

Candidate Performance on the Uniform CPA Examination

2000 Edition

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 1999.

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 US 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 1999 are presented following this commentary. The 13 reports for each examination are consistent in topic and format with those presented from 1994 to 1998. In all of the tabular reports, as well as in this commentary, performance is defined in terms of a passing score of 75 or above. All four subjects (Auditing [AUDIT], Business Law and Professional Responsibilities [LPR], Financial Accounting and Reporting-Business Enterprises [FARE], and Accounting and Reporting-Other Areas [ARE]), must be passed for a candidate to successfully complete the examination. It should be recognized, however, that achieving a score of 75 or above does not assure the candidate of earning credit for a particular examination subject. This is because of conditioning requirements, which vary among jurisdictions and make the granting of credit dependent on passing two or more subjects and/or achieving a minimum score on the subjects failed. Conditioning requirements and credit earned have not been considered in preparing this report.

The tabular reports show the percentages of candidates earning passing scores on each individual subject, passing all of the subjects taken, passing none of the subjects taken, and passing at least one, but not all, of the subjects taken. Again, there are variations among jurisdictions. Most jurisdictions require that first-time candidates take all four subjects and that repeat candidates take all remaining unpassed 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 attempt fewer than the number required in most jurisdictions. This issue is addressed more extensively in the discussion of performance by jurisdiction and in 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 has been 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.

In addition to the problems of inaccurate or incomplete candidate questionnaires, there also are instances when candidates do not submit questionnaires or the questionnaires are not forwarded to NASBA. This does not affect national reporting to a great extent, since overall participation still is high, but it does understate the number of candidates from individual colleges and universities. Note that missing and inaccurate questionnaires affect only tabular reports 5 through 12, many of which show the number of candidates "not answering." Reports 1 through 4 are drawn from AICPA and NASBA records and include all candidates by jurisdiction.

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

TRENDS IN EXAMINATION PARTICIPATION

The total number of CPA examination candidates increased in 1999, a reversal of the declines that have occurred in the 1990s. In all likelihood this resurgence is temporary. Many jurisdictions are implementing the 150-hour educational requirement in 2000, and this led to a bulge in first-time 1999 registrations, as candidates rushed to begin the examination process prior to the enactment of the more stringent educational requirement. This effect was accentuated by the large decline in candidates observed in 1998 (to a 20-year low), a result of that year's implementation of the 150-hour requirement in other jurisdictions.

Considering both May and November together, the total number of CPA examination candidates increased over 8 percent from 1998 to 1999, from 116,906 to 126,770. The increase in first-time candidates was 22 percent, and this was supplemented by a slight rise in repeat candidates. The total number of candidates was the highest since 1994 but still was 12 percent lower than that experienced in 1990, the all-time high for examination participation. A comparative summary by examination follows.

TOTAL CPA EXAMINATION CANDIDATES

	1998	1999	Change
First-Time Candidates			
May	15,858	18,001	+13.5%
November	<u>22,715</u>	<u>29,182</u>	<u>+28.5%</u>
Total	38,573	47,183	+22.3%
Repeat Candidates			
May	37,862	38,220	+0.9%
November	<u>40,471</u>	<u>41,367</u>	<u>+2.2%</u>
Total	78,333	79,587	+1.6%
Total Candidates			
May	53,720	56,221	+4.7%
November	<u>63,186</u>	<u>70,549</u>	<u>+11.7%</u>
Total	116,906	126,770	+8.4%

The following table provides an analysis of the effects of the 150-hour requirement by disaggregating first-time candidates among four groups for the 1996-99 period. The first group, comprising five jurisdictions implementing 150 hours in 1998, showed the expected effect – a large rise in number of first-time candidates in 1997 and an abrupt fall in 1998. Despite a partial recovery in 1999, the number of first-time candidates in this group remains 72 percent below 1996. Less of a decline was shown by the Texas jurisdiction, which implemented the 150-hour requirement in the latter part of 1997 (for certification purposes) but allowed first-time candidates to take the examination with a bachelor's degree through November 1999. The other two groups of jurisdictions both showed increases from 1996 to 1999. The larger rise, not surprisingly, was observed for the 18 jurisdictions implementing the 150-hour requirement in the latter part of 1999 and scheduled for implementation in 2000. However, the more relevant increase is that shown for the final group, which includes the nine jurisdictions that implemented the 150-hour requirement prior to 1998, the 16 jurisdictions where implementation is scheduled after 2000, and the five jurisdictions where the 150-hour requirement has not yet been enacted. The number of first-time candidates in this last group showed a minor decline in 1997 but rebounded by 1999 to a level 8 percent above the candidate count in 1996.

DISAGGREGATION OF FIRST-TIME CPA EXAMINATION CANDIDATES

	1996	1997	1998	1999	Change
Five jurisdictions implementing 150-hour requirement in 1998	3,393	5,771	706	953	-71.9%
Texas jurisdiction	4,456	6,606	2,988	3,359	-24.6%
18 jurisdictions implementing 150-hour requirement in 1999 and 2000	11,307	11,381	12,154	17,208	+52.2%
Other 30 jurisdictions	<u>23,764</u>	<u>21,916</u>	<u>22,725</u>	<u>25,663</u>	<u>+8.0%</u>
Total first-time candidates	42,920	45,674	38,573	47,183	+9.9%

Note: Texas implemented the 150-hour requirement in the latter part of 1997 (for certification purposes) but allowed first-time candidates to take the examination with bachelor's degrees through November 1999.

The big question for the CPA profession is how the increased educational requirement will affect the number of examination candidates in the long-term. The experience to date has shown major declines initially in the number of candidates, and logically there may be some permanent decline anticipated as the profession becomes more efficient and perhaps relies on more non-CPA assistance. In addition, many fear that potential CPAs will be discouraged by the higher educational hurdle. The profession, of course, hopes that aspiring CPAs will rise to the challenge and increasingly embrace the higher standard.

It is too early to know how this will play out, but indications thus far are not promising. As noted above, five jurisdictions implementing the requirement in 1998 had 72 percent fewer first-time candidates in 1999 than they had in 1996. A longer view is presented in the following table, which summarizes the examination participation (in total and as a share of first-time candidates) for the five jurisdictions which implemented the 150-hour requirement in the mid-1990s (Alabama, Louisiana, Mississippi, Tennessee, and Utah). It compares participation for a "normal" pre-implementation year (where "normal" is defined as the third and fourth examinations prior to implementation), participation in the last two examinations before implementation, participation in the first two examinations after implementation, and participation in May and November 1999.

**PARTICIPATION OF FIRST-TIME CPA EXAMINATION CANDIDATES
FOR FIVE SELECTED JURISDICTIONS**

	Candidates in Five Jurisdictions	Ratio to Total First-Time Candidates
Third and fourth examinations prior to implementation of 150-hour requirement	3,165	6%
Last two examinations before implementation of 150-hour requirement	4,923	10%
First two examinations after implementation of 150-hour requirement	678	1.5%
First-time candidates in 1999	1,308	3%

The table shows the expected pattern — a large increase in first-time candidates just prior to implementation and an even bigger decline right after implementation. Unfortunately, in these jurisdictions as well, the numerical recovery of first-time candidates has proceeded slowly. In 1999 (from three to six years after the implementation of the 150-hour requirement in these selected jurisdictions), the number of first-time candidates was down nearly 60 percent from the “normal” pre-implementation year and the ratio to total first-time candidates (for all jurisdictions) was half what it was. This is less of a shortfall in 1999 than that shown for the five jurisdictions implementing the 150-hour requirement in 1998, but the net decline still is significant.

The 150-hour requirement will continue to be a major influence on the number of first-time candidates in future years. Substantial first-time candidate decreases in 2000 are likely in the 13 jurisdictions implementing the requirement in 1999 and January 2000. Though there will be offsetting increases from jurisdictions adopting the requirement in the latter part of 2000 and in 2001, it is probable that the overall number of first-time candidates will decline in 2000. By 2001, when six more jurisdictions implement the requirement, the number of first-time candidates is likely to be down substantially. Recovery of the candidate count, based on present indications, may take considerable time.

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

	1998		1999	
	May	November	May	November
First-Time Candidates				
Auditing (AUDIT)	30.3%	31.9%	32.2%	26.4%
Business Law & Professional Responsibilities (LPR)	30.2	34.0	28.7	28.8
Financial Accounting & Reporting - Business Enterprises (FARE)	29.3	28.0	27.9	24.0
Accounting & Reporting - Other Areas (ARE)	28.0	27.9	31.6	23.7
All subjects taken	16.1%	16.2%	17.4%	13.7%
Some subject(s), not all	27.9	29.8	26.7	25.7
No subjects	56.0	54.0	56.0	60.6
Repeat Candidates				
Auditing (AUDIT)	32.1%	34.0%	35.4%	28.9%
Business Law & Professional Responsibilities (LPR)	30.5	38.4	27.8	35.8
Financial Accounting & Reporting - Business Enterprises (FARE)	26.1	26.5	23.2	27.2
Accounting & Reporting - Other Areas (ARE)	28.5	32.1	33.9	26.6
All subjects taken	27.0%	27.3%	26.8%	25.7%
Some subject(s), not all	25.7	30.0	27.6	27.9
No subjects	47.3	42.8	45.7	46.4
All Candidates				
Auditing (AUDIT)	31.4%	33.1%	34.1%	27.6%
Business Law & Professional Responsibilities (LPR)	30.4	36.4	28.1	32.3
Financial Accounting & Reporting - Business Enterprises (FARE)	27.3	27.1	25.0	25.7
Accounting & Reporting - Other Areas (ARE)	28.3	30.3	33.0	25.2
All subjects taken	23.8%	23.3%	23.8%	20.7%
Some subject(s), not all	26.3	29.9	27.3	27.0
No subjects	49.9	46.8	49.0	52.3

First-time candidates did reasonably well in May 1999, both in comparison to May 1998 and to the overall averages for 1994 to 1998 (1994 was the year the present examination subject format was adopted). Passing percentages were up in AUDIT and ARE but down in LPR and FARE. The percentage of candidates passing all subjects increased slightly, and the percentage passing some or all subjects held even with May 1998 (though it was below the average for the 1994-98 period).

As discussed below, the relative performance of November 1999 first-time candidates was adversely affected by the jurisdictions facing imminent implementation of the 150-hour educational requirement. November passing rates were down in all four subjects, as were the percentages of candidates earning all or partial credit.

Performance for 1999 repeat candidates showed better consistency with prior years. For the year as a whole, there were slight declines in the percentages of repeat candidates passing all subjects and passing at least one subject. May repeat candidates were relatively stronger in AUDIT and ARE than November repeat candidates but weaker in LPR and FARE. The May group was slightly more likely than the November group to pass all subjects or at least one subject.

LPR and AUDIT continued to be the easiest subjects to pass, both for first-time and repeat candidates. The May 1999 AUDIT and ARE examinations apparently were easier for candidates than the November 1999 examinations in these subjects, but the opposite relationship was observed for the LPR examination, at least for repeat candidates. Overall passing percentages on the 1999 FARE examinations were lower than on the ARE examinations, consistent with observations in 1997 and 1998, but contrary to the relationship prevailing in the 1994-96 period.

Passing percentages for first-time candidates are affected by the pattern of jurisdictions implementing the 150-hour requirement. As noted, candidates rush to take the examination when the requirement is imminent. Many times this is without adequate preparation, thus resulting in a lower pass rate. In a year when many (and/or large) jurisdictions are about to implement the higher educational requirement, the adverse passing percentages in these states may pull down the national average. Once this flurry of candidates has passed and the new educational requirements are in place, the first-time passing percentages should rebound. Hopefully, the new passing rates will exceed the normal ones previously prevailing, assuming that 150 hours of formal education translates into better examination performance.

The following table was prepared to provide an overview of first-time performance for all jurisdictions. It shows 1999 participation and performance for (1) 13 jurisdictions that required first-time candidates to have 150 hours of education in 1999; (2) 19 jurisdictions

that will require first-time candidates to have 150 hours of education in 2000; and (3) the remaining 22 jurisdictions, consisting of 16 jurisdictions scheduled for implementation in 2001 or later, five jurisdictions that have not yet acted on implementation, and Hawaii, which has implemented the 150-hour requirement for certification purposes but not to take the examination.

**1999 FIRST-TIME CPA EXAMINATION PARTICIPATION AND PERFORMANCE
BASED UPON EDUCATIONAL REQUIREMENT
FOR TAKING CPA EXAMINATION**

	May 1999		November 1999	
	First-time Candidates	Passing Rate	First-time Candidates	Passing Rate
13 jurisdictions requiring 150 hours in 1999	1,237	23.5	1,868	22.1
19 jurisdictions requiring 150 hours in 2000	6,510	13.2	12,825	8.8
Remaining 22 jurisdictions	<u>10,254</u>	19.3	<u>14,489</u>	16.9
All first-time candidates	18,001	17.4	29,182	13.7

Note: Passing rates are the percentages of first-time candidates passing all subjects taken, weighted by the number of first-time candidates in the jurisdiction.

Taken as a whole, the 13 jurisdictions in the first group, where implementation has fully occurred, have passing rates higher than the other two groups and above the national averages. Nine of the 13 individually are above the national average for the year. Texas has been excluded from this group (and included in the second group) since its 150-hour requirement was waived in 1999 for purposes of taking the examination.

The second group had the lowest passing rates, as one would expect. However, the above-average passing rates for the third group, the 22 jurisdictions not yet requiring the 150-hour educational requirement to take the examination, require some explanation. There are two mitigating factors here: (1) a number of the large Midwestern jurisdictions, which historically have performed very well on the CPA examination, are implementing the 150-hour requirement in 2001 or later, and thus are still included in the group; and (2) as discussed below, two jurisdictions in the group (California and New York) do not require that first-time candidates take all four examination subjects, which likely contributed to the above-average all-subject passing percentages which these two jurisdictions achieved in 1999.

More important than how a jurisdiction compares to other jurisdictions is whether the 150-hour requirement improves passing percentages in that jurisdiction over those achieved

prior to implementation of the requirement. To provide this viewpoint, the five jurisdictions implementing the 150-hour requirement in the mid-1990s (Alabama, Louisiana, Mississippi, Tennessee, and Utah) were summarized. The objective was to compare "normal" pre-implementation overall passing rates in these jurisdictions, where "normal" is defined as the third and fourth examinations prior to implementation, with passing rates in the last two examinations before implementation, the first two examinations after implementation, and the two examinations given in 1999. Results are presented in the following table.

COMPARATIVE FIRST-TIME PASSING PERCENTAGES FOR FIVE SELECTED JURISDICTIONS

Passing rate for third and fourth examination prior to implementation of 150-hour requirement	11.7%
Passing rate for last two examinations before implementation of 150-hour requirement	8.1
Passing rate for first two examinations after implementation of 150-hour requirement	16.5
Passing rates for these jurisdictions in 1999	18.5

Note: Passing rates are the percentages of first-time candidates passing all subjects taken, weighted by the number of first-time candidates in the jurisdiction.

The experience for these five jurisdictions conforms to expectations, i.e., a decline just before implementation and a rise afterward. Passing percentages in the year after implementation, and again in 1999, were considerably higher than prior to implementation. All five of the jurisdictions had 1999 passing percentages higher than their normal pre-implementation rate, and four of the five were above the national average in 1999. Coupled with the preceding table, these results support a conclusion that the implementation of the 150-hour requirement benefits a jurisdiction's CPA examination performance, both in comparison (1) to its prior performance; and (2) with jurisdictions which have not implemented the requirement.

Average passing rates under the 1994-99 CPA examination format are compared in the table below 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 holding their own, at least on an overall basis. Among the individual subjects, AUDIT and LPR have shown relatively little change from the previous format, but there have been reasonably large declines in passing percentages for the FARE and ARE examinations, especially for first-time candidates.

**COMPARISON OF AVERAGE PASSING RATES -
ALL SUBJECTS TAKEN**

	1985-93	1994-99
First-Time Candidates		
All subjects taken	20.6%	15.8%
Some subject(s)	28.1	29.5
All or some	48.7	46.3
No subjects	51.3	54.7
Repeat Candidates		
All subjects taken	28.4%	28.1%
Some subject(s)	26.6	28.0
All or some	55.0	56.1
No subjects	45.0	43.9

COMPARISON OF PASSING RATES BY SUBJECT

	1985-93	1994-99
First-Time Candidates		
Auditing (AUDIT)	30.2%	30.0%
Business Law	31.5	
Business Law & Professional Responsibilities (LPR)		31.2
Accounting Theory	33.1	
Financial Accounting & Reporting - Business Enterprises (FARE)		29.6
Accounting Practice	33.5	
Accounting & Reporting - Other Areas (ARE)		28.7
Repeat Candidates		
Auditing (AUDIT)	34.3%	33.5%
Business Law	33.9	
Business Law & Professional Responsibilities (LPR)		34.3
Accounting Theory	30.9	
Financial Accounting & Reporting - Business Enterprises (FARE)		28.7
Accounting Practice	31.7	
Accounting & Reporting - Other Areas (ARE)		30.5

A majority of all candidates, i.e., first-time and repeat taken as a group, take all four subjects. This is because all but five jurisdictions require first-time candidates to take all subjects 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. On an overall basis, Report 4 shows that 60 percent of all May 1999 candidates and 66 percent of all November 1999 candidates took all four subjects. Of these, 10.1 percent passed all four subjects in May and 9.5 percent passed all four in November. The percentage of candidates taking all four subjects was higher in 1999 than in 1998. The percentage passing all four subjects was up from 9.4 percent in May 1998 but down from 10.7 percent in November 1998. The latter change is primarily attributable to the large number of 1999 candidates in jurisdictions about to switch to the 150-hour educational requirement and the relatively poor performance of these candidates on the November 1999 examination.

The passing percentages for candidates taking all four subjects were lower than those for first-time candidates passing all subjects (Report 1). Although some of this difference may have arisen 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 1999 are presented below.

HONOR ROLL STATES

MAY 1999		NOVEMBER 1999	
Arizona	Minnesota	Arizona	Minnesota
California	Montana	California	Montana
Colorado	Nevada	Colorado	Nevada
Delaware	New Hampshire	Delaware	New Hampshire
Florida	New York	Florida	New York
Georgia	Tennessee	Georgia	Tennessee
Illinois	Utah	Illinois	Utah
Iowa	Washington	Iowa	Virginia
	Wisconsin	Kansas	Washington
			Wisconsin

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

In the first table below, the 10 highest ranking jurisdictions are listed by overall success of first-time candidates passing all subjects taken. 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 12 jurisdictions listed in one or both of the listings of highest-ranking jurisdictions for candidates passing all subjects, 10 appeared on the same set of lists in 1998. Five of these jurisdictions (Florida, Georgia, Montana, South Dakota, and Utah) have implemented the 150-hour educational requirement.

SUCCESS RANKING BY JURISDICTION

First-Time Candidates Passing All Subjects Taken

RANK	JURISDICTION	PERCENTAGE PASSING	RANK	JURISDICTION	PERCENTAGE PASSING
MAY 1999			NOVEMBER 1999		
1	Montana	40.2	1	Florida	35.4
2	Georgia	34.1	2	Utah	29.3
3	Utah	33.3	3	Delaware	26.0
4	Wisconsin	31.2	4	Wisconsin	25.9
5	New Hampshire	27.0	5	Georgia	24.8
6	Delaware	26.3	6	Minnesota	24.4
	Florida	26.3	7	Colorado	23.9
8	Iowa	24.7		New Hampshire	23.9
9	Colorado	23.9	9	Arizona	23.6
10	Minnesota	23.6	10	South Dakota	21.2

First-Time Candidates Passing Auditing (AUDIT)

RANK	JURISDICTION	PERCENTAGE PASSING	RANK	JURISDICTION	PERCENTAGE PASSING
MAY 1999			NOVEMBER 1999		
1	Montana	59.4	1	Florida	54.9
2	Utah	55.1	2	Utah	52.2
3	Georgia	50.9	3	Georgia	46.6
4	Wisconsin	48.2	4	Minnesota	46.1
5	Colorado	46.1	5	Wisconsin	42.9

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

RANK	JURISDICTION	PERCENTAGE PASSING	RANK	JURISDICTION	PERCENTAGE PASSING
MAY 1999			NOVEMBER 1999		
1	Utah	52.6	1	Florida	59.3
2	Wisconsin	48.0	2	Utah	54.3
3	Montana	46.6	3	Montana	47.6
4	Georgia	46.0	4	Wisconsin	46.2
5	Nevada	42.4	5	Minnesota	46.1

First-Time Candidates Passing Financial Accounting & Reporting - Business Enterprises (FARE)

RANK	JURISDICTION	PERCENTAGE PASSING	RANK	JURISDICTION	PERCENTAGE PASSING
MAY 1999			NOVEMBER 1999		
1	Utah	55.1	1	Florida	50.3
2	Montana	50.5	2	Utah	46.7
3	Delaware	48.2	3	Delaware	46.1
4	Georgia	46.9	4	Minnesota	42.0
5	Wisconsin	44.5	5	Wisconsin	40.7

First-Time Candidates Passing Accounting & Reporting - Other Areas (ARE)

RANK	JURISDICTION	PERCENTAGE PASSING	RANK	JURISDICTION	PERCENTAGE PASSING
MAY 1999			NOVEMBER 1999		
1	Utah	55.1	1	Utah	57.6
2	Georgia	52.7	2	Florida	50.5
3	Montana	52.5	3	Minnesota	42.6
4	Nevada	47.0	4	Wisconsin	42.3
5	Colorado	46.5	5	Kansas	40.3
	Florida	46.5			

In 49 of the 54 CPA examination jurisdictions, candidates are required to take all subjects not previously conditioned. This means that 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, this means that 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, 76 percent of 1999 examination candidates were taking all four subjects.

There are five jurisdictions that 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, substantially fewer candidates take all four subjects. These are

California and New York. The proportion of 1999 candidates taking all four subjects in California was 30 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

RANK	JURISDICTION	PERCENTAGE PASSING	RANK	JURISDICTION	PERCENTAGE PASSING
MAY 1999			NOVEMBER 1999		
1	Montana	32.5	1	Florida	22.9
2	Delaware	22.3	2	Delaware	22.1
3	Utah	22.0		Utah	22.1
4	Wisconsin	20.6	4	Wisconsin	19.2
5	Colorado	17.7	5	New Hampshire	19.0
6	Iowa	17.5	6	Colorado	18.6
7	New Hampshire	17.1	7	Minnesota	17.7
8	Florida	16.8	8	Arizona	15.9
9	Minnesota	16.1	9	Nevada	14.3
10	Illinois	15.9	10	Illinois	12.7

Graduates from more than 1,000 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.

In reporting these data, NASBA does not claim that CPA examination passing rates (or the rankings below) are indices to overall educational quality. Nor does it believe that an institution's primary purpose is to prepare candidates for the CPA examination, or that schools should necessarily concentrate on improving their relative standings. Moreover, many of the factors affecting examination performance are beyond the control of the accounting faculty. These include the general scholastic ability of the institution's students, the number and relative ability of the students from that institution who take the examination, the time lapse from graduation before candidates choose to take the examination, other formal and informal preparation undertaken by candidates, the university's general educational requirements and preparation, and the jurisdiction's requirements for examination eligibility and conditioning.

On the other hand, there is wide interest in these data. Schools are understandably curious about how they performed and how they compare to their peers. In the absence of this survey, the information likely will be surmised and reported in an ad hoc, less comprehensive manner. There also will be pressure on state boards of accountancy to produce these data, as many once 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

After 10 consecutive years with the most first-time May candidates without advanced degrees, the University of Illinois-Urbana was displaced in 1999 by Montana State University-Billings. The latter institution also had the most first-time candidates without advanced degrees in November 1999, replacing the University of Maryland-College Park at the top of that list. Both Illinois-Urbana and Maryland-College Park continued to rank high, as did the University of California-Hayward, which had placed second in this category in both May and November of 1998.

The University of Texas-Austin had the most first-time May 1999 candidates with advanced degrees. It has led that listing since 1995. Brigham Young University, the advanced-degree November leader in both 1997 and 1998, was replaced in November 1999 by the University of Southern California.

The listing below summarizes the colleges and universities with the most 1999 first-time candidates in each of these categories. Based upon the submitted questionnaires, there were 161 institutions with 20 or more first-time candidates without advanced degrees in May 1999 and 261 in November 1999. In May 1999, 51 institutions had 10 or more first-time candidates with advanced degrees, and 66 in November 1999.

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

RANK	May 1999 SCHOOL	NUMBER	RANK	November 1999 SCHOOL	NUMBER
Candidates Without Advanced Degrees					
1	Montana State University - Billings	245	1	Montana State University - Billings	282
2	University of Illinois - Urbana	239	2	California State University - Hayward	268
3	California State University - Hayward	214	3	University of Maryland - College Park	222
4	University of Maryland - College Park	164	4	Ohio State University	188
5	Baruch College of CUNY	135	5	University of California - Los Angeles	175
6	University of Puerto Rico - Rio Piedras	117	6	Baruch College of CUNY	164
7	University of California - Los Angeles	111	7	Indiana University - Bloomington	159
8	University of Northern Iowa	107	8	University of Southern California	146
9	University of Guam	106	9	Pennsylvania State University	142
10	University of Washington	104	10	University of Guam	137
Candidates With Advanced Degrees					
1	University of Texas - Austin	101	1	University of Southern California	53
2	Texas A & M University	80	2	Brigham Young University	50
3	University of Florida	64		University of Florida	50
4	Brigham Young University	56	4	University of North Carolina-Chapel Hill	45
5	North Carolina State University - Raleigh	48	5	University of Utah	39
6	University of North Carolina - Chapel Hill	44	6	University of Tennessee - Knoxville	38
7	University of Georgia	34	7	Northeastern University	36
	University of Illinois - Urbana	34		University of Texas - Austin	36
9	Baruch College of CUNY	30	9	University of Alabama - Tuscaloosa	35
10	East Carolina University	25	10	Baruch College of CUNY	33
	Wake Forest University	25			

INSTITUTIONAL PASSING RATES

The schools with highest passing percentages for first-time candidates on individual examination subjects are listed below for the May 1999 and November 1999 examinations. The eligibility criterion for an institution's inclusion on the lists is at least 20 candidates 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**

Candidates Without Advanced Degrees

May 1999			NOVEMBER 1999		
RANK	SCHOOL	PERCENTAGE PASSING	RANK	SCHOOL	PERCENTAGE PASSING

Auditing (AUDIT)

1	University of Wisconsin - Whitewater	74.4	1	University of North Florida	73.9
2	University of Northern Iowa	65.4	2	University of Wisconsin - Oshkosh	66.7
3	Texas A & M University	57.6	3	College of William and Mary	65.7
4	University of Illinois - Urbana	57.3	4	University of Nevada - Las Vegas	64.7
5	University of South Florida	57.1	5	University of Florida	63.0

Business Law & Professional Responsibilities (LPR)

1	University of Wisconsin - Whitewater	65.1	1	University of North Florida	72.7
2	University of Nevada - Las Vegas	58.3	2	University of Wisconsin - Oshkosh	71.4
3	University of Notre Dame	56.1	3	University of Alabama - Birmingham	65.0
4	University of Iowa	55.3	4	Georgetown University	63.6
5	University of Illinois - Urbana	54.2	5	College of William and Mary	62.9

Financial Accounting & Reporting - Business Enterprises (FARE)

1	University of Wisconsin - Whitewater	65.1	1	College of William and Mary	70.6
2	Touro College	57.1	2	University of North Florida	65.2
3	University of Wisconsin - Milwaukee	51.5	3	North Central College	65.0
4	University of Northern Iowa	51.4	4	University of Richmond	60.6
5	Florida Atlantic University	50.0	5	Florida Atlantic University	57.9

Accounting & Reporting - Other Areas (ARE)

1	University of Wisconsin - Whitewater	67.4	1	University of Wisconsin - Whitewater	60.0
2	University of Iowa	60.0	2	University of North Florida	59.1
3	Florida Atlantic University	58.3	3	College of William and Mary	58.8
4	Regis University	57.7	4	St. Cloud State University	57.1
5	University of Illinois - Urbana	54.8		University of Wisconsin - Oshkosh	57.1

Candidates With Advanced Degrees

May 1999			NOVEMBER 1999		
RANK	SCHOOL	PERCENTAGE PASSING	RANK	SCHOOL	PERCENTAGE PASSING

Auditing (AUDIT)

1	Wake Forest University	96.0	1	University of Georgia	84.2
2	Montana State University - Bozeman	95.8	2	University of Wisconsin - Madison	83.3
3	University of Virginia	88.2	3	Florida State University	80.8
4	Manchester College	83.3	4	University of South Florida	76.0
5	Brigham Young University	78.6	5	Brigham Young University	75.5
	Florida State University	78.6			

Business Law & Professional Responsibilities (LPR)

1	Wake Forest University	96.0	1	University of South Florida	84.0
2	DePaul University	91.7	2	University of Virginia	83.3
3	Brigham Young University	85.5	3	Florida State University	80.8
4	University of Florida	73.4	4	Brigham Young University	79.6
5	Florida State University	71.4	5	University of Wisconsin - Madison	77.8
	University of Missouri - Columbia	71.4			

Financial Accounting & Reporting - Business Enterprises (FARE)

1	University of Virginia	94.1	1	University of Georgia	78.9
2	Wake Forest University	92.0	2	University of Central Florida	78.6
3	University of Georgia	84.8	3	University of Wisconsin - Madison	77.8
4	University of Florida	79.7	4	University of South Florida	76.0
5	Texas Tech University	76.9	5	Brigham Young University	70.8

Accounting & Reporting - Other Areas (ARE)

1	Wake Forest University	100.0	1	Michigan State University	76.2
2	University of Virginia	94.1	2	University of Georgia	75.0
3	University of Georgia	84.8	3	University of Virginia	75.0
4	Manchester College	83.3	4	University of Central Florida	73.3
5	Florida State University	78.6	5	University of Wisconsin - Madison	72.2

The following table lists the 10 schools whose first-time candidates had the highest passing rates for all subjects taken, including the 10 highest schools whose candidates did not receive advanced degrees and the 10 whose candidates did. 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 all-subject listing below if the data indicate that more than 10 percent of a jurisdiction's first-time candidates did not take the subjects for which eligible.

It also is appropriate to give Honorable Mention to institutions with 15 or more first-time candidates without advanced degrees, who would have been listed in the all-subject ranking, provided they had 20 or more candidates. These institutions (all from the May 1999 examination), listed in order of all-subject passing percentage, include: the University of New Orleans, the University of Virginia, the University of Delaware, the University of Montana, Gonzaga University, Georgetown University, the University of Pennsylvania, and the University of Wisconsin-Oshkosh.

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

May 1999			November 1999		
RANK	SCHOOL	PERCENTAGE PASSING	RANK	SCHOOL	PERCENTAGE PASSING
Candidates Without Advanced Degrees (20 or more candidates)					
1	University of Wisconsin - Whitewater	48.8	1	University of North Florida	52.2
2	Illinois Wesleyan University	42.9	2	College of William and Mary	45.7
3	John Carroll University	39.1	3	Florida Atlantic University	39.7
4	University of South Florida	38.1	4	University of Richmond	39.4
5	Florida Atlantic University	37.5	5	University of Wisconsin - Whitewater	38.3
6	University of Illinois - Urbana	36.8	6	University of Wisconsin - Oshkosh	38.1
7	University of Iowa	35.5	7	Georgetown University	36.4
	University of Northern Iowa	35.5	8	University of Illinois - Springfield	35.0
9	University of Notre Dame	33.7	9	University of Wisconsin - La Crosse	34.5
10	University of Nevada - Las Vegas	33.3	10	St. Cloud State University	34.3
Candidates With Advanced Degrees (10 or more candidates)					
1	Wake Forest University	88.0	1	University of Virginia	66.7
2	University of Virginia	70.6	2	University of Georgia	60.0
3	Manchester College	66.7		University of South Florida	60.0
4	University of Wisconsin - Milwaukee	63.6	4	University of Wisconsin - Madison	55.6
5	University of Florida	62.5	5	Florida State University	53.8
6	Florida International University	58.8	6	University of Central Florida	53.3
7	Brigham Young University	57.1	7	Ohio University	45.5
	Florida State University	57.1	8	University of Texas - Austin	44.4
	University of Missouri - Columbia	57.1	9	Brigham Young University	44.0
10	University of Georgia	50.0	10	Florida International University	42.9

The University of Wisconsin-Whitewater, which had the highest all-subject passing percentage in November 1998 for candidates without advanced degrees, repeated this feat in May 1999. It also led in each of the four individual examination subjects in May and appeared

again on the "Top-10" list in November 1999, joined at that point by two other Wisconsin institutions. Florida had two schools in the all-subject rankings in both May and November 1999, with the University of North Florida heading the list in November.

There were two superlative performances among institutions whose 1999 first-time candidates held advanced degrees. Wake Forest University continued a string of fine performances in May – second in 1997 and first in 1998 and 1999. In May 1999, 22 of its 25 first-time candidates passed all four subjects. The University of Virginia finished a strong second in the all-subject passing percentage in May 1999 and moved to the top of that list in November. The Florida jurisdiction had three institutions listed in the "Top-10" in May 1999 and four listed in November 1999.

Most of the institutions cited on the "Top-10" lists have been previously ranked. Many schools are listed year after year. The following table recognizes those schools that have been ranked highly four or more times during the past 10 years (20 examinations) from 1990 to 1999. These rankings were based upon percentages of first-time candidates passing all subjects taken. The lists included 10 undergraduate institutions in all years but only five graduate institutions prior to 1998.

**COLLEGES AND UNIVERSITIES WITH THE HIGHEST PERCENTAGE OF
CANDIDATES PASSING ALL SUBJECTS TAKEN
1990-1999**

Candidates Without Advanced Degrees		Candidates With Advanced Degrees	
School	Listings	School	Listings
University of Wisconsin - Madison	11	University of South Florida	12
University of Wisconsin - Whitewater	11	University of Texas - Austin	9
University of Illinois - Urbana	9	University of Michigan - Ann Arbor	7
University of Michigan - Ann Arbor	9	Baruch College of CUNY	6
University of Northern Iowa	9	Florida State University	5
University of Pennsylvania	9	State University of New York at Buffalo	5
Northern Illinois University	7	University of Central Florida	5
Montana State University	6	University of Virginia	5
Florida Atlantic University	5	University of Wisconsin - Madison	5
University of Florida	5	University of Denver	4
University of Wisconsin - La Crosse	5	University of Florida	4
University of Wisconsin - Oshkosh	5		
Portland State University	4		
University of California - Los Angeles	4		
University of Minnesota - Minneapolis	4		

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 decreased from 17.3 percent in May 1998 to 16.6 percent in May 1999. In November 1999, 13.3 percent of first-time candidates held advanced degrees. This compares to 14.4 percent in November 1998. These declines, particularly the one in November 1999, are attributable to the influx of candidates in anticipation of the 150-hour requirement in several jurisdictions. The advanced degree rates in 1990 were 9.8 percent in May and 10.7 percent in November.

The percentage of repeat candidates with advanced degrees (13.2 percent in 1999) is 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 1999 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 8 percent in 1999.

Completion of an advanced degree is associated with strong CPA examination performance, particularly for first-time candidates. In 1999, 28.6 percent of first-time candidates who held advanced degrees passed all subjects. This compares to 13.8 percent for candidates with bachelor's degrees only. Among the three major advanced degrees, the leading

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

	1990	1996	1999
Doctoral	1.0%	.9%	1.0%
Master's in accounting	31.0	47.9	52.1
MBA with accounting emphasis	25.2	18.8	17.4
MBA with other emphasis	32.6	23.2	21.0
Non-business master's	5.8	5.9	5.5
Law degree	<u>4.4</u>	<u>3.3</u>	<u>3.0</u>
TOTAL	100.0%	100.0%	100.0%

performers were holders of the master's of accountancy (31.8 percent passed all subjects). Holders of the MBA trailed somewhat: those with a concentration in accounting achieved a 23.6 percent pass rate and the other first-time candidates with MBAs had a pass rate of 24.0 percent. As a group, the holders of non-business master's, law degrees, and the Ph.D. had an all-subject pass rate of 30.5 percent.

The following table shows the 1999 first-time passing percentages for individual subjects, based upon the candidates' educational backgrounds. As a general rule, candidates with doctoral degrees and master's in accounting did best on all subjects, the exception being the LPR examination, where those with law degrees did extremely well. Lawyers also performed well on the ARE examination, presumably because of its federal tax component, but were relatively weak on the FARE examination. Advanced-degree holders had a greater relative advantage in the FARE and ARE examinations, but this is because the passing rates for bachelor's holders were lower, rather than the advanced-degree passing rates being higher.

**FIRST-TIME PASSING RATES FOR INDIVIDUAL CPA EXAMINATION SUBJECTS
BASED UPON EDUCATIONAL BACKGROUND**

Degree	AUDIT	LPR	FARE	ARE
Doctoral	55.8%	59.5%	60.8%	55.5%
Master's in accounting	50.3	48.0	48.6	49.9
MBA with accounting emphasis	40.3	43.7	40.1	40.4
MBA with other emphasis	40.1	38.7	38.2	38.7
Non-business master's	42.6	41.5	41.1	41.3
Law degree	39.9	59.7	34.3	48.5
All advanced degrees	45.7%	45.4%	44.2%	45.5%
Bachelor's degree	26.4	26.5	23.1	24.4
Ratio	1.73	1.71	1.91	1.86

TOTAL SEMESTER HOURS

Over 35 percent of the first-time candidates in 1999 reported 150 or more semester hours of academic study, and nearly 20 percent reported more than 160 hours. Less than 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 141 semester hours, the same as in 1998. Semester hours for repeat candidates were slightly lower than for first-time candidates, for the reasons cited in the second paragraph of 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 57 percent better chance to pass all subjects when compared to those with fewer than 150 hours, about halfway between the observations in 1997 and 1998. The advanced-degree advantage was only 13 percent for repeat candidates (the same as in 1997 and 1998), not nearly so great a disparity. The latter results because bachelor 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

First-time candidates with advanced degrees reported an average of 35.1 semester hours of accounting in 1999. The average reported for first-time candidates without advanced degrees was 30.1 semester hours. In both cases there were slight decreases from 1998. It is likely that these hours are overstated somewhat, given the possibility of reporting error discussed in the previous section.

Advanced degree holders with more than 30 hours of accounting had a 12 percent better chance to pass all subjects taken on the first attempt, and bachelor degree holders with more than 30 hours had a 5 percent better chance to pass all subjects, in both cases in comparison to candidates with 30 hours or less. This is generally consistent with prior years. Historically more accounting education has not translated into better examination performance, particularly for bachelor degree holders. 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, and on the GMAT. Report 9 shows that far fewer of them have taken the GRE.

It is probable that the scores reported by candidates are biased upward (not only in 1999 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. With the exception of the GMAT score, which improved slightly, scores were generally consistent in the 1994-99 period. In comparison to 1990, 1999 shows a slight decline in the SAT verbal score and a minor increase for the ACT verbal score. As noted above, scores for the GMAT and GRE were not gathered in 1990.

