATAWBA COLL.	8	LENIR-RHYNE COLL.	22	QUEENS COLL.	12	WINGATE COLL.	11
	DUKE	2	LIVINGSTONE COLL.	2	SHAW U	4	WINSTON-SALEM STATE	8
	EAST CAROLINA	63	MARS HILL COLL.	3	ST ANDREWS PRESBY	2		
	ELIZABETH CITY STATE	15	MEREDITH COLL.	22	ST AUGUSTINES COLL	9		
	ELON COLL.	34	METHODIST COLL.	5	U OF NC-ASHEVILLE	24		
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