ESTIMATED AVERAGE SCORES FOR FIRST-TIME CANDIDATES

	1990	1994	1996	1999
SAT verbal	520	511	510	512
SAT mathematics	576	576	572	578
ACT verbal	23.5	24.1	24.3	24.3
ACT mathematics	24.9	25.4	25.2	25.1
GRE verbal	--	539	526	529
GRE quantitative	--	611	605	604
GRE analytical	--	593	594	593
GMAT	--	547	545	560

Higher SAT and ACT scores historically have been strongly associated with improved CPA examination performance. This prevailed in 1999, 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 first-time 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
1999**

	High Group	Middle Group	Low Group
SAT verbal	2.02	1.30	.64
SAT mathematics	1.64	.84	.40
ACT verbal	1.98	1.19	.55
ACT mathematics	1.85	.97	.50
GRE verbal	2.45	1.72	1.64
GRE quantitative	2.67	1.21	.83
GRE analytical	2.48	1.57	.89
GMAT	2.74	1.62	.64

The proportion of first-time candidates reporting participation in a CPA review course in the six months prior to the examination declined from 64.2 percent in 1998 to 61.6 percent in 1999. Offsetting this, repeat candidates indicated more likelihood of participation: 57.2 percent in 1999 compared to 53.8 percent in 1998. Presumably other 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 89 percent of the first-time candidates and 90 percent of repeat candidates who had taken courses. This is consistent with recent years. College-sponsored non-credit courses were prominent for first-time May candidates (11 percent of those taking a course) but only half as important in November. Less than 3 percent of the first-time 1999 candidates (with courses) had firm-sponsored courses. For repeat candidates, firm-sponsored courses were the choice of just over 5 percent of candidates (with courses), and college-sponsored courses were reported by just under 5 percent. Overall, participation in college-sponsored courses decreased in 1999 while firm-sponsored course participation increased.

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 the average for candidates with no course. Referring to the first table, for example, first-time 1999 candidates who had a coaching course were 59 percent more likely to pass the AUDIT examination in 1999 and 63 percent more likely to pass the LPR examination, in comparison to candidates with no coaching course. The tables show success comparisons for 1994, the date the current examination format was adopted, for 1999, and the composite average for the 1994-99 period.

**RATIOS OF SUCCESS
FOR CANDIDATES PARTICIPATING IN CPA REVIEW COURSES**

	1994	1999	1994-99 Average
First-Time Candidates			
Auditing (AUDIT)	1.42	1.59	1.51
Business Law & Professional Responsibilities (LPR)	1.61	1.63	1.60
Financial Accounting & Reporting - Business Enterprises (FARE)	1.44	1.57	1.52
Accounting & Reporting - Other Areas (ARE)	1.52	1.61	1.56
Passing all subjects taken	1.73	1.88	1.82
Passing one or more subjects	1.34	1.44	1.38
Repeat Candidates			
Auditing (AUDIT)	1.12	1.07	1.11
Business Law & Professional Responsibilities (LPR)	1.19	1.15	1.19
Financial Accounting & Reporting - Business Enterprises (FARE)	1.15	1.05	1.11
Accounting & Reporting - Other Areas (ARE)	1.25	1.08	1.13
Passing all subjects taken	1.03	1.03	1.03
Passing one or more subjects	1.12	1.07	1.09

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

	1994	1999	1994-99 Average
First-Time Candidates			
Auditing (AUDIT)			
College-sponsored	1.37	1.63	1.53
Proprietary	1.43	1.59	1.51
Firm-sponsored	1.39	1.48	1.52
Business Law & Professional Responsibilities (LPR)			
College-sponsored	1.38	1.54	1.49
Proprietary	1.65	1.65	1.63
Firm-sponsored	1.30	1.17	1.30
Financial Accounting & Reporting - Business Enterprises (FARE)			
College-sponsored	1.47	1.60	1.56
Proprietary	1.43	1.58	1.52
Firm-sponsored	1.37	1.18	1.34
Accounting & Reporting - Other Areas (ARE)			
College-sponsored	1.62	1.67	1.69
Proprietary	1.52	1.62	1.55
Firm-sponsored	1.17	1.04	1.27
Passing all subjects taken			
College-sponsored	1.75	1.96	1.89
Proprietary	1.74	1.89	1.82
Firm-sponsored	1.25	1.20	1.44
Passing one or more subjects			
College-sponsored	1.29	1.43	1.36
Proprietary	1.35	1.44	1.38
Firm-sponsored	1.30	1.24	1.28

**RATIOS OF SUCCESS
BY TYPE OF CPA REVIEW COURSE (CONTINUED)**

	1994	1999	1994-99 Average
Repeat Candidates			
Auditing (AUDIT)			
College-sponsored	1.00	1.04	1.03
Proprietary	1.11	1.06	1.11
Firm-sponsored	1.30	1.29	1.34
Business Law & Professional Responsibilities (LPR)			
College-sponsored	.99	1.16	1.08
Proprietary	1.21	1.15	1.20
Firm-sponsored	1.13	1.10	1.15
Financial Accounting & Reporting - Business Enterprises (FARE)			
College-sponsored	1.00	.98	1.01
Proprietary	1.16	1.05	1.12
Firm-sponsored	1.00	1.08	1.09
Accounting & Reporting - Other Areas (ARE)			
College-sponsored	1.13	.98	1.03
Proprietary	1.26	1.08	1.14
Firm-sponsored	1.00	1.06	1.05
Passing all subjects taken			
College-sponsored	.88	.94	.91
Proprietary	1.04	1.03	1.03
Firm-sponsored	.94	1.04	1.03
Passing one or more subjects			
College-sponsored	1.03	1.03	1.03
Proprietary	1.12	1.07	1.10
Firm-sponsored	1.12	1.10	1.13

On an overall basis, first-time candidates with CPA review courses performed substantially better in 1999 than candidates without these courses. The relative advantage was higher than the average for 1994-1998, but this occurred primarily because the 1999 candidates without courses were more likely to fail than in prior years, thus providing a higher advantage for course participants. For repeat candidates the relative advantage in 1999 was down slightly. 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.

All three types of coaching courses are beneficial to first-time candidates. However, in 1999 and other recent years, college-sponsored and proprietary courses have outperformed firm-

sponsored courses. In many cases colleges are presenting proprietary courses on campus, and this may have contributed to their recently-improved success. College-sponsored courses in general are more effective for the May examination than they are in November.

The opposite prevails for firm-sponsored courses. The general downturn for November 1999 candidates (attributable to the pending implementation of the 150-hour requirement in many jurisdictions) led to lower passing percentages in the proprietary courses. However, as in prior years, they showed less variation between May and November than the other types of coaching courses.

First-time candidates historically have gained the most relative benefit from proprietary courses on the LPR examination. On the other three subjects, the college-sponsored and proprietary courses have been close, with a slight advantage to the college-sponsored group, both in 1999 and for the 1994-99 period. Only on the AUDIT examination have the firm-sponsored courses provided strong competition.

Coaching course benefits for repeat candidates were more likely in 1999 (and other recent years) if the candidate had a proprietary course or a firm-sponsored course, with a particular advantage from the firm-sponsored courses on the AUDIT examination.

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 1999. (The "other" choice presumably attracted those candidates who could not recall with certainty.) Changes over the six-year period have been minor.

**TIMING OF DECISION TO MAJOR IN ACCOUNTING
1994-99**

	Graduate	Undergraduate
In high school or earlier	21.9%	38.9%
Lower division college	24.2	36.5
Upper division college	10.3	10.9
After undergraduate degree	32.8	8.4
Other	10.8	5.3

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, over 75 percent of candidates had decided on accounting by the end of the sophomore year. This was nearly equally divided between high school and the first two years of college.

As a general rule, the later one is attracted to accounting, the better he or she performs on the CPA examination. This applies regardless of whether one obtains a graduate degree. First-time 1999 candidates who chose accounting in high school were 23 percent less likely to pass all subjects than the average candidate. Persons making the selection after the bachelor's degree had a 50 percent better chance to pass all subjects.

Although 1994 was the first year that this question was asked in the NASBA program, it was incorporated by the AICPA in a predecessor program. The former program did not differentiate between graduate and bachelor's degree holders, but an aggregation of the graduate and undergraduate responses allows the comparison presented below. The strong current tendency to make a decision in high school continues a trend already observed in 1980. Similarly, there has been an ongoing movement toward fewer decisions during the undergraduate college years. As compared to 1970, many more 1994-99 candidates decided upon accounting after the bachelor's degree, but this change had been accomplished by 1980.

HISTORICAL COMPARISON OF DECISION TO MAJOR IN ACCOUNTING

	1970	1980	1994	1999
High school or earlier	29.1%	33.8%	38.2%	38.8%
Lower division college	53.2	41.4	38.4	37.2
Upper division college	13.2	12.2	11.7	11.6
After undergraduate degree	4.5	12.6	11.7	12.4

SUMMARY

The 1999 NASBA study of CPA examination candidate characteristics and performance continues a tradition begun in the early 1980s. In general, the results affirm those reported in prior years. Five years of experience with the new examination format, adopted in 1994, shows a decline in the (all-subject) passing percentage for first-time candidates but a slight increase in this percentage for repeat candidates. As a group, candidates are performing as well on the AUDIT and LPR examinations as on their predecessors, but not as well on the FARE and ARE examinations.

The implementation of the 150-hour educational requirement, scheduled to peak in 2000 and 2001, has had a major impact on the number of candidates and passing percentages.

These two effects are inversely related. As the date for imposition of these requirements approaches, candidates who cannot meet the new educational standard rush to get into the examination system. This 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.

In 1999 the number of candidates, particularly first-time candidates, rose sharply, pending the following year's implementation of 150 hours in a number of jurisdictions. Passing percentages for first-time candidates, on the other hand, fell from the levels experienced in 1998. If this pattern holds, 2000 will be a year with fewer first-time candidates than in 1999 but with higher first-time passing rates. However, there will be offsetting effects from jurisdictions implementing the 150-hour requirement in 2001.

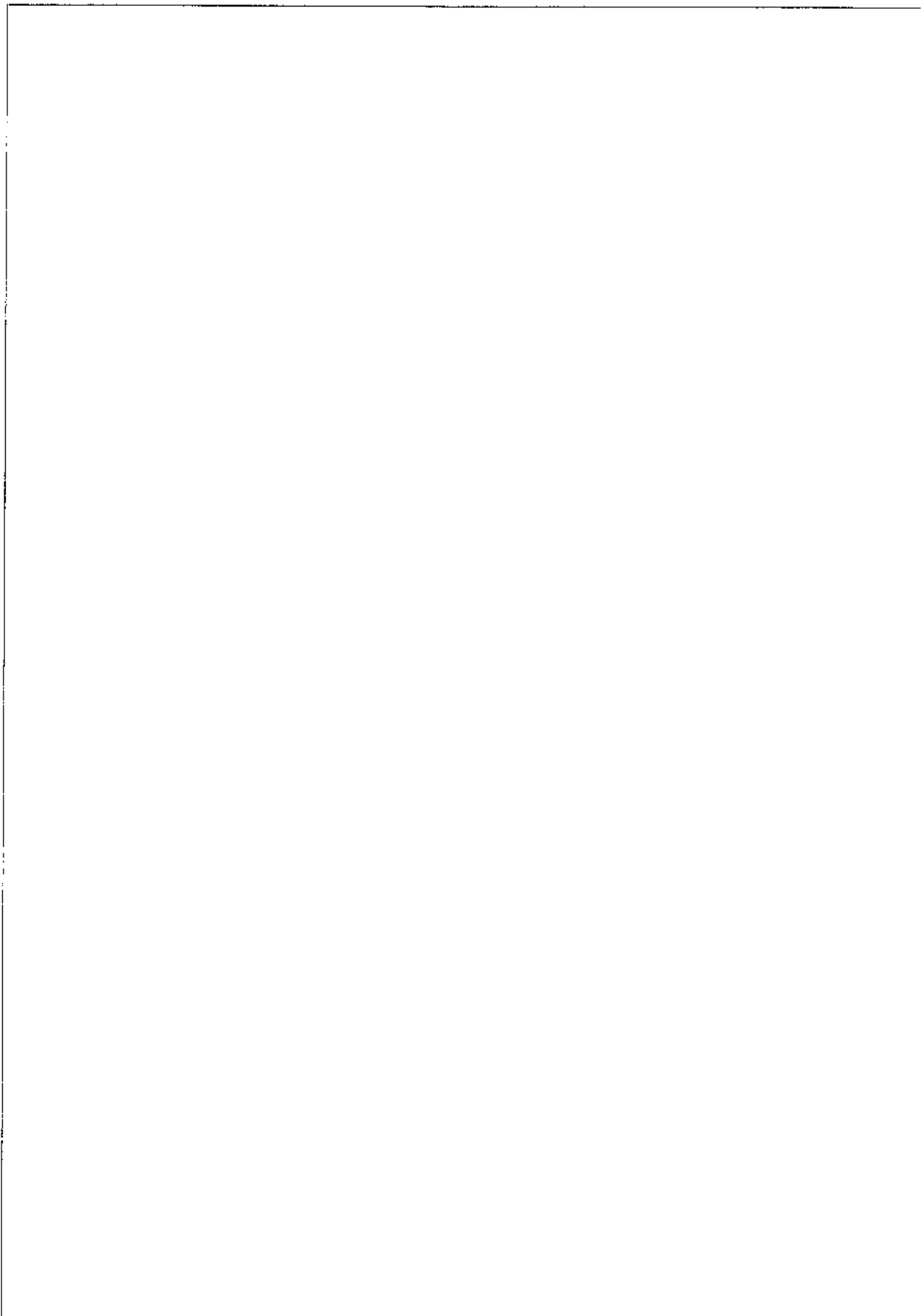
The jurisdictions implementing the 150-hour requirement have experienced major declines in first-time candidate enrollments. Indications are that recovery of the candidate count in these jurisdictions may take considerable time. On a more positive note, implementation of the 150-hour educational requirement thus far has led to higher passing percentages on the examination.

The percentages of first-time candidates with advanced degrees were lower in 1999, but this was primarily because there were many more candidates without advanced degrees. Otherwise, the characteristics of candidates and the relationship of these characteristics to examination performance were for the most part consistent with prior years. The jurisdictions associated with above-average examination success and the academic institutions with outstanding results also showed considerable consistency with prior years.

Educational level, scores on academic aptitude examinations, and total semester hours of collegiate study all were strongly associated with better first-time CPA examination performance. Increased hours of accounting study had a positive but relatively minor effect on examination performance. These four characteristics are related. A candidate with an advanced degree will have more total semester hours and likely will have more accounting hours and higher scores on academic aptitude examinations. The 1999 reports also showed a positive relationship, for first-time candidates especially, between participation in a CPA review course and performance on the examination.

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Performance of First-Time Candidates by Jurisdiction

MAY 1999 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	PERCENT	ARE	PASS	IN	ALL	NONE	SOME
Alabama	.4	74	33.8	20.3	27.0	40.5	14.9	52.7	32.4			
Alaska	.3	53	17.0	15.1	18.9	24.5	9.4	73.6	17.0			
Arizona	1.3	236	39.0	33.5	23.7	36.0	16.9	48.3	34.7			
Arkansas	.3	62	19.4	12.9	25.8	25.8	9.7	66.1	24.2			
California	11.5	2,079	38.9	34.9	31.8	35.2	20.1	50.9	29.1			
Colorado	2.0	356	46.1	36.1	38.0	46.5	23.9	42.1	34.0			
Connecticut	.8	148	24.3	18.2	10.9	20.4	6.8	68.2	25.0			
Delaware	4.3	775	39.5	34.6	48.2	45.5	26.3	43.9	29.8			
District of Columbia	.3	51	31.4	33.3	25.5	25.5	15.7	54.9	29.4			
Florida	1.1	198	42.9	37.4	37.1	46.5	26.3	43.9	29.8			
Georgia	1.3	226	50.9	46.0	46.9	52.7	34.1	35.4	30.5			
Guam	.9	154	21.1	17.6	39.2	27.0	14.3	58.4	27.3			
Hawaii	2.6	470	13.9	10.4	29.5	22.7	6.6	64.7	28.7			
Idaho	.5	86	28.2	24.4	27.1	30.6	16.3	58.1	25.6			
Illinois	8.4	1,521	38.6	35.6	32.8	36.9	21.8	49.5	28.7			
Indiana	2.5	456	25.1	21.5	21.5	26.9	12.5	64.0	23.5			
Iowa	2.1	373	43.5	37.3	37.2	38.7	24.7	44.8	30.6			
Kansas	.4	73	32.9	26.0	26.0	24.7	17.8	58.9	23.3			
Kentucky	1.7	304	20.2	13.9	13.2	16.1	7.2	73.7	19.1			
Louisiana	.5	97	32.0	36.1	23.7	35.1	16.5	49.5	34.0			
Maine	.1	19	15.8	10.5	15.8	26.3	5.3	63.2	31.6			
Maryland	5.0	897	22.2	22.7	18.2	23.0	11.6	67.1	21.3			
Massachusetts	2.1	377	32.6	26.3	25.9	26.3	13.8	57.6	28.6			
Michigan	1.7	311	22.9	16.8	18.1	23.5	12.9	67.8	19.3			
Minnesota	1.1	195	39.5	36.4	34.4	39.5	23.6	47.7	28.7			
Mississippi	.3	49	16.3	20.4	16.3	16.3	12.2	73.5	14.3			
Missouri	3.3	599	22.9	22.7	20.6	24.1	13.2	66.1	20.7			
Montana	.6	107	59.4	46.6	50.5	52.5	40.2	28.0	31.8			

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

REPORT NUMBER 01

Performance of First-Time Candidates by Jurisdiction

MAY 1999 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P E R C E N T A R E	P A S S I N G	ALL *	NONE *	SOME *
Nebraska	.2	32	34.4	21.9	9.4	18.8	6.3	65.6	28.1	
Nevada	.4	66	39.4	42.4	31.8	47.0	21.2	36.4	42.4	
New Hampshire	.3	63	36.5	30.2	38.7	37.1	27.0	55.6	17.5	
New Jersey	1.7	308	17.2	18.8	15.6	19.5	9.7	72.7	17.5	
New Mexico	.6	106	25.7	19.6	16.1	21.7	9.4	67.0	23.6	
New York	7.3	1,308	31.9	33.2	28.7	28.7	19.9	56.6	23.5	
North Carolina	3.2	569	32.7	28.5	29.8	35.6	17.8	54.0	28.3	
North Dakota	.5	89	16.9	21.3	15.7	20.5	9.0	64.0	27.0	
Ohio	5.8	1,044	27.3	23.6	20.2	26.0	13.7	64.3	22.0	
Oklahoma	1.3	237	33.8	29.5	15.2	27.4	9.3	51.1	39.7	
Oregon	1.3	243	29.0	24.0	25.3	30.2	14.0	58.4	27.6	
Pennsylvania	2.5	458	22.6	19.7	9.0	13.0	4.8	69.7	25.5	
Puerto Rico	2.1	380	12.6	13.4	10.8	12.4	6.3	80.5	13.2	
Rhode Island	.3	55	25.5	20.0	20.0	25.5	16.4	70.9	12.7	
South Carolina	.3	56	32.1	26.8	26.8	32.1	14.3	51.8	33.9	
South Dakota	.1	16	12.5	6.3	6.3	6.3		87.5	12.5	
Tennessee	.9	169	39.6	27.2	30.8	36.7	17.8	50.9	31.4	
Texas	4.7	844	40.9	34.1	34.0	39.0	20.6	45.4	34.0	
Utah	.4	78	55.1	52.6	55.1	55.1	33.3	28.2	38.5	
Vermont	.2	30	44.8	20.0	37.9	37.9	13.3	53.3	33.3	
Virgin Islands		7	14.3	14.3		28.6		57.1	42.9	
Virginia	2.6	471	31.6	28.7	26.6	32.8	16.1	56.3	27.6	
Washington	3.4	609	33.9	28.4	33.2	37.0	21.0	53.9	25.1	
West Virginia	.5	97	9.3	8.2	7.2	11.3	4.1	84.5	11.3	
Wisconsin	1.5	279	48.2	48.0	44.5	45.1	31.2	37.3	31.5	
Wyoming	.2	41	26.8	24.4	36.6	36.6	17.1	53.7	29.3	
National Totals	100.0	18,001	32.2	28.7	27.9	31.6	17.4	56.0	26.7	

* 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 1999 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	P A S S I N G	ALL *	NONE *	SOME *
Alabama	.9	341	36.8	26.0	26.3	34.0	26.1	40.2	33.7	
Alaska	.2	93	39.0	30.6	16.2	30.4	22.6	44.1	33.3	
Arizona	.7	285	45.2	34.0	31.1	47.2	36.1	33.0	30.9	
Arkansas	.7	283	33.8	27.0	21.7	29.1	21.6	44.9	33.6	
California	12.1	4,624	47.0	35.7	35.7	46.0	37.1	40.2	22.7	
Colorado	1.1	408	36.9	30.3	28.3	41.2	29.2	40.0	30.9	
Connecticut	1.3	492	35.7	24.4	21.0	32.4	24.4	43.7	31.9	
Delaware	1.1	403	39.4	27.8	36.6	39.5	37.7	36.7	25.6	
District of Columbia	.3	102	18.5	20.8	15.6	31.8	20.6	56.9	22.5	
Florida	1.3	512	41.4	33.6	27.2	48.7	34.0	36.1	29.9	
Georgia	3.1	1,179	36.2	29.0	21.3	35.4	24.0	45.3	30.7	
Guam	.3	104	25.5	16.1	41.9	29.7	14.4	47.1	38.5	
Hawaii	1.3	515	26.2	17.7	32.2	28.2	19.6	46.6	33.8	
Idaho	.4	150	30.6	18.1	14.4	29.0	16.0	52.0	32.0	
Illinois	5.0	1,908	36.4	33.2	26.5	34.9	29.3	41.7	29.0	
Indiana	1.8	704	28.2	24.0	16.4	29.6	19.9	50.6	29.5	
Iowa	.8	315	39.7	27.6	23.6	33.6	25.1	43.2	31.7	
Kansas	.4	157	30.6	25.5	17.7	30.9	25.5	47.1	27.4	
Kentucky	1.5	565	24.6	19.6	17.0	25.4	16.6	55.2	28.1	
Louisiana	1.1	414	34.7	24.1	19.6	30.1	22.2	43.0	34.8	
Maine	.3	103	36.1	18.4	23.8	31.1	24.3	43.7	32.0	
Maryland	4.4	1,690	31.5	28.5	19.4	28.4	23.0	48.7	28.3	
Massachusetts	2.4	906	40.1	26.5	19.4	31.5	24.5	42.6	32.9	
Michigan	2.4	905	31.7	21.4	17.1	29.5	19.8	49.6	30.6	
Minnesota	1.1	437	50.4	39.0	37.5	48.1	37.5	29.3	33.2	
Mississippi	.5	200	30.8	18.5	18.0	30.4	16.0	48.5	35.5	
Missouri	2.0	753	35.3	27.8	18.8	31.2	21.8	46.5	31.7	
Montana	.2	79	42.9	29.4	24.4	42.0	34.2	39.2	26.6	

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

REPORT NUMBER 02

Performance of Repeat Candidates by Jurisdiction

MAY 1999 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	P A S I N G	ALL *	NONE *	SOME *
Nebraska	.7	257	32.6	23.7	23.5	30.1	23.7	23.7	50.2	26.1
Nevada	.4	146	34.5	22.5	24.3	34.3	27.4	27.4	48.6	24.0
New Hampshire	.2	90	42.6	27.1	22.1	30.4	27.8	27.8	42.2	30.0
New Jersey	3.1	1,168	27.1	22.2	15.6	22.4	17.4	17.4	55.9	26.7
New Mexico	.6	218	34.6	20.2	25.2	35.4	24.8	24.8	50.0	25.2
New York	12.8	4,880	40.0	33.3	31.5	40.3	33.4	33.4	48.1	18.4
North Carolina	2.7	1,014	28.5	23.4	19.1	30.2	20.8	20.8	51.6	27.6
North Dakota	.3	125	31.0	30.4	29.9	32.3	24.8	24.8	40.8	34.4
Ohio	4.3	1,631	36.9	27.1	20.3	30.3	24.3	24.3	45.3	30.4
Oklahoma	.9	351	35.3	30.3	21.0	37.1	29.3	29.3	40.7	29.9
Oregon	.8	287	35.6	24.1	23.4	34.7	28.9	28.9	42.9	28.2
Pennsylvania	5.8	2,222	33.4	25.5	18.0	26.6	21.6	21.6	48.4	29.9
Puerto Rico	1.7	633	24.6	16.3	12.6	20.1	16.0	16.0	58.9	25.1
Rhode Island	.3	125	30.5	25.9	19.2	33.0	26.4	26.4	53.6	20.0
South Carolina	.9	340	34.9	22.9	17.4	32.5	20.6	20.6	45.0	34.4
South Dakota	.3	114	31.2	14.1	17.9	33.7	20.2	20.2	47.4	32.5
Tennessee	1.2	461	47.2	35.5	25.9	38.4	27.5	27.5	33.8	38.6
Texas	6.8	2,606	30.6	23.6	19.7	30.8	22.6	22.6	48.7	28.7
Utah	.3	114	50.0	42.3	35.8	47.1	36.0	36.0	30.7	33.3
Vermont	.2	64	28.9	29.2	19.6	53.7	21.9	21.9	39.1	39.1
Virgin Islands		5				50.0			80.0	20.0
Virginia	3.1	1,180	35.2	27.8	21.1	32.9	25.3	25.3	45.6	29.2
Washington	2.2	848	35.5	28.9	24.0	41.2	27.6	27.6	42.2	30.2
West Virginia		278	19.3	13.5	13.9	21.4	14.4	14.4	59.4	26.3
Wisconsin	1.0	389	40.1	36.3	32.3	39.8	34.2	34.2	36.5	29.3
Wyoming	.1	47	24.2	20.0	21.1	48.7	17.0	17.0	44.7	38.3
National Totals	100.0	38,220	35.4	27.8	23.2	33.9	26.8	26.8	45.7	27.6

* 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 1999 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	LPR	FARE	ARE	P A S S I N G	>	>	>	NONE	SOME
			AUD									ALL					*
Alabama	.7	415	36.0		24.6	26.4	35.6	24.1	42.4	33.5							
Alaska	.3	146	30.0		24.0	17.3	27.9	17.8	54.8	27.4							
Arizona	.9	521	41.4		33.7	27.1	41.1	27.4	39.9	32.6							
Arkansas	.6	345	30.5		23.7	22.5	28.3	19.4	48.7	31.9							
California	11.9	6,703	43.6		35.4	34.0	41.7	31.8	43.5	24.7							
Colorado	1.4	764	42.1		33.7	33.5	44.1	26.7	41.0	32.3							
Connecticut	1.1	640	32.0		22.4	18.3	29.0	20.3	49.4	30.3							
Delaware	2.1	1,178	39.5		32.8	45.0	43.8	30.2	41.4	28.4							
District of Columbia	.3	153	23.5		25.8	19.1	29.5	19.0	56.2	24.8							
Florida	1.3	710	42.0		35.1	30.6	47.9	31.8	38.3	29.9							
Georgia	2.5	1,405	39.5		32.8	26.1	38.9	25.6	43.7	30.7							
Guam	.5	258	22.8		17.1	40.2	28.0	14.3	53.9	31.8							
Hawaii	1.8	985	19.8		13.8	30.7	25.3	13.4	55.2	31.4							
Idaho	.4	236	29.6		20.8	19.5	29.7	16.1	54.2	29.7							
Illinois	6.1	3,429	37.6		34.5	29.6	35.9	26.0	45.2	28.9							
Indiana	2.1	1,160	26.7		22.8	18.6	28.4	17.0	55.9	27.2							
Iowa	1.2	688	42.1		33.7	31.6	36.7	24.9	44.0	31.1							
Kansas	.4	230	31.5		25.7	26.6	28.2	23.0	50.9	26.1							
Kentucky	1.5	869	22.7		17.3	16.0	21.7	13.3	61.7	25.0							
Louisiana	.9	511	34.0		27.2	20.5	31.2	21.1	44.2	34.6							
Maine	.2	122	31.9		16.8	22.3	30.1	21.3	46.7	32.0							
Maryland	4.6	2,587	27.7		26.0	18.9	26.3	19.0	55.1	25.9							
Massachusetts	2.3	1,283	37.1		26.4	21.6	29.7	21.4	47.0	31.6							
Michigan	2.2	1,216	28.8		19.9	17.4	27.7	18.0	54.3	27.7							
Minnesota	1.1	632	45.6		37.9	36.2	44.6	33.2	35.0	31.8							
Mississippi	.4	249	27.1		19.0	17.6	27.1	15.3	53.4	31.3							
Missouri	2.4	1,352	28.6		25.1	19.7	27.6	18.0	55.2	26.8							
Montana	.3	186	54.5		42.3	42.5	49.0	37.6	32.8	29.6							

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

REPORT NUMBER 03

Performance of All Candidates by Jurisdiction

MAY 1999 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.5	289	32.9	23.4	21.7	28.4	21.8	51.9	26.3
Nevada	.4	212	36.7	31.0	27.1	39.4	25.5	44.8	29.7
New Hampshire	.3	153	39.3	28.7	30.0	33.6	27.5	47.7	24.8
New Jersey	2.6	1,476	24.5	21.2	15.6	21.7	15.8	59.4	24.8
New Mexico	.6	324	30.8	19.9	21.6	30.1	19.8	55.6	24.7
New York	11.0	6,188	37.5	33.3	30.7	37.3	30.6	49.9	19.5
North Carolina	2.8	1,583	30.3	25.6	23.4	32.4	19.7	52.4	27.9
North Dakota	.4	214	24.3	26.0	23.5	26.5	18.2	50.5	31.3
Ohio	4.8	2,675	32.2	25.3	20.3	28.4	20.1	52.7	27.1
Oklahoma	1.0	588	34.5	29.9	18.3	32.4	21.3	44.9	33.8
Oregon	.9	530	31.9	24.0	24.4	32.2	22.1	50.0	27.9
Pennsylvania	4.8	2,680	30.6	24.0	16.1	23.6	18.8	52.1	29.2
Puerto Rico	1.8	1,013	19.5	15.1	11.8	16.9	12.3	67.0	20.6
Rhode Island	.3	180	22.7	23.6	19.5	30.1	23.3	58.9	17.8
South Carolina	.7	396	34.4	23.7	18.9	32.5	19.7	46.0	34.3
South Dakota	.2	130	28.4	12.9	16.0	29.5	17.7	52.3	30.0
Tennessee	1.1	630	44.3	32.5	27.4	37.8	24.9	38.4	36.7
Texas	6.1	3,450	33.9	27.0	23.8	33.2	22.1	47.9	30.0
Utah	.3	192	52.7	47.4	45.3	51.4	34.9	29.7	35.4
Vermont	.2	94	35.8	25.6	26.3	47.1	19.1	43.6	37.2
Virgin Islands	.2	12	10.0	11.1	22.9	33.3	22.7	66.7	33.3
Virginia	2.9	1,651	33.9	28.1	22.9	32.9	22.7	48.6	28.7
Washington	2.6	1,457	34.7	28.7	28.5	39.2	24.8	47.1	28.1
West Virginia	.7	375	16.2	11.8	12.0	18.4	11.7	65.9	22.4
Wisconsin	1.2	668	44.3	42.4	38.3	42.3	32.9	36.8	30.2
Wyoming	.2	88	25.7	22.4	29.1	42.5	17.0	48.9	34.1
National Totals	100.0	56,221	34.1	28.1	25.0	33.0	23.8	49.0	27.3

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

REPORT NUMBER 03

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

MAY 1999 UNIFORM CPA EXAMINATION

STATE	ALL CANDIDATES	CANDIDATES TAKING FOUR SUBJECTS	CANDIDATES PASSING FOUR SUBJECTS	% PASSING * FOUR SUBJECTS
Alabama	415	258	15	5.8
Alaska	146	115	8	7.0
Arizona	521	343	44	12.8
Arkansas	345	226	12	5.3
California	6,703	1,876	276	14.7
Colorado	764	566	100	17.7
Connecticut	640	416	14	3.4
Delaware	1,178	982	219	22.3
District of Columbia	1,153	124	11	8.9
Florida	710	394	66	16.8
Georgia	1,405	874	105	12.0
Guam	258	234	25	10.7
Hawaii	985	823	38	4.6
Idaho	236	179	15	8.4
Illinois	3,429	2,624	416	15.9
Indiana	1,160	886	68	7.7
Iowa	688	565	99	17.5
Kansas	230	153	17	11.1
Kentucky	869	671	30	4.5
Louisiana	511	355	23	6.5
Maine	122	82	3	3.7
Maryland	2,587	1,938	139	7.2
Massachusetts	1,283	855	62	7.3
Michigan	1,216	859	57	6.6
Minnesota	632	385	62	16.1
Mississippi	249	180	9	5.0
Missouri	1,352	1,019	95	9.3
Montana	186	120	39	32.5
Nebraska	289	190	15	7.9
Nevada	212	135	17	12.6
New Hampshire	153	105	18	17.1
New Jersey	1,476	995	41	4.1
New Mexico	324	164	11	6.7
New York	6,188	873	75	8.6
North Carolina	1,583	1,209	124	10.3
North Dakota	214	170	12	7.1
Ohio	2,675	1,958	189	9.7
Oklahoma	588	404	25	6.2
Oregon	530	391	40	10.2
Pennsylvania	2,680	1,550	26	1.7
Puerto Rico	1,013	821	30	3.7
Rhode Island	180	122	10	8.2
South Carolina	396	256	12	4.7
South Dakota	130	87	2	2.3
Tennessee	630	403	44	10.9

* PERCENT BASED ON NUMBER OF CANDIDATES TAKING FOUR SUBJECTS

REPORT NUMBER 04

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

MAY 1999 UNIFORM CPA EXAMINATION

STATE	ALL CANDIDATES	CANDIDATES TAKING FOUR SUBJECTS	CANDIDATES PASSING FOUR SUBJECTS	% PASSING * FOUR SUBJECTS
Texas	3,450	2,338	229	9.8
Utah	192	127	28	22.0
Vermont	94	64	4	6.3
Virgin Islands	12	7	0	.0
Virginia	1,651	1,150	106	9.2
Washington	1,457	1,078	162	15.0
West Virginia	375	290	6	2.1
Wisconsin	668	486	100	20.6
Wyoming	88	70	7	10.0
TOTAL ALL STATES	56,221	33,545	3,400	10.1

Performance of Candidates by Highest Level of Education Achieved

MAY 1999 UNIFORM CPA EXAMINATION

EDUCATION LEVEL	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE	SOME *
First-Time Candidates									
Doctoral	.1	23	45.5	47.8	45.5	39.1	34.8	43.5	21.7
Masters in Accounting	8.9	1,456	53.8	47.7	52.5	55.6	35.0	31.7	33.3
MBA Emphasis in Accounting	3.0	482	42.3	42.7	40.5	43.2	25.5	41.7	32.8
Other MBA	3.3	541	40.3	35.6	38.7	43.1	25.0	45.7	29.4
Non-Business Masters	.8	126	43.8	40.3	45.8	43.7	32.5	40.5	27.0
Law Degree	.5	84	43.0	59.5	34.6	50.6	29.8	36.9	33.3
Bachelors	79.7	12,993	29.4	26.2	25.2	28.7	15.6	59.5	24.9
Less than Bachelors	.8	124	29.1	28.8	27.4	35.9	18.5	57.3	24.2
No Degree	3.0	482	21.3	20.1	18.3	21.7	8.9	67.2	23.9
=====									
Total Answering	100.0	16,311	32.3	29.1	28.7	32.2	18.0	56.0	26.1
Not Answering		1,690	30.6	25.0	20.5	26.1	11.4	56.2	32.4

Repeat Candidates

Doctoral	.1	39	44.4	30.0	44.0	45.0	43.6	30.8	25.6
Masters in Accounting	6.4	2,280	46.2	34.2	31.0	46.1	34.8	33.7	31.5
MBA Emphasis in Accounting	2.7	947	40.1	34.1	29.4	40.7	31.9	39.2	28.9
Other MBA	3.2	1,133	35.3	29.1	27.0	38.4	28.8	43.5	27.7
Non-Business Masters	.6	202	30.6	32.2	28.0	45.5	33.2	38.6	28.2
Law Degree	.4	146	40.4	44.3	34.3	45.7	36.3	32.9	30.8
Bachelors	83.5	29,575	34.6	26.8	21.9	32.3	25.4	46.7	27.9
Less than Bachelors	.4	131	30.1	29.3	29.2	36.3	29.0	45.8	25.2
No Degree	2.8	981	29.1	27.0	16.7	27.6	21.6	53.3	25.1
=====									
Total Answering	100.0	35,434	35.3	27.6	22.8	33.5	26.3	45.6	28.1
Not Answering		2,786	38.1	30.2	29.0	39.7	33.1	45.9	21.0

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

REPORT NUMBER 05

Performance of Candidates by Total Semester Hours

MAY 1999 UNIFORM CPA EXAMINATION

TOTAL HOURS	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	LPR	FARE	P A S S A R E	I N G	>	>	>	NONE	SOME
			AUD									ALL	*				*
First-Time Candidates																	
Fewer than 120	3.0	503	28.2	23.5	24.4	28.3	14.3	24.5									
120 - 130	34.7	5,890	28.6	25.7	22.3	26.8	14.7	61.2									
131 - 149	24.9	4,232	30.4	26.8	24.9	29.2	15.5	61.4									
150 - 160	16.5	2,797	35.8	31.8	34.9	36.7	20.7	58.4									
More than 160	20.9	3,545	38.7	35.7	38.3	40.9	23.9	50.5									
	=====	=====															
Total Answering	100.0	16,967	32.4	29.0	28.6	32.1	17.8	55.8									
Not Answering		1,034	28.7	23.4	17.8	24.0	10.3	58.8									

Repeat Candidates

Fewer than 120	2.5	934	36.1	25.0	22.0	34.0	27.6	47.2									
120 - 130	38.9	14,351	35.6	27.2	22.1	32.5	25.8	46.6									
131 - 149	26.6	9,835	33.9	26.7	21.8	32.1	25.4	47.5									
150 - 160	14.0	5,183	36.7	28.1	23.6	34.3	25.9	43.7									
More than 160	17.9	6,613	36.9	31.1	27.0	39.4	30.6	41.6									
	=====	=====															
Total Answering	100.0	36,916	35.5	27.8	23.1	33.8	26.6	45.6									
Not Answering		1,304	32.3	27.4	26.8	35.8	30.5	48.4									

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

REPORT NUMBER 06

Performance of First-Time Candidates by Semester Hours of Accounting

MAY 1999 UNIFORM CPA EXAMINATION

SEMESTER HOURS	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
43 or More	33.7	863	51.5	45.7	50.1	53.3	32.6	33.8	33.6
37 To 42	18.4	471	46.0	45.2	47.6	50.8	31.4	38.2	30.4
31 To 36	18.1	465	53.8	46.0	49.9	52.1	33.5	33.5	32.9
24 To 30	18.4	472	45.0	44.5	41.1	48.9	29.2	37.5	33.3
15 To 23	7.8	200	38.4	37.1	41.1	37.9	22.5	46.5	31.0
10 To 14	1.8	45	47.4	51.2	41.9	47.4	35.6	37.8	26.7
Under 10	1.8	47	42.6	38.3	35.6	43.5	21.3	44.7	34.0
Total Answering	100.0	2,563	48.5	44.7	46.8	50.3	31.0	36.5	32.5
Not Answering		149	44.8	40.0	45.1	45.8	32.2	43.6	24.2

Graduate

Undergraduate

43 or More	9.8	1,280	24.1	22.5	20.7	25.2	12.4	65.5	22.1
37 To 42	9.7	1,263	31.3	27.5	26.6	31.5	18.0	59.1	23.0
31 To 36	26.1	3,397	30.3	27.6	25.3	29.5	16.1	58.0	25.9
24 To 30	40.1	5,219	30.1	26.5	24.3	28.3	15.0	59.0	26.0
15 To 23	10.2	1,324	28.5	26.3	34.2	32.2	16.9	55.7	27.4
10 To 14	1.7	217	21.6	23.2	23.0	25.6	14.7	64.5	20.7
Under 10	2.5	323	24.6	18.1	20.9	22.2	12.1	68.7	19.2
Total Answering	100.0	13,023	29.3	26.2	25.3	28.8	15.5	59.4	25.2
Not Answering		2,266	29.3	23.8	19.6	24.9	11.9	59.4	28.8

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

REPORT NUMBER 07

Performance of First-Time Candidates by SAT & ACT Scores

MAY 1999 UNIFORM CPA EXAMINATION

REPORTED SCORES	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	PERCENT	ARE	P A S I N G	ALL *	NONE	SOME *
SAT Verbal											
700 And Above	2.3	128	44.4	41.7	38.2	45.2	28.9	44.5	26.6		
600 To 699	11.9	666	58.7	53.5	52.6	57.1	37.8	27.5	34.7		
550 To 599	17.2	968	47.0	45.8	40.6	45.0	30.6	40.8	28.6		
500 To 549	24.0	1,346	40.1	34.9	33.4	35.5	21.6	49.9	28.5		
450 To 499	23.1	1,295	29.5	25.2	22.2	26.0	13.4	60.3	26.3		
400 To 449	14.3	804	26.6	22.6	20.0	24.5	12.1	63.2	24.8		
Under 400	7.3	408	18.8	17.6	15.7	20.3	8.3	69.4	22.3		
SAT Mathematics											
700 And Above	13.0	732	53.9	50.3	53.8	54.4	36.3	32.5	31.1		
600 To 699	30.1	1,698	47.4	44.0	42.2	45.8	29.2	39.3	31.5		
550 To 599	18.6	1,048	34.1	31.0	27.7	31.6	18.8	55.8	25.4		
500 To 549	19.5	1,101	31.0	25.5	20.7	25.7	13.4	59.4	27.2		
450 To 499	11.2	631	25.4	21.4	16.1	21.4	9.5	66.2	24.2		
400 To 449	5.8	329	16.6	13.2	8.5	14.3	4.9	76.0	19.1		
Under 400	1.7	96	12.2	11.6	8.1	10.2	5.2	81.3	13.5		
ACT Verbal											
32 And Above	4.4	203	56.5	55.9	53.3	57.4	41.9	31.5	26.6		
28 To 31	19.7	902	56.2	49.2	49.7	53.0	35.3	32.0	32.7		
24 To 27	34.5	1,578	39.3	33.9	31.6	35.6	21.5	50.1	28.4		
20 To 23	31.0	1,420	27.3	23.0	18.2	23.8	11.5	63.0	25.6		
Below 20	10.3	472	16.1	13.0	12.8	18.7	5.9	74.6	19.5		
ACT Mathematics											
32 And Above	6.8	321	59.7	56.0	59.2	60.7	41.4	25.9	32.7		
28 To 31	25.0	1,179	52.5	46.2	47.0	50.8	33.3	35.1	31.6		
24 To 27	35.1	1,655	35.0	29.9	26.8	30.4	17.2	54.9	27.9		
20 To 23	24.6	1,159	24.3	20.1	15.2	22.3	9.9	66.5	23.6		
Below 20	8.4	396	16.2	12.9	9.0	14.3	5.1	77.8	17.2		

* 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 1999 UNIFORM CPA EXAMINATION

REPORTED SCORES	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	LPR	FARE	ARE	P A S S I N G	>	>	>	>	>	NONE *	SOME *

GRE Verbal																			
700 And Above	6.6	16	68.8	62.5	60.0	68.8	56.4	56.8	56.3	56.8	56.8	56.3	31.3	31.3	31.3	31.3	31.3	31.3	12.5
600 To 699	16.8	41	61.5	56.4	61.5	61.5	56.4	56.8	51.2	56.8	56.8	51.2	36.6	36.6	36.6	36.6	36.6	36.6	12.2
550 To 599	18.0	44	53.5	46.5	46.5	48.8	46.5	48.8	36.4	48.8	48.8	36.4	43.2	43.2	43.2	43.2	43.2	43.2	20.5
500 To 549	14.8	36	37.1	41.7	28.6	33.3	41.7	33.3	25.0	33.3	33.3	25.0	50.0	50.0	50.0	50.0	50.0	50.0	25.0
450 To 499	16.0	39	51.3	35.9	40.5	51.4	35.9	51.4	30.8	51.4	51.4	30.8	35.9	35.9	35.9	35.9	35.9	35.9	33.3
400 To 449	17.6	43	50.0	43.9	42.9	55.8	43.9	55.8	37.2	55.8	55.8	37.2	34.9	34.9	34.9	34.9	34.9	34.9	27.9
Under 400	10.2	25	44.0	41.7	45.8	36.4	41.7	36.4	28.0	36.4	36.4	28.0	40.0	40.0	40.0	40.0	40.0	40.0	32.0

GRE Quantitative																			
700 And Above	31.5	76	61.6	60.3	61.1	63.4	60.3	63.4	48.7	63.4	63.4	48.7	30.3	30.3	30.3	30.3	30.3	30.3	21.1
600 To 699	24.9	60	69.0	55.9	58.6	67.2	55.9	67.2	48.3	67.2	67.2	48.3	26.7	26.7	26.7	26.7	26.7	26.7	25.0
550 To 599	15.8	38	43.2	44.7	47.2	50.0	44.7	50.0	31.6	50.0	50.0	31.6	36.8	36.8	36.8	36.8	36.8	36.8	31.6
500 To 549	12.4	22	40.0	30.0	27.6	31.0	30.0	31.0	23.3	31.0	31.0	23.3	53.3	53.3	53.3	53.3	53.3	53.3	23.3
450 To 499	9.1	22	27.3	22.7	13.6	22.7	22.7	22.7	13.6	22.7	22.7	13.6	63.6	63.6	63.6	63.6	63.6	63.6	22.7
400 To 449	2.5	6	20.0	16.7	16.7	33.3	16.7	33.3	16.7	33.3	33.3	16.7	50.0	50.0	50.0	50.0	50.0	50.0	33.3
Under 400	3.7	9	22.2	12.5	11.1	11.1	12.5	11.1	11.1	11.1	11.1	11.1	77.8	77.8	77.8	77.8	77.8	77.8	11.1

GRE Analytical																			
700 And Above	20.1	46	69.8	65.9	62.8	64.3	65.9	64.3	52.2	64.3	64.3	52.2	21.7	21.7	21.7	21.7	21.7	21.7	26.1
600 To 699	32.8	75	62.2	54.1	58.3	65.3	54.1	65.3	44.0	65.3	65.3	44.0	32.0	32.0	32.0	32.0	32.0	32.0	24.0
550 To 599	14.0	32	59.4	48.4	54.8	56.7	48.4	56.7	40.6	56.7	56.7	40.6	28.1	28.1	28.1	28.1	28.1	28.1	31.3
500 To 549	14.8	34	38.2	32.4	33.3	33.3	32.4	33.3	29.4	33.3	33.3	29.4	55.9	55.9	55.9	55.9	55.9	55.9	14.7
450 To 499	10.0	23	22.7	21.7	17.4	21.7	21.7	21.7	17.4	21.7	21.7	17.4	69.6	69.6	69.6	69.6	69.6	69.6	13.0
400 To 449	4.8	11	18.2	10.0	18.2	45.5	10.0	45.5	18.2	45.5	45.5	18.2	87.5	87.5	87.5	87.5	87.5	87.5	27.3
Under 400	3.5	8	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5

GMAT																			
700 And Above	5.3	133	74.0	69.7	74.8	74.6	69.7	74.6	56.4	74.6	74.6	56.4	10.5	10.5	10.5	10.5	10.5	10.5	33.1
600 To 699	27.6	695	61.9	53.9	63.1	64.8	53.9	64.8	44.3	64.8	64.8	44.3	22.6	22.6	22.6	22.6	22.6	22.6	33.1
550 To 599	24.0	605	52.6	47.0	51.3	49.9	47.0	49.9	31.2	49.9	49.9	31.2	31.9	31.9	31.9	31.9	31.9	31.9	36.9
500 To 549	20.2	510	43.4	37.7	37.6	44.5	37.7	44.5	23.5	44.5	44.5	23.5	43.5	43.5	43.5	43.5	43.5	43.5	32.9
450 To 499	12.9	325	29.4	24.2	24.4	31.7	24.2	31.7	14.8	31.7	31.7	14.8	57.2	57.2	57.2	57.2	57.2	57.2	28.0
400 To 449	6.9	175	26.3	18.6	13.1	20.2	18.6	20.2	8.6	20.2	20.2	8.6	66.3	66.3	66.3	66.3	66.3	66.3	25.1
Under 400	3.1	79	14.3	14.1	6.8	12.2	14.1	12.2	3.8	12.2	12.2	3.8	78.5	78.5	78.5	78.5	78.5	78.5	17.7

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

REPORT NUMBER 09

Performance of Candidates by Supplementary Study

MAY 1999 UNIFORM CPA EXAMINATION

SUPPLEMENTARY STUDY	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P E R C E N T A R E	P A S S I N G	A L L *	NONE	SOME *
First-Time Candidates										
College-Sponsored	11.4	1,374	38.7	33.4	34.1	38.0	21.8	49.1	29.1	
Proprietary	86.2	10,365	35.6	33.0	31.4	35.7	20.2	52.0	27.7	
Firm-Sponsored	2.4	284	33.0	18.9	20.4	20.8	10.9	59.5	29.6	
Total Answering	100.0	12,023	35.9	32.7	31.5	35.6	20.2	51.9	27.9	
Not Answering		6,130	24.9	20.9	20.9	23.6	11.8	64.0	24.3	

Repeat Candidates

College-Sponsored	4.5	1,001	35.6	30.3	25.1	32.9	25.9	44.8	29.4	
Proprietary	90.0	20,219	36.4	29.9	24.1	35.5	27.6	44.0	28.4	
Firm-Sponsored	5.5	1,243	44.7	28.3	22.8	35.3	27.3	41.4	31.3	
Total Answering	100.0	22,463	36.8	29.8	24.1	35.4	27.5	43.9	28.6	
Not Answering		16,435	33.8	25.0	22.1	32.0	25.9	47.9	26.2	

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REPORT NUMBER 10

Performance of First-Time Candidates by Decision to Study Accounting

MAY 1999 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	SOME											
Graduate																			
=====																			
In High School or Earlier	23.8	43.9	38.3	39.9	45.4	26.1	42.7	31.2											
Lower Division College	28.9	49.0	47.2	46.9	51.5	32.6	36.2	31.3											
Upper Division College	11.2	299	52.1	53.8	54.7	36.1	28.1	35.8											
After Undergraduate Degree	26.1	48.7	45.2	49.8	51.1	31.7	34.2	34.1											
Other	9.9	264	41.4	47.0	50.8	32.2	40.5	27.3											
=====																			
Total Answering	100.0	2,658	44.5	46.8	50.2	31.2	36.8	32.1											
Not Answering		54	40.4	45.1	42.0	25.9	44.4	29.6											
Undergraduate																			
=====																			
In High School or Earlier	37.4	25.9	22.6	20.9	24.8	13.1	64.2	22.7											
Lower Division College	34.4	31.4	28.7	25.1	29.3	16.6	58.0	25.4											
Upper Division College	11.5	1,553	26.9	27.9	29.9	15.6	56.3	28.1											
After Undergraduate Degree	9.2	36.5	32.6	36.6	39.1	21.6	49.5	28.8											
Other	7.6	23.7	22.4	28.3	29.4	13.8	61.6	24.6											
=====																			
Total Answering	100.0	13,562	26.1	25.2	28.6	15.4	59.6	25.0											
Not Answering		1,727	24.0	19.3	25.5	11.0	57.4	31.6											

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REPORT NUMBER 11

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
AUBURN U-AUBURN	.1	6	50.0	16.7	16.7	33.3		33.3	66.7
AUBURN U-MONTGOMERY	.1	8	37.5	37.5	12.5	62.5		37.5	62.5
U OF AL-BIRMINGHAM	.1	13	23.1	23.1	30.8	38.5	23.1	61.5	15.4
U OF AL-UNIVERSITY		7	28.6	14.3	14.3	28.6	14.3	71.4	14.3
Alaska									
U OF ALASKA ANCHORAGE	.1	8	12.5	12.5	12.5	12.5	12.5	87.5	
U OF ALASKA FAIRBANKS	.1	8	25.0	12.5	25.0	25.0	12.5	62.5	25.0
Arizona									
ARIZONA STATE U	.3	52	51.0	42.3	28.8	40.4	19.2	34.6	46.2
ARIZONA STATE U-WEST	.2	27	25.9	25.9	18.5	33.3	14.8	59.3	25.9
DEVRY INSTI		5	40.0	40.0	20.0	40.0	20.0	60.0	20.0
NORTHERN ARIZ U	.1	13	30.8	30.8	25.0	41.7	23.1	61.5	15.4
U OF ARIZONA	.3	42	37.5	29.3	20.5	24.4	14.3	57.1	28.6
Arkansas									
HARDING COLL	.1	14	35.7	21.4	35.7	35.7	14.3	50.0	35.7
OUACHITA BAPTIST		5						100.0	
SOUTHERN ARKANSAS U		6	16.7		16.7	16.7		83.3	16.7
U OF AR-FAYETTEVILLE		6						83.3	16.7
U OF ARKANSAS LITTLE ROC	.1	9	22.2	22.2	11.1	33.3		55.6	44.4
California									
CAL ST STANISLAUS U	.1	15	41.7	18.2	28.6	28.6	20.0	53.3	26.7
CAL ST U-CHICO	.1	22	27.3	23.8	22.2	16.7	18.2	68.2	13.6
CAL ST U-FRESNO	.3	42	31.6	16.2	13.3	28.6	14.3	61.9	23.8
CAL ST U-FULLERTON	.4	65	37.9	30.5	18.0	30.9	16.9	50.8	32.3
CAL ST U-HAYWARD	1.4	214	11.4	10.8	26.2	17.3	6.1	71.0	22.9
CAL ST U-LONG BEACH	.2	36	35.5	37.1	32.0	37.9	16.7	50.0	33.3
CAL ST U-LOS ANGELES	.3	53	29.7	25.6	24.3	27.5	11.3	64.2	24.5
CAL ST U-NORTHIDGE	.5	75	35.8	43.5	25.9	42.4	18.7	52.0	29.3
CAL ST U-POMONA	.2	30	43.5	37.0	27.3	25.0	13.3	56.7	30.0
CAL ST U-SACRAMENTO	.3	43	21.6	23.8	26.9	25.0	14.0	67.4	18.6
CAL ST-DOMINGUEZ	.1	13	30.8	23.1	9.1	16.7	7.7	69.2	23.1
CAL ST-SAN LUIS	.2	28	56.5	46.2	20.0	29.2	14.3	42.9	42.9
CAL STATE SAN BERNARDINO	.1	18	37.5	23.5	31.3	37.5	11.1	55.6	33.3
CHAPMAN COLL	.1	9	25.0	33.3	25.0	42.9	22.2	66.7	11.1
CLAREMONT MENS COLL		6	60.0	50.0	25.0	40.0	33.3	66.7	33.3
GOLDEN GATE	.1	19	43.8	50.0	41.2	52.9	36.8	47.4	15.8
LOYOLA MARYMOUNT	.1	15	57.1	53.3	18.2	33.3	26.7	40.0	33.3
NATIONAL	.1	12	8.3	9.1	11.1	12.5	8.3	91.7	
PEPPERDINE		5	50.0	60.0	50.0	25.0	20.0	20.0	60.0
SAN DIEGO STATE	.5	71	48.4	45.5	29.8	40.4	26.8	42.3	31.0
SAN FRANCISCO STATE	.2	35	36.8	31.0	28.0	33.3	17.1	62.9	20.0
SAN JOSE STATE	.3	39	37.5	28.6	31.0	42.4	23.1	51.3	25.6
SONOMA STATE	.1	16	56.3	40.0	25.0	43.8	12.5	37.5	50.0

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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

MAY 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P E R C E N T A R E	P A S S I N G	ALL *	NONE *	SOME *
ST MARYS OF CAL	.1	8	28.6	25.0	16.7	12.5	12.5	62.5	25.0	
U OF CAL-BERKELEY	.3	49	54.1	51.2	40.5	44.1	28.6	32.7	38.8	
U OF CAL-LOS ANGELES	.7	111	48.3	52.9	35.7	47.9	24.3	35.1	40.5	
U OF CAL-RIVERSIDE	.1	10	22.2	40.0	12.5	33.3	10.0	60.0	30.0	
U OF CAL-SANTA BARBARA	.3	39	48.6	36.1	25.0	44.8	20.5	48.7	30.8	
U OF SAN DIEGO	.1	16	41.7	35.7	18.2	6.3	6.3	62.5	31.3	
U OF SAN FRANCISCO	.1	8	33.3	28.6	14.3	40.0	27.3	75.0	25.0	
U OF SANTA CLARA	.1	11	44.4	45.5	14.3	35.3	23.1	54.5	18.2	
U OF SOUTHERN CAL	.3	52	46.8	36.7	37.8			44.2	32.7	
Colorado										
ADAMS STATE COLL	.1	12	8.3	8.3	8.3	8.3	4.3	91.7	8.3	
CO STATE	.2	23	39.1	30.4	17.4	21.7	22.2	56.5	39.1	
FORT LEWIS COLL	.1	9	33.3	28.6	28.6	33.3	28.6	66.7	11.1	
MESA STATE COLLEGE	.2	33	24.2	24.2	18.2	36.4	9.1	57.6	33.3	
METROPOLITAN ST COLL	.2	26	42.3	53.8	34.6	57.7	19.2	30.8	50.0	
REGIS UNIVERSITY	.1	22	50.0	45.5	36.4	45.5	27.3	40.9	31.8	
U OF CO-Boulder	.1	19	47.4	36.8	16.7	38.9	15.8	42.1	42.1	
U OF CO-DENVER	.1	20	15.0	5.0	10.0	15.0		75.0	25.0	
U OF NORTHERN CO										
Connecticut										
CENTRAL CONN ST U	.2	26	19.2	11.5	7.7	11.5	3.8	80.8	15.4	
FAIRFIELD	.1	10	44.4	20.0	33.3	50.0	10.0	40.0	50.0	
QUINNIPAC COLL	.1	6	33.3	16.7				66.7	33.3	
U OF CONN	.1	14	21.4	21.4	15.4	15.4	14.3	71.4	14.3	
U OF NEW HAVEN		7	14.3					85.7	14.3	
WESTERN CONN ST U	.1	7	42.9	42.9	50.0	16.7	14.3	57.1	28.6	
Delaware										
U OF DELAWARE	.1	19	57.9	57.9	57.9	57.9	42.1	26.3	31.6	
District of Columbia										
AMERICAN	.1	15	38.5	33.3	30.8	7.1	13.3	46.7	40.0	
GEORGE WASHINGTON	.1	13	54.5	41.7	41.7	41.7	30.8	38.5	30.8	
GEORGETOWN	.1	17	56.3	56.3	58.8	56.3	35.3	29.4	35.3	
HOWARD	.2	24	4.2	12.5	4.2	4.2	20.0	79.2	20.8	
SOUTHEASTERN	.1	5	40.0	20.0	40.0	40.0	20.0	60.0	20.0	
STRAYER COLL	.1	20	15.0	25.0	20.0	20.0	15.0	75.0	10.0	
U OF DC	.1	18	5.6	5.6				94.4	5.6	
Florida										
FL AGRI & MECH		6	50.0	50.0	33.3	50.0	33.3	33.3	33.3	
FL ATLANTIC U	.2	24	54.2	50.0	50.0	58.3	37.5	33.3	29.2	
FL INTERNATIONAL	.3	46	43.5	21.7	37.0	45.7	15.2	37.0	47.8	
FL STATE	.1	20	25.0	25.0	22.2	38.9	20.0	60.0	20.0	
ST LEO COLL	.1	15	13.3	13.3	6.7	13.3	6.7	80.0	13.3	
U OF CENTRAL FL	.1	17	47.1	47.1	50.0	58.8	23.5	29.4	47.1	
U OF FLORIDA	.1	17	50.0	41.2	37.5	50.0	23.5	35.3	41.2	

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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

MAY 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	PERCENT	ARE	P A S I N G	NONE *	SOME *
U OF MIAMI	.1	12	41.7	33.3	33.3	16.7	16.7	58.3	25.0	
U OF NORTH FL	.1	12	58.3	41.7	50.0	33.3	33.3	33.3	33.3	
U OF SO FLORIDA	.1	21	57.1	38.1	38.1	38.1	38.1	33.3	28.6	
U OF WEST FLORIDA		7	42.9	42.9	28.6	28.6	28.6	57.1	14.3	
Georgia										
EMORY	.1	8	57.1	62.5	37.5	42.9	12.5	25.0	62.5	
GA STATE	.1	16	43.8	12.5	26.7	20.0	6.3	56.3	37.5	
KENNESAW STATE	.1	13	38.5	38.5	23.1	30.8	23.1	53.8	23.1	
WEST GEORGIA		5	20.0			20.0		80.0	20.0	
Guam										
U OF GUAM	.7	106	16.2	15.2	36.8	22.9	10.4	62.3	27.4	
Hawaii										
HAWAII PACIFIC COLL	.1	16	31.3	12.5	20.0	26.7		62.5	37.5	
U OF HAWAII-MANOA	.3	47	27.7	17.0	13.3	24.4	12.8	66.0	21.3	
Idaho										
BOISE STATE UNIVERSITY	.2	36	20.0	13.9	25.7	25.7	11.1	66.7	22.2	
IDAHO STATE	.1	11	54.5	54.5	63.6	72.7	54.5	27.3	18.2	
LEWIS-CLARK STATE		6	50.0	50.0	16.7	50.0	16.7	33.3	50.0	
U OF IDAHO	.1	20	20.0	20.0	10.0	10.0	10.0	75.0	15.0	
Illinois										
AUGUSTANA COLL	.7	7	57.1	57.1	28.6	28.6	28.6	42.9	28.6	
BRADLEY	.2	29	31.0	44.8	37.9	41.4	31.0	55.2	13.8	
CHICAGO STATE	.1	11	18.2	9.1		9.1		81.8	18.2	
COLL OF ST FRANCIS		5	20.0					80.0	20.0	
DEPAUL	.6	87	39.1	31.0	27.6	43.7	13.8	42.5	43.7	
DEVRY	.1	9	44.4	22.2	44.4	44.4	22.2	55.6	22.2	
DEVRY - OAK BROOK TERRAC	.1	11	27.3	9.1		9.1		72.7	27.3	
EASTERN IL	.2	23	21.7	13.0	17.4	30.4	13.0	69.6	17.4	
ELMHURST COLL	.1	17	29.4	25.0	11.8	17.6	5.9	64.7	29.4	
GOVERNORS STATE	.1	18	33.3	44.4	27.8	55.6	16.7	38.9	44.4	
IL BENEDICTINE COLL	.1	8	37.5	25.0	28.6	28.6	25.0	62.5	12.5	
IL COLL		7	14.3	14.3	14.3	14.3	14.3	85.7		
IL STATE	.4	56	50.0	37.5	37.5	48.2	25.0	35.7	39.3	
IL WESLEYAN	.1	21	52.4	47.6	47.6	42.9	42.9	38.1	19.0	
LEWIS		5						100.0		
MCKENDREE COLL		6		16.7	16.7	16.7	16.7	83.3	16.7	
MILLIKIN	.1	8		12.5	12.5	12.5		87.5	12.5	
NORTH CENTRAL COLL	.1	11	45.5	27.3	18.2	45.5		36.4	63.6	
NORTHEASTERN IL	.2	30	20.7	26.7	13.8	20.0		73.3	13.3	
NORTHERN IL	.4	55	50.9	49.1	38.2	45.5	13.3	32.7	40.0	
NORTHWESTERN		7	57.1	57.1	42.9	57.1	42.9	42.9	14.3	
ROOSEVELT	.2	24	20.8	33.3	12.5	29.2	4.2	54.2	41.7	
SOUTHERN IL U -CARBONDAL	.2	36	22.2	16.7	25.0	13.9	8.3	69.4	22.2	
SOUTHERN IL U -EDWARDVIL	.1	12	25.0	33.3	8.3	16.7	8.3	66.7	25.0	

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REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P E R C E N T A R E	P A S S A L L *	NONE *	SOME *
ST XAVIER COLL	.2	5	25.0	16.7	25.0	20.8	12.5	100.0	16.7
U OF CHICAGO-LOYOLA	.4	24	28.6	19.3	21.4	24.6	12.3	70.8	24.6
U OF IL-CHICAGO	1.6	57	57.3	54.2	45.8	54.8	36.8	63.2	33.5
U OF IL-URBANA	.1	239	23.1	38.5	30.8	38.5	15.4	29.7	38.5
UNIV ILL SPRINGFIELD	.2	13	25.0	25.0	16.7	25.0	12.5	58.3	29.2
WESTERN IL U		24							
Indiana									
ANDERSON COLL	.1	8	37.5	37.5	25.0	50.0	25.0	50.0	25.0
BALL ST	.3	47	12.8	6.4	8.5	14.9	4.3	80.9	14.9
BUTLER	.1	8	62.5	50.0	12.5	37.5	12.5	25.0	62.5
FRANKLIN COLL	.1	5			40.0	20.0		60.0	40.0
GOSHEN COLL	.1	14	7.1	7.1	21.4	21.4	7.1	78.6	14.3
IN U-BLOOMINGTON	.6	98	37.8	31.6	30.6	31.6	18.4	51.0	30.6
IN U-FORT WAYNE	.2	27	25.9	22.2	33.3	29.6	7.4	51.9	40.7
IN U-NORTHWEST	.1	10	20.0	20.0	20.0	20.0	10.0	70.0	20.0
IN U-PURDUE-INDPLS	.3	50	30.6	30.6	18.8	34.7	10.0	58.0	32.0
IN U-SOUTH BEND	.1	12	25.0	16.7	8.3	16.7	8.3	75.0	16.7
IN U-SOUTHEAST	.1	8	25.0	37.5	12.5	37.5	12.5	50.0	37.5
INDIANA WESLEYAN U		5	20.0	20.0	20.0	20.0		60.0	40.0
MANCHESTER COLL		7	42.9	28.6	28.6	28.6	28.6	57.1	14.3
MARIAN COLL-INDPLS	.1	6	33.3	50.0	33.3	33.3	33.3	50.0	16.7
PURDUE U-CALUMET	.2	10	40.0	30.0	30.0	50.0	20.0	40.0	40.0
PURDUE U-MAIN CAMPUS	.1	23	21.7	17.4	17.4	21.7	8.7	69.6	21.7
ST MARYS COLL	.1	14	35.7	28.6	14.3	21.4	14.3	57.1	28.6
TRI-STATE U	.1	9	11.1	11.1	22.2	33.3		66.7	33.3
U OF EVANSVILLE	.1	11	18.2	9.1	18.2	18.2		72.7	27.3
U OF NOTRE DAME	.7	101	57.0	56.1	42.9	39.2	33.7	38.6	27.7
U OF SOUTH INDIANA	.1	20	5.0	5.0	5.0	10.0		80.0	20.0
VALPARAISO	.1	8	12.5	37.5	25.0	25.0	12.5	62.5	25.0
Iowa									
BUENA VISTA U	.2	34	26.5	14.7	14.7	20.6	8.8	67.6	23.5
DRAKE	.1	12	25.0	41.7	41.7	41.7	25.0	50.0	25.0
IOWA STATE	.2	36	27.8	19.4	34.3	19.4	16.7	63.9	19.4
LORAS COLL	.1	7	28.6	25.0	14.3	28.6		57.1	42.9
LUTHER COLL	.1	12	50.0	25.0	41.7	41.7	16.7	50.0	33.3
MARYCREST COLL		5						100.0	
MT MERCY COLL	.1	5	20.0	20.0	20.0	20.0		60.0	40.0
SIMPSON COLL	.1	15	46.7	46.7	26.7	33.3	26.7	46.7	26.7
ST AMBROSE COLL	.1	9	11.1	11.1	11.1			88.9	11.1
U OF IOWA	.5	76	46.7	55.3	45.3	60.0	35.5	32.9	31.6
U OF NORTHERN IOWA	.7	107	65.4	48.6	51.4	45.8	35.5	27.1	37.4
UPPER IOWA U	.1	12	8.3	16.7	8.3	25.0		75.0	25.0
WARTBURG COLL	.1	8	25.0	37.5	50.0	50.0	25.0	37.5	37.5
Kansas									
BAKER		7	14.3	14.3	14.3	14.3	14.3	85.7	

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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

MAY 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< A U D	< L 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 *	NONE *	SOME *
DODGE	.1	8	16.7	28.6		20.0		75.0	25.0
EMPORIA STATE		6	33.3	33.3	50.0	33.3		50.0	16.7
FORT HAYS STATE	.1	13	7.7	7.7	7.7	7.7	33.3	92.3	
KANSAS STATE		7	28.6	14.3	28.6	14.3	14.3	71.4	14.3
U OF KANSAS	.1	9	55.6	55.6	33.3	44.4	33.3	22.2	44.4
WICHITA STATE		5	40.0	40.0	40.0	40.0	40.0	60.0	
Kentucky									
BELLARMINE COLL	.1	20	26.3	15.8	15.0	20.0	10.0	75.0	15.0
EASTERN KY	.1	19	10.5					89.5	10.5
GEORGETOWN COLL	.1	10						100.0	
KY STATE		5	40.0	40.0		40.0		60.0	40.0
MOREHEAD STATE	.1	11	18.2	27.3	9.1	9.1		63.6	36.4
MURRAY STATE	.1	11	36.4		27.3	9.1		63.6	36.4
NORTHERN KENTUCKY U	.1	22	13.6	9.1	13.6	18.2	4.5	81.8	13.6
PIKEVILLE COLL		5						100.0	
THOMAS MORE COLL	.1	8	25.0	50.0	37.5	62.5	25.0	37.5	37.5
U OF KENTUCKY	.5	70	27.9	17.4	18.8	20.0	11.4	68.6	20.0
U OF LOUISVILLE	.3	45	24.4	15.6	17.8	22.2	11.1	68.9	20.0
WESTERN KY	.2	32	6.3	3.2	19.4	15.6	3.1	75.0	21.9
Louisiana									
GRAMBLING STATE		6						100.0	
LA ST U-A&M	.2	23	26.1	30.4	13.0	26.1	4.3	52.2	43.5
LA ST U-SHREVEPORT		6	33.3		16.7	33.3		50.0	50.0
MCNEESE STATE		5	40.0	60.0	20.0	40.0	20.0	40.0	40.0
NICHOLLS STATE		6	16.7	33.3	33.3	16.7	16.7	66.7	16.7
NORTHEAST LA		7	14.3	42.9		14.3		57.1	42.9
SOUTHEASTERN LA	.1	10	40.0	40.0	30.0	30.0	20.0	50.0	30.0
SOUTHERN U-BATON ROUGE		6						100.0	
TULANE U		7	57.1	57.1	42.9	28.6		28.6	71.4
U OF NEW ORLEANS	.1	19	52.6	52.6	47.4	68.4	47.4	26.3	26.3
U OF STHWESTN LA		6	50.0	66.7	50.0	66.7	33.3	33.3	33.3
Maine									
U OF ME-ORONO		6			16.7	60.0	20.0	83.3	16.7
UNIV SOUTHERN MAINE		5	40.0	40.0	40.0			40.0	40.0
Maryland									
BOWIE STATE	.1	17				6.3		94.1	5.9
FROSTBURG STATE	.1	22	13.6	22.7	4.5	13.6	4.5	72.7	22.7
LOYOLA COLLEGE	.1	8	37.5	37.5	12.5	37.5	12.5	62.5	25.0
MORGAN STATE	.1	18	5.9	5.9		5.6		94.4	5.6
MT ST MARYS COLL	.1	16	6.3	12.5	6.3			81.3	18.8
SALISBURY STATE	.2	23	17.4	17.4	17.4	21.7	13.0	73.9	13.0
TOWSON STATE	.4	56	25.0	23.6	21.8	23.2	14.3	66.1	19.6
U OF BALTIMORE	.3	44	13.6	22.7	13.6	18.2	9.1	72.7	18.2
U OF MD-BALTO		6	50.0	33.3	16.7	33.3		50.0	50.0

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REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1999 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	<	<	FARE	P E R C E N T A R E	P A S S I N G A L L *	>	>	>	>	>	NONE *	>	>	>	SOME *
1.1	164	19.6	20.1	13.6	19.1	7.3	69.5	23.2														
Massachusetts																						
U OF MD-COLLEGE PARK	13	53.8	30.8	23.1	23.1	15.4	38.5	46.2														
BABSON COLL	47	33.3	27.7	26.1	23.1	17.0	57.4	25.5														
BENTLEY COLL	43	53.5	37.2	37.2	48.8	23.3	44.2	32.6														
BOSTON U	20	36.8	35.0	26.3	35.0	15.0	50.0	35.0														
COLLEGE OF HOLY CROSS	10	60.0	50.0	44.4	33.3	40.0	30.0	30.0														
NORTHEASTERN U	11	18.2	27.3	10.0	20.0	9.1	72.7	18.2														
SALEM STATE	5	40.0	40.0	20.0	20.0		60.0	40.0														
SUFFOLK	8	12.5	12.5	12.5	16.7	8.3	87.5	12.5														
U MASS LOWELL	12	16.7	16.7	9.1	16.7	8.3	66.7	25.0														
U MASS-AMHERST	37	29.7	29.7	31.4	13.9	8.1	51.4	40.5														
U OF MASS-BOSTON	11	18.2	9.1	9.1	81.8	18.2	81.8	18.2														
WESTERN NEW ENG COLL	6	16.7	16.7	16.7	83.3	16.7	83.3	16.7														
Michigan																						
ALBION COLL	5	40.0	20.0	20.0	20.0	20.0	60.0	20.0														
ALMA COLL	5	20.0	20.0	20.0	20.0	20.0	80.0	20.0														
CENTRAL MICH	14	21.4	14.3	21.4	28.6	14.3	64.3	21.4														
DAVENPORT COLLEGE	10	10.0	10.0	10.0	10.0	10.0	90.0	10.0														
EASTERN MICH	21	23.8	9.5	9.5	28.6	4.8	61.9	33.3														
FERRIS STATE	6	16.7	16.7	9.5	33.3		50.0	50.0														
GRAND VALLEY ST	15	6.7	6.7		93.3		100.0	6.7														
HOPE COLL	5																					
LAKE SUPERIOR STATE	8																					
MICHIGAN STATE	47	38.3	27.7	21.3	23.4	17.0	57.4	12.5														
NORTHERN MICH	9	22.2	22.2	11.1	22.2		77.8	25.5														
OAKLAND U	11	36.4	27.3	27.3	27.3	27.3	63.6	9.1														
SAGINAW VALLEY ST	8	37.5	25.0	37.5	12.5	12.5	62.5	25.0														
SPRING ARBOR COLL	7			14.3	42.9		57.1	42.9														
U OF MI-ANN ARBOR	12	58.3	33.3	44.4	44.4	33.3	41.7	25.0														
U OF MI-DEARBORN	10	30.0	30.0	30.0	40.0	30.0	60.0	10.0														
U OF MI-FLINT	7	14.3			28.6		71.4	28.6														
WALSH COLLEGE	23	26.1	13.0	13.0	26.1	8.7	65.2	26.1														
WAYNE STATE	16	25.0	12.5	6.3	25.0	6.3	62.5	31.3														
WESTERN MI U	36	19.4	11.1	13.9	19.4	8.3	69.4	22.2														
Minnesota																						
BEMIDJI STATE	13	30.8	23.1	46.2	38.5	23.1	46.2	30.8														
COLL OF ST THOMAS	20	30.0	30.0	30.0	30.0	20.0	65.0	15.0														
CONCORDIA MOORHEAD	6	33.3		50.0	50.0		33.3	66.7														
MINNESOTA STATE	12	16.7	16.7	8.3	8.3	8.3	83.3	8.3														
MOORHEAD STATE	16	25.0	31.3	18.8	25.0	12.5	62.5	25.0														
ST CLOUD STATE	9	55.6	66.7	33.3	66.7	33.3	33.3	33.3														
ST JOHNS U	6	50.0	50.0	33.3	50.0	33.3	33.3	33.3														
U OF MN-DULUTH	7	42.9	42.9	28.6	42.9	14.3	28.6	57.1														

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MAY 1999 UNIFORM CPA EXAMINATION													
PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	<	<	FARE	P A S I N G	ARE	SOME *
		AUD	LPR	FARE	ALL *	NONE *							
.1	20	45.0	35.0	30.0	20.0	55.0	25.0						
U OF MN-TWIN CITIES													
Mississippi													
U OF SOUTHERN MS	7	14.3	14.3	28.6		71.4	28.6						
Missouri													
CENTRAL MO STATE	12	16.7	16.7	8.3	8.3	58.3	33.3						
COLUMBIA COLL	23	26.1	13.0	21.7	8.7	65.2	26.1						
CULVER-STOCKTON COLL	5					100.0							
DRURY COLL	12	25.0	18.2	16.7	16.7	75.0	8.3						
LINDENWOOD COLL	11	9.1	9.1	9.1	9.1	81.8	9.1						
MARYVILLE COLL	17	23.5	29.4	23.5	23.5	70.6	5.9						
MO SOUTHERN STATE	10	20.0	20.0	30.0	20.0	70.0	10.0						
MO WESTERN ST COLL	15	20.0	26.7	6.7	6.7	73.3	20.0						
NORTHWEST MO STATE	9	25.0	44.4	44.4	44.4	44.4	33.3						
PARK COLL	21	19.0	33.3	14.3	22.2	66.7	19.0						
ROCKHURST COLL	11	11.1	11.1	11.1	11.1	88.9							
SOUTHEAST MO STATE	27	18.5	25.9	14.8	7.4	66.7	25.9						
SOUTHWEST BAPTIST COLL	9	33.3	44.4	11.1	11.1	55.6	33.3						
SOUTHWEST MO STATE	39	17.9	15.4	12.8	10.3	76.9	12.8						
ST LOUIS U	24	20.8	20.8	25.0	8.3	70.8	20.8						
TRUMAN STATE UNIV	42	26.2	23.8	28.6	16.7	59.5	23.8						
U OF MO-COLUMBIA	8	12.5	25.0	12.5	12.5	75.0	12.5						
U OF MO-KANSAS CITY	35	11.4	17.6	17.1	8.6	71.4	20.0						
U OF MO-ST LOUIS	68	26.9	28.4	26.5	16.2	58.8	25.0						
WASHINGTON U	15	57.1	46.7	38.5	26.7	40.0	33.3						
WEBSTER COLL	14					100.0							
WILLIAM JEWELL COLL	19	10.5	10.5	5.3	10.5	84.2	15.8						
WILLIAM WOODS COLL	5					100.0							
Montana													
CARROLL COLL	8	28.6	14.3	28.6	25.0	50.0	25.0						
MONTANA ST UNIV-BOZEMAN	21	35.0	25.0	47.4	23.8	52.4	23.8						
MONTANA ST -BILLINGS	245	20.4	15.1	38.1	12.7	55.1	32.2						
U OF MONTANA	17	50.0	56.3	58.8	41.2	23.5	35.3						
Nebraska													
WAYNE STATE	5	20.0		20.0	20.0	80.0	20.0						
Nevada													
U OF NV-LAS VEGAS	24	37.5	58.3	41.7	33.3	29.2	37.5						
U OF NV-RENO	9	55.6	22.2	50.0	11.1	33.3	55.6						
New Jersey													
COLLEGE OF NEW JERSEY	10	50.0	66.7	33.3	30.0	40.0	30.0						
FARLGH DCKSN-MADISON	5	20.0			25.0	80.0	20.0						
GEORGIAN CT COLL	8	12.5			12.5	75.0	25.0						
JERSEY CITY STATE COLLEG	21		5.6		5.6	95.2	4.8						
KEAN COLL OF NJ	21	5.0	9.5	5.6	4.8	90.5	4.8						
MONMOUTH COLL	10	11.1	20.0	11.1	10.0	80.0	10.0						

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	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P E R C E N T A R E	P A S S I N G	NONE *	SOME *
MONTCLAIR STATE	.2	32	28.1	31.3	32.1	17.9	15.6	59.4	25.0
RAMAPO COLL OF NJ	.1	21	15.0	21.1	19.0	30.0	14.3	71.4	14.3
RICHARD STOCKTON COLLEGE	.2	26	3.8	4.0	8.0	7.7	3.8	92.3	3.8
RIDER COLL	.1	20	11.1	10.5	5.6	10.5	10.0	85.0	5.0
ROWAN (GLASSBORO) COLL	.1	12	16.7	9.1	9.1	16.7	16.7	83.3	
RUTGERS U-CAMDEN	.1	18	27.8	22.2	11.8	5.9	11.1	72.2	16.7
RUTGERS U-NEW BRNSWK	.1	21	26.3	10.0	16.7	35.7	9.5	61.9	28.6
RUTGERS U-NEWARK	.3	40	14.3	18.4	12.9	21.9	7.5	75.0	17.5
SETON HALL	.1	13	30.8	8.3		11.1	15.4	69.2	15.4
ST PETERS COLL	.1	17	18.8	23.5	14.3	20.0	11.8	76.5	11.8
WILLIAM PATERSON	.1	9	11.1	11.1	11.1	22.2		77.8	22.2
New Mexico									
EASTERN NEW MEXICO		5			20.0			80.0	20.0
NEW MEXICO STATE	.1	13	25.0	23.1	8.3	18.2	15.4	76.9	7.7
U OF NEW MEXICO	.1	22	18.2	14.3	5.6	5.6	4.5	81.8	13.6
New York									
COLGATE U HAMILTON	.1	8		12.5				87.5	12.5
CUNY BERNARD BARUCH	.9	135	23.9	26.6	25.6	31.4	14.1	60.7	25.2
CUNY BROOKLYN COLL	.2	25	26.7	37.5	25.0	22.2	12.0	60.0	28.0
CUNY HUNTER COLL	.1	18	20.0	25.0	12.5	20.0	11.1	72.2	16.7
CUNY LEHMAN COLL	.1	9		12.5	12.5			88.9	11.1
CUNY MEDGAR EVERS	.5	69	20.0	50.0	20.0	42.9	28.6	57.1	14.3
CUNY QUEENS COLL	.1	11	31.4	32.3	35.7	28.1	26.1	63.8	10.1
CUNY STATEN ISLAND	.1	11	11.1					90.9	9.1
CUNY YORK COLL	.1	12	9.1	8.3			8.3	91.7	
DOWLING COLL	.1	10	25.0	33.3		16.7	20.0	60.0	20.0
FORDHAM	.1	14	27.3	42.9	14.3	50.0	21.4	50.0	28.6
HOFSTRA	.2	34	27.3	26.7	23.1	26.1	17.6	67.6	14.7
IONA COLL	.1	13		7.7				92.3	7.7
ITHACA COLL	.6	6	16.7	16.7	20.0		16.7	83.3	
L I U-CW POST	.1	19	26.7	44.4	28.6	46.7	26.3	47.4	26.3
LE MOYNE COLL	.6	6	33.3	40.0	33.3	25.0	16.7	66.7	16.7
MANHATTAN COLL	.1	14	7.7	35.7	20.0	22.2	7.1	64.3	28.6
MERCY COLL		7				40.0		71.4	28.6
MT ST MARY COLL	.2	6	25.0	33.3		25.0		66.7	33.3
NEW YORK U		24	45.0	39.1	38.5	40.0	29.2	54.2	16.7
NIAGARA U	.4	6	50.0	50.0	75.0	50.0	50.0	33.3	16.7
PACE U-NY	.3	58	49.1	41.5	40.0	32.4	32.8	46.6	20.7
PACE U-PLEASANTVILLE	.3	42	24.4	17.1	12.1	14.7	4.8	71.4	23.8
ROCHESTER INST TECH	.1	5		20.0	50.0	25.0	20.0	60.0	20.0
SIENA COLL		12	55.6	40.0	11.1	11.1	8.3	41.7	50.0
ST FRANCIS COLL		5	25.0					80.0	20.0
ST JOHN FISHER COLL	.2	7	57.1	57.1	20.0	28.6	28.6	28.6	42.9
ST JOHNS U.,N.Y.		24	26.3	19.0	28.6	23.1	12.5	66.7	20.8

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	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	AUD	LPR	<	<	<	<	FARE	P A R C E N T A R E	P A S S I N G >	>	>	>	>	>	>	>	>	SOME *
ST JOSEPHS -SUFFOLK	.1	10	22.2						25.0					16.7	25.0	20.0	70.0								10.0	
SUNY AT ALBANY	.2	32	29.6						53.1					43.8	35.0	28.1	40.6								31.3	
SUNY AT BINGHAMTON	.3	45	51.2						50.0					45.0	26.7	22.2	37.8								40.0	
SUNY AT BUFFALO	.2	35	48.5						37.1					30.0	41.9	22.9	42.9								34.3	
SUNY COLL BROCKPORT	.1	12	8.3														91.7								8.3	
SUNY COLL FREDONIA	.1	8	37.5						37.5					25.0	25.0	25.0	62.5								12.5	
SUNY COLL GENESEO	.1	12	30.0						12.5					18.2	9.1	8.3	66.7								25.0	
SUNY COLL OLD WESTURY	.1	11	14.3						20.0								81.8								9.1	
SUNY COLL OSWEGO	.1	8	14.3						12.5						14.3		75.0								25.0	
SUNY COLL PLATTSBURGH	.1	9	11.1						11.1						11.1		88.9								11.1	
SUNY COLL UTICA-ROME		6	20.0						50.0							16.7	66.7								16.7	
SUNY-NEW PALTZ	.1	14	16.7						25.0					18.2	16.7	14.3	71.4								14.3	
SYRACUSE	.1	11	20.0						18.2					30.0	11.1	9.1	72.7								18.2	
TOURO	.1	21	18.2						76.5					57.1	70.6	38.1	23.8								38.1	
WAGNER COLL		5							20.0						50.0	20.0	80.0								20.0	
YESHIVA	.1	20	20.0						50.0					66.7	58.8	40.0	40.0								20.0	
North																										
Carolina																										
APPALACHIAN STATE	.1	16	43.8						18.8					31.3	62.5	12.5	31.3								56.3	
ATLANTIC CHRISTIAN	.1	9	11.1						21.4					23.1	15.4	7.1	88.9								11.1	
CAMPBELL U	.1	14	14.3						14.3						14.3		71.4								21.4	
FAYETTEVILLE STATE		7	28.6						7.7					7.7			84.6								28.6	
GARDNER-WEBB COLL	.1	13	7.7														100.0								15.4	
GUILFORD COLL	.1	9															80.0								20.0	
HIGH POINT U	.1	10	10.0						20.0					5.6	11.1	5.3	84.2								10.5	
NC AGRIC & TECH	.1	19	15.8						10.5					24.0	26.9	19.2	69.2								11.5	
NC ST U-RALEIGH	.2	26	20.0						23.1						14.3		85.7								14.3	
NC WESLEYAN COLL		7																								
U OF NC-ASHEVILLE	.1	19	26.3						26.3					42.1	31.6	10.5	52.6								36.8	
U OF NC-CHARLOTTE	.3	48	37.5						12.5					20.8	35.4	8.3	52.1								39.6	
U OF NC-GREENSBORO	.1	12	16.7						8.3					16.7	33.3	8.3	66.7								25.0	
U OF NC-WILMINGTON	.1	13	23.1						25.0					7.7	23.1	7.7	76.9								15.4	
WESTERN CAROLINA U	.1	9												11.1	11.1		88.9								11.1	
WINSTON-SALEM STATE		5															100.0									
Dakota																										
DICKINSON STATE	.1	8	12.5						12.5					12.5	37.5	12.5	62.5								25.0	
MINOT STATE UNIVERSITY	.1	11	18.2						9.1					18.2	9.1		63.6								36.4	
NO DAKOTA STATE	.2	23	8.7						26.1					8.7	21.7	8.7	69.6								21.7	
U OF NO DAKOTA	.3	39	31.6						28.2					28.9	28.9	17.9	51.3								30.8	
UNIV OF MARY		6							16.7								83.3								16.7	
Ohio																										
ASHLAND COLL	.1	8	50.0						25.0					37.5	37.5	25.0	50.0								25.0	
BALDWIN-WALLACE	.2	26	34.6						34.6					23.1	30.8	23.1	61.5								15.4	
BLUFFTON COLL		6	16.7						16.7								83.3								16.7	
BOWLING GREEN STATE	.2	37	18.9						16.2					10.8	13.5	8.1	75.7								16.2	

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REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1999 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	LPR	FARE	P E R C E N T A R E	P A S S I N G >	>	>	>	>	NONE *	>	>	>	SOME *
.1	9	22.2	22.2	22.2	22.2	22.2	22.2	22.2	22.2	22.2	22.2	66.7	33.3							
.1	10	20.0	20.0	20.0	20.0	20.0	20.0	20.0	22.2	22.2	10.0	70.0	20.0							
.1	8	12.5	12.5	12.5	12.5	12.5	12.5	12.5	25.0	25.0		62.5	37.5							
.3	44	34.1	34.1	34.1	34.1	34.1	34.1	31.8	27.3	38.6	25.0	56.8	18.2							
.1	8	12.5	12.5	12.5	12.5	12.5	12.5	20.0	25.0	25.0		75.0	25.0							
.1	5	40.0	40.0	40.0	40.0	40.0	40.0	20.0	20.0	20.0		40.0	60.0							
.1	11											100.0								
.2	33	24.2	24.2	24.2	24.2	24.2	24.2	21.2	12.5	28.1	12.1	69.7	18.2							
.2	23	52.2	52.2	52.2	52.2	52.2	52.2	20.0	47.8	47.8	39.1	30.4	30.4							
.2	25	28.0	28.0	28.0	28.0	28.0	28.0	20.0	24.0	16.0	16.0	68.0	16.0							
	5	40.0	40.0	40.0	40.0	40.0	40.0	20.0				60.0	40.0							
.5	7	14.3	14.3	14.3	14.3	14.3	14.3	28.6	28.6	28.6	14.3	71.4	14.3							
	79	36.7	36.7	36.7	36.7	36.7	36.7	31.6	27.3	30.8	24.1	62.0	13.9							
	5	40.0	40.0	40.0	40.0	40.0	40.0	20.0	20.0	40.0	20.0	60.0	20.0							
	6	50.0	50.0	50.0	50.0	50.0	50.0	33.3	16.7	50.0	16.7	50.0	33.3							
.1	7	42.9	42.9	42.9	42.9	42.9	42.9	28.6	14.3	14.3	9.1	57.1	42.9							
.7	22	28.6	28.6	28.6	28.6	28.6	28.6	22.7	18.8	16.7	9.1	68.2	22.7							
.2	103	33.3	33.3	33.3	33.3	33.3	33.3	22.5	21.6	27.7	14.6	61.2	24.3							
.2	31	12.9	12.9	12.9	12.9	12.9	12.9	16.1	6.5	6.5		80.6	19.4							
.1	6	16.7	16.7	16.7	16.7	16.7	16.7	20.0	16.7	16.7	10.0	80.0	10.0							
.1	10	10.0	10.0	10.0	10.0	10.0	10.0	20.0	20.0	20.0	10.0	60.0	40.0							
.2	5	40.0	40.0	40.0	40.0	40.0	40.0	7.9	13.2	21.1	2.6	71.1	26.3							
.4	38	21.1	21.1	21.1	21.1	21.1	21.1	14.8	9.3	18.5	7.4	74.1	18.5							
.1	54	20.4	20.4	20.4	20.4	20.4	20.4	23.5	12.5	12.5	11.8	76.5	11.8							
.2	17	17.6	17.6	17.6	17.6	17.6	17.6	14.3	14.3	17.9	10.7	78.6	10.7							
.2	28	17.9	17.9	17.9	17.9	17.9	17.9	14.3	14.3	17.9		100.0								
.1	5											75.0	25.0							
.1	8	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5		100.0								
.1	6											100.0								
.1	8											100.0								
.2	37	35.1	35.1	35.1	35.1	35.1	35.1	29.7	18.9	24.3	13.5	62.2	24.3							
.2	37	13.5	13.5	13.5	13.5	13.5	13.5	10.8	16.2	24.3	8.1	73.0	18.9							
.1	6	16.7	16.7	16.7	16.7	16.7	16.7	16.7	16.7	16.7		66.7	33.3							
.1	15	33.3	33.3	33.3	33.3	33.3	33.3	46.7	40.0	46.7	26.7	46.7	26.7							
	5	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	80.0								
.1	7	42.9	42.9	42.9	42.9	42.9	42.9	42.9	28.6	42.9	28.6	42.9	28.6							
.1	14	28.6	28.6	28.6	28.6	28.6	28.6	35.7	21.4	35.7	21.4	57.1	21.4							
.1	7							28.6	14.3	14.3		57.1	42.9							
.1	15	60.0	60.0	60.0	60.0	60.0	60.0	33.3	26.7	46.7	26.7	40.0	33.3							
.1	9	33.3	33.3	33.3	33.3	33.3	33.3	22.2	11.1	22.2	11.1	55.6	33.3							
.1	19	47.4	47.4	47.4	47.4	47.4	47.4	26.3	10.5	31.6	5.3	42.1	52.6							
.1	12	8.3	8.3	8.3	8.3	8.3	8.3	8.3	25.0	16.7	8.3	75.0	16.7							

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MAY 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	LPR	FARE	P A S S I N G	ALL *	NONE *	>	>	>	SOME *
Rhode Island	.8	117	19.7	20.5	17.4	20.0	12.8	70.1	17.1								
U OF PR-RIO PIEDRAS																	
BRYANT COLL	.1	19	10.5	15.8	16.7	11.1	10.5	84.2	5.3								
JOHNSON & WALES U		6	16.7			16.7		83.3	16.7								
PROVIDENCE COLL		6	33.3			16.7		66.7	33.3								
RHODE ISLAND COLLEGE		7	14.3			14.3		85.7	14.3								
U OF RHODE ISLAND	.1	13	23.1	7.7	23.1	30.8	7.7	69.2	23.1								
Carolina																	
U OF SC-COLUMBIA	.1	6	16.7	16.7	16.7	16.7	16.7	83.3									
CLEMSON		9	33.3	44.4	22.2	33.3	22.2	44.4	33.3								
Tennessee																	
AUSTIN PEAY STATE		6	33.3	33.3	16.7	16.7	16.7	66.7	16.7								
DAVID LIPSCOMB COLL	.1	11	18.2	18.2	27.3	18.2	9.1	72.7	18.2								
EAST TENN STATE	.1	9	33.3	33.3	11.1	11.1	11.1	66.7	22.2								
LINCOLN MEMORIAL U		7						100.0									
MIDDLE TENN STATE	.1	18	33.3	11.1	22.2	22.2	5.6	66.7	27.8								
TENN STATE		6	50.0	50.0	16.7	50.0	16.7	33.3	50.0								
TENN TECH	.1	8	12.5	12.5	12.5	12.5		87.5	12.5								
U OF TN-CHATTANOOGA	.1	9	22.2	11.1	22.2	33.3	11.1	66.7	22.2								
U OF TN-KNOXVILLE	.1	12	41.7	25.0	33.3	33.3	16.7	58.3	25.0								
U OF TN-MARTIN		6	16.7	16.7	16.7	50.0	16.7	50.0	33.3								
UNIVERSITY OF MEMPHIS	.1	16	25.0	6.3	6.3	18.8	6.3	62.5	31.3								
Texas																	
BAYLOR		6	16.7		16.7												
SAM HOUSTON STATE		5	40.0	20.0		20.0		83.3	16.7								
SOUTHWEST TEX STATE	.1	10		10.0	12.5	22.2		40.0	60.0								
TEX TECH		6	33.3	16.7				66.7	33.3								
TEXAS A&M	.4	59	57.6	49.2	49.2	40.7	32.2	28.8	39.0								
U OF HOUSTON	.1	20	15.0	31.6	15.0	26.3		60.0	40.0								
U OF HOUSTON CLEAR LAKE	.1	12	16.7	16.7	16.7	25.0	16.7	75.0	8.3								
U OF HOUSTON DOWN TOWN	.1	13	7.7	7.7	7.7	7.7		84.6	15.4								
U OF NORTH TEXAS		5	40.0	60.0	25.0	50.0	20.0	40.0	40.0								
U OF TEX-ARLINGTON	.1	9	33.3		25.0	37.5		55.6	44.4								
U OF TEX-AUSTIN	.1	10	40.0	40.0	55.6	55.6	40.0	50.0	10.0								
U OF TEX-EL PASO		6	33.3	33.3	33.3	33.3		66.7	33.3								
U OF TEX-SAN ANTONIO	.1	10	10.0	30.0	30.0	60.0		30.0	70.0								
Utah																	
BRIGHAM YOUNG	.2	36	55.9	31.4	41.9	31.0	22.2	36.1	41.7								
U OF UTAH		6	20.0	60.0	25.0	50.0	16.7	33.3	50.0								
Vermont																	
ST MICHAELS COLL		7	42.9	14.3	42.9	28.6		42.9	57.1								
Virginia																	
CHRISTOPHER NEWPORT		7	28.6	42.9	28.6	42.9	28.6	57.1	14.3								
COLL OF WILLIAM & MARY		6	16.7	16.7	16.7	16.7	16.7	83.3									

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	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P A S S I N G A R E	A L L *	NONE	SOME *
GEORGE MASON U	.2	33	42.4	27.3	33.3	36.4	21.2	54.5	24.2
HAMPTON UNIV.	.1	12			8.3			91.7	8.3
JAMES MADISON U	.1	16	25.0	31.3	33.3	25.0	25.0	68.8	6.3
LYNCHBURG COLL		6	33.3	33.3	16.7	33.3	16.7	66.7	16.7
MARYMOUNT UNIVERSITY		6	16.7	16.7	16.7	16.7	16.7	83.3	
NORFOLK STATE		7		14.3				85.7	14.3
OLD DOMINION U	.1	14	35.7	28.6	33.3	33.3	21.4	57.1	21.4
RADFORD U	.1	8	37.5	50.0	37.5	37.5	25.0	50.0	25.0
U OF RICHMOND		7	57.1	71.4	57.1	57.1	28.6	27.8	14.3
UNIVERSITY OF VIRGINIA	.1	18	61.1	44.4	58.8	70.6	44.4	27.8	27.8
VA COMMONWEALTH U	.2	32	31.3	21.9	25.8	35.5	9.4	50.0	40.6
VA POLY TECH	.2	33	27.3	18.2	24.2	21.2	12.1	69.7	18.2
VA STATE	.1	10						100.0	
washington									
CENTRAL WASH U	.4	67	27.3	23.9	27.3	30.3	19.4	65.7	14.9
CITY UNIVERSITY	.1	11	37.3	36.4	20.0	30.0	18.2	63.6	18.2
EASTERN WASH STATE	.1	19	31.6	26.3	36.8	36.8	26.3	57.9	15.8
GONZAGA U	.1	16	50.0	50.0	62.5	50.0	37.5	31.3	31.3
PACIFIC LUTHERAN	.1	9	44.4	44.4	33.3	55.6	22.2	44.4	33.3
SEATTLE PACIFIC COLL		5	20.0	20.0	20.0	20.0	20.0	80.0	
SEATTLE U	.1	16	6.7	18.8	6.3	18.8	6.3	75.0	18.8
ST MARTINS COLL	.1	9	11.1			22.2		77.8	
U OF PUGET SOUND	.1	8	37.5	25.0	12.5	12.5	12.5	62.5	25.0
UNIV OF WASHINGTON	.7	104	43.3	36.5	44.1	44.7	26.0	43.3	30.8
WALLA WALLA COLLEGE	.1	8	12.5	12.5	25.0	12.5	12.5	75.0	12.5
WASH STATE	.3	39	26.3	15.4	18.4	25.6	12.8	66.7	20.5
WESTERN WASHINGTON UNIV	.3	40	35.0	32.5	20.5	28.2	20.0	57.5	22.5
west Virginia									
CONCORD COLL	.1	11	18.2	18.2	9.1	9.1	9.1	81.8	9.1
FAIRMONT STATE	.1	8	25.0	12.5	12.5			75.0	25.0
MARSHALL U	.1	22	18.2	13.6	4.5	13.6	4.5	81.8	13.6
SHEPHERD COLL	.1	9	22.2	22.2	33.3	33.3	22.2	66.7	11.1
U OF CHARLSTON		6						100.0	
W VA INST TECH		7				14.3		85.7	14.3
W VA STATE	.1	11	18.2	18.2	9.1	18.2	9.1	72.7	18.2
W VA U	.2	31	16.1	13.3	6.7	16.1	3.2	74.2	22.6
WHEELING JESUIT U		6	16.7	33.3	16.7	16.7		66.7	33.3
Wisconsin									
EDGEWOOD COLL		6	16.7	33.3	33.3	16.7	16.7	50.0	33.3
LAKELAND COLL	.2	33	30.3	24.2	21.2	30.3	15.2	60.6	24.2
MARQUETTE U	.2	23	54.5	43.5	31.8	40.9	26.1	39.1	34.8
U OF WI-EAU CLAIRE	.1	14	50.0	50.0	50.0	35.7	28.6	42.9	28.6
U OF WI-MADISON	.3	44	55.8	47.6	45.5	33.3	29.5	29.5	40.9
U OF WI-MILWAUKEE	.2	34	44.1	50.0	51.5	54.5	26.5	23.5	50.0

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	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	<	LPR	<	<	<	FARE	P E R C E N T A R E	P A S S I N G A L L *	>	>	>	>	NONE *	>	>	>	SOME *
U OF WI-OSHKOSH	.1	15	53.3	66.7	46.7	53.3	33.3	20.0	46.7	53.3	33.3	20.0	46.7	53.3	33.3	20.0	46.7	53.3	33.3	20.0	46.7	53.3	33.3	20.0	46.7
U OF WI-WHITEWATER	.3	43	74.4	65.1	65.1	67.4	48.8	14.0	65.1	67.4	48.8	14.0	65.1	67.4	48.8	14.0	65.1	67.4	48.8	14.0	65.1	67.4	48.8	14.0	65.1
U WISCONSIN - GREEN BAY		5	40.0	40.0	60.0	40.0	20.0	20.0	60.0	40.0	20.0	20.0	60.0	40.0	20.0	20.0	60.0	40.0	20.0	20.0	60.0	40.0	20.0	60.0	40.0
Wyoming																									
U OF WYOMING	.3	44	31.8	27.3	34.1	40.9	18.2	47.7	34.1	40.9	18.2	47.7	34.1	40.9	18.2	47.7	34.1	40.9	18.2	47.7	34.1	40.9	18.2	47.7	34.1
SCHOOLS WITH FEWER THAN FIVE	6.1	929																							
SCHOOLS OUTSIDE THE U.S.	9.1	1,398	36.7	30.4	42.6	40.1	22.5	69.6	42.6	40.1	22.5	69.6	42.6	40.1	22.5	69.6	42.6	40.1	22.5	69.6	42.6	40.1	22.5	69.6	42.6
SCHOOLS NOT RECORDED	15.2	2,322	26.1	22.6	17.7	23.6	10.9	62.4	17.7	23.6	10.9	62.4	17.7	23.6	10.9	62.4	17.7	23.6	10.9	62.4	17.7	23.6	10.9	62.4	17.7
TOTALS	100.0	15,289																							

* 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

MAY 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	AUD	<	<	<	<	LPR	<	<	<	P	E	R	C	E	N	T	A	R	E	A	L	L	S	I	N	G	>	>	>	>	>	>	SOME	*
Alabama																																								
AUBURN U-AUBURN	.5	13	61.5				46.2			69.2						61.5																								
TROY ST-TROY	.3	8	25.0				25.0			25.0						25.0																								
U OF AL-BIRMINGHAM	.3	9	77.8				55.6			44.4						77.8																								
U OF AL-UNIVERSITY	.4	12	16.7				8.3			16.7						16.7																								
U OF SO ALABAMA	.2	6	33.3				16.7			33.3						33.3																								
Arizona																																								
ARIZONA STATE U	.2	5	80.0				100.0			80.0						100.0																								
Arkansas																																								
HENDRIX COLL	.3	8																																						
California																																								
CAL ST U-FULLERTON	.2	5	33.3				6.3			50.0						50.0																								
CAL ST U-HAYWARD	.6	16	7.1				50.0			50.0						50.0																								
CAL ST U-NORTHridge	.2	5	33.3				100.0			75.0						83.3																								
GOLDEN GATE	.3	8	66.7				87.5			42.9						62.5																								
SAN DIEGO STATE	.3	8	57.1				25.0			66.7						75.0																								
U OF CAL-BERKELEY	.2	6	33.3				57.1			40.0						50.0																								
U OF CAL-LOS ANGELES	.3	7	60.0				28.6			37.5						42.9																								
U OF SOUTHERN CAL	.3	9	42.9				35.7			42.9						35.7																								
Colorado																																								
U OF CO-Boulder	.5	14	50.0				43.8			68.8						68.8																								
U OF DENVER	.6	16	62.5				16.7			16.7						16.7																								
Connecticut																																								
U OF HARTFORD	.2	6	16.7				47.1			46.7						25.0																								
District of Columbia																																								
GEORGE WASHINGTON	.6	17	43.8				50.0			60.0						33.3																								
GEORGETOWN	.2	5	50.0				40.0			80.0						80.0																								
Florida																																								
FL AGRI & MECH	.2	5	60.0				64.7			70.6						70.6																								
FL ATLANTIC U	.2	5	76.5				71.4			64.3						78.6																								
FL INTERNATIONAL	.6	17	78.6				63.6			79.7						72.7																								
FL STATE	.5	14	72.7				55.6			33.3						66.7																								
U OF CENTRAL FL	.4	11	75.0				33.3			33.3						50.0																								
U OF FLORIDA	2.4	64	20.0				61.5			38.5						69.2																								
U OF MIAMI	.2	5	66.7				58.8			84.8						84.8																								
U OF SO FLORIDA	.3	9	16.7				14.3			28.6						14.3																								
U OF WEST FLORIDA	.2	6																																						
Georgia																																								
GA STATE	.5	13	61.5				7.1			38.5						38.5																								
U OF GEORGIA	1.3	34	70.6				64.3			50.0						50.0																								
Guam																																								
U OF GUAM	.5	14	14.3				28.6			7.1						64.3																								
Illinois																																								
DEPAUL	.4	12	58.3				91.7			58.3						58.3																								

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

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

REPORT NUMBER 12-B

MAY 1999 UNIFORM CPA EXAMINATION

* 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

MAY 1999 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	LPR	FARE	ARE	P A S S I N G	>	>	>	>	>	>	>	SOME *
.2	5	60.0	60.0	60.0	60.0	60.0	60.0	60.0	25.0	25.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	20.0
New York																			
SETON HALL																			
CUNY BERNARD BARUCH	1.1	30	42.1	65.4	65.4	65.4	65.4	65.4	65.2	60.0	50.0	50.0	23.3	23.3	23.3	23.3	23.3	23.3	26.7
NEW YORK U	.2	6	50.0	75.0	75.0	75.0	75.0	75.0	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3
PACE U-NY	.6	15	53.8	50.0	50.0	50.0	50.0	50.0	42.9	42.9	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	20.0
PACE U-WHITE PLAINS	.3	9	62.5	71.4	71.4	71.4	71.4	71.4	57.1	57.1	55.6	55.6	22.2	22.2	22.2	22.2	22.2	22.2	20.0
ST JOHNS U., N.Y.	.4	12	40.0	36.4	36.4	36.4	36.4	36.4	40.0	20.0	25.0	25.0	41.7	41.7	41.7	41.7	41.7	41.7	33.3
SYRACUSE	.2	6	66.7	60.0	60.0	60.0	60.0	60.0	50.0	50.0	33.3	33.3	16.7	16.7	16.7	16.7	16.7	16.7	50.0
North Carolina																			
APPALACHIAN STATE	.3	7	57.1	42.9	42.9	42.9	42.9	42.9	28.6	42.9	28.6	28.6	42.9	42.9	42.9	42.9	42.9	42.9	28.6
EAST CAROLINA	.9	25	24.0	24.0	24.0	24.0	24.0	24.0	32.0	48.0	12.0	12.0	48.0	48.0	48.0	48.0	48.0	48.0	40.0
NC ST U-RALEIGH	1.8	48	62.5	60.4	60.4	60.4	60.4	60.4	68.8	66.7	37.5	37.5	12.5	12.5	12.5	12.5	12.5	12.5	50.0
U OF NC-CHAPEL HILL	1.6	44	59.1	45.5	45.5	45.5	45.5	45.5	69.8	48.8	34.1	34.1	25.0	25.0	25.0	25.0	25.0	25.0	40.9
U OF NC-GREENSBORO	.2	6	16.7	16.7	16.7	16.7	16.7	16.7	16.7	33.3	8.3	8.3	50.0	50.0	50.0	50.0	50.0	50.0	50.0
U OF NC-WILMINGTON	.4	12	33.3	50.0	50.0	50.0	50.0	50.0	16.7	41.7	8.3	8.3	41.7	41.7	41.7	41.7	41.7	41.7	50.0
WAKE FOREST	.9	25	96.0	96.0	96.0	96.0	96.0	96.0	92.0	100.0	88.0	88.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0
Ohio																			
CASE WESTERN RESERVE	.3	7	85.7	71.4	71.4	71.4	71.4	71.4	71.4	71.4	42.9	42.9	14.3	14.3	14.3	14.3	14.3	14.3	42.9
CLEVELAND STATE	.4	10	40.0	50.0	50.0	50.0	50.0	50.0	30.0	50.0	30.0	30.0	40.0	40.0	40.0	40.0	40.0	40.0	30.0
MIAMI U	.3	8	62.5	62.5	62.5	62.5	62.5	62.5	50.0	50.0	50.0	50.0	37.5	37.5	37.5	37.5	37.5	37.5	12.5
U OF AKRON	.3	7	14.3	42.9	42.9	42.9	42.9	42.9	28.6	14.3	14.3	14.3	57.1	57.1	57.1	57.1	57.1	57.1	28.6
U OF TOLEDO	.2	6	16.7	16.7	16.7	16.7	16.7	16.7	50.0	66.7	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	66.7
Oklahoma																			
OK ST U	.2	5	80.0	80.0	80.0	80.0	80.0	80.0	40.0	80.0	40.0	40.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0
Pennsylvania																			
INDIANA U OF PA	.2	5	50.0	60.0	60.0	60.0	60.0	60.0	25.0	60.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	20.0
U OF PA	.3	7	71.4	71.4	71.4	71.4	71.4	71.4	71.4	71.4	71.4	71.4	28.6	28.6	28.6	28.6	28.6	28.6	20.0
U OF PITTSBURGH	.2	6	40.0	33.3	33.3	33.3	33.3	33.3	33.3	40.0	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3
Puerto Rico																			
U OF PR-RIO PIEDRAS	.6	15	6.7	13.3	13.3	13.3	13.3	13.3	7.1	7.1	6.7	6.7	86.7	86.7	86.7	86.7	86.7	86.7	6.7
South Carolina																			
CLEMSON	.3	7	71.4	57.1	57.1	57.1	57.1	57.1	42.9	57.1	42.9	42.9	28.6	28.6	28.6	28.6	28.6	28.6	28.6
U OF SC-COLUMBIA	.4	11	36.4	18.2	18.2	18.2	18.2	18.2	36.4	45.5	18.2	18.2	45.5	45.5	45.5	45.5	45.5	45.5	36.4
WINTHROP COLL	.2	6	33.3	33.3	33.3	33.3	33.3	33.3	50.0	66.7	16.7	16.7	16.7	16.7	16.7	16.7	16.7	16.7	66.7
South Dakota																			
U OF SD	.3	8	37.5	12.5	12.5	12.5	12.5	12.5	25.0	37.5	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0
Tennessee																			
EAST TENN STATE	.2	5	60.0	60.0	60.0	60.0	60.0	60.0	80.0	80.0	60.0	60.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
TENN TECH	.2	6	83.3	66.7	66.7	66.7	66.7	66.7	50.0	50.0	50.0	50.0	16.7	16.7	16.7	16.7	16.7	16.7	33.3
U OF TN-KNOXVILLE	.4	11	54.5	54.5	54.5	54.5	54.5	54.5	36.4	36.4	36.4	36.4	45.5	45.5	45.5	45.5	45.5	45.5	18.2
UNIVERSITY OF MEMPHIS	.5	13	53.8	23.1	23.1	23.1	23.1	23.1	46.2	46.2	15.4	15.4	30.8	30.8	30.8	30.8	30.8	30.8	53.8
Texas																			
ABILENE CHRISTIAN	.2	5	60.0	20.0	20.0	20.0	20.0	20.0	60.0	60.0	20.0	20.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0
BAYLOR	.5	13	69.2	38.5	38.5	38.5	38.5	38.5	46.2	46.2	38.5	38.5	30.8	30.8	30.8	30.8	30.8	30.8	30.8

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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

MAY 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	LPR	FARE	ARE	P A S S I N G	>	>	>	>	>	>	SOME *
			AUD	<	<	<	<	<				ALL *	NONE	*					
SOUTHERN METHODIST	.2	5	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	60.0						
ST THOMAS U	.3	7	28.6	28.6	28.6	28.6	28.6	28.6	28.6	14.3	57.1	14.3	42.9						42.9
TEX TECH	.5	14	71.4	71.4	71.4	71.4	71.4	71.4	71.4	76.9	64.3	42.9	21.4						35.7
TEXAS A&M	2.9	80	61.3	61.3	61.3	61.3	61.3	61.3	61.3	61.3	63.8	48.8	25.0						26.3
U OF HOUSTON	.2	5	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	60.0	60.0	20.0						20.0
U OF HOUSTON CLEAR LAKE	.3	7	83.3	83.3	83.3	83.3	83.3	83.3	83.3	83.3	66.7	42.9	28.6						28.6
U OF NORTH TEXAS	.3	8	28.6	28.6	28.6	28.6	28.6	28.6	28.6	14.3	28.6		62.5						37.5
U OF TEX-ARLINGTON	.3	8	62.5	62.5	62.5	62.5	62.5	62.5	62.5	25.0	37.5	12.5	37.5						50.0
U OF TEX-AUSTIN	3.7	101	63.4	63.4	63.4	63.4	63.4	63.4	63.4	65.0	73.3	43.6	18.8						37.6
Utah																			
BRIGHAM YOUNG	2.1	56	78.6	78.6	78.6	78.6	78.6	78.6	78.6	71.4	69.1	57.1	8.9						33.9
SOUTHERN UTAH UNIVERSITY	.5	14	21.4	21.4	21.4	21.4	21.4	21.4	21.4	50.0	35.7	14.3	35.7						50.0
U OF UTAH	.6	15	26.7	26.7	26.7	26.7	26.7	26.7	26.7	46.7	46.7	20.0	46.7						33.3
UTAH STATE	.6	17	29.4	29.4	29.4	29.4	29.4	29.4	29.4	35.3	64.7	11.8	29.4						58.8
WEBER STATE	.3	9	55.6	55.6	55.6	55.6	55.6	55.6	55.6	33.3	33.3	22.2	33.3						44.4
WESTMINSTER COLL	.2	5	80.0	80.0	80.0	80.0	80.0	80.0	80.0	60.0	40.0	20.0							80.0
Virginia																			
OLD DOMINION U	.2	6	50.0	50.0	50.0	50.0	50.0	50.0	50.0	60.0	60.0	16.7	33.3						50.0
UNIVERSITY OF VIRGINIA	.6	17	88.2	88.2	88.2	88.2	88.2	88.2	88.2	94.1	94.1	70.6	5.9						23.5
VA POLY TECH	.3	9	44.4	44.4	44.4	44.4	44.4	44.4	44.4	33.3	33.3	11.1	55.6						33.3
washington																			
UNIV OF WASHINGTON	.4	10	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	40.0	20.0	40.0						40.0
west Virginia																			
W VA U	.3	7	57.1	57.1	57.1	57.1	57.1	57.1	57.1	42.9	42.9	28.6	42.9						28.6
Wisconsin																			
U OF WI-MADISON	.2	5	80.0	80.0	80.0	80.0	80.0	80.0	80.0	60.0	60.0	60.0	20.0						20.0
U OF WI-MILWAUKEE	.4	11	72.7	72.7	72.7	72.7	72.7	72.7	72.7	63.6	72.7	63.6	18.2						18.2
SCHOOLS WITH FEWER THAN FIVE	23.6	640																	30.6
SCHOOLS OUTSIDE THE U.S.	11.1	301	40.4	40.4	40.4	40.4	40.4	40.4	40.4	51.0	52.3	28.9	38.9						32.2
SCHOOLS NOT RECORDED	6.6	180	39.4	39.4	39.4	39.4	39.4	39.4	39.4	35.1	37.4	23.9	51.1						25.0
TOTALS	100.0	2,712										31.0	36.9						32.0

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

REPORT NUMBER 12-B

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P A S S I N G	ARE	P A S S I N G	NONE	SOME
Alabama										
ALABAMA A & M		8		33.3	14.3	42.9	12.5	50.0	37.5	
ALABAMA STATE U		10			14.3	37.5	30.0	60.0	10.0	
ATHENS STATE COLL		10			30.0	25.0	30.0	60.0	10.0	
AUBURN U-AUBURN	.1	34	30.0	12.5	42.3	56.5	35.3	29.4	35.3	
AUBURN U-MONTGOMERY	.1	22	33.3	23.8	15.8	44.4	22.7	50.0	27.3	
BIRMINGHAM SOUTHERN		9	25.0	28.6	22.2	37.5	11.1	55.6	33.3	
JACKSONVILLE STATE	.1	17	45.5	27.3	40.0	27.3	41.2	35.3	23.5	
NORTH ALABAMA U		15	11.1	14.3	18.2	33.3	33.3	60.0	6.7	
SAMFORD U		11	12.5	25.0		30.0	9.1	63.6	27.3	
TROY ST-DOTHAN		13	22.2	33.3	7.7	20.0	7.7	46.2	46.2	
TROY ST-MONTGOMERY		6	16.7	20.0				66.7	33.3	
TROY ST-TROY		12	20.0	11.1	16.7	18.2		58.3	41.7	
TUSKEGEE INSTITUTE		6	100.0							
U OF AL-BIRMINGHAM	.1	36	26.3	36.4	33.3	33.3	33.3	33.3	33.3	
U OF AL-HUNTSVILLE		11	50.0	50.0	55.6	57.1	27.3	18.2	54.5	
U OF AL-UNIVERSITY	.2	52	34.3	25.6	17.1	33.3	17.3	44.2	38.5	
U OF MONTEVALLO		11		40.0	40.0	20.0	45.5	45.5	9.1	
U OF SO ALABAMA	.1	22	23.5	23.1		20.0	18.2	59.1	22.7	
Alaska										
U OF ALASKA ANCHORAGE	.1	17	58.3	46.2	21.4	16.7	29.4	35.3	35.3	
U OF ALASKA FAIRBANKS		14	33.3	45.5	25.0	30.0	35.7	50.0	14.3	
Arizona										
ARIZONA STATE U	.2	82	33.3	28.6	32.1	43.8	28.0	39.0	32.9	
ARIZONA STATE U-WEST	.1	41	31.6	45.8	26.7	39.1	39.0	41.5	19.5	
NORTHERN ARIZ U	.1	20	28.6	30.8	28.6	33.3	25.0	45.0	30.0	
U OF ARIZONA	.3	85	47.9	31.9	30.6	48.1	34.1	30.6	35.3	
Arkansas										
ARKANSAS STATE	.1	37	28.0	41.7	29.0	41.7	27.0	37.8	35.1	
ARKANSAS TECH U		10	37.5	50.0	33.3	50.0	50.0	40.0	10.0	
HARDING COLL	.1	29	36.8	31.6	16.0	31.8	24.1	41.4	34.5	
HENDERSON ST U		12	36.4	30.0		33.3	25.0	41.7	33.3	
HENDRIX COLL		8	66.7	33.3	42.9	57.1	12.5	12.5	75.0	
OUACHITA BAPTIST		9	57.1	28.6	25.0	14.3	11.1	22.2	66.7	
SOUTHERN ARKANSAS U		9	28.6		37.5	33.3	22.2	44.4	33.3	
U OF AR-FAYETTEVILLE	.2	62	42.6	28.6	15.8	31.5	16.1	37.1	46.8	
U OF AR-MONTICELLO		14	20.0	36.4	36.4	33.3	35.7	28.6	35.7	
U OF AR-PINE BLUFF		5	20.0					80.0	20.0	
U OF ARKANSAS LITTLE ROC	.1	41	28.6	25.0	22.9	30.8	19.5	48.8	31.7	
U OF CENTRAL AR	.1	41	40.0	20.0	8.8	24.1	9.8	53.7	36.6	
California										
AZUSA PACIFIC COLL		5	20.0			50.0	20.0	60.0	20.0	
BIOLA U		12	60.0	12.5	28.6	50.0	16.7	58.3	25.0	
CAL LUTHERAN COLL		15	66.7	50.0	44.4	22.2	46.7	33.3	20.0	

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

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

REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1999 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	LPR	FARE	P E R C E N T A R E	P A S S	A L L	>	>	>	>	NONE	>	>	>	SOME
CAL ST STANISLAUS U	.1	25	45.5	26.7	30.0	72.2	32.0	36.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0
CAL ST U-CHICO	.1	43	30.8	20.0	31.6	45.8	34.9	48.8	34.9	34.9	34.9	34.9	34.9	34.9	34.9	34.9	34.9	34.9	34.9	34.9	34.9
CAL ST U-FRESNO	.3	114	41.7	34.9	41.5	38.7	36.0	42.1	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0
CAL ST U-FULLERTON	.5	167	59.3	34.8	30.5	44.2	35.9	40.1	35.9	35.9	35.9	35.9	35.9	35.9	35.9	35.9	35.9	35.9	35.9	35.9	35.9
CAL ST U-HAYWARD	.8	276	29.8	22.2	28.6	30.8	25.0	47.8	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0
CAL ST U-LONG BEACH	.3	100	35.3	30.4	33.3	39.6	30.0	49.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0
CAL ST U-LOS ANGELES	.5	152	35.3	28.2	30.4	39.7	28.9	51.3	28.9	28.9	28.9	28.9	28.9	28.9	28.9	28.9	28.9	28.9	28.9	28.9	28.9
CAL ST U-NORTHBRIDGE	.6	209	51.3	32.7	34.5	35.4	36.4	44.0	36.4	36.4	36.4	36.4	36.4	36.4	36.4	36.4	36.4	36.4	36.4	36.4	36.4
CAL ST U-POMONA	.3	106	42.6	31.5	30.8	47.8	37.7	43.4	37.7	37.7	37.7	37.7	37.7	37.7	37.7	37.7	37.7	37.7	37.7	37.7	37.7
CAL ST U-SACRAMENTO	.3	104	45.8	33.3	39.6	33.3	26.0	46.2	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0
CAL ST DOMINGUEZ	.1	41	31.6	34.8	25.0	18.5	24.4	61.0	24.4	24.4	24.4	24.4	24.4	24.4	24.4	24.4	24.4	24.4	24.4	24.4	24.4
CAL ST-SAN LUIS	.2	73	56.7	33.3	34.5	46.2	39.7	43.8	39.7	39.7	39.7	39.7	39.7	39.7	39.7	39.7	39.7	39.7	39.7	39.7	39.7
CAL STATE - BAKERSFIELD	.1	26	36.8	22.2	33.3	28.6	19.2	57.7	19.2	19.2	19.2	19.2	19.2	19.2	19.2	19.2	19.2	19.2	19.2	19.2	19.2
CAL STATE SAN BERNARDINO	.2	58	32.5	28.6	33.0	50.0	48.3	22.9	48.3	48.3	48.3	48.3	48.3	48.3	48.3	48.3	48.3	48.3	48.3	48.3	48.3
CHAPMAN COLL	.1	35	26.3	41.2	35.7	66.7	42.9	22.9	42.9	42.9	42.9	42.9	42.9	42.9	42.9	42.9	42.9	42.9	42.9	42.9	42.9
CLAREMONT MENS COLL	.1	22	44.4	50.0	20.0	54.5	38.5	35.9	38.5	38.5	38.5	38.5	38.5	38.5	38.5	38.5	38.5	38.5	38.5	38.5	38.5
GOLDEN GATE	.1	39	57.1	27.8	42.9	75.0	33.3	50.0	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3
HUMBOLDT STATE	.6	6																			
LA VERNE COLL	.1	15	50.0	28.6	22.2	55.6	40.0	60.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0
LOYOLA MARYMOUNT	.1	42	66.7	36.0	33.3	33.3	21.4	47.6	21.4	21.4	21.4	21.4	21.4	21.4	21.4	21.4	21.4	21.4	21.4	21.4	21.4
MT SAINT MARYS	.1	7	40.0	22.2	33.3	28.6	14.3	42.9	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3
NATIONAL	.1	27	80.0	40.0	33.3	66.7	46.7	26.7	46.7	46.7	46.7	46.7	46.7	46.7	46.7	46.7	46.7	46.7	46.7	46.7	46.7
PEPPERDINE	.5	151	36.3	32.9	33.3	36.1	27.2	44.4	27.2	27.2	27.2	27.2	27.2	27.2	27.2	27.2	27.2	27.2	27.2	27.2	27.2
SAN DIEGO STATE	.3	114	47.1	27.1	32.1	36.5	33.3	45.6	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3
SAN FRANCISCO STATE	.3	91	37.7	32.1	23.3	35.8	26.4	50.5	26.4	26.4	26.4	26.4	26.4	26.4	26.4	26.4	26.4	26.4	26.4	26.4	26.4
SAN JOSE STATE	.1	44	40.0	29.2	34.8	42.1	38.6	43.2	38.6	38.6	38.6	38.6	38.6	38.6	38.6	38.6	38.6	38.6	38.6	38.6	38.6
SONOMA STATE	.1	28	41.2	42.9	35.7	45.0	35.7	32.1	35.7	35.7	35.7	35.7	35.7	35.7	35.7	35.7	35.7	35.7	35.7	35.7	35.7
ST MARYS OF CAL	.1	114	63.4	54.0	51.0	56.6	51.8	29.8	51.8	51.8	51.8	51.8	51.8	51.8	51.8	51.8	51.8	51.8	51.8	51.8	51.8
U OF CAL-BERKELEY	.3	210	59.2	52.4	43.7	53.8	45.2	29.0	45.2	45.2	45.2	45.2	45.2	45.2	45.2	45.2	45.2	45.2	45.2	45.2	45.2
U OF CAL-LOS ANGELES	.6	27	57.1	26.3	42.9	40.0	37.0	37.0	37.0	37.0	37.0	37.0	37.0	37.0	37.0	37.0	37.0	37.0	37.0	37.0	37.0
U OF CAL-RIVERSIDE	.1	7	66.7	50.0	40.0	50.0	42.9	42.9	42.9	42.9	42.9	42.9	42.9	42.9	42.9	42.9	42.9	42.9	42.9	42.9	42.9
U OF CAL-SAN DIEGO	.5	154	50.0	34.2	34.3	46.1	40.9	43.5	40.9	40.9	40.9	40.9	40.9	40.9	40.9	40.9	40.9	40.9	40.9	40.9	40.9
U OF CAL-SANTA BARBARA	.2	14	37.5	44.4	44.4	40.0	28.6	42.9	28.6	28.6	28.6	28.6	28.6	28.6	28.6	28.6	28.6	28.6	28.6	28.6	28.6
U OF REDLANDS	.1	76	33.3	36.8	28.1	56.8	30.3	42.1	30.3	30.3	30.3	30.3	30.3	30.3	30.3	30.3	30.3	30.3	30.3	30.3	30.3
U OF SAN DIEGO	.1	26	38.5	50.0	40.0	45.5	46.2	46.2	46.2	46.2	46.2	46.2	46.2	46.2	46.2	46.2	46.2	46.2	46.2	46.2	46.2
U OF SAN FRANCISCO	.1	50	48.3	27.6	38.1	39.1	38.0	44.0	38.0	38.0	38.0	38.0	38.0	38.0	38.0	38.0	38.0	38.0	38.0	38.0	38.0
U OF SANTA CLARA	.4	131	59.4	29.8	36.2	41.3	41.2	36.6	41.2	41.2	41.2	41.2	41.2	41.2	41.2	41.2	41.2	41.2	41.2	41.2	41.2
U OF SOUTHERN CAL	.1	15	30.0	33.3	14.3	50.0	33.3	46.7	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3
U OF THE PACIFIC	.1	6	100.0	50.0	33.3	50.0	66.7	16.7	66.7	66.7	66.7	66.7	66.7	66.7	66.7	66.7	66.7	66.7	66.7	66.7	66.7
WOODBURY																					
Colorado																					
ADAMS STATE COLL	.1	9	40.0	9.1	30.4	28.6	11.1	55.6	11.1	11.1	11.1	11.1	11.1	11.1	11.1	11.1	11.1	11.1	11.1	11.1	11.1
CO STATE	.1	29	41.7	54.5	43.8	42.9	24.1	44.8	24.1	24.1	24.1	24.1	24.1	24.1	24.1	24.1	24.1	24.1	24.1	24.1	24.1
FORT LEWIS COLL	.1	19	25.0			54.5	36.8	26.3	36.8	36.8	36.8	36.8	36.8	36.8	36.8	36.8	36.8	36.8	36.8	36.8	36.8

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	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P E R C E N T A R E	P A S S	I N	G	>	NONE *	>	>	>	SOME *
TAMPA COLL		6			40.0	50.0	50.0				50.0				
U OF CENTRAL FL	.1	50	41.4	37.9	13.9	48.7	26.0				40.0				34.0
U OF FLORIDA	.1	26	56.3	46.7	41.2	31.3	46.2				30.8				23.1
U OF MIAMI		16	44.4	30.0	37.5	50.0	43.8				31.3				25.0
U OF NORTH FL	.1	27	41.2	15.8	26.3	57.1	18.5				33.3				48.1
U OF SO FLORIDA	.3	89	57.1	35.3	29.2	50.9	34.8				31.5				33.7
U OF TAMPA		7	33.3	60.0		33.3	14.3				42.9				42.9
U OF WEST FLORIDA	.1	28	20.0	26.1	12.5	30.4	14.3				53.6				32.1
Georgia															
AUGUSTA COLL		8	33.3	33.3		33.3					75.0				25.0
BERRY COLL		14	37.5	30.0	10.0	25.0	21.4				57.1				21.4
BRENAU COLL		13	33.3	12.5	36.4	30.0	15.4				53.8				30.8
CLARK/ATLANTA U		16	36.4	41.7	7.7	28.6	12.5				37.5				50.0
CLAYTON STATE COLLEGE		5	50.0	66.7	50.0	66.7	80.0				20.0				
COLUMBUS COLL		9	16.7	14.3		57.1	22.2				44.4				33.3
EMORY	.1	22	54.5	50.0	26.7	33.3	36.4				31.8				31.8
GA COLLEGE	.1	22	37.5	22.2	19.0	50.0	45.5				45.5				31.8
GA INST OF TECH		7	100.0	50.0		50.0	14.3				28.6				57.1
GA SOUTHERN UNIV	.1	47	23.5	25.7	10.5	19.4	17.0				53.2				29.8
GA SOUTHWESTERN COLL		16	21.4	7.7	6.3	7.7	6.3				75.0				18.8
GA STATE	.4	118	28.6	27.8	19.0	30.4	21.2				55.1				23.7
KENNESAW STATE	.2	61	17.5	14.3	4.0	21.7	9.8				65.6				24.6
MERCER U-ATLANTA		8	14.3			16.7	12.5				75.0				12.5
MERCER U-MACON	.1	17	27.3	33.3	13.3	26.7	23.5				52.9				23.5
MOREHOUSE COLL		14	10.0	40.0	23.1	41.7	14.3				42.9				42.9
MORRIS BROWN COLL		8	75.0	33.3	16.7	33.3	25.0				25.0				50.0
NORTH GEORGIA COLL		15	20.0	44.4	21.4	27.3	20.0				46.7				33.3
OGLETHORPE		8	60.0	50.0	57.1	75.0	50.0				37.5				12.5
SAVANNAH STATE		12	12.5	22.2	25.0		8.3				58.3				33.3
U OF GEORGIA	.2	64	51.3	31.1	40.4	37.8	31.3				34.4				34.4
VALDOSTA STATE	.1	32	25.0	31.8	12.5	33.3	21.9				43.8				34.4
WEST GEORGIA		16	28.6	33.3	13.3	35.7	18.8				50.0				31.3
Guam															
U OF GUAM	.3	113	20.8	12.2	40.0	23.7	16.8				46.9				36.3
Hawaii															
BYU - HAWAII		6	20.0			20.0					66.7				33.3
CHAMINADE		7	16.7	20.0	33.3	40.0					57.1				42.9
HAWAII PACIFIC COLL		16	18.2	25.0	42.9	27.3	37.5				50.0				12.5
U OF HAWAII-HILO		5			33.3	33.3	40.0				60.0				
U OF HAWAII-MANOA	.3	92	40.7	27.4	15.1	30.9	19.6				48.9				31.5
Idaho															
BOISE STATE UNIVERSITY	.2	80	29.5	23.4	14.7	30.4	18.8				52.5				28.8
IDAHO STATE		16	41.7		27.3	37.5	12.5				50.0				37.5
LEWIS-CLARK STATE		7			16.7	28.6	14.3				71.4				14.3

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MAY 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	<	<	<	<	<	LPR	FARE	P A S S I N G	ARE	ALL *	NONE	SOME *
NORTHWEST NAZARENE		5							20.0						
U OF IDAHO	.1	34	52.0						8.7	14.3	24.0	11.8	80.0	20.0	
Illinois															
AUGUSTANA COLL		10	62.5						37.5	20.0	30.0		30.0	70.0	
AURORA COLL		9	28.6						14.3	12.5	14.3		55.6	33.3	
BRADLEY	.1	28	30.0						29.4	13.0	33.3	11.1	57.1	17.9	
CHICAGO STATE	.1	18	18.8						26.7		11.8	25.0	61.1	38.9	
COLL OF ST FRANCIS		6	66.7						33.3				16.7	83.3	
DEPAUL	.4	149	44.2						31.8	22.6	31.3	24.2	40.9	34.9	
DEVRY - OAK BROOK TERRAC		10	12.5							20.0	22.2	10.0	70.0	20.0	
DOMINICAN UNIVERSITY		9	28.6						16.7	14.3	28.6	22.2	66.7	11.1	
EASTERN IL	.1	30	36.4						43.5	23.1	26.1	30.0	36.7	33.3	
ELMHURST COLL	.1	30	20.0						15.0	18.5	16.7	16.7	60.0	23.3	
GOVERNORS STATE	.1	26	33.3						42.9	31.6	25.0	38.5	42.3	19.2	
IL BENEDICTINE COLL		9	50.0						37.5	12.5	37.5	22.2	44.4	33.3	
IL COLL		9	37.5						25.0		22.2		55.6	44.4	
IL STATE	.2	55	32.4						27.8	17.4	34.1	23.6	49.1	27.3	
IL WESLEYAN	.1	17	40.0						22.2	14.3	43.8	23.5	35.3	41.2	
LEWIS		13	54.5						44.4	16.7	22.2	7.7	46.2	46.2	
MCKENDREE COLL		13	23.1						23.1	8.3	33.3	7.7	53.8	38.5	
MILLIKIN		12	83.3						42.9	44.4	40.0	50.0	16.7	33.3	
NORTH CENTRAL COLL	.1	18	18.2						33.3	20.0	33.3	22.2	44.4	33.3	
NORTHEASTERN IL	.2	51	28.9						41.0	18.2	14.6	19.6	49.0	31.4	
NORTHERN IL	.3	91	47.1						44.4	37.0	37.3	37.4	31.9	30.8	
NORTHWESTERN		8	33.3						37.5	25.0	66.7	12.5	37.5	50.0	
OLIVET NAZARENE COLL		8							25.0	20.0	28.6		50.0	50.0	
QUINCY UNIVERSITY		6	25.0						20.0	50.0		16.7	16.7	66.7	
ROOSEVELT	.1	31	24.0						17.4	10.7	26.9	16.1	58.1	25.8	
SOUTHERN IL U -CARBONDAL	.1	33	45.5						40.9	26.1	44.0	27.3	36.4	36.4	
SOUTHERN IL U -EDWARDVIL	.1	25	40.0						33.3	25.0	44.4	36.0	40.0	24.0	
ST XAVIER COLL	.1	17	25.0						38.5	13.3	20.0	17.6	47.1	35.3	
U OF CHICAGO-LOYOLA	.1	30	57.1						25.0	30.4	39.1	36.7	33.3	30.0	
U OF IL-CHICAGO	.3	108	33.3						32.9	25.8	29.5	24.1	44.4	31.5	
U OF IL-URBANA	.3	114	58.3						48.3	36.6	41.7	41.2	31.6	27.2	
UNIV ILL SPRINGFIELD	.1	20	53.8						33.3	25.0	50.0	30.0	30.0	40.0	
WESTERN IL U	.1	22	42.9						40.0	66.7	52.9	50.0	36.4	13.6	
Indiana															
ANDERSON COLL		9	50.0						25.0	40.0	33.3	55.6	22.2	22.2	
BALL ST	.3	96	31.3						19.4	10.0	25.3	14.6	55.2	30.2	
BUTLER	.1	27	42.9						22.7	20.8	26.1	14.8	44.4	40.7	
FRANKLIN COLL		8	40.0						20.0	28.6	60.0	12.5	50.0	37.5	
IN U-BLOOMINGTON	.6	196	34.2						24.1	21.8	34.9	29.1	45.9	25.0	
IN U-FORT WAYNE	.1	25	41.2						60.0	9.5	33.3	20.0	36.0	44.0	
IN U-KOKOMO		6	40.0						25.0	20.0	25.0	16.7	50.0	33.3	

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.1	25	21.1	20.0	8.3	30.4	4.0	64.0	32.0											
.3	95	25.4	20.9	10.6	28.9	14.7	52.6	32.6											
.1	24	18.8	20.0	22.7	38.1	20.8	45.8	33.3											
.1	26	30.4	28.6	21.7	50.0	19.2	42.3	38.5											
	5	33.3			50.0	20.0	40.0	40.0											
	8	16.7		12.5	28.6	12.5	50.0	37.5											
.1	19	38.5	33.3	30.8	38.5	47.4	36.8	15.8											
.1	47	33.3	23.5	21.1	36.6	19.1	48.9	31.9											
	6	50.0	50.0	80.0	75.0	83.3	16.7												
	9		16.7		20.0	11.1	77.8	11.1											
.1	5	25.0	55.6	50.0	35.7	44.4	80.0	20.0											
	18	66.7	37.5		20.0	10.0	16.7	38.9											
	10	62.5	25.0	20.0	25.0	16.7	40.0	50.0											
	6	66.7	33.3	20.0	33.3	60.0	66.7	66.7											
.4	5	33.3	25.0	20.0	33.3	33.9	60.0	40.0											
	127	57.1	38.6	32.9	39.4	31.5	31.5	31.5											
.1	37	7.1	11.5	8.8	26.7	10.8	70.3	18.9											
	16	11.1	18.2	23.1	18.2	31.3	56.3	12.5											
	15	30.0	36.4	38.5	30.8	26.7	46.7	26.7											
	8	42.9		14.3	42.9	12.5	50.0	37.5											
.1	27	27.3	9.5	12.5	20.8	18.5	59.3	22.2											
	11	71.4	37.5	55.6	33.3	27.3	18.2	54.5											
.1	32	23.8	27.3	24.0	30.4	28.1	50.0	21.9											
	6	66.7		33.3		33.3	66.7												
.2	57	57.8	25.6	31.1	23.3	28.1	35.1	36.8											
	10	12.5	40.0	37.5	33.3	20.0	50.0	30.0											
	14	50.0	9.1	23.1	46.2	21.4	28.6	50.0											
	5	50.0		40.0	50.0	20.0	40.0	40.0											
	11	14.3	14.3	22.2	25.0	18.2	54.5	27.3											
.2	16	36.4	18.2	7.7	35.7	18.8	43.8	37.5											
	14	46.2	21.4	23.1	35.7	35.7	35.7	64.3											
.2	52	45.2	33.3	28.2	55.2	30.8	32.7	36.5											
.2	56	50.0	45.5	22.5	39.1	28.6	44.6	26.8											
.1	26	30.4	34.8	16.7	33.3	15.4	46.2	38.5											
	5	33.3	25.0		25.0	20.0	40.0	40.0											
	30	23.1	33.3	16.7	35.0	30.0	53.3	16.7											
.1	14	28.6	25.0	22.2	50.0	28.6	42.9	28.6											
	12			18.2	11.1	16.7	75.0	8.3											
.1	5	25.0	25.0	40.0	50.0	20.0	60.0	20.0											
	47	34.5	25.9	19.0	25.7	14.9	57.4	27.7											
	15	45.5	44.4	9.1	41.7	20.0	40.0	40.0											
.1	29	64.3	46.7	26.1	68.8	27.6	27.6	44.8											

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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

MAY 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	LPR	<	<	P E R C E N T	A R E	P A S S I N G	>	>	>	>	>	>	NONE	*	>	>	>	>	>	>	>	>	SOME	
			AUD									FARE		ALL	*																	
Kentucky	WASHBURN U OF TOPEKA	.1	9	20.0					50.0			28.6	22.2	22.2							66.7										11.1	
	WICHITA STATE		19	40.0								38.5		47.4							36.8										15.8	
	ASHLAND COMM COLLEGE		10	66.7					60.0			50.0	66.7	70.0							30.0										27.3	
	BELLARMINE COLL	.1	44	22.6					19.4			15.4	27.3	11.4							61.4										40.0	
	BRESCIA COLL		5	20.0									25.0								60.0										20.4	
	EASTERN KY	.1	49	16.2					12.5			13.0	18.4	18.4							61.2										42.9	
	GEORGETOWN COLL		7					16.7				33.3	33.3	14.3							42.9										33.3	
	KY STATE		6	20.0					25.0			16.7									66.7											
	KY WESLEYAN COLL		5	25.0								25.0									60.0											
	MOREHEAD STATE	.1	32	20.8					13.0				17.9	6.3							71.9											21.9
Louisiana	MURRAY STATE	.1	32	9.5				15.4			26.9	20.7	9.4	9.4						62.5												28.1
	NORTHERN KENTUCKY U	.1	28	47.6				43.5			20.0	36.4	14.3	14.3						35.7											50.0	
	PIKEVILLE COLL		9	12.5				12.5			11.1	22.2	22.2							66.7											33.3	
	THOMAS MORE COLL		10	25.0				12.5			37.5	14.3	30.0	30.0						60.0											10.0	
	TRANSLYVANIA		8	60.0				50.0			42.9	25.0	37.5	37.5						37.5											25.0	
	U OF KENTUCKY	.4	122	38.3				29.8			21.1	35.3	20.5	20.5						41.8											37.7	
	U OF LOUISVILLE	.2	79	23.7				18.8			10.8	25.4	15.2	15.2						59.5											25.3	
	WESTERN KY	.1	36	34.8				20.0			31.0	29.2	25.0	25.0						47.2											27.8	
	Louisiana																															
	CENTENARY OF LA		6	33.3									33.3	16.7	16.7						50.0											33.3
DILLARD		14	7.7					15.4			7.1	7.7								85.7											14.3	
GRAMBLING STATE		13	18.2					10.0			8.3	8.3		7.7						69.2											23.1	
LA COLL		8										42.9		12.5						62.5											25.0	
LA ST U-A&M	.3	98	44.8					32.3			16.5	34.6	23.5	23.5						35.7											40.8	
LA ST U-SHREVEPORT	.1	33	24.1					16.7			6.9	25.9	12.1	12.1						48.5											39.4	
LA TECH	.1	20	21.4					21.4			11.8	23.5	10.0	10.0						55.0											35.0	
LOYOLA U	.1	18	66.7					44.4			25.0	50.0	38.9	38.9						22.2											38.9	
MCNEESE STATE		14	25.0					42.9			36.4	44.4	35.7	35.7						35.7											28.6	
NICHOLLS STATE	.1	17	35.7					15.4				31.3	17.6	17.6						47.1											35.3	
NORTHEAST LA	.1	30	9.5					19.0			24.0	32.0	13.3	13.3						46.7											40.0	
NORTHWESTERN STATE		6	25.0					25.0			33.3		33.3	33.3						50.0											16.7	
SOUTHEASTERN LA	.1	47	28.1					25.8			23.1	23.7	29.8	29.8						53.2											17.0	
SOUTHERN U-BATON ROUGE		15	7.1																	93.3											6.7	
TULANE U	.1	27	60.0					46.7			27.8	38.1	29.6	29.6						37.0											33.3	
U OF NEW ORLEANS	.2	68	39.1					37.5			22.8	27.3	29.4	29.4						41.2											29.4	
U OF STHWESTN LA	.1	34	31.0					33.3			28.0	34.6	23.5	23.5						41.2											35.3	
XAVIER U OF LA		11	11.1					11.1			10.0	10.0	18.2	18.2						72.7											9.1	
Maine	HUSSON COLL	.1	34	37.0				6.9			13.8	22.2	11.8	11.8						55.9											32.4	
	THOMAS COLL		6	16.7								60.0	16.7	16.7						33.3											50.0	
	U OF ME-AUGUSTA		10	28.6							44.4	40.0	40.0	40.0						30.0											30.0	
	U OF ME-ORONO		12	20.0					33.3		25.0	25.0	33.3	33.3						41.7											25.0	
	UNIV SOUTHERN MAINE	.1	19	58.3				14.3			21.4	14.3	14.3	15.8						36.8												47.4

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MAY 1999 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	P A S S I N G *	NONE *	SOME *
.1	20	5.0	10.5		26.3	75.0		25.0
.1	10	12.5			11.1	80.0		10.0
.1	48	28.1	16.7	15.4	34.3	52.1		31.3
.1	38	50.0	37.0	17.9	41.7	28.9		42.1
	15	60.0	16.7	23.1	28.6	40.0		40.0
	14	16.7	28.6	22.2	54.5	50.0		14.3
	12	44.4	25.0	11.1	10.0	50.0		33.3
.6	5	38.0	14.7	19.3	50.0	60.0		40.0
	190	100.0	50.0	25.0	66.7	49.5		27.9
	6		14.3	33.3	33.3	50.0		33.3
.1	12		20.8		16.0	58.3		8.3
.1	26	32.0	21.1	13.6	35.0	65.4		26.9
.1	26	27.8	36.4	20.0	44.4	53.8		30.8
	12	54.5	20.0	28.6	40.0	33.3		41.7
	8	75.0	33.3	25.9	46.2	27.3		30.9
.2	55	56.5	50.0	47.4	46.2	27.3		30.9
.1	38	52.4	33.3	25.9	40.0	23.7		50.0
.1	22	6.7	22.2	9.5	12.5	72.7		13.6
.2	61	31.1	29.3	23.9	38.2	47.5		24.6
.1	49	21.1	31.7	15.0	19.5	57.1		26.5
.3	99	22.7	19.7	12.2	26.4	54.5		28.3
Minnesota								
	9	50.0			50.0	44.4		33.3
	8	80.0	40.0		60.0	12.5		50.0
	8	50.0	33.3		60.0	37.5		25.0
	6	50.0	50.0		20.0	33.3		16.7
.1	46	50.0	55.2	40.0	54.5	26.1		34.8
.1	19	45.5	57.1	31.3	43.8	31.6		31.6
	13	71.4	75.0	66.7	62.5	7.7		46.2
.1	26	62.5	30.8	30.0	58.3	30.8		23.1
.1	39	58.1	25.9	36.7	50.0	25.6		41.0
	6	66.7	33.3	33.3	75.0	50.0		16.7
.1	10	20.0		30.0	22.2	60.0		40.0
	41	47.6	42.9	44.0	45.8	14.6		41.5
	10	100.0	83.3	50.0	80.0	70.0		30.0
	6	75.0	50.0	40.0	60.0	33.3		16.7
.1	26	42.1	11.1	45.5	50.0	34.6		30.8
.1	48	65.0	51.9	36.1	37.5	25.0		39.6
	12	83.3	71.4	33.3	66.7	16.7		41.7
Mississippi								
	5	25.0	40.0	25.0	50.0	40.0		40.0
	11	14.3		12.5	57.1	45.5		36.4
.1	24	35.3	20.0	4.2	27.3	66.7		29.2

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MAY 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	P A S S I N G *	NONE *	SOME *
MILLSAPS COLL		5	50.0	50.0	20.0	20.0	20.0	40.0	40.0
MS COLL		15	11.1	25.0	18.2	25.0	20.0	60.0	20.0
MS ST U		15	45.5	41.7	33.3	40.0	33.3	33.3	33.3
MS U FOR WOMEN		5	25.0	25.0	40.0	25.0	20.0	40.0	40.0
U OF MS	.1	26	30.0	11.1	12.0	10.0	15.4	57.7	26.9
U OF SOUTHERN MS	.1	34	52.0	24.0	26.9	44.8	26.5	32.4	41.2
Missouri									
CENTRAL MO STATE		16	23.1	14.3	13.3	35.7	18.8	50.0	31.3
COLUMBIA COLL	.1	19	16.7	18.2	20.0	26.7	21.1	52.6	26.3
DEVRY INST		8	16.7		16.7	12.5	12.5	62.5	25.0
DRURY COLL		15	11.1	38.5	30.0	37.5	46.7	40.0	13.3
EVANGEL COLL		6	33.3		66.7	75.0	33.3	33.3	33.3
LINCOLN U		5	25.0	33.3		25.0	40.0	40.0	20.0
MARYVILLE COLL	.1	28	15.8	28.6	8.7	36.0	10.7	57.1	32.1
MO SOUTHERN STATE	.1	21	21.4	15.4	18.8	14.3	23.8	61.9	14.3
MO WESTERN ST COLL		9	16.7	20.0	12.5	28.6	11.1	55.6	33.3
NORTHWEST MO STATE	.1	18	47.1	50.0	17.6	23.5	11.1	33.3	55.6
PARK COLL		15	23.1	30.0		25.0	6.7	53.3	40.0
ROCKHURST COLL		16	30.0	33.3	21.4	20.0	18.8	50.0	31.3
SCHOOL OF THE OZARKS		7	40.0	60.0	16.7	28.6	28.6	42.9	28.6
SOUTHEAST MO STATE	.1	23	35.3	26.7	27.8	47.4	34.8	39.1	26.1
SOUTHWEST BAPTIST COLL		9	50.0		50.0	37.5	33.3	44.4	22.2
SOUTHWEST MO STATE	.2	65	34.9	25.0	15.4	32.7	24.6	49.2	26.2
ST LOUIS U	.1	32	37.5	23.8	33.3	15.8	25.0	40.6	34.4
TRUMAN STATE UNIV	.1	34	40.0	24.0	19.4	20.0	20.6	50.0	29.4
U OF MO-COLUMBIA	.1	33	53.3	41.2	23.3	45.5	27.3	36.4	36.4
U OF MO-KANSAS CITY	.1	39	36.0	18.2	18.5	32.0	20.5	51.3	28.2
U OF MO-ST LOUIS	.2	68	37.8	31.9	20.7	30.9	27.9	45.6	26.5
WASHINGTON U	.1	21	53.8	38.5	30.8	56.3	28.6	28.6	42.9
WEBSTER COLL		10	16.7	42.9	12.5	11.1	20.0	50.0	30.0
WILLIAM JEWELL COLL	.1	17	36.4	27.3	13.3	40.0	23.5	47.1	29.4
Montana									
CARROLL COLL		5	20.0	25.0				80.0	20.0
MONTANA ST UNIV-BOZEMAN	.1	22	50.0	41.2	8.3	47.1	27.3	31.8	40.9
MONTANA ST.-BILLINGS	.6	198	30.1	20.7	37.3	35.6	26.3	42.9	30.8
U OF MONTANA		5	100.0	100.0		33.3	60.0		40.0
Nebraska									
BELLEVUE COLL		5	25.0			25.0		80.0	20.0
CHADRON STATE		9	25.0	14.3	28.6	20.0	22.2	55.6	22.2
CREIGHTON		14	27.3	10.0	8.3	30.8	14.3	64.3	21.4
DANA COLL		5	40.0	25.0		25.0	60.0	40.0	40.0
DOANE COLL		6	25.0	40.0	25.0	66.7	33.3	33.3	33.3
HASTINGS COLL		11	42.9	28.6	40.0	25.0	27.3	54.5	18.2
MIDLAND LUTHERAN COLL		12	11.1		25.0	11.1	25.0	58.3	16.7

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	15	36.4	27.3	14.3	27.3	13.3	40.0	46.7	
	8	16.7	40.0	25.0	33.3	25.0	50.0	25.0	
.1	31	19.2	17.9	3.6	25.9	6.5	58.1	35.5	
.2	59	47.4	35.7	33.3	31.1	32.2	44.1	23.7	
.1	42	39.4	22.6	28.9	21.9	23.8	50.0	26.2	
	14	9.1	20.0	9.1	10.0	21.4	64.3	14.3	
Nevada									
U OF NV-LAS VEGAS	72	26.2	17.9	23.5	36.7	27.8	52.8	19.4	
U OF NV-RENO	27	41.7	20.0	31.8	33.3	33.3	51.9	14.8	
New Hampshire									
FRANKLIN PIERCE COLL	8	25.0	50.0	16.7		25.0	62.5	12.5	
NH COLL	31	16.7	13.6	11.5	42.3	22.6	51.6	25.8	
NH PLYMOUTH STATE	7	100.0	33.3				57.1	42.9	
U OF NH	10	50.0	44.4	12.5	30.0	20.0	20.0	60.0	
New Jersey									
BLOOMFIELD COLL	11	22.2	11.1	22.2	30.0	9.1	54.5	36.4	
CALDWELL COLL	6			20.0		16.7	83.3		
COLLEGE OF NEW JERSEY	51	46.4	27.3	21.6	34.1	31.4	45.1	23.5	
FARLGH DCKSN-MADISON	15	20.0	25.0	10.0	33.3	20.0	60.0	20.0	
FARLGH DCKSN-RTHFD	7	33.3	20.0		33.3	14.3	57.1	28.6	
FARLGH DCKSN-TEANECK	18	12.5	16.7	18.2	9.1	11.1	77.8	11.1	
GEORGIAN CT COLL	25	35.0	21.1	13.0	20.0	16.0	56.0	28.0	
JERSEY CITY STATE COLLEGE	38	15.4	19.6	13.3	24.1	7.9	55.3	36.8	
KEAN COLL OF NJ	65	17.3	19.1	11.9	14.3	10.8	64.6	24.6	
MONMOUTH COLL	30	31.8	25.0	3.8	13.3	13.3	66.7	20.0	
MONTCCLAIR STATE	105	32.8	27.0	17.9	27.9	20.0	49.5	30.5	
RAMAPO COLL OF NJ	48	25.0	17.1	8.6	19.4	18.8	62.5	18.8	
RICHARD STOCKTON COLLEGE	54	28.9	28.6	23.9	26.3	22.2	48.1	29.6	
RIDER COLL	71	32.6	27.3	9.6	18.8	16.9	57.7	25.4	
ROWAN (GLASSBORO) COLL	41	18.8	14.8	6.9	22.6	17.1	63.4	19.5	
RUTGERS U-CAMDEN	62	23.8	26.3	14.9	26.3	22.6	53.2	24.2	
RUTGERS U-NEW BRNSWK	155	50.0	36.8	36.7	37.6	32.3	34.2	33.5	
RUTGERS U-NEWARK	158	22.3	20.0	13.5	21.1	15.2	61.4	23.4	
SETON HALL	79	39.6	29.2	11.3	14.3	17.7	59.5	22.8	
ST PETERS COLL	43	35.3	27.6	8.6	9.7	7.0	58.1	34.9	
THOMAS A EDISON COLL	5	25.0	25.0	25.0	33.3	20.0	20.0	60.0	
WILLIAM PATERSON	51	14.6	26.5	10.5	13.9	15.7	62.7	21.6	
New Mexico									
COLL OF SANTA FE	8	40.0	33.3	42.9	33.3	37.5	62.5	20.0	
EASTERN NEW MEXICO	15	20.0		8.3	37.5	13.3	66.7	20.0	
NEW MEXICO HIGHLANDS	7	25.0			100.0	14.3	42.9	42.9	
NEW MEXICO STATE	61	28.9	13.9	24.4	31.3	27.9	50.8	21.3	
U OF NEW MEXICO	67	42.5	27.0	22.5	42.3	22.4	47.8	29.9	
New York									
ADELPHI	29	25.0	6.7	14.3	16.7	13.8	75.9	10.3	

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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 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	<	<	<	<	LPR	FARE	P E R C E N T A R E	P A S S I N G A L L *	>	>	>	>	NONE	>	>	>	SOME
ALFRED		13	66.7					25.0	20.0	40.0	30.8					53.8				15.4
CANISIUS COLL	.1	27	37.5					33.3	16.7	33.3	25.9					51.9				22.2
CLARKSON U		8	50.0						16.7	16.7	25.0					50.0				25.0
COLGATE U HAMILTON	.1	17	42.9					37.5	33.3	71.4	29.4					52.9				17.6
COLL OF ST ROSE		6	20.0					25.0								83.3				16.7
CORNELL		8	66.7						50.0	100.0	62.5									37.5
CORNELL U STATUTORY		11	75.0					66.7	66.7	60.0	45.5					18.2				36.4
CUNY BERNARD BARUCH	1.2	409	34.0					31.1	33.1	33.7	30.6					50.9				18.6
CUNY BROOKLYN COLL	.3	111	31.0					38.6	30.8	35.7	28.8					50.5				20.7
CUNY HUNTER COLL	.2	71	26.7					40.0	29.6	30.6	26.8					57.7				15.5
CUNY LEHMAN COLL	.1	45	26.1					25.9	13.0	33.3	20.0					60.0				20.0
CUNY MEDGAR EVERS		13	14.3							22.2						76.9				23.1
CUNY QUEENS COLL	.6	207	48.3					32.7	38.2	47.2	39.6					42.5				17.9
CUNY STATEN ISLAND	.1	34	31.8					13.6	7.7	12.5	11.8					64.7				23.5
CUNY YORK COLL	.1	33	26.1					31.6	14.3	28.6	15.2					63.6				21.2
DOMINICAN BLAUVELT		7						50.0		57.1	14.3					28.6				57.1
DOWLING COLL	.2	52	30.4					26.7	27.8	26.1	26.9					61.5				11.5
DYUUVILLE COLL		6							33.3	50.0	33.3					50.0				16.7
ELMIRA COLL		8	50.0						33.3	20.0	37.5					50.0				12.5
FORDHAM	.3	91	45.5					38.3	16.7	41.0	37.4					49.5				13.2
HARTWICK COLLEGE		6	50.0						80.0	100.0	83.3									16.7
HOFSTRA	.5	158	43.7					30.3	32.8	42.2	33.5					41.8				24.7
IONA COLL	.2	51	30.4					26.9	14.3	42.9	13.7					54.9				31.4
ITHACA COLL	.1	17	20.0							27.3	5.9					70.6				23.5
L I U-BKLYN CENTER	.2	12						11.1		25.0	8.3					83.3				8.3
L I U-CW POST		79	21.1					26.8	8.3	39.5	22.8					65.8				11.4
L I U-SOUTHAMPTON		9	25.0					50.0	20.0	40.0	33.3					44.4				22.2
LE MOYNE COLL	.2	59	19.4					17.5	24.0	34.2	15.3					57.6				27.1
MANHATTAN COLL	.1	25	40.0					33.3	25.0	41.7	40.0					40.0				20.0
MARIST COLL		15	11.1					10.0	25.0	33.3	20.0					66.7				13.3
MARYMOUNT MANHATTAN		6	33.3						25.0	33.3	16.7					66.7				16.7
MERCY COLL	.1	35	26.3					23.8	15.8	22.2	5.7					65.7				28.6
MOLLOY COLL		6	50.0							40.0						50.0				50.0
MT ST MARY COLL		15	14.3					30.0	33.3	55.6	33.3					46.7				20.0
NEW YORK U	.4	134	48.4					53.0	25.5	37.1	31.3					41.8				26.9
NIAGARA U		14	25.0					14.3	33.3	25.0	28.6					64.3				7.1
NY TECH INST-WESTBURY	.1	27	46.7					31.3		26.7	25.9					51.9				22.2
PACE U-NY	.4	135	38.0					31.8	27.9	36.7	33.3					50.4				16.3
PACE U-PLEASANTVILLE	.3	107	43.2					32.1	37.3	38.2	33.6					43.9				22.4
PACE U-WHITE PLAINS		7								25.0	14.3					85.7				
REGENTS EXTERNAL DEG		5	50.0					100.0	50.0		60.0					20.0				20.0
ROCHESTER INST TECH	.1	39	42.3					20.0	22.2	37.0	25.6					56.4				17.9
SIENA COLL	.2	78	43.2					24.4	13.0	29.7	30.8					56.4				12.8
SKIDMORE COLL		5	25.0							40.0	40.0					60.0				

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REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	<	<	<	<	<	P	E	R	C	E	N	T	A	R	E	A	S	S	I	N	G	>	>	>	>	>	>	SOME *
ST BONAVENTURE U	.1	22	33.3	40.0	25.0	35.7	22.7	45.5	31.8																							
ST FRANCIS COLL	.1	20	10.0	25.0	42.9	38.5	35.0	50.0	15.0																							
ST JOHN FISHER COLL	.1	27	46.7	20.0	40.0	38.5	25.9	48.1	25.9																							
ST JOHNS U.,N.Y.	.5	151	27.9	28.8	15.2	37.8	25.2	60.3	14.6																							
ST JOSEPHS -SUFFOLK	.1	25	54.5	31.3	10.0	38.9	24.0	44.0	32.0																							
ST JOSEPHS COLL		5	33.3	25.0	50.0	100.0	40.0	60.0																								
ST THOMAS AQUINAS	.1	18	25.0	33.3	20.0	45.5	33.3	55.6	11.1																							
SUC - ONEONTA	.1	21	22.2	63.6	30.0	40.0	33.3	47.6	19.0																							
SUNY AT ALBANY	.3	114	42.6	34.0	48.9	48.0	41.2	37.7	21.1																							
SUNY AT BINGHAMTON	.4	128	48.1	47.2	45.7	54.5	46.1	38.3	15.6																							
SUNY AT BUFFALO	.2	77	37.8	30.4	27.8	41.0	35.1	45.5	19.5																							
SUNY COLL BROOKPORT	.1	24	25.0	35.7	9.1	20.0	20.8	66.7	12.5																							
SUNY COLL FREDONIA		16	57.1		44.4	16.7	37.5	50.0	12.5																							
SUNY COLL GENESEO	.1	32	50.0	23.5	62.5	45.0	31.3	43.8	25.0																							
SUNY COLL OLD WESTURY	.1	41	47.1	31.8	11.8	37.5	22.0	53.7	24.4																							
SUNY COLL OSWEGO	.1	44	44.4	30.4	17.6	31.8	31.8	50.0	18.2																							
SUNY COLL PLATTSBURGH	.1	31	46.2	43.8	23.5	52.4	25.8	41.9	32.3																							
SUNY COLL UTICA-ROME		11		25.0	42.9	62.5	54.5	36.4	9.1																							
SUNY-NEW PALTZ	.1	33	26.3	15.4	41.2	55.0	36.4	48.5	15.2																							
SYRACUSE	.1	38	27.8	26.3	36.4	50.0	36.8	31.6	31.6																							
TOURO	.2	62	50.0	68.4	60.0	43.3	50.0	33.9	16.1																							
UTICA COLL-SYRACUSE	.1	21	40.0	10.0	37.5	54.5	38.1	42.9	19.0																							
WAGNER COLL		14	37.5	25.0	60.0		21.4	57.1	21.4																							
YESHIVA Carolina	.1	49	50.0	45.5	56.3	30.8	42.9	40.8	16.3																							
APPALACHIAN STATE	.1	45	35.3	18.8	13.2	28.6	20.0	57.8	22.2																							
ATLANTIC CHRISTIAN		11	44.4	30.0	10.0	33.3		36.4	63.6																							
BELMONT ABBEY COLL		12	10.0	22.2	10.0	22.2	8.3	66.7	25.0																							
CAMPBELL U	.1	20	27.8	13.3	5.9	14.3	15.0	50.0	35.0																							
EAST CAROLINA	.1	23	31.3	25.0	17.4	36.8	13.0	43.5	43.5																							
ELIZABETH CITY STATE		5		20.0				80.0	20.0																							
ELON COLL	.1	19	23.5	12.5	10.5	17.6	5.3	52.6	42.1																							
FAYETTEVILLE STATE		7		16.7	14.3	14.3	14.3	71.4	14.3																							
GARDNER-WEBB COLL	.1	17	21.4	7.7	14.3	7.1	17.6	64.7	17.6																							
GUILFORD COLL	.1	21	23.5	7.1	10.5	6.7	14.3	76.2	9.5																							
HIGH POINT U	.1	33	8.0	7.1	12.9	17.9	18.2	69.7	12.1																							
JOHNSON C SMITH U		5	50.0	20.0		50.0		60.0	40.0																							
LENOIR-RHYNE COLL		12	18.2	16.7	9.1	27.3	16.7	58.3	25.0																							
MEREDITH COLL		15	18.2	10.0	14.3	41.7	13.3	53.3	33.3																							
METHODIST COLL		7	20.0			42.9	28.6	42.9	28.6																							
NC AGRIC & TECH	.1	48	20.0	5.4	11.4	9.3	8.3	72.9	18.8																							
NC CENTRAL	.1	22	21.1	15.8	23.8	28.6	9.1	54.5	36.4																							
NC ST U-RALEIGH	.2	79	31.6	24.6	17.5	26.9	19.0	53.2	27.8																							
PEMBROKE STATE		10	10.0	20.0		22.2		70.0	30.0																							

North Carolina

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MAY 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	LPR	FARE	P E R C E N T A R E	P A S S	I N	G >	>	>	>	>	NONE *	SOME *
			AUD									ALL								
PfIEFFER COLL		9	50.0						50.0	33.3	33.3	44.4							44.4	11.1
QUEENS COLL		6	33.3						33.3		20.0								66.7	33.3
U OF NC-ASHEVILLE		15	40.0						8.3	22.2	40.0	20.0							53.3	26.7
U OF NC-CHARLOTTE	.2	56	21.1						22.5	17.4	31.9	28.6							57.1	14.3
U OF NC-GREENSBORO	.1	44	22.2						18.5	20.5	23.5	22.7							56.8	20.5
U OF NC-WILMINGTON	.1	28	17.4						18.2	17.9	20.8	14.3							67.9	17.9
WESTERN CAROLINA U	.1	25	26.1						13.6	26.1	27.3	8.0							60.0	32.0
WINGATE COLL		10							28.6	14.3	50.0	20.0							50.0	30.0
WINSTON-SALEM STATE		6							25.0	33.3		16.7							50.0	33.3
North																				
DICKINSON STATE		13	30.8						30.0	18.2	36.4	7.7							38.5	53.8
JAMESTOWN COLL		9	50.0						25.0	44.4	40.0	44.4							33.3	22.2
MINOT STATE UNIVERSITY		14	25.0						14.3	27.3	33.3	35.7							50.0	14.3
NO DAKOTA STATE	.1	18	45.5						40.0	35.7	33.3	33.3							44.4	22.2
U OF NO DAKOTA	.1	44	30.6						25.8	21.6	31.3	18.2							43.2	38.6
UNIV OF MARY	.1	22	27.8						27.8	30.0	31.6	18.2							40.9	40.9
Ohio																				
ASHLAND COLL		7	20.0						22.6	16.7		28.6							71.4	
BALDWIN-WALLACE	.1	49	23.3						10.5	10.5	30.8	20.4							49.0	30.6
BLUFFTON COLL		14	55.6						10.0	15.4	16.7	14.3							35.7	50.0
BOWLING GREEN STATE	.1	43	32.0						24.0	25.0	23.3	23.3							44.2	32.6
CAPITAL U		14	37.5						25.0	15.4	20.0	14.3							57.1	28.6
CASE WESTERN RESERVE		13	33.3						22.2	25.0	28.6	23.1							53.8	23.1
CEDARVILLE COLL		9	60.0						50.0	33.3	75.0	55.6							22.2	22.2
CLEVELAND STATE	.2	75	24.5						22.0	14.3	23.3	13.3							64.0	22.7
DAVID N. MYERS		12									11.1								91.7	8.3
DEVRY INSTI		12	22.2						11.1	16.7	10.0	16.7							58.3	25.0
FRANKLIN U	.1	47	19.4						23.3	22.0	25.6	25.5							51.1	23.4
JOHN CARROLL U	.2	60	40.6						25.7	32.6	36.7	31.7							36.7	31.7
KENT STATE	.2	59	34.1						23.1	15.6	23.9	27.1							49.2	23.7
MALONE COLL		9	66.7						33.3	33.3	66.7	44.4							22.2	33.3
MARIETTA COLL		7	25.0						25.0		16.7								71.4	28.6
MIAMI U	.4	145	57.6						37.6	26.1	30.0	30.3							29.7	40.0
MT ST JOSEPH		11	37.5						16.7	37.5	37.5	36.4							45.5	18.2
MT UNION COLL		9	20.0						14.3		42.9	22.2							55.6	22.2
MT VERNON NAZARENE		7	80.0						60.0	28.6	40.0	28.6							14.3	57.1
MUSKINGUM COLL		10	37.5						16.7	11.1	12.5	25.0							50.0	50.0
NOTRE DAME COLL		8	25.0						50.0	33.3	28.6	37.5							37.5	37.5
OHIO NORTHERN	.1	28	41.7						20.0	29.4	47.8	35.7							39.3	25.0
OHIO STATE	.5	162	41.8						35.0	25.8	37.4	29.0							42.6	28.4
OHIO U	.2	68	43.6						27.0	20.7	22.4	22.1							51.5	26.5
OHIO WESLEYAN		15	60.0						42.9	16.7	23.1	20.0							46.7	33.3
OTTERBEIN COLL		13	40.0						14.3		22.2	15.4							53.8	30.8
RIO GRANDE COLL		5							25.0										80.0	20.0

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DE VLY COLL SCI & AGR																		
DREXEL	.3	5	66.7						27.8	33.3	33.3	40.0	20.0					40.0
DUQUESNE	.2	84	23.6						11.1	15.7	25.8	17.9	52.4					29.8
ELIZABETHTOWN COLL.	.1	58	31.0						7.7	12.5	20.0	13.8	55.2					31.0
FRANKLIN & MARSHALL	.1	20	28.6						25.0	41.7	66.7	50.0	60.0					25.0
GANNON U		16	66.7						25.0		25.0	12.5	20.0					30.0
GENEVA COLL		6	10.0						75.0		100.0	33.3	16.7					12.5
GETTYSBURG COLL		15	55.6						28.6	25.0	40.0	20.0	33.3					50.0
GROVE CITY COLL	.1	24	40.0						38.9	37.5	22.2	33.3	37.5					46.7
HOLY FAMILY COLL		13	27.3						44.4	8.3	22.2	33.3	37.5					29.2
INDIANA U OF PA	.2	68	33.3						29.3	14.5	15.7	15.4	53.8					30.8
JUNIATA COLL		7	20.0						24.4	33.3	33.3	20.6	52.9					26.5
KINGS COLL	.2	71	37.8						33.3	24.6	27.5	26.8	42.3					28.6
KUTZTOWN U OF PA	.1	20	38.9						32.3	16.7	33.3	15.0	35.0					31.0
LA ROCHE COLL		6	25.0						32.3	20.0	25.6	16.7	50.0					50.0
LA SALLE UNIV	.2	59	37.1						16.7	28.9	28.6	12.5	47.5					27.1
LEBANON VALLEY COLL		8	40.0						46.7		33.3	35.1	50.0					37.5
LEHIGH U	.2	77	60.0									100.0	35.1					32.5
LINCOLN U		5	25.0						25.0	27.3	33.3	30.8	61.5					7.7
LYCOMING COLL		13	25.0						25.0	20.0	25.0	20.0	60.0					20.0
MARYWOOD COLL		5	25.0						42.9	33.3	37.5	18.2	36.4					45.5
MERCYHURST COLL		11	60.0						28.6	25.0	14.3	27.3	36.4					36.4
MESSIAH COLL	.1	25	26.7						22.2	22.7	31.6	12.0	52.0					36.0
MILLERSVILLE U		16	30.0						30.8	21.4	25.0	12.5	62.5					25.0
MORAVIAN COLL	.1	22	57.1						33.3	15.0	18.8	18.2	36.4					45.5
MUHLERBERG COLL	.1	27	38.9						34.6	33.3	21.1	29.6	48.1					22.2
PA ST U-BEHREND	.1	42	38.5						34.6	25.0	31.0	28.6	38.1					33.3
PA ST U-CAPITOL	.6	203	36.1						12.5	16.8	29.0	25.6	45.8					28.6
PENNSYLVANIA STATE UNIV	.1	29	31.6						27.9	11.8	36.4	37.9	48.3					13.8
PHILA TEXTILE & SCI	.3	84	26.8						24.0	16.4	24.6	15.5	50.0					34.5
ROBERT MORRIS COLL	.1	34	45.5						11.1	33.3	25.9	20.6	41.2					38.2
SHIPPENSBURG U OF PA		16	25.0						27.8	16.7	38.5	12.5	56.3					31.3
SLIPPERY ROCK UNIV	.1	21	28.6						27.8	13.0	11.8	4.8	71.4					23.8
ST FRANCIS COLL	.2	58	37.8						22.2	25.0	30.8	15.8	57.9					31.0
ST JOSEPHS COLL	.1	19	14.3						20.0	18.2	46.2	25.0	31.3					26.3
ST VINCENT COLL	.3	112	32.8						29.7	20.2	23.5	23.2	46.4					43.8
SUSQUEHANNA U		5	80.0						60.0	20.0	20.0	20.0	20.0					30.4
TEMPLE	.1	35	50.0						45.5	38.9	51.9	54.3	31.4					60.0
THIEL COLL	.3	92	27.8						26.8	16.3	36.8	19.6	46.7					14.3
U OF PA	.2	66	36.8						29.8	14.0	26.7	19.7	51.5					33.7
U OF PITTSBURGH		11	14.3						25.0	25.0	14.3	36.4	54.5					28.8
U OF SCRANTON	.6	193	48.1						32.7	27.0	31.3	31.1	38.9					9.1
URBINUS COLL																		30.1
VILLANOVA																		

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PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	P A S S I N G *	NONE *	SOME *
TIFFIN U		7	16.7	25.0		33.3		42.9	57.1
U OF AKRON	.3	91	29.0	17.5	23.8	32.4	22.0	46.2	31.9
U OF CINCINNATI	.3	111	39.2	28.2	21.4	34.1	27.0	47.7	25.2
U OF DAYTON	.2	52	46.4	24.1	23.1	31.7	30.8	38.5	30.8
U OF STEUBENVILLE		5			20.0	20.0		60.0	40.0
U OF TOLEDO	.1	44	38.5	28.1	17.1	28.6	22.7	47.7	29.5
UNIV OF FINDLAY		5			75.0	100.0	40.0	40.0	20.0
WALSH COLL		7	33.3	40.0				71.4	28.6
WILMINGTON COLL		5				20.0	20.0	60.0	20.0
WITTENBERG U		6	50.0	66.7		75.0	83.3	16.7	
WRIGHT STATE	.2	69	46.0	36.2	28.1	37.0	29.0	31.9	39.1
XAVIER	.1	20	44.4	36.4	37.5	40.0	45.0	30.0	25.0
YOUNGSTOWN STATE	.1	46	27.3	25.0	16.7	27.8	21.7	45.7	32.6
oklahoma									
CAMERON U		13	27.3	36.4		36.4	23.1	38.5	38.5
EAST CENTRAL OK STATE		8	28.6	14.3		12.5	12.5	62.5	25.0
LANGSTON U	.1	17	9.1	36.4		45.5	29.4	47.1	23.5
NORTHEASTERN OK ST	.1	17			9.1	21.4	17.6	76.5	5.9
OK CHRISTIAN COLL		10	42.9		12.5	33.3	40.0	30.0	30.0
OK CITY U		9	40.0	50.0	33.3	33.3	44.4	22.2	33.3
OK PANHANDLE ST		5	40.0	50.0	57.1	25.0	40.0	40.0	20.0
OK ST U	.1	46	44.4	28.6	23.3	48.5	37.0	37.0	26.1
ORAL ROBERTS U		9	50.0	55.6	16.7	14.3	33.3	33.3	33.3
SOUTHEASTERN OK STATE		12	37.5	33.3	25.0	37.5	25.0	41.7	33.3
SOUTHWESTERN OK STATE		14	20.0	36.4	9.1	36.4	14.3	50.0	35.7
U OF OK-NORMAN	.1	48	36.8	26.5	18.6	26.8	18.8	41.7	39.6
U OF SCI & ARTS-OK		5	50.0	66.7			20.0	40.0	40.0
U OF TULSA		12	42.9	50.0	16.7	36.4	8.3	33.3	58.3
UNIV CENTRAL OKLAHOMA	.1	46	29.7	15.6	17.1	21.6	21.7	54.3	23.9
oregon									
LINFIELD COLL	.1	21	36.4	33.3	35.7	35.7	33.3	38.1	28.6
OREGON STATE	.1	20	50.0	36.4	23.1	30.8	35.0	30.0	35.0
PORTLAND STATE	.2	52	33.3	24.2	18.4	34.4	26.9	50.0	23.1
SOUTHERN OR STATE	.1	17	50.0	20.0	21.4	50.0	23.5	23.5	52.9
U OF OREGON	.2	54	50.0	25.7	31.4	41.0	40.7	37.0	22.2
U OF PORTLAND		10	33.3	16.7	44.4	62.5	30.0	30.0	40.0
Pennsylvania									
ALBRIGHT COLL		13	40.0	33.3	25.0	33.3	30.8	46.2	23.1
ALVERNIA COLL		13	33.3	25.0		18.2		69.2	30.8
BLOOMSBURG U	.2	62	45.0	30.4	12.0	22.9	16.1	46.8	37.1
BUCKNELL U		7	50.0		75.0	66.7	57.1	42.9	
CALIFORNIA U		12	40.0		30.0	42.9	41.7	41.7	16.7
CEDAR CREST COLL		8	50.0		28.6	28.6	37.5	37.5	25.0
CLARION U OF PA	.1	32	39.1	15.4	3.6	25.0	3.1	56.3	40.6

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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 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	LPR	FARE	P E R C E N T A R E	P A S S I N G A L L *	>	>	>	>	>	>	SOME *
WAYNESBURG COLL		11	20.0						50.0	26.2	12.5		81.8						18.2
WEST CHESTER U OF PA	.2	68	52.5								37.7	36.8	27.9						35.3
WESTMINSTER COLL		13	36.4						9.1		15.4		61.5						38.5
WIDENER U	.1	33	33.3						13.6	12.5	16.7	9.1	60.6						30.3
WILKES COLL	.1	26	12.5						11.1	17.4	41.2	11.5	61.5						26.9
YORK COLL OF PA	.1	24	21.4						14.3	21.1	33.3	20.8	50.0						29.2
Puerto Rico																			
CATHOLIC U OF PR	.1	21	15.8							5.3		4.8	85.7						9.5
CAYEY U COLL-PR	.1	43	17.5						15.8	7.9	15.4	4.7	69.8						25.6
INTER AMER-HATO REY	.2	65	25.5						10.9	8.2	16.4	7.7	66.2						26.2
INTER AMER-SAN GERMN		7							28.6		14.3		71.4						28.6
SACRED HEART COLL	.1	17	9.1						21.4		40.0	17.6	52.9						29.4
U OF PR-MAYAGUEZ	.1	45	26.5						33.3	34.3	30.0	20.0	35.6						44.4
U OF PR-RIO PIEDRAS	.7	219	29.7						13.5	15.3	23.4	20.1	55.3						24.7
Rhode Island																			
BRYANT COLL	.3	90	37.3						28.6	25.4	41.4	27.8	38.9						33.3
JOHNSON & WALES U		14	50.0							37.5	37.5	42.9	35.7						21.4
PROVIDENCE COLL	.1	31	33.3						28.6	36.4	32.0	22.6	41.9						35.5
RHODE ISLAND COLLEGE		12	33.3						25.0	30.0	42.9	41.7	33.3						25.0
ROGER WILLIAMS		5							50.0		66.7	20.0	60.0						20.0
SALVE REGINA-NEWPORT		5							66.7	40.0	50.0	40.0	40.0						20.0
U OF RHODE ISLAND	.1	48	19.2						25.0	29.4	24.2	27.1	56.3						16.7
South Carolina																			
BOB JONES UNIV		16	50.0						40.0	33.3	50.0	43.8	43.8						12.5
CHARLESTON COLL	.1	33	32.1						29.2	7.4	44.4	15.2	42.4						42.4
CHARLESTON SOUTHERN		7	16.7						40.0	16.7	33.3	14.3	28.6						57.1
CLEMSON	.2	57	30.8						18.9	12.5	31.0	21.1	52.6						26.3
COASTAL CAROLINA UNIV		15	9.1						38.5		38.5	13.3	40.0						46.7
FURMAN		14	37.5						42.9	10.0	66.7	35.7	21.4						42.9
LANDER UNIVERSITY		6	25.0							16.7	50.0	16.7	33.3						50.0
PRESBYTERIAN COLL		7	80.0						40.0	28.6	25.0	28.6	28.6						16.7
SC STATE		12	27.3						10.0	9.1	10.0	16.7	66.7						16.7
THE CITADEL		10	28.6						37.5	25.0	11.1	11.1	50.0						50.0
U OF SC-AIKEN		9	50.0						33.3	11.1	62.5	11.1	11.1						77.8
U OF SC-COLUMBIA	.2	66	29.2						13.6	19.0	23.5	12.1	57.6						30.3
U OF SC-SPARTANBURG		8	25.0						25.0	50.0	20.0	37.5	37.5						25.0
WINTHROP COLL		10	37.5						50.0	20.0	42.9	10.0	40.0						50.0
WOFFORD COLL		8	50.0						33.3	25.0	25.0	25.0	37.5						37.5
South Dakota																			
AUGUSTANA COLL		7	20.0							25.0	60.0	28.6	42.9						28.6
BLACK HILLS STATE		13	40.0						14.3	11.1	33.3	15.4	46.2						38.5
HURON COLL		5								50.0		20.0	60.0						20.0
NATIONAL AMERICAN UNIV		11	25.0							30.0	20.0	9.1	54.5						36.4
NORTHERN STATE		11	37.5						40.0	12.5	62.5	27.3	36.4						36.4

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MAY 1999 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
.1	30	63.6	29.4	25.0	50.0	36.7	20.0	43.3
Tennessee								
	13	37.5	45.5	15.4	10.0	14.3	30.8	69.2
	7	50.0	25.0	16.7		25.0	42.9	42.9
	8	25.0	50.0	14.3	60.0		25.0	50.0
.1	18	26.7	31.3	11.8	23.1	28.0	50.0	50.0
.1	25	53.8	28.6	11.8	29.4	16.7	28.0	28.0
	6			20.0	25.0	14.3	66.7	16.7
	7	25.0	25.0	28.6	57.1	14.3	28.6	57.1
.1	29	41.2	38.5	34.8	41.2	37.9	31.0	31.0
.1	19	26.7	31.3	16.7	17.6	15.8	52.6	31.6
.1	30	36.8	29.2	11.1	36.4	13.3	46.7	40.0
.1	33	62.5	18.8	42.9	36.8	42.4	27.3	30.3
.1	23	45.5	33.3	22.7	35.3	17.4	34.8	47.8
	11	50.0	16.7	22.2	60.0	9.1	45.5	45.5
.1	37	65.2	33.3	24.2	36.4	24.3	29.7	45.9
Texas								
.1	17	37.5	7.7		38.5	5.9	47.1	47.1
	8	14.3			16.7	12.5	75.0	12.5
.1	38	52.2	29.6	20.7	31.0	23.7	34.2	42.1
.1	31	13.3	14.8		28.6	6.5	58.1	35.5
	6	20.0			33.3	16.7	50.0	33.3
	10	14.3		22.2	14.3	20.0	60.0	20.0
	9	37.5	14.3	22.2		11.1	44.4	44.4
.1	6	60.0	12.5	11.8	16.7	16.7	33.3	50.0
	21	22.2		22.2	40.0	14.3	57.1	28.6
	10	33.3			20.0	10.0	80.0	50.0
	5	66.7	60.0	20.0	50.0	33.3	33.3	20.0
.1	6	21.4	26.7	20.0	35.7	30.0	52.9	47.1
	17	14.3		30.0	25.0	31.6	60.0	10.0
.1	19	25.0	15.4	18.8	18.8	11.1	57.9	10.5
	10	22.2	22.2		11.1	10.0	60.0	30.0
.1	45	15.6	32.4	15.4	24.4	20.0	55.6	24.4
.1	21	64.7	31.3	28.6	5.9	23.8	23.8	52.4
.2	79	10.9	12.7	8.2	20.9	7.6	67.1	25.3
	10	50.0	33.3	12.5	25.0	20.0	20.0	60.0
.1	20	29.4	23.5	5.3	11.1		65.0	35.0
.1	42	11.4	18.9	5.1	15.8	2.4	66.7	31.0
	5	40.0	25.0		50.0		60.0	40.0
	8	25.0	25.0	12.5	25.0	12.5	62.5	25.0
	9			11.1	12.5	11.1	77.8	11.1
	14	37.5	22.2	25.0	30.8	21.4	50.0	28.6
	12	36.4	50.0	25.0	40.0	33.3	41.7	25.0

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TEX SOUTHERN		9	11.1						22.4	12.5	14.3								33.3
TEX TECH	.2	60	15.9						25.0	9.8	20.4	15.0							16.7
TEX WESLEYAN COLL		6	25.0						33.3										33.3
TEX WOMANS U		8	40.0						27.9	33.3	57.1	37.5							25.0
TEXAS A&M	.4	134	46.7						7.1	23.8	31.3	20.1							41.8
TEXAS A&M COMMERCE	.1	19	11.8						33.3	13.3	7.7	5.3							21.1
TEXAS A&M TEXARKANA		7	16.7						28.6										28.6
TRINITY U		8	40.0						25.0	18.5	33.3	12.5							37.5
U OF HOUSTON	.3	109	30.7						17.9	2.6	28.0	15.6							32.1
U OF HOUSTON CLEAR LAKE	.1	49	21.1						16.3	2.3	26.2	8.2							32.7
U OF HOUSTON DOWN TOWN	.1	50	11.4						20.0		15.2	4.0							26.0
U OF HOUSTON-VICTORIA		7	50.0						17.2	24.1	20.0	14.3							42.9
U OF NORTH TEXAS	.1	39	25.0						34.7	18.6	25.5	20.8							33.3
U OF TEX-ARLINGTON	.2	72	26.3						42.6	31.9	34.0	35.4							33.3
U OF TEX-AUSTIN	.2	65	40.5						17.9	15.6	28.2	25.0							30.8
U OF TEX-DALLAS	.2	56	24.4						21.2	20.7	30.3	10.0							21.4
U OF TEX-EL PASO	.1	40	21.9						23.1	15.4	25.0	7.1							37.5
U OF TEX-PERMIAN BASIN		14	15.4						29.7	14.1	26.5	16.9							21.4
U OF TEX-SAN ANTONIO	.3	89	29.4						18.2	14.3	27.3	21.1							24.7
U OF TEX-TYLER	.1	19	25.0						45.5	21.4	40.0	22.2							26.3
WEST TEX STATE	.1	18	33.3																33.3
Utah																			
BRIGHAM YOUNG	.2	69	56.1						36.8	32.4	51.2	43.5							27.5
U OF UTAH		11	71.4						25.0	28.6	50.0	45.5							45.5
UTAH STATE		6							20.0		20.0	33.3							66.7
Vermont																			
CASTLETON ST COLL		7	33.3						25.0	66.7	50.0	57.1							14.3
CHAMPLAIN COLLEGE	.1	20	40.0						28.6	33.3	72.7	35.0							35.0
NORWICH U		6								40.0		16.7							16.7
ST MICHAELS COLL		9	57.1						50.0	12.5		11.1							33.3
TRINITY COLL		5	25.0						50.0		25.0								40.0
UNIVERSITY OF VERMONT		15	50.0						30.0		50.0	33.3							20.0
Virginia																			
AVERETT COLL		8	42.9						40.0		20.0	37.5							12.5
BRIDGEWATER COLL		7	20.0						33.3	33.3	16.7	28.6							28.6
CHRISTOPHER NEWPORT	.1	24	33.3						20.0	9.5	23.8	8.3							37.5
COLL OF WILLIAM & MARY	.1	40	72.0						41.4	27.3	41.9	40.0							35.0
EASTERN MENNONITE		6								33.3	50.0	50.0							50.0
EMORY & HENRY COLL		7	16.7								14.3	71.4							28.6
GEORGE MASON U	.3	108	40.0						38.4	21.5	47.0	31.5							33.3
HAMPTON UNIV.	.1	47	38.2						14.7	12.8	20.5	14.9							29.8
JAMES MADISON U	.2	56	52.0						34.5	26.3	43.9	41.1							25.0
LONGWOOD COLL		15	40.0						30.0	26.7	30.0	20.0							40.0
LYNCHBURG COLL		12	50.0							11.1	40.0	25.0							50.0

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			AUD									ALL	*						*			
MARYMOUNT UNIVERSITY		11								18.2	12.5	18.2						72.7				9.1
NORFOLK STATE	.1	24	11.1					5.6		9.1	18.2	16.7						70.8				12.5
OLD DOMINION U	.1	47	41.9					25.0		18.4	45.0	25.5						42.6				31.9
RADFORD U	.1	35	17.9					15.4		3.7	15.4	14.3						68.6				17.1
ROANOKE COLL		7						14.3			16.7							71.4				28.6
U OF RICHMOND	.1	46	52.0					37.9		32.1	39.4	43.5						32.6				23.9
UNIVERSITY OF VIRGINIA	.2	56	40.7					44.8		27.3	46.7	37.5						37.5				25.0
VA COMMONWEALTH U	.2	73	34.8					28.3		23.6	38.5	26.0						45.2				28.8
VA POLY TECH	.3	87	47.2					28.8		33.3	33.8	33.3						42.5				24.1
VA STATE		16	30.8					15.4		14.3	14.3	12.5						68.8				18.8
VA UNION		8	28.6					25.0										75.0				25.0
WASHINGTON & LEE		15	25.0					22.2		33.3	33.3	26.7						40.0				33.3
washington																						
CENTRAL WASH U	.3	111	32.9					22.5		17.6	32.1	25.2						52.3				22.5
CITY UNIVERSITY		11	33.3					60.0		14.3	42.9	36.4						45.5				18.2
EASTERN WASH STATE	.1	27	41.2					52.9		31.8	50.0	44.4						25.9				29.6
GONZAGA U		16	61.5					30.8		30.8	50.0	25.0						37.5				37.5
PACIFIC LUTHERAN		12	33.3					25.0		12.5	37.5	16.7						58.3				25.0
SEATTLE PACIFIC COLL		11	50.0							10.0	42.9	18.2						54.5				27.3
SEATTLE U	.1	37	36.7					13.8		12.5	20.7	16.2						56.8				27.0
ST MARTINS COLL	.1	19	13.3					14.3		16.7	37.5	21.1						52.6				26.3
U OF PUGET SOUND		11	57.1					33.3		10.0	25.0	18.2						54.5				27.3
UNIV OF WASHINGTON	.4	125	40.7					45.7		33.3	46.0	32.8						36.8				30.4
WALLA WALLA COLLEGE		11	33.3					50.0		14.3	28.6	18.2						54.5				27.3
WASH STATE	.2	68	33.3					25.0		18.5	22.2	19.1						52.9				27.9
WESTERN WASHINGTON UNIV	.1	41	33.3					40.0		38.7	46.9	36.6						31.7				31.7
west Virginia																						
BLUEFIELD STATE		12	25.0					12.5		18.2	42.9	16.7						58.3				25.0
CONCORD COLL		15	20.0					18.2		21.4	30.8	13.3						60.0				26.7
DAVIS & ELKINS COLL		6								20.0		16.7						83.3				
FAIRMONT STATE	.1	27	30.0					21.1		28.6	38.1	25.9						44.4				29.6
GLENVILLE STATE		8	12.5								50.0							50.0				50.0
MARSHALL U	.2	51	22.5					7.1		17.4	12.2	11.8						64.7				23.5
SHEPHERD COLL	.1	20	31.3					30.8		22.2	33.3	20.0						55.0				25.0
U OF CHARLSTON		14	22.2					11.1		30.8		21.4						50.0				28.6
W VA INST TECH		15	7.7					16.7			7.7	6.7						80.0				13.3
W VA STATE	.1	27	13.6					13.6		7.4	17.4	7.4						63.0				29.6
W VA U	.3	88	34.6					14.3		20.5	22.1	18.2						58.0				23.9
W VA WESLEYAN		9	12.5															88.9				11.1
WEST LIBERTY STATE	.1	17	15.4					16.7		18.8	21.4	17.6						52.9				29.4
WHEELING JESUIT U		14	25.0					14.3		16.7	16.7	21.4						64.3				14.3
wisconsin																						
CARROLL COLL		9	11.1					12.5		12.5								88.9				11.1
CARTHAGE COLL		16	25.0					9.1		16.7	33.3	18.8						62.5				18.8

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

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

REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P A S S I N G	ARE	ALL *	NONE *	SOME *
EDGEWOOD COLL		9	28.6	28.6	25.0	14.3	22.2	44.4	33.3	
LAKELAND COLL	.1	38	21.9	31.3	18.8	32.4	18.4	42.1	39.5	
MARQUETTE U	.1	42	53.6	46.2	39.4	51.5	35.7	31.0	33.3	
ST NORBERT COLL		6		33.3	50.0		50.0			
U OF WI-EAU CLAIRE	.2	51	41.2	27.8	31.6	34.3	35.3	39.2	25.5	
U OF WI-LA CROSSE		9	50.0	60.0	50.0	75.0	55.6	11.1	33.3	
U OF WI-MADISON	.2	83	50.0	33.3	37.3	44.4	43.4	31.3	25.3	
U OF WI-MILWAUKEE	.1	42	73.3	56.0	41.4	46.7	45.2	21.4	33.3	
U OF WI-OSHKOSH	.1	19	45.5	66.7	61.5	61.5	52.6	15.8	31.6	
U OF WI-PARKSIDE		10	14.3	11.1			10.0	80.0	10.0	
U OF WI-PLATTEVILLE		6		66.7		60.0	50.0	33.3	16.7	
U OF WI-RIVER FALLS		6	25.0		60.0	42.9	33.3	33.3	33.3	
U OF WI-STEVENS PT		11	33.3	60.0	55.6	50.0	18.2	36.4	45.5	
U OF WI-SUPERIOR		10	42.9	25.0	33.3	50.0	30.0	40.0	30.0	
U OF WI-WHITEWATER	.1	36	60.0	47.6	47.6	56.5	50.0	16.7	33.3	
U WISCONSIN - GREEN BAY		11	14.3	55.6	37.5	44.4	36.4	36.4	27.3	
Wyoming										
U OF WYOMING	.1	35	33.3	22.2	33.3	40.0	22.9	42.9	34.3	
SCHOOLS WITH FEWER THAN FIVE	1.8	606					18.3	56.4	25.2	
SCHOOLS OUTSIDE THE U.S.	4.2	1,417	36.7	30.6	32.6	42.7	34.7	39.9	25.4	
SCHOOLS NOT RECORDED	11.4	3,811	31.3	25.4	23.8	33.1	28.0	48.7	23.3	
TOTALS	100.0	33,473					25.9	46.8	27.2	

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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 WITH ADVANCED DEGREES BY SCHOOL

MAY 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
AUBURN U-AUBURN	.7	31	57.9	14.3	35.7	30.4	19.4	35.5	45.2
AUBURN U-MONTGOMERY	.1	7	50.0			50.0	14.3	42.9	42.9
SAMFORD U	.3	12	30.0	22.2		36.4	25.0	41.7	33.3
SPRING HILL COLL	.2	8	50.0		14.3	50.0	25.0	25.0	50.0
TROY ST-TROY	.5	23	64.7	20.0	33.3	44.4	21.7	21.7	56.5
U OF AL-BIRMINGHAM	.2	8	57.1	50.0	50.0	40.0	37.5	25.0	37.5
U OF AL-UNIVERSITY	1.3	61	50.0	42.5	34.0	39.5	32.8	26.2	41.0
Arizona									
ARIZONA STATE U	.2	8	40.0	25.0	16.7	60.0	25.0	37.5	37.5
THUNDERBIRD	.1	5	100.0	100.0		50.0	40.0		60.0
U OF ARIZONA	.1	6	60.0	33.3	50.0	100.0	66.7		33.3
Arkansas									
U OF AR-FAYETTEVILLE	.1	6	75.0		33.3	50.0	33.3	16.7	50.0
California									
CAL ST U-FRESNO	.1	7		33.3	33.3	66.7	42.9	42.9	14.3
CAL ST U-FULLERTON	.1	7	66.7	80.0	50.0	50.0	57.1		42.9
CAL ST U-HAYWARD	.7	33	22.2	18.2	36.0	28.6	24.2	45.5	30.3
CAL ST U-LONG BEACH	.2	9	80.0	66.7	80.0	80.0	77.8	11.1	11.1
CAL ST U-LOS ANGELES	.3	16	41.7	42.9	28.6	40.0	31.3	37.5	31.3
CAL ST U-NORTHridge	.2	11	60.0	14.3	12.5	25.0	27.3	27.3	45.5
CAL ST U-POMONA	.1	7	20.0				14.3	85.7	
CAL ST U-SACRAMENTO	.3	12	80.0	66.7	71.4	50.0	58.3	25.0	16.7
CAL STATE SAN BERNARDINO	.1	7	75.0		33.3	100.0	42.9	28.6	28.6
GOLDEN GATE	.4	17	71.4	25.0	42.9	100.0	58.8	5.9	35.3
NATIONAL	.2	9	75.0	40.0	50.0	60.0	44.4	11.1	44.4
SAN DIEGO STATE	.4	17	57.1	75.0	62.5	100.0	64.7	11.8	23.5
SAN FRANCISCO STATE	.3	15	80.0	80.0	50.0	50.0	46.7	33.3	20.0
SAN JOSE STATE	.3	13	60.0	60.0	66.7	85.7	69.2	7.7	23.1
U OF CAL-BERKELEY	.2	8	66.7		25.0	66.7	37.5	37.5	25.0
U OF CAL-LOS ANGELES	.5	25	68.8	46.2	36.4	84.6	48.0	16.0	36.0
U OF CAL-RIVERSIDE	.1	5		100.0		100.0	60.0		40.0
U OF CAL-SANTA BARBARA	.1	5		20.0		25.0	20.0	80.0	
U OF SOUTHERN CAL	1.0	49	76.2	68.0	63.6	56.5	53.1	18.4	28.6
Colorado									
U OF CO-DENVER	.2	10	16.7	50.0	12.5	57.1	30.0	30.0	40.0
U OF DENVER	.3	14	42.9	42.9	25.0	16.7	35.7	42.9	21.4
Connecticut									
U OF CONN	.1	5			50.0	33.3	40.0	60.0	
U OF HARTFORD	.4	17	50.0	63.6	8.3	41.7	29.4	23.5	47.1
District of Columbia									
AMERICAN	.3	14	33.3	37.5	9.1	45.5	7.1	50.0	42.9
GEORGE WASHINGTON	.5	22	37.5	50.0	44.4	58.3	36.4	36.4	27.3
HOWARD	.1	6	20.0	20.0	20.0	40.0	33.3	66.7	

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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 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	<	<	<	<	<	LPR	FARE	ARE	P A S S	I N G	>	>	>	>	>	SOME *
SOUTHEASTERN STRAYER COLL U OF DC	.2 .3 .1	11 14 6	40.0 36.4						14.3 22.2	20.0 8.3 20.0	12.5 45.5 25.0	27.3 14.3 16.7	54.5 35.7 83.3						18.2 50.0
Florida																			
FL AGRI & MECH	.1	5	60.0						60.0	20.0	20.0	33.3	40.0						60.0
FL INTERNATIONAL	.7	33	45.8						33.3	31.8	41.7	33.3	36.4						30.3
FL STATE	.4	19	57.1						75.0	43.8	40.0	47.4	21.1						31.6
NOVA	.5	26	21.1						14.3	16.7	23.5	23.1	53.8						23.1
STETSON U	.2	10	100.0						50.0	66.7	66.7	60.0	20.0						20.0
U OF CENTRAL FL	.3	15	55.6						66.7	50.0	80.0	53.3	6.7						40.0
U OF FLORIDA	.8	36	64.3						15.4	36.4	65.4	50.0	25.0						25.0
U OF MIAMI	.4	18	14.3						16.7	31.3	50.0	16.7	50.0						33.3
U OF NORTH FL	.2	10	40.0						28.6	12.5	55.6	10.0	40.0						50.0
U OF SO FLORIDA	.5	22	68.8						66.7	53.8	53.3	50.0	18.2						31.8
U OF WEST FLORIDA	.2	9	16.7						37.5	37.5	33.3	33.3	44.4						22.2
Georgia																			
GA INST OF TECH	.2	8							60.0		80.0	37.5	25.0						37.5
GA STATE	.5	22	41.2						43.8	40.0	70.6	27.3	18.2						54.5
NORTH GEORGIA COLL	.1	5	33.3									20.0	80.0						
U OF GEORGIA	.3	16	40.0						30.0	42.9	77.8	43.8	25.0						31.3
Guam																			
U OF GUAM	.3	14	35.7						25.0	50.0	16.7	21.4	28.6						50.0
Hawaii																			
CHAMINADE	.1	5								33.3									20.0
HAWAII PACIFIC COLL	.1	5	20.0									20.0	80.0						
U OF HAWAII-MANOA	.1	7	20.0						40.0	40.0	50.0	42.9	28.6						28.6
Illinois																			
BRADLEY	.1	6	75.0						100.0	60.0	60.0	66.7	33.3						33.3
DEPAUL	.5	24	46.7						30.8	30.0	28.6	25.0	45.8						29.2
DOMINICAN UNIVERSITY	.2	10								12.5	33.3	20.0	60.0						20.0
IL STATE	.1	6							33.3	66.7	40.0	16.7	33.3						50.0
NORTHERN IL	.2	8	60.0						25.0	14.3	83.3	11.1	100.0						100.0
ROOSEVELT	.2	9	44.4						50.0		14.3	44.4	44.4						44.4
SOUTHERN IL U -CARBONDALE	.1	7	25.0						20.0	33.3	60.0	42.9	28.6						28.6
U OF CHICAGO-LOYOLA	.1	6	33.3						33.3	50.0	50.0	16.7	33.3						50.0
U OF IL-CHICAGO	.2	8	71.4						33.3	20.0	20.0	37.5	25.0						37.5
U OF IL-URBANA	.4	21	41.2						60.0	44.4	57.1	42.9	38.1						19.0
UNIV ILL SPRINGFIELD	.1	5	60.0							25.0		40.0	40.0						20.0
Indiana																			
IN U-PURDUE-INDPLS	.1	5	66.7							50.0		60.0	20.0						20.0
U OF NOTRE DAME	.1	6	40.0							40.0	60.0	33.3	33.3						33.3
Kansas																			
KANSAS STATE	.6	30	47.6						38.9	41.7	61.1	33.3	20.0						46.7
U OF KANSAS	.2	9	42.9						20.0		20.0	22.2	44.4						33.3

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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 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	LPR	FARE	P E R C E N T	A R E	A L L *	>	>	>	>	>	NONE *	>	>	>	>	SOME *
			AUD																					
WICHITA STATE	.1	7	16.7	20.0	20.0	50.0	28.6	28.6	42.9															
Kentucky																								
BELLARMI COLL	.1	6	40.0	50.0	50.0	40.0	16.7	16.7	50.0															
U OF KENTUCKY	.3	12	37.5	33.3	33.3	33.3	25.0	25.0	33.3															
WESTERN KY	.2	9	50.0	25.0	25.0	40.0	28.6	28.6	40.0															
Louisiana																								
LA ST U-A&M	.3	12	12.5	28.6	28.6	40.0	11.1	11.1	40.0															
LA ST U-SHREVEPORT	.1	5	50.0	25.0	25.0	20.0			20.0															
LA TECH	.2	11	33.3	50.0	50.0	40.0	22.2	22.2	40.0															
SOUTHERN U-BATON ROUGE	.1	5	25.0	20.0	20.0	40.0	20.0	20.0	40.0															
TULANE U	.2	9	42.9	14.3	14.3	50.0	14.3	14.3	50.0															
U OF NEW ORLEANS	.2	9	66.7	66.7	66.7	66.7	60.0	60.0	66.7															
Maryland																								
BOWIE STATE	.2	8	37.5	50.0	50.0	40.0	16.7	16.7	40.0															
LOYOLA COLLEGE	.2	8	33.3	20.0	20.0	50.0	20.0	20.0	50.0															
MORGAN STATE	.1	6	16.7	25.0	25.0	16.7	16.7	16.7	16.7															
U OF BALTIMORE	.1	7	20.0	50.0	50.0	42.9	14.3	14.3	42.9															
U OF MD-COLLEGE PARK	.5	22	45.0	53.3	53.3	47.1	35.3	35.3	47.1															
Massachusetts																								
BENTLEY COLL	.7	33	47.1	26.7	26.7	45.0	37.5	37.5	45.0															
BOSTON U	.3	15	40.0	40.0	40.0	55.6	44.4	44.4	55.6															
NORTHEASTERN U	1.0	47	54.8	37.0	37.0	41.7	31.9	31.9	41.7															
SUFFOLK	.1	5	50.0	50.0	50.0	20.0			20.0															
U OF MASS-BOSTON	.2	9	50.0	50.0	50.0	33.3	28.6	28.6	33.3															
WESTERN NEW ENG COLL	.1	5	33.3	33.3	33.3	20.0	25.0	25.0	20.0															
Michigan																								
EASTERN MICH	.2	10	50.0	20.0	20.0	33.3	44.4	44.4	33.3															
MICHIGAN STATE	.5	23	50.0	52.9	52.9	57.1	43.5	43.5	57.1															
WALSH COLLEGE	.5	23	47.1	7.1	7.1	38.5	22.2	22.2	38.5															
WAYNE STATE	.2	9	14.3	33.3	33.3	25.0	14.3	14.3	25.0															
WESTERN MI U	.2	8	50.0	60.0	60.0	66.7	42.9	42.9	66.7															
Mississippi																								
DELTA STATE	.1	5	33.3	50.0	50.0	20.0	20.0	20.0	50.0															
JACKSON STATE	.2	9	50.0	12.5	12.5	14.3			14.3															
MILLSAPS COLL	.3	15	50.0	8.3	8.3	57.1	14.3	14.3	57.1															
MS COLL	.2	11	14.3	14.3	14.3	20.0	9.1	9.1	20.0															
MS ST U	1.2	56	41.2	22.5	22.5	37.8	28.6	28.6	37.8															
U OF MS	1.0	48	32.4	30.3	30.3	21.1	20.9	20.9	21.1															
U OF SOUTHERN MS	.4	18	44.4	33.3	33.3	50.0	26.7	26.7	50.0															
Missouri																								
SOUTHWEST MO STATE	.1	5				50.0	50.0	50.0	50.0															
U OF MO-COLUMBIA	.2	11	71.4	60.0	60.0	40.0	40.0	40.0	40.0															
U OF MO-KANSAS CITY	.2	11		40.0	40.0	55.6	45.5	45.5	55.6															
U OF MO-ST LOUIS	.1	7	40.0	40.0	40.0	16.7	14.3	14.3	16.7															

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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

[illegible]

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PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1999 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	LPR	FARE	P E R C E N T A R E	P A S S I N G A L L *	>	>	>	>	>	>	NONE *	SOME *
.9	41	55.6	29.6	36.4	51.5	46.3	22.0	31.7											
.4	18	41.7	27.3	29.4	35.7	27.8	38.9	33.3											
.5	23	50.0	31.6	15.0	40.0	21.7	34.8	43.5											
Ohio																			
.1	5	75.0	75.0	60.0	40.0	40.0	20.0	40.0											
.1	5	60.0	33.3	66.7	50.0	60.0	20.0	20.0											
.1	6		50.0	83.3	50.0	33.3	20.0	66.7											
.3	12	66.7	33.3	55.6	28.6	41.7	33.3	25.0											
.1	5	33.3	33.3	66.7	100.0	60.0	20.0	20.0											
.2	9	60.0	60.0	20.0	71.4	44.4	33.3	22.2											
.1	7	40.0	33.3	16.7	25.0	14.3	57.1	28.6											
.1	5	75.0	40.0	40.0	75.0	20.0	80.0	20.0											
.1	5	50.0	40.0	33.3	33.3	40.0	40.0	20.0											
Oklahoma																			
.1	6	40.0	33.3		25.0	50.0	33.3	16.7											
.2	10	66.7	28.6	37.5	42.9	40.0	30.0	30.0											
.3	14	45.5	33.3	9.1	33.3	14.3	42.9	42.9											
Oregon																			
.1	5	25.0	33.3	50.0	50.0	60.0	40.0	20.0											
.1	5			50.0	50.0	40.0	40.0	20.0											
Pennsylvania																			
.2	10	50.0	14.3	14.3	42.9	10.0	50.0	40.0											
.3	15	15.4	45.5	23.1	30.0	20.0	33.3	46.7											
.1	7	66.7	60.0	14.3	33.3	14.3	28.6	57.1											
.2	10		16.7	12.5	37.5	10.0	60.0	30.0											
.3	13	42.9	44.4	40.0	22.2	38.5	38.5	23.1											
.3	14	14.3	25.0	20.0	50.0	28.6	50.0	21.4											
.2	8	50.0	25.0	50.0	25.0	37.5	50.0	12.5											
.4	18	45.5	66.7	54.5	33.3	50.0	33.3	16.7											
.1	5		100.0		50.0	60.0	40.0												
.2	8	60.0	25.0	50.0	25.0	37.5	25.0	37.5											
.1	7	100.0	25.0	20.0	33.3	14.3	42.9	42.9											
.2	9	75.0		62.5	66.7	66.7	11.1	22.2											
.1	5			25.0	33.3	20.0	60.0	20.0											
Puerto Rico																			
.3	14	18.2		9.1	25.0	14.3	85.7	22.2											
.2	9	14.3	14.3			11.1	66.7												
Rhode Island																			
.1	7	40.0			20.0		71.4	28.6											
.1	5			25.0		20.0	80.0												
.2	9		50.0	33.3		44.4	55.6												
South Carolina																			
.3	16	33.3	18.2	25.0	22.2	25.0	43.8	31.3											
.6	30	72.2	20.0	32.0	33.3	33.3	23.3	43.3											

* 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

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	P A S S I N G *	NONE *	SOME *
WINTHROP COLL	.1	6	33.3	25.0	40.0	25.0	50.0	33.3	16.7
South Dakota									
U OF SD	.2	10	42.9	12.5	14.3		10.0	70.0	20.0
Tennessee									
EAST TENN STATE	.1	5		33.3	20.0	25.0	20.0	40.0	40.0
MIDDLE TENN STATE	.2	8	100.0	75.0	40.0	42.9	50.0	25.0	25.0
TENN TECH	.3	12	44.4	40.0		41.7	16.7	33.3	50.0
U OF TN-CHATTANOOGA	.1	6	60.0	25.0	25.0	60.0	50.0	33.3	16.7
U OF TN-KNOXVILLE	1.0	46	61.1	36.8	29.4	46.9	37.0	30.4	32.6
U OF TN-MARTIN	.2	9	33.3	33.3	55.6	25.0	44.4	33.3	22.2
UNIVERSITY OF MEMPHIS	.3	16	66.7	44.4	40.0	44.4	37.5	25.0	37.5
Texas									
ANGELO STATE	.1	7	16.7		14.3	28.6	14.3	57.1	28.6
BAYLOR	.4	17	66.7	88.9	40.0	80.0	52.9	11.8	35.3
HOUSTON BAPTIST	.1	6	40.0	50.0	75.0	50.0	50.0	33.3	16.7
SOUTHWEST TEX STATE	.2	11			11.1	40.0	27.3	63.6	9.1
ST THOMAS U	.1	5	20.0	40.0		40.0		40.0	60.0
STEPHEN F AUSTIN STATE	.1	6	50.0	16.7	16.7	33.3	33.3	66.7	
TEX TECH	.5	23	42.9	35.0	20.0	42.9		26.1	65.2
TEXAS A&M	.7	33	57.1	38.1	38.9	50.0	8.7	18.2	42.4
U OF DALLAS	.1	5	50.0	25.0	25.0	33.3	20.0	60.0	20.0
U OF HOUSTON	.3	13	33.3	37.5	55.6	33.3	30.8	46.2	23.1
U OF HOUSTON CLEAR LAKE	.2	10	66.7	62.5	33.3	42.9	30.0	20.0	50.0
U OF HOUSTON DOWN TOWN	.1	5	25.0			20.0	30.0	60.0	40.0
U OF NORTH TEXAS	.8	40	58.8	42.3	22.2	40.0	30.0	32.5	37.5
U OF TEX-ARLINGTON	.4	21	50.0	43.8	72.7	61.5	47.6	19.0	33.3
U OF TEX-AUSTIN	1.3	63	73.0	44.4	47.4	50.0	47.6	20.6	31.7
U OF TEX-DALLAS	.3	16	33.3	21.4	21.4	28.6	12.5	43.8	43.8
U OF TEX-EL PASO	.1	5		20.0		40.0		60.0	40.0
U OF TEX-SAN ANTONIO	.3	12	36.4	25.0	40.0	25.0	25.0	58.3	16.7
Utah									
BRIGHAM YOUNG	1.4	68	58.1	48.8	40.5	55.8	42.6	25.0	32.4
SOUTHERN UTAH UNIVERSITY	.3	12	12.5		25.0	50.0	33.3	33.3	33.3
U OF UTAH	.9	42	46.2	40.0	23.3	39.1	31.0	35.7	33.3
UTAH STATE	.7	31	50.0	42.1	39.1	47.8	35.5	35.5	29.0
WEBER STATE	.4	19	46.2	42.9	35.3	56.3	36.8	21.1	42.1
Virginia									
GEORGE MASON U	.2	11	75.0	33.3	50.0	57.1	72.7	18.2	9.1
JAMES MADISON U	.2	11	60.0	28.6	50.0	85.7	36.4	18.2	45.5
OLD DOMINION U	.2	8	50.0	50.0	28.6	42.9	12.5	37.5	50.0
UNIVERSITY OF VIRGINIA	.1	7		20.0	33.3	100.0	42.9	28.6	28.6
VA POLY TECH	.2	8	12.5	16.7	14.3	16.7		62.5	37.5
Washington									
CENTRAL WASH U	.1	5	25.0	20.0			20.0	60.0	20.0

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

REPORT NUMBER 12-D

MAY 1999 UNIFORM CPA EXAMINATION

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

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MAY 1999 UNIFORM CPA EXAMINATION

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State	21	22	91	9
Delaware				
DELAWARE ST UNIV	21	GOLDEY BEACOM COLL	U OF DELAWARE	WILMINGTON COLL
District of Columbia				
AMERICAN	58	GALLAUDET UNIV	HOWARD	STRAYER COLL
BENJAMIN FRANKLIN U	5	GEORGE WASHINGTON	MT VERNON COLL	TRINITY COLL
CATHOLIC U OF AMER	25	GEORGETOWN	SOUTHEASTERN	U OF DC
Florida				
BARRY	14	FL STATE	PALM BEACH ATLANTIC	U OF MIAMI
BETHUNE COOKMAN COLL	6	FLAGLER COLL	ROLLINS COLL	U OF NORTH FL
EMBRY-RIDDLE AERO	1	FT LAUDERDALE COLL	ST LEO COLL	U OF SO FLORIDA
FL AGRI & MECH	35	JACKSONVILLE U	ST THOMAS U	U OF TAMPA
FL ATLANTIC U	84	JONES COLL.-JACKSONVILLE	STETSON U	U OF WEST FLORIDA
FL INTERNATIONAL	147	LYNN UNIVERSITY	TAMPA COLL	WEBBER COLLEGE
FL MEMORIAL COLL	2	NOVA	U OF CENTRAL FL	
FL SOUTHERN COLL	23	ORLANDO COLLEGE	U OF FLORIDA	
Georgia				
ALBANY ST COLLEGE	6	EMORY	MERCER U-MACON	SOUTH GA COLL
ARMSTRONG ST COLL	2	FORT VALLEY STATE	MOREHOUSE COLL	TIFT COLL (CLOSED 12/86)
AUGUSTA COLL	12	GA COLLEGE	MORRIS BROWN COLL	U OF GEORGIA
BERRY COLL	15	GA INST OF TECH	NORTH GEORGIA COLL	VALDOSTA STATE
BRENAU COLL	14	GA SOUTHERN UNIV	NORTH GEORGIA COLLEGE	WESLEYAN COLL
CLARK/ATLANTA U	24	GA SOUTHWESTERN COLL	OGLETHORPE	WEST GEORGIA
CLAYTON STATE COLLEGE	8	GA STATE	PAINE COLL	
COLUMBUS COLL	10	KENNESAW STATE	PIEDMONT COLL	
DEVRY INSTI	6	MERCER U-ATLANTA	SAVANNAH STATE	
Guam				
U OF GUAM	247			
Hawaii				
BYU - HAWAII	11	HAWAII PACIFIC COLL	U OF HAWAII-MANOA	
CHAMINADE	16	U OF HAWAII-HILO		
Idaho				
BOISE STATE UNIVERSITY	120	IDAHO STATE	NORTHWEST NAZARENE	
COLL OF IDAHO	5	LEWIS-CLARK STATE	U OF IDAHO	
Illinois				
AUGUSTANA COLL	17	ELMHURST COLL	MCKENDREE COLL	ROOSEVELT
AURORA COLL	12	EUREKA COLL	MILLIKIN	SOUTHERN IL U -CARBONDAL
BARAT COLL	3	GOVERNORS STATE	MONMOUTH COLL	SOUTHERN IL U -EDWARDVIL
BRADLEY	64	GREENVILLE COLL	NO PARK COLL	ST XAVIER COLL
CHICAGO STATE	33	IL BENEDICTINE COLL	NORTH CENTRAL COLL	TRINITY CHRISTIAN
COLL OF ST FRANCIS	12	IL COLL	NORTHEASTERN IL	U OF CHICAGO
DEPAUL	272	IL INST TECH	NORTHERN IL	U OF CHICAGO-LOYOLA
DEVRY	11	IL STATE	NORTHWESTERN	U OF IL-CHICAGO
DEVRY - OAK BROOK TERRAC	23	IL WESLEYAN	OLIVET NAZARENE COLL	U OF IL-URBANA
DOMINICAN UNIVERSITY	22	LEWIS	PRINCIPIA COLL	UNIV ILL SPRINGFIELD
EASTERN IL	56	MACMURRAY COLL	QUINCY UNIVERSITY	WESTERN IL U

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Indiana	ANDERSON COLL	18	HUNTINGTON COLL	2	INDIANA WESLEYAN U	9	ST MARY-OF-THE-WOODS	7
	BALL ST	149	IN INST OF TECH	7	MANCHESTER COLL	26	ST MARYS COLL	32
	BETHEL COLL	7	IN U-BLOOMINGTON	307	MARIAN COLL-INDPLS	14	TAYLOR	13
	BUTLER	36	IN U-FORT WAYNE	52	OAKLAND CITY COLL	4	TRI-STATE U	15
	CALUMET COLL	3	IN U-KOKOMO	9	PURDUE U-CALUMET	32	U OF EVANSVILLE	17
	FRANKLIN COLL	13	IN U-NORTHWEST	39	PURDUE U-MAIN CAMPUS	75	U OF NOTRE DAME	241
	GOSHEN COLL	18	IN U-PURDUE-INDPLS	152	PURDUE U-NO CENTRAL	8	U OF SOUTH INDIANA	58
	GRACE THEOL SEMINARY	7	IN U-SOUTH BEND	37	ST FRANCIS COLL	5	UNIV OF INDIANAPOLIS	21
	HANOVER COLL	3	IN U-SOUTHEAST	34	ST JOSEPHS COLL	14	VALPARAISO	24
Iowa								
	BRIAR CLIFF COLL.	10	GRACELAND COLL	10	MORNINGSIDE COLL	5	U OF IOWA	140
	BUENA VISTA U	61	GRANDVIEW COLL	8	MT MERCY COLL	16	U OF NORTHERN IOWA	165
	CENTRAL COLLEGE	14	IOWA STATE	97	N. IOWA AREA COMM. COLL.	1	UPPER IOWA U	38
	CLARKE COLL	1	IOWA WESLEYAN COLL	8	NORTHWESTERN COLL	6	WARTBURG COLL	13
	COE COLL	8	LORAS COLL	17	SIMPSON COLL	31	WESTMAR UNIVERSITY	4
	DORDT COLL	5	LUTHER COLL	27	ST AMBROSE COLL	26	WILLIAM PENN COLL	3
	DRAKE	46	MARYCREST COLL	5	U OF DUBUQUE	4		
Kansas								
	BAKER	11	FORT HAYS STATE	29	MCPHERSON COLL	2	ST MARY PLAINS COLL	2
	BENEDICTINE COLL	1	FRIENDS	1	MID-AMERICA NAZARENE	2	STERLING COLL	1
	BETHEL COLL	1	KANSAS NEWMAN	6	PITTSBURG STATE	24	U OF KANSAS	66
	DODGE	38	KANSAS STATE	103	SOUTHWESTERN COLL	1	WASHBURN U OF TOPEKA	16
	EMPORIA STATE	22	KANSAS WESLEYAN	2	ST MARY COLL	3	WICHITA STATE	37
Kentucky								
	ASHLAND COMM COLLEGE	11	EASTERN KY	72	MOREHEAD STATE	47	U OF KENTUCKY	208
	BELLARMINE COLL	71	GEORGETOWN COLL	18	MURRAY STATE	46	U OF LOUISVILLE	128
	BEREA COLL	7	KY STATE	11	NORTHERN KENTUCKY U	53	UNION COLL	7
	BRESCIA COLL	9	KY WESLEYAN COLL	6	PIKEVILLE COLL	15	WESTERN KY	79
	CAMPBELLVILLE COLL	7	MAYSVILLE	1	THOMAS MORE COLL	18		
	CUMBERLAND COLL	11	MIDWAY COLLEGE	1	TRANSYLVANIA	16		
Louisiana								
	CENTENARY OF LA	6	LA ST U-SHREVEPORT	46	NORTHEAST LA	38	SOUTHERN U-NEW ORLEANS	4
	DILLARD	16	LA TECH	37	NORTHWESTERN STATE	10	TULANE U	47
	GRAMBLING STATE	19	LOYOLA U	23	OUR LADY HOLY CROSS	1	U OF NEW ORLEANS	101
	LA COLL	10	MCNEESE STATE	20	SOUTHEASTERN LA	61	U OF STHWESTN LA	41
	LA ST U-A&M	138	NICHOLLS STATE	26	SOUTHERN U-BATON ROUGE	29	XAVIER U OF LA	12
Maine								
	HUSSON COLL	38	U OF ME-AUGUSTA	11	U OF ME-PRESQUE ISLE	3		
	ST JOSEPHS COLL	3	U OF ME-MACHIAS	3	UNIV SOUTHERN MAINE	25		
	THOMAS COLL	11	U OF ME-ORONO	22	WESTBROOK COLL	2		

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Maryland	BOWIE STATE	66	JOHNS HOPKINS	3	ST. MARY'S COLLEGE OF MD	1	U OF MD-EASTERN SHORE	7
	COLL OF NOTRE DAME	14	LOYOLA COLLEGE	66	TOWSON STATE	134	WESTERN MARYLAND COLL	5
	COLUMBIA UNION COLL	9	MORGAN STATE	74	U OF BALTIMORE	132		
	ESSEX COMMUNITY COLLEGE	1	MT ST MARYS COLL	47	U OF MD-BALTO	16		
	FROSTBURG STATE	64	SALISBURY STATE	83	U OF MD-COLLEGE PARK	538		
Massachusetts	AMERICAN INTERNATL	7	BRIDGEWATER STATE COLLEG	1	MERRIMACK COLL	35	U MASS LOWELL	33
	ANNA MARIA COLL	1	CLARK U	3	NICHOLS COLL	21	U OF MASS-AMHERST	123
	ASSUMPTION COLL	21	COLLEGE OF HOLY CROSS	30	NORTHEASTERN U	123	U OF MASS-BOSTON	41
	ATLANTIC UNION COLL	4	CURRY COLL	1	PINE MANOR COLLEGE	1	UMASS-DARTMOUTH	20
	BABSON COLL	61	FITCHBURG STATE	12	REGIS COLLEGE	1	WESTERN NEW ENG COLL	33
	BECKER COLLEGE	3	GORDON COLL	8	SALEM STATE	30	WESTFIELD ST COLL	8
	BENTLEY COLL	190	HARVARD	2	SIMMONS COLL	3	WORCESTER STATE	5
	BOSTON COLL	150	MASS COLLEGE OF LIB ARTS	8	STONEHILL COLL	27		
	BOSTON U	84	MASS INST OF TECH	1	SUFFOLK	46		
Michigan	ADRIAN COLL	7	DAVENPORT COLLEGE	30	LAWRENCE INST TECH	7	SIENA HEIGHTS COLL	2
	ALBION COLL	21	DETROIT COLL OF BUS	17	MADONNA COLL	2	SPRING ARBOR COLL	11
	ALMA COLL	13	EASTERN MICH	83	MARYGROVE COLL	2	U OF DETROIT	15
	ANDREWS	17	FERRIS STATE	22	MICHIGAN STATE	266	U OF MI-ANN ARBOR	89
	AQUINAS COLL	9	GRAND RAPIDS COMMUNITY	1	MICHIGAN TECH	6	U OF MI-DEARBORN	48
	BAKER COLLEGE OF FLINT	6	GRAND VALLEY ST	57	NORTHERN MICH	21	U OF MI-FLINT	29
	CALVIN COLL	14	HILLSDALE COLL	17	NORTHWOOD UNIVERSITY	30	WALSH COLLEGE	115
	CENTRAL MICH	50	HOPE COLL	19	OAKLAND U	38	WAYNE STATE	76
	CLEARY COLL	2	LAKE SUPERIOR STATE	21	SAGINAW VALLEY ST	20	WESTERN MI U	147
Minnesota	AUGSBURG COLL	14	COLL OF ST THOMAS	74	MOORHEAD STATE	55	ST OLAF COLL	2
	BEMIDJI STATE	23	CONCORDIA MOORHEAD	26	NORTHWESTERN COLL	8	U OF MN-DULUTH	34
	BETHEL COLL	5	GUSTAVUS ADOLPHUS	16	SOUTHWEST STATE	11	U OF MN-TWIN CITIES	72
	COLL OF ST BENEDICT	11	INVER HILLS CC	1	ST CLOUD STATE	53	WINONA STATE	17
	COLL OF ST CATHERINE	11	MACALESTER COLLEGE	2	ST JOHNS U	16		
	COLL OF ST SCHOLASTIC	4	MINNESOTA STATE	38	ST MARYS COLL	6		
Mississippi	ALCORN STATE	4	MILLSAPS COLL	23	MS VALLEY STATE	1	WILLIAM CAREY COLL	2
	BELHAVEN COLL	8	MS COLL	34	RUST COLLEGE	2		
	DELTA STATE	18	MS ST U	83	U OF MS	101		
	JACKSON STATE	39	MS U FOR WOMEN	11	U OF SOUTHERN MS	69		

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New York	ADDELPHI	44	DYUUVILLE COLL	9	NIAGARA U	24	SUC - ONEONTA	28
	ALFRED	18	ELMIRA COLL	10	NY TECH INST-NYC	5	SUNY AT ALBANY	168
	BARUCH COLLEGE	3	FORDHAM	127	NY TECH INST-WESTBURY	31	SUNY AT BINGHAMTON	189
	CANISIUS COLL	39	HARTWICK COLLEGE	6	NYACK COLLEGE	1	SUNY AT BUFFALO	132
	CLARKSON U	10	HOFSTRA	214	PACE U-NY	231	SUNY COLL BROOKPORT	36
	COLGATE U HAMILTON	25	HOUGHTON COLL	5	PACE U-PLEASANTVILLE	163	SUNY COLL EMPIRE STATE	5
	COLL OF ST ROSE	12	IONA COLL	70	PACE U-WHITE PLAINS	34	SUNY COLL FREDONIA	24
	COLUMBIA U	5	ITHACA COLL	23	PRATT INST	1	SUNY COLL GENESEO	45
	CORNELL	11	KEUKA COLL	2	REGENTS EXTERNAL DEG	9	SUNY COLL OLD WESTURY	57
	CORNELL U STATUTORY	11	KINGS COLL	1	RENSSELAER POLY INST	5	SUNY COLL OSWEGO	62
	CUNY BERNARD BARUCH	618	L I U-BKLYN CENTER	25	ROBERTS WESLEYAN	1	SUNY COLL PLATTSBURGH	42
	CUNY BROOKLYN COLL	139	L I U-CW POST	141	ROCHESTER INST TECH	50	SUNY COLL UTICA-ROME	19
	CUNY CITY COLL	1	L I U-SOUTHAMPTON	10	RUSSELL SAGE COLL	2	SUNY-BUFFALO	2
	CUNY HUNTER COLL	93	LE MOYNE COLL	68	SIENA COLL	97	SUNY-NEW PALTZ	47
	CUNY LEHMAN COLL	60	MANHATTAN COLL	43	SKIDMORE COLL	5	SYRACUSE	61
	CUNY MEDGAR EVERS	21	MARIST COLL	20	ST BONAVENTURE U	44	TOURO	83
	CUNY QUEENS COLL	280	MARYMOUNT MANHATTAN	9	ST FRANCIS COLL	26	U OF ROCHESTER	9
	CUNY STATEN ISLAND	49	MERCY COLL	43	ST JOHN FISHER COLL	38	UNION COLL	6
	CUNY YORK COLL	46	MOLLOY COLL	7	ST JOHNS U..N.Y.	229	UTICA COLL-SYRACUSE	22
	DAEMEN COLL	6	MT ST MARY COLL	22	ST JOSEPHS -SUFFOLK	36	WAGNER COLL	20
	DOMINICAN BLAUVELT	9	NAZARETH OF RCHSTR	5	ST JOSEPHS COLL	6	YESHIVA	70
	DOWLING COLL	66	NEW YORK U	176	ST THOMAS AQUINAS	21		
North Carolina	APPALACHIAN STATE	75	FAYETTEVILLE STATE	16	NC AGRIC & TECH	72	U OF NC-ASHEVILLE	35
	ATLANTIC CHRISTIAN	21	GARDNER-WEBB COLL	32	NC CENTRAL	28	U OF NC-CHAPEL HILL	89
	BARBER-SCOTIA COLLEGE	1	GREENSBORO COLL	7	NC ST U-RALEIGH	172	U OF NC-CHARLOTTE	108
	BELMONT ABBEY COLL	15	GUILFORD COLL	34	NC WESLEYAN COLL	13	U OF NC-GREENSBORO	80
	BENNETT COLL	2	HIGH POINT U	43	PEACE COLLEGE	1	U OF NC-WILMINGTON	76
	CAMPBELL U	39	JOHNSON C SMITH U	8	PEMBROKE STATE	12	WAKE FOREST	31
	CATAWBA COLL	4	LENOIR-RHYNE COLL	17	PFIEFFER COLL	13	WESTERN CAROLINA U	40
	DUKE	4	LIVINGSTONE COLL	2	QUEENS COLL	8	WINGATE COLL	10
	EAST CAROLINA	80	MARS HILL COLL	6	SHAW U	6	WINSTON-SALEM STATE	11
	ELIZABETH CITY STATE	5	MEREDITH COLL	19	ST ANDREWS PRESBY	3		
	ELON COLL	24	METHODIST COLL	11	ST AUGUSTINES COLL	6		
North Dakota	DICKINSON STATE	21	MAYVILLE STATE	4	NO DAKOTA STATE	42	UNIV OF MARY	29
	JAMESTOWN COLL	12	MINOT STATE UNIVERSITY	25	U OF NO DAKOTA	87	VALLEY CITY STATE	5

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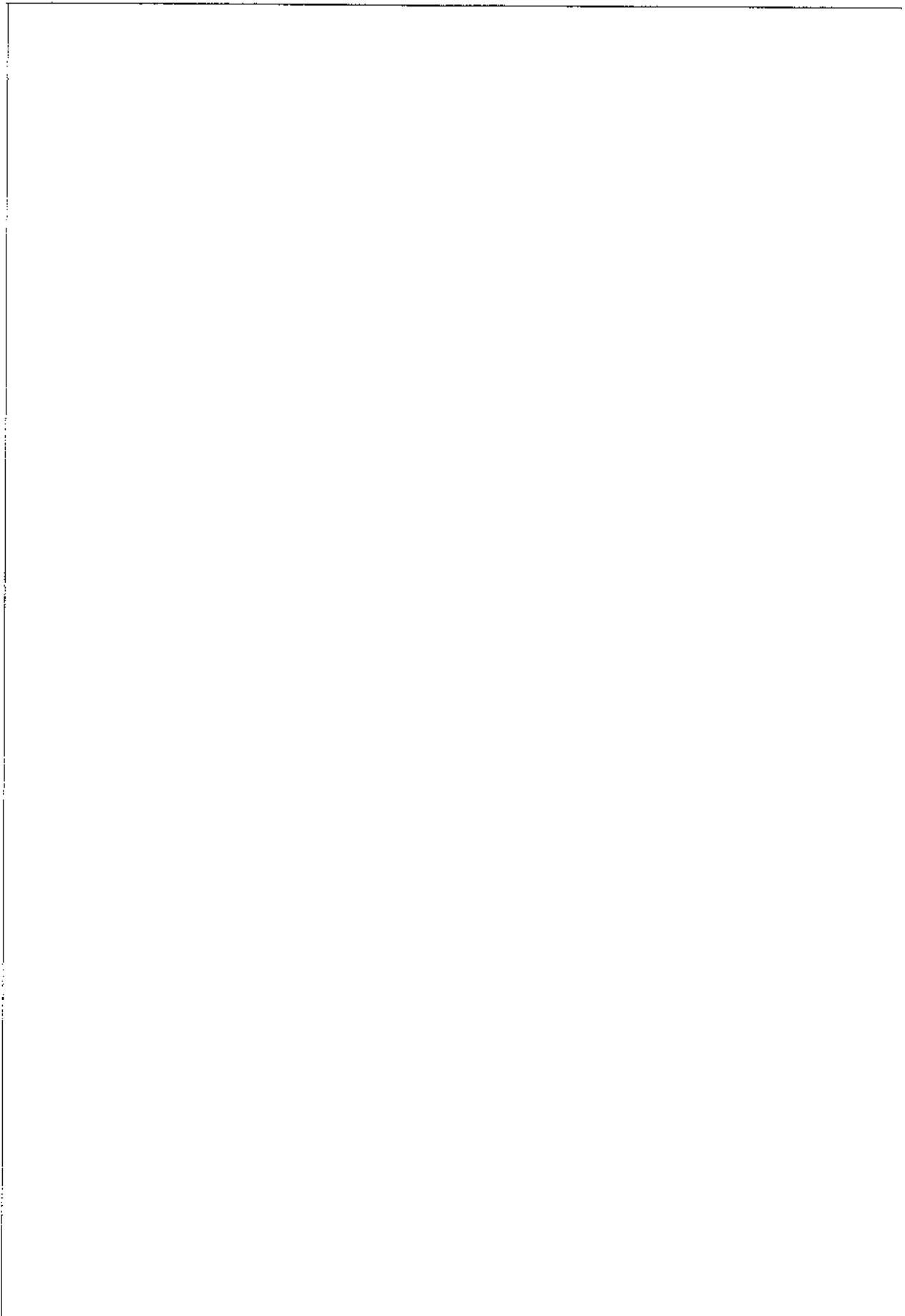
State	Source	Count	Source	Count	Source	Count
Rhode Island	BRYANT COLL	119	PROVIDENCE COLL	41	ROGER WILLIAMS	6
	JOHNSON & WALES U	26	RHODE ISLAND COLLEGE	20	SALVE REGINA-NEWPORT	10
South Carolina	BENEDICT COLL	3	CLEMSON	86	LANDER UNIVERSITY	10
	BOB JONES UNIV	21	COASTAL CAROLINA UNIV	15	NEWBERRY COLL	5
	CENTRAL WESLEYAN	2	COLUMBIA COLL	3	PRESBYTERIAN COLL	7
	CHARLESTON COLL	41	CUKER COLL	1	SC STATE	19
	CHARLESTON SOUTHERN	7	ERSKINE COLL	2	THE CITADEL	19
	CHESTERFIELD-MARLBORO	2	FRANCIS MARION COLL	4	U OF SC-AIKEN	10
	CLAFLIN COLLEGE	1	FURMAN	19	U OF SC-COLUMBIA	116
South Dakota	AUGUSTANA COLL	8	DAKOTA WESLEYAN U	5	NATIONAL AMERICAN UNIV	12
	BLACK HILLS STATE	16	HURON COLL	5	NORTHERN STATE	14
	DAKOTA STATE	1	MT MARTY COLL	4	SD STATE	2
Tennessee	AUSTIN PEAY STATE	22	FREED-HARDEMAN COLL	10	RHODES COLLEGE	1
	BELMONT UNIVERSITY	12	KING COLL	3	S ADVENTIST U	6
	CARSON NEWMAN COLL	13	LAMBUTH COLL	3	TENN STATE	29
	CHRISTIAN BROS UNIVERSIT	22	LANE COLLEGE	1	TENN TECH	56
	CUMBERLAND UNIVERSITY	1	LE MOYNE-OWEN COLL	2	TENN WESLEYAN COLL	3
	DAVID LIPSCOMB COLL	38	LINCOLN MEMORIAL U	11	TREVECCA NAZARENE	8
	EAST TENN STATE	25	MIDDLE TENN STATE	57	TUSCULUM COLL	1
	FISK U	3	MILLIGAN COLL	4	U OF TN-CHATTANOOGA	51
Texas	ABILENE CHRISTIAN	25	LAREDO STATE	11	ST MARYS U-SAN ANTONIO	23
	AMARILLO COLLEGE	2	LETOURNEAU COLL	6	ST THOMAS U	19
	ANGELO STATE	17	LUBBOCK CHRISTIAN	4	STEPHEN F AUSTIN STATE	50
	AUSTIN COLL	7	MARY HARDIN-BAYLOR	7	SUL ROSS STATE	7
	BAYLOR	74	MC MURRAY COLL	7	TARLETON STATE	12
	BISHOP COLL	1	MIDWESTERN STATE	21	TEX A&I-KINGSVILLE	12
	CORPUS CHRISTI STATE U	37	OUR LADY OF LAKE	11	TEX CHRISTIAN	20
	DALLAS BAPTIST COLL	2	PAN AMERICAN U	23	TEX LUTHERAN COLL	14
	DEVRY INSTI	1	PAUL QUINN COLLEGE	1	TEX SOUTHERN	16
	E TEXAS BAPT COLL	6	PRAIRIE VIEW A & M	10	TEX TECH	103
Utah	HARDIN-SIMMONS U	11	RICE	1	TEX WESLEYAN COLL	8
	HOUSTON BAPTIST	17	SAM HOUSTON STATE	58	TEX WOMANS U	8
	HOWARD PAYNE U	4	SOUTHERN METHODIST	33	TEXAS A&M	306
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Performance of First-Time Candidates by Jurisdiction

NOV 1999 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	P A S S I N G	NONE	SOME
Alabama	.6	174	36.8	35.1	23.1	33.3	16.7	48.9	34.5
Alaska	.2	55	25.5	16.4	27.3	20.0	10.9	61.8	27.3
Arizona	1.1	330	36.3	38.9	29.6	32.1	23.6	45.5	30.9
Arkansas	.2	60	20.0	23.3	21.7	30.0	13.3	61.7	25.0
California	11.0	3,223	32.1	36.7	29.5	29.5	18.9	52.5	28.6
Colorado	1.4	410	42.1	42.9	38.6	39.1	23.9	42.0	34.1
Connecticut	1.9	561	17.1	18.6	12.8	15.3	7.3	72.9	19.8
Delaware	4.4	1,278	37.4	41.5	46.1	37.1	26.0	46.2	27.9
District of Columbia	.3	73	22.2	27.4	23.3	15.1	13.7	68.5	17.8
Florida	1.3	367	54.9	59.3	50.3	50.5	35.4	28.1	36.5
Georgia	1.1	311	46.6	43.1	39.5	40.2	24.8	41.8	33.4
Guam	.8	245	16.4	19.2	31.4	22.3	9.8	65.3	24.9
Hawaii	1.9	558	15.6	16.8	27.7	23.0	7.7	63.8	28.5
Idaho	.3	100	23.0	23.0	22.0	21.0	8.0	58.0	34.0
Illinois	5.5	1,598	30.8	32.1	27.1	25.2	17.3	58.8	23.9
Indiana	3.2	948	12.8	13.7	11.0	12.0	6.0	80.6	13.4
Iowa	.7	197	26.4	30.5	26.4	26.9	13.7	56.9	29.4
Kansas	.3	78	28.6	32.1	27.3	40.3	16.7	47.4	35.9
Kentucky	2.1	611	12.3	12.9	9.7	11.0	5.9	81.3	12.8
Louisiana	.6	162	32.7	35.8	23.5	30.2	18.5	56.2	25.3
Maine	.2	57	28.1	22.8	19.3	31.6	10.5	52.6	36.8
Maryland	3.4	1,003	19.3	24.3	17.8	17.8	10.4	69.3	20.3
Massachusetts	2.2	637	25.7	21.5	18.9	19.0	9.6	65.1	25.3
Michigan	1.8	533	23.7	23.1	19.5	25.1	11.1	63.0	25.9
Minnesota	1.3	373	46.1	46.1	42.0	42.6	24.4	36.7	38.9
Mississippi	.3	84	21.4	22.6	13.1	14.3	6.0	67.9	26.2
Missouri	3.2	945	15.2	15.9	13.8	14.5	8.1	77.1	14.7
Montana	.1	21	23.8	47.6	33.3	28.6	9.5	42.9	47.6

* 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 1999 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P A S S A R E	A L L *	NONE *	SOME *
Nebraska	.2	50	22.0	22.0	8.0	16.0	8.0	66.0	26.0
Nevada	.3	96	35.4	36.5	30.5	31.6	19.8	46.9	33.3
New Hampshire	.4	117	38.8	44.4	36.8	32.2	23.9	47.9	28.2
New Jersey	2.4	700	21.5	27.3	17.7	18.0	12.9	68.1	19.0
New Mexico	.5	135	23.6	32.2	19.6	20.0	13.3	64.4	22.2
New York	6.1	1,792	26.6	38.4	22.5	24.8	13.8	57.6	28.6
North Carolina	1.8	533	29.2	27.0	23.1	27.4	14.6	60.6	24.8
North Dakota	.2	70	23.2	38.2	22.9	27.5	12.9	54.3	32.9
Ohio	8.0	2,339	15.7	16.3	14.1	14.5	7.3	75.8	16.8
Oklahoma	1.2	339	27.7	26.5	16.8	24.8	10.6	57.2	32.2
Oregon	2.3	672	30.6	26.6	29.3	24.6	15.6	59.8	24.6
Pennsylvania	4.2	1,222	23.5	27.7	15.2	15.3	7.0	63.7	29.3
Puerto Rico	2.2	633	5.7	8.5	5.9	5.7	2.5	88.6	8.8
Rhode Island	.2	72	21.1	22.2	21.4	20.0	13.9	68.1	18.1
South Carolina	.4	107	31.8	35.5	28.0	34.6	17.8	49.5	32.7
South Dakota	1.1	33	27.3	27.3	33.3	21.2	21.2	63.6	15.2
Tennessee	1.1	329	41.0	37.4	31.1	32.3	18.8	48.0	33.1
Texas	8.6	2,515	26.4	28.6	20.3	22.2	9.0	57.1	33.9
Utah	.3	92	52.2	54.3	46.7	57.6	29.3	21.7	48.9
Vermont	.1	38	21.1	21.1	23.7	18.9	13.2	63.2	23.7
Virgin Islands		7	28.6	28.6				71.4	28.6
Virginia	2.8	826	31.7	32.1	28.9	24.6	16.3	55.7	28.0
Washington	2.8	808	31.5	31.2	30.0	28.5	15.2	54.2	30.6
West Virginia	.6	167	12.0	15.6	11.4	13.3	6.0	79.6	14.4
Wisconsin	1.6	478	42.9	46.2	40.7	42.3	25.9	40.6	33.5
Wyoming	.1	20	40.0	30.0	38.9	35.0	15.0	50.0	35.0
National Totals	100.0	29,182	26.4	28.8	24.0	23.7	13.7	60.6	25.7

* 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 1999 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	.7	310	33.8	38.7	24.5	28.6	25.8	41.6	32.6
Alaska	.3	108	25.0	30.9	29.5	22.5	21.3	45.4	33.3
Arizona	.8	313	34.6	42.0	36.0	34.5	32.3	37.4	30.4
Arkansas	.7	290	22.0	32.4	20.9	29.2	19.7	47.2	33.1
California	12.2	5,043	35.0	42.8	37.0	33.5	31.9	44.0	24.1
Colorado	1.3	538	38.6	44.1	33.0	32.6	32.5	36.8	30.7
Connecticut	1.4	568	31.5	30.5	27.8	25.4	22.7	46.5	30.8
Delaware	1.5	628	31.3	45.6	30.2	29.2	33.1	40.3	26.6
District of Columbia	.3	109	10.0	22.1	13.5	17.4	15.6	67.0	17.4
Florida	1.3	536	30.8	43.4	28.7	27.6	25.2	41.2	33.6
Georgia	2.8	1,151	27.9	36.9	22.5	24.0	22.0	47.8	30.2
Guam	.4	177	23.5	30.1	26.4	15.9	20.9	52.0	27.1
Hawaii	1.6	644	19.9	30.5	30.2	25.2	22.8	47.4	29.8
Idaho	.5	187	24.3	33.8	27.6	31.9	26.7	44.9	28.3
Illinois	5.5	2,273	33.8	41.6	30.6	29.3	27.8	40.1	32.2
Indiana	2.4	979	20.4	29.1	20.8	19.6	18.9	55.1	26.0
Iowa	1.0	425	30.9	37.6	26.5	28.0	24.7	44.0	31.3
Kansas	.5	202	35.8	34.0	28.2	31.8	24.8	42.1	33.2
Kentucky	2.0	827	20.2	22.0	14.7	16.9	15.7	61.1	23.2
Louisiana	1.1	452	24.6	32.6	19.0	19.2	16.8	50.2	33.0
Maine	.2	85	21.7	27.1	20.8	23.0	23.5	52.9	23.5
Maryland	4.0	1,638	22.7	35.3	22.3	20.2	20.5	50.9	28.6
Massachusetts	2.5	1,038	35.7	31.8	27.3	24.1	22.9	44.0	33.0
Michigan	2.3	939	32.1	33.2	24.6	28.6	21.7	44.7	33.5
Minnesota	1.1	440	44.2	52.6	37.6	33.4	32.5	29.1	38.4
Mississippi	.5	217	32.3	37.3	17.8	18.5	19.4	44.7	35.9
Missouri	2.2	890	28.8	34.3	25.0	26.1	23.1	45.3	31.6
Montana	.2	92	34.4	46.4	26.5	37.1	28.3	41.3	30.4

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

REPORT NUMBER 02

Performance of Repeat Candidates by Jurisdiction

NOV 1999 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P A S S I N G	ARE	ALL	NONE	SOME
Nebraska	.7	271	27.9	28.4	21.1	23.0	19.2	52.0	28.8	29.7
Nevada	.4	165	32.1	35.0	35.3	28.8	30.3	40.0	38.6	38.6
New Hampshire	.2	101	40.3	36.5	28.6	38.2	23.8	37.6	27.9	29.5
New Jersey	3.0	1,232	18.5	28.2	19.0	22.0	17.8	54.3	29.8	31.0
New Mexico	.6	237	32.4	36.4	32.1	27.9	27.0	43.5	21.0	21.0
New York	12.7	5,254	31.0	41.1	38.1	33.0	31.1	47.9	35.4	31.3
North Carolina	2.9	1,180	27.6	34.0	22.8	24.2	22.9	47.3	26.5	27.0
North Dakota	.3	130	21.0	43.1	32.1	32.7	22.3	42.3	34.2	34.2
Ohio	4.8	1,994	29.5	31.7	24.1	24.8	21.2	47.5	26.5	26.5
Oklahoma	.9	358	29.4	31.5	34.2	27.3	29.3	44.1	34.2	34.2
Oregon	1.1	450	26.4	32.1	22.6	23.5	19.1	46.7	27.0	27.0
Pennsylvania	5.7	2,365	27.1	31.1	22.4	23.5	24.1	49.0	27.2	27.2
Puerto Rico	1.8	753	14.5	23.9	13.5	10.8	10.2	62.5	23.6	23.6
Rhode Island	.3	136	23.3	26.6	23.8	21.0	18.4	53.7	33.6	33.6
South Carolina	1.2	513	15.5	19.1	15.3	18.4	14.8	61.6	32.9	32.9
South Dakota	.3	107	16.9	33.0	24.4	31.5	22.4	38.5	37.7	37.7
Tennessee	1.1	468	33.9	42.5	26.8	34.4	38.4	21.3	28.6	28.6
Texas	3.2	1,339	36.5	46.7	38.7	48.7	41.0	50.0	33.3	33.3
Utah	.3	122	49.3	50.6	48.2	25.6	16.7	44.4	30.8	30.8
Vermont	.2	77	33.3	36.8	35.0	25.0	24.8	43.1	21.8	21.8
Virgin Islands	2.8	1,143	31.0	35.1	27.9	24.8	26.5	66.2	34.1	34.1
Virginia	2.4	999	30.2	37.9	28.9	27.9	12.0	42.1	27.9	27.9
Washington	.8	317	17.7	21.4	11.7	10.4	34.1	34.1	35.5	35.5
West Virginia	1.1	475	39.9	40.0	31.9	37.3	22.4	46.4	27.9	27.9
Wisconsin	.2	76	28.8	37.1	14.0	28.3	25.7	46.4	27.9	27.9
Wyoming										
National Totals	100.0	41,367	28.9	35.8	27.2	26.6	25.7	46.4	27.9	27.9

* 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

NOV 1999 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P A S S I N G	ARE	ALL *	NONE *	SOME *
Alabama	.7	484	35.2	37.1	24.0	30.7	22.5	44.2	33.3	
Alaska	.2	163	25.2	25.0	28.7	21.5	17.8	50.9	31.3	
Arizona	.9	643	35.6	40.2	32.6	33.1	27.8	41.5	30.6	
Arkansas	.5	350	21.5	30.4	21.0	29.3	18.6	49.7	31.7	
California	11.7	8,266	33.6	39.8	34.9	31.6	26.8	47.3	25.9	
Colorado	1.3	266	40.4	43.5	35.7	36.0	28.8	39.0	32.2	
Connecticut	1.6	1,129	23.2	23.6	19.9	19.8	15.1	59.6	25.3	
Delaware	2.7	1,906	35.7	42.7	41.9	35.0	28.3	44.2	27.4	
District of Columbia	.3	182	15.4	24.5	17.8	16.4	14.8	67.6	17.6	
Florida	1.3	903	43.3	51.5	38.5	39.1	29.3	35.9	34.8	
Georgia	2.1	1,462	33.2	38.6	26.5	28.4	22.6	46.5	30.9	
Guam	.6	422	19.1	23.5	29.6	20.0	14.5	59.7	25.8	
Hawaii	1.7	1,202	17.7	23.7	28.9	24.0	15.8	55.0	29.2	
Idaho	.4	287	23.8	29.4	25.5	27.2	20.2	49.5	30.3	
Illinois	5.5	3,871	32.3	36.8	29.0	27.3	23.4	47.8	28.8	
Indiana	2.7	1,927	16.2	20.6	15.8	15.5	12.6	67.6	19.8	
Iowa	.9	622	29.1	34.8	26.5	27.6	21.2	48.1	30.7	
Kansas	.4	280	33.3	33.3	27.9	34.6	22.5	43.6	33.9	
Kentucky	2.0	1,438	16.4	17.7	12.4	14.1	11.5	69.7	18.8	
Louisiana	.9	614	27.2	33.6	20.2	22.6	17.3	51.8	30.9	
Maine	.2	142	24.8	25.2	20.2	27.1	18.3	52.8	28.9	
Maryland	3.7	2,641	21.1	30.3	20.5	19.2	16.7	57.9	25.4	
Massachusetts	2.4	1,675	31.0	27.1	23.8	21.9	17.9	52.1	30.1	
Michigan	2.1	1,472	28.4	29.0	22.6	27.1	17.9	51.4	30.8	
Minnesota	1.2	813	45.3	49.0	39.9	38.4	28.8	32.6	38.6	
Mississippi	.4	301	28.6	32.4	16.4	17.1	15.6	51.2	33.2	
Missouri	2.6	1,835	20.7	23.5	18.9	19.4	15.4	61.7	22.9	
Montana	.2	113	31.7	46.8	28.1	34.9	24.8	41.6	33.6	

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

REPORT NUMBER 03

Performance of All Candidates by Jurisdiction

NOV 1999 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.5	321	26.8	27.2	18.9	21.7	17.4	54.2	28.3
Nevada	.4	261	33.7	35.7	33.3	30.0	26.4	42.5	31.0
New Hampshire	.3	218	39.3	41.4	33.3	34.6	23.9	43.1	33.0
New Jersey	2.7	1,932	19.8	27.8	18.5	20.3	16.0	59.3	24.7
New Mexico	.5	372	28.1	34.5	27.1	24.4	22.0	51.1	26.9
New York	10.0	7,046	29.3	40.1	33.2	30.3	26.7	50.4	22.9
North Carolina	2.4	1,713	28.2	31.4	22.9	25.4	20.3	51.4	28.3
North Dakota	.3	200	21.8	41.2	28.6	30.6	19.0	46.5	34.5
Ohio	6.1	4,333	20.9	22.2	18.4	18.6	13.7	62.8	23.5
Oklahoma	1.0	697	28.4	28.4	25.2	25.5	20.2	50.5	29.3
Oregon	1.6	1,122	29.2	28.5	26.9	25.5	17.0	54.5	28.4
Pennsylvania	5.1	3,587	25.5	29.6	19.6	20.0	18.3	54.0	27.8
Puerto Rico	2.0	1,386	10.0	16.2	9.8	8.3	6.7	74.5	18.8
Rhode Island	.3	208	22.4	24.9	22.9	20.6	16.8	58.7	24.5
South Carolina	.9	620	19.0	22.5	17.7	21.8	15.3	59.5	25.2
South Dakota	.2	140	19.8	31.4	26.9	33.6	22.1	48.6	29.3
Tennessee	1.1	797	37.8	39.9	28.7	31.9	24.6	42.4	33.0
Texas	5.5	3,854	28.3	32.1	25.0	24.8	19.2	50.7	30.1
Utah	.3	214	50.9	52.5	47.5	53.5	36.0	21.5	42.5
Vermont	.2	115	27.9	30.5	30.6	22.5	25.2	47.8	27.0
Virgin Islands		13		40.0	11.1	9.1	7.7	61.5	30.8
Virginia	2.8	1,969	31.3	33.6	28.4	24.7	21.3	49.1	29.6
Washington	2.6	1,807	30.9	34.5	29.4	28.2	21.5	48.1	30.4
West Virginia	.7	484	15.5	19.2	11.6	11.5	9.9	70.9	19.2
Wisconsin	1.4	953	41.6	43.7	36.9	40.1	30.0	37.4	32.6
Wyoming	.1	96	31.6	35.4	20.0	30.1	20.8	43.8	35.4
National Totals	100.0	70,549	27.6	32.3	25.7	25.2	20.7	52.3	27.0

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

REPORT NUMBER 03

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

NOVEMBER 1999 UNIFORM CPA EXAMINATION

STATE	ALL CANDIDATES	CANDIDATES TAKING FOUR SUBJECTS	CANDIDATES PASSING FOUR SUBJECTS	% PASSING * FOUR SUBJECTS
Alabama	484	345	35	10.1
Alaska	163	124	8	6.5
Arizona	643	473	75	15.9
Arkansas	350	238	14	5.9
California	8,266	2,678	338	12.6
Colorado	948	704	131	18.6
Connecticut	1,129	929	60	6.5
Delaware	1,906	1,660	367	22.1
District of Columbia	182	148	12	8.1
Florida	903	642	147	22.9
Georgia	1,462	995	116	11.7
Guam	422	367	30	8.2
Hawaii	1,202	998	58	5.8
Idaho	287	222	14	6.3
Illinois	3,871	2,936	374	12.7
Indiana	1,927	1,630	86	5.3
Iowa	622	454	43	9.5
Kansas	280	207	25	12.1
Kentucky	1,438	1,234	52	4.2
Louisiana	614	472	35	7.4
Maine	142	111	8	7.2
Maryland	2,641	2,040	145	7.1
Massachusetts	1,675	1,271	94	7.4
Michigan	1,472	1,151	90	7.8
Minnesota	813	604	107	17.7
Mississippi	301	229	9	3.9
Missouri	1,835	1,502	101	6.7
Montana	113	66	6	9.1
Nebraska	321	243	15	6.2
Nevada	261	189	27	14.3
New Hampshire	218	174	33	19.0
New Jersey	1,932	1,465	102	7.0
New Mexico	372	177	15	8.5
New York	7,046	1,303	116	8.9
North Carolina	1,713	1,297	114	8.8
North Dakota	200	157	18	11.5
Ohio	4,333	3,636	232	6.4
Oklahoma	697	514	44	8.6
Oregon	1,122	976	113	11.6
Pennsylvania	3,587	2,395	100	4.2
Puerto Rico	1,386	1,198	20	1.7
Rhode Island	208	164	13	7.9
South Carolina	620	478	26	5.4
South Dakota	140	102	12	11.8
Tennessee	797	581	73	12.6

* PERCENT BASED ON NUMBER OF CANDIDATES TAKING FOUR SUBJECTS

REPORT NUMBER 04

SUCCESSFUL CANDIDATE REPORT
CANDIDATES TAKING ALL FOUR SUBJECTS AND PASSING ALL FOUR SUBJECTS
NOVEMBER 1999 UNIFORM CPA EXAMINATION

STATE	ALL CANDIDATES	CANDIDATES TAKING FOUR SUBJECTS	CANDIDATES PASSING FOUR SUBJECTS	% PASSING * FOUR SUBJECTS
Texas	3,854	2,796	235	8.4
Utah	214	149	33	22.1
Vermont	115	76	7	9.2
Virgin Islands	13	7	0	.0
Virginia	1,969	1,513	167	11.0
Washington	1,807	1,438	171	11.9
West Virginia	484	408	14	3.4
Wisconsin	953	751	144	19.2
Wyoming	96	65	4	6.2
TOTAL ALL STATES	70,549	46,682	4,428	9.5

Performance of Candidates by Highest Level of Education Achieved

NOV 1999 UNIFORM CPA EXAMINATION

EDUCATION LEVEL	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	P A S S I N G	ALL *	NONE *	SOME *
First-Time Candidates										
Doctoral	.2	37	62.2	66.7	70.3	65.7	54.1	21.6	24.3	
Masters in Accounting	6.8	1,650	47.2	48.3	45.1	44.9	28.9	36.5	34.6	
MBA Emphasis in Accounting	2.3	554	38.5	44.5	39.8	37.9	22.0	42.2	35.7	
Other MBA	2.9	708	39.9	41.1	37.9	35.4	23.3	47.5	29.2	
Non-Business Masters	.8	203	41.9	42.2	38.2	39.8	25.6	44.3	30.0	
Law Degree	.4	94	37.1	59.8	34.1	46.7	28.7	35.1	36.2	
Bachelors	82.5	20,097	24.4	26.7	21.8	21.7	12.7	63.5	23.8	
Less than Bachelors	.8	202	27.3	31.4	27.4	27.2	17.3	59.4	23.3	
No Degree	3.3	806	21.6	22.0	22.1	18.5	11.0	66.5	22.5	
=====										
Total Answering	100.0	24,351	26.9	29.2	24.6	24.3	14.5	60.5	25.0	
Not Answering		4,831	23.8	26.8	20.9	20.8	9.6	61.0	29.4	

Repeat Candidates

Doctoral	.1	35	23.8	43.5	36.4	41.7	37.1	42.9	20.0	
Masters in Accounting	6.5	2,459	37.9	46.8	33.7	36.7	33.6	35.1	31.3	
MBA Emphasis in Accounting	2.7	1,031	35.5	45.4	36.0	34.1	33.5	37.1	29.4	
Other MBA	2.8	1,070	28.7	40.9	30.4	27.2	29.7	42.4	27.9	
Non-Business Masters	.6	224	23.9	40.6	31.4	34.7	27.2	45.1	27.7	
Law Degree	.4	147	27.2	43.0	39.5	30.8	34.0	39.5	26.5	
Bachelors	83.7	31,815	28.3	34.5	25.8	25.5	24.1	47.5	28.5	
Less than Bachelors	.4	159	28.9	28.8	25.2	27.5	24.5	47.2	28.3	
No Degree	2.8	1,083	23.0	29.2	20.6	19.1	18.9	55.9	25.2	
=====										
Total Answering	100.0	38,023	28.8	35.6	26.6	26.3	25.0	46.4	28.5	
Not Answering		3,344	30.5	38.8	35.5	31.6	33.3	45.9	20.8	

* 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 1999 UNIFORM CPA EXAMINATION

TOTAL HOURS	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	<	<	<	<	<	LPR	<	<	<	P E R C E N T FARE	A R E	P A S S I N G	>	>	>	>	NONE	*	SOME	*
First-Time Candidates																							
Fewer than 120	3.2	805	26.1						26.3				24.3	22.3		13.2			62.2				24.6
120 - 130	37.9	9,510	22.7						24.9				19.2	19.0		11.1			66.3				22.6
131 - 149	25.2	6,317	24.6						26.9				22.5	22.2		13.0			62.8				24.2
150 - 160	14.7	3,689	32.0						33.8				30.0	30.2		18.0			53.6				28.4
More than 160	19.0	4,755	34.4						37.5				34.3	33.3		20.3			50.5				29.2
Total Answering	100.0	25,076	26.9						29.1				24.7	24.3		14.4			60.4				25.2
Not Answering		4,106	23.5						26.5				20.1	20.4		9.3			61.5				29.2

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* 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 1999 UNIFORM CPA EXAMINATION

SEMESTER HOURS	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	LPR	FARE	P A S S I N G ARE	ALL *	>	>	>	>	NONE *	SOME *
Graduate																		
43 or More	34.6	1,076	47.2	47.8	43.5	45.3	28.3	36.9	34.8									
37 To 42	16.1	501	43.9	48.7	43.6	44.7	28.3	37.3	34.3									
31 To 36	15.6	484	42.0	44.5	40.6	40.1	23.3	41.7	34.9									
24 To 30	21.8	677	42.8	45.5	39.5	37.5	26.7	43.9	29.4									
15 To 23	7.8	243	36.8	41.8	44.3	37.5	23.5	44.9	31.7									
10 To 14	2.0	61	46.0	54.7	44.6	42.6	24.6	34.4	41.0									
Under 10	2.1	65	41.5	33.8	36.9	35.4	26.2	49.2	24.6									
Total Answering	100.0	3,107	44.0	46.3	42.1	41.8	26.7	40.1	33.2									
Not Answering		139	38.3	45.1	43.6	37.9	23.7	41.7	34.5									
Undergraduate																		
43 or More	10.8	2,183	24.7	26.8	23.7	22.4	13.8	63.1	23.1									
37 To 42	9.3	1,879	25.9	27.4	23.2	24.1	13.6	62.4	24.1									
31 To 36	24.2	4,909	24.5	26.9	21.0	22.8	12.7	63.2	24.1									
24 To 30	41.7	8,453	24.8	26.8	20.8	20.5	12.1	63.7	24.2									
15 To 23	9.7	1,963	23.3	26.7	28.7	24.6	14.3	61.9	23.8									
10 To 14	1.9	391	26.3	29.7	27.6	24.9	15.9	59.1	25.1									
Under 10	2.5	505	19.3	19.1	15.5	15.3	8.1	71.1	20.8									
Total Answering	100.0	20,283	24.5	26.8	22.1	21.9	12.7	63.3	23.9									
Not Answering		5,653	23.1	26.0	20.3	20.0	9.7	62.4	27.8									

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

REPORT NUMBER 07

Performance of First-Time Candidates by SAT & ACT Scores

NOV 1999 UNIFORM CPA EXAMINATION

REPORTED SCORES	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	P E R C E N T F A R E	A R E	P A S S I N G	A L L	NONE	SOME
SAT Verbal										
700 And Above	1.8	155	38.3	42.6	36.7	34.0	24.5	47.1	28.4	
600 To 699	10.5	918	52.0	52.4	45.3	43.6	30.7	35.5	33.8	
550 To 599	16.2	1,410	40.1	43.2	33.2	33.7	21.3	45.7	32.9	
500 To 549	23.4	2,039	33.5	34.9	26.0	26.4	15.7	53.6	30.8	
450 To 499	24.9	2,176	22.7	24.8	17.9	19.6	10.1	65.9	23.9	
400 To 449	16.3	1,424	18.9	23.1	16.0	16.2	8.4	69.1	22.5	
Under 400	6.9	602	14.8	16.8	13.0	12.8	8.1	77.2	14.6	
SAT Mathematics										
700 And Above	10.3	901	45.3	49.8	44.8	43.0	28.6	38.3	33.1	
600 To 699	30.2	2,643	40.8	42.3	34.7	34.0	21.3	45.0	33.7	
550 To 599	17.3	1,517	30.0	31.3	22.5	24.1	14.0	58.7	27.2	
500 To 549	21.0	1,835	22.9	26.1	16.2	18.2	10.1	65.8	24.1	
450 To 499	12.5	1,093	18.0	20.1	14.1	14.5	7.1	72.9	19.9	
400 To 449	7.1	621	12.5	14.5	7.9	8.2	3.9	79.4	16.7	
Under 400	1.6	141	10.5	12.6	7.7	8.4	5.0	83.7	11.3	
ACT Verbal										
32 And Above	3.0	189	52.9	47.6	45.2	42.8	33.3	38.6	28.0	
28 To 31	16.9	1,054	47.5	46.0	38.2	40.7	27.0	41.4	31.6	
24 To 27	34.1	2,131	34.9	34.5	27.3	29.1	17.5	52.9	29.6	
20 To 23	34.6	2,162	20.7	21.2	15.9	17.6	9.3	69.0	21.7	
Below 20	11.3	707	11.0	13.9	10.2	12.4	4.0	78.5	17.5	
ACT Mathematics										
32 And Above	4.4	284	52.0	50.2	49.1	45.3	34.5	35.9	29.6	
28 To 31	23.2	1,494	42.9	43.2	36.9	38.1	23.9	43.7	32.4	
24 To 27	34.8	2,242	30.5	29.6	23.2	25.7	14.6	57.9	27.5	
20 To 23	28.6	1,846	19.5	20.0	13.6	15.8	8.7	71.5	19.9	
Below 20	9.0	578	12.3	13.8	8.1	10.6	4.0	79.8	16.3	

* 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 1999 UNIFORM CPA EXAMINATION

REPORTED SCORES	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
GRE Verbal									
700 And Above	3.1	12	66.7	58.3	50.0	58.3	50.0	25.0	25.0
600 To 699	19.5	75	52.8	53.4	48.6	53.6	28.0	28.0	44.0
550 To 599	19.0	73	48.6	42.9	49.3	39.7	27.4	39.7	32.9
500 To 549	23.2	89	40.7	41.2	46.4	42.9	24.7	40.4	34.8
450 To 499	13.0	50	30.0	40.0	28.0	32.0	22.0	54.0	24.0
400 To 449	12.8	49	30.4	39.1	34.8	37.0	22.4	49.0	28.6
Under 400	9.4	36	26.5	29.4	22.2	25.0	19.4	61.1	19.4
GRE Quantitative									
700 And Above	22.5	85	65.4	66.2	73.5	69.1	50.6	18.8	30.6
600 To 699	27.5	104	49.5	45.5	45.9	45.9	29.8	35.6	34.6
550 To 599	17.2	65	31.3	37.5	38.1	31.7	13.8	46.2	40.0
500 To 549	14.8	56	30.4	38.2	27.8	34.5	16.1	48.2	35.7
450 To 499	9.5	36	27.8	27.8	16.7	19.4	16.7	69.4	13.9
400 To 449	5.6	21	23.8	28.6	10.0	10.0	4.8	61.9	33.3
Under 400	2.9	11	27.3	27.3	18.2	27.3	18.2	63.6	18.2
GRE Analytical									
700 And Above	18.7	68	59.7	58.7	69.1	64.6	44.1	22.1	33.8
600 To 699	29.7	108	49.5	50.0	47.5	44.1	29.6	33.3	37.0
550 To 599	16.5	60	40.0	41.7	40.7	40.7	21.7	41.7	36.7
500 To 549	16.2	59	27.8	40.0	29.1	29.3	18.6	49.2	32.2
450 To 499	10.2	37	24.3	27.0	18.9	21.6	16.2	67.6	16.2
400 To 449	4.9	18	16.7	22.2	11.8	17.6	11.1	72.2	16.7
Under 400	3.8	14	21.4	35.7	14.3	28.6	14.3	57.1	28.6
GMAT									
700 And Above	4.5	134	70.1	65.0	73.8	65.0	50.7	16.4	32.8
600 To 699	25.5	766	58.6	59.8	60.0	57.4	41.0	25.5	33.6
550 To 599	23.1	694	48.0	49.9	45.4	45.1	29.1	34.6	36.3
500 To 549	21.8	654	38.4	40.7	32.4	35.8	20.3	45.4	34.3
450 To 499	15.4	462	24.4	30.1	23.8	24.0	12.1	58.7	29.2
400 To 449	6.6	197	21.6	22.1	14.1	19.0	5.6	66.5	27.9
Under 400	3.3	99	12.8	17.0	9.1	10.0	5.1	78.8	16.2

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

REPORT NUMBER 09

Performance of Candidates by Supplementary Study

NOV 1999 UNIFORM CPA EXAMINATION

SUPPLEMENTARY STUDY	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	<	LPR	<	<	<	<	P E R F A R E	E R C E N T A R E	P A S S I N G A L L *	>	>	>	>	>	>	>	>	SOME *
			AUD														NONE									
First-Time Candidates																										
College-Sponsored	6.2	1,067	28.9							30.3					25.5		15.8									
Proprietary	90.9	15,697	31.9							35.1					28.7		17.4									
Firm-Sponsored	2.9	501	30.1							27.5					20.0		12.2									
Total Answering	100.0	17,265	31.7							34.5					28.3		17.2									
Not Answering		12,101	19.1							20.7					17.4		8.8									
Repeat Candidates																										
College-Sponsored	5.3	1,256	29.6							37.2					24.5		22.9									
Proprietary	89.6	21,304	29.2							37.6					27.2		25.8									
Firm-Sponsored	5.1	1,217	35.2							36.9					25.6		26.5									
Total Answering	100.0	23,777	29.5							37.6					27.0		25.7									
Not Answering		18,146	28.3							33.6					26.1		25.8									

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

REPORT NUMBER 10

Performance of First-Time Candidates by Decision to Study Accounting

NOV 1999 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P A S S I N G ARE	ALL *	NONE *	SOME *
Graduate								
=====								
In High School or Earlier	745	38.6	41.7	39.2	38.1	23.4	44.3	32.3
Lower Division College	792	46.7	46.6	42.7	44.3	27.7	38.3	34.1
Upper Division College	320	42.9	45.1	37.0	39.9	24.4	41.9	33.8
After Undergraduate Degree	987	47.4	51.0	46.1	43.1	28.9	36.5	34.7
Other	356	39.5	43.7	39.8	40.5	25.6	43.8	30.6
	=====							
Total Answering	3,200	43.8	46.3	42.0	41.6	26.5	40.1	33.4
Not Answering	46	40.9	43.2	55.6	44.4	34.8	43.5	21.7
Undergraduate								
=====								
In High School or Earlier	8,078	20.6	22.7	17.9	17.4	9.7	68.6	21.6
Lower Division College	7,358	26.1	27.9	21.6	22.5	13.5	62.7	23.9
Upper Division College	2,497	28.0	29.4	26.1	25.3	14.5	58.6	26.9
After Undergraduate Degree	1,851	31.8	35.4	33.6	30.7	19.8	53.0	27.2
Other	1,340	22.3	26.4	25.9	25.8	13.7	61.5	24.8
	=====							
Total Answering	21,124	24.4	26.6	22.0	21.8	12.7	63.5	23.7
Not Answering	4,812	23.3	26.4	20.3	20.3	9.2	61.3	29.5

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

REPORT NUMBER 11

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P E R C E N T A R E	P A S S I N G * A L L *	NONE *	SOME *
Alabama									
ATHENS STATE COLL		7	57.1	57.1	28.6	57.1	28.6	14.3	57.1
AUBURN U-MONTGOMERY		11	27.3	36.4	63.6	54.5	18.2	27.3	54.5
BIRMINGHAM SOUTHERN		12	25.0	41.7	9.1	27.3	16.7	50.0	33.3
JACKSONVILLE STATE		8						100.0	
TROY ST-DOTHAN		5	20.0	20.0				80.0	20.0
TROY ST-MONTGOMERY		6		33.3		33.3		66.7	33.3
TROY ST-TROY		5						100.0	
U OF AL-BIRMINGHAM	.1	20	60.0	65.0	30.0	40.0	20.0	25.0	55.0
U OF AL-UNIVERSITY	.1	17	23.5	23.5	13.3	12.5	11.8	70.6	17.6
U OF MONTEVALLO		7	28.6	42.9	14.3	14.3	14.3	57.1	28.6
U OF SO ALABAMA		7	28.6	28.6	42.9	42.9	14.3	42.9	42.9
Alaska									
U OF ALASKA ANCHORAGE	.1	13	46.2	38.5	38.5	46.2	23.1	38.5	38.5
Arizona									
ARIZONA STATE U	.2	59	35.2	38.9	21.4	30.4	23.7	50.8	25.4
ARIZONA STATE U-WEST	.1	34	26.7	43.3	30.3	45.2	23.5	44.1	32.4
DEVRY INSTI		5	40.0					60.0	40.0
GRAND CANYON COLL		7	33.3	28.6	16.7	50.0	28.6	28.6	42.9
NORTHERN ARIZ U	.2	41	38.5	44.7	37.1	25.7	24.4	41.5	34.1
U OF ARIZONA	.3	66	36.1	40.7	29.3	30.6	21.2	45.5	33.3
Arkansas									
ARKANSAS STATE		11	9.1			9.1		81.8	18.2
HARDING COLL		8	12.5	25.0	25.0	25.0	12.5	62.5	25.0
U OF AR-FAYETTEVILLE	.1	13	53.8	53.8	38.5	61.5	30.8	23.1	46.2
U OF ARKANSAS LITTLE ROC		6	33.3	33.3	50.0	50.0	33.3	50.0	16.7
U OF CENTRAL AR		10	20.0	20.0	30.0	40.0	10.0	60.0	30.0
California									
CAL LUTHERAN COLL		8	25.0	50.0	25.0	20.0	25.0	37.5	37.5
CAL ST STANISLAUS U	.1	19	13.3	17.6	35.7	25.0	5.3	57.9	36.8
CAL ST U-CHICO	.1	16		7.1				93.8	6.3
CAL ST U-FRESNO	.1	34	18.8	20.0	15.6	19.4	11.8	73.5	14.7
CAL ST U-FULLERTON	.4	101	31.1	30.1	22.5	29.3	13.9	57.4	28.7
CAL ST U-HAYWARD	1.0	268	13.1	14.0	21.2	17.7	6.3	70.9	22.8
CAL ST U-LONG BEACH	.2	46	24.4	38.1	17.1	23.7	6.5	58.7	34.8
CAL ST U-LOS ANGELES	.2	55	22.0	42.6	34.1	42.6	21.8	47.3	30.9
CAL ST U-NORTHBRIDGE	.2	55	24.4	23.5	20.5	27.9	12.7	65.5	21.8
CAL ST U-POMONA	.2	39	40.6	38.2	36.7	29.4	23.1	56.4	20.5
CAL ST U-SACRAMENTO	.3	66	22.0	35.5	21.6	31.5	12.1	51.5	36.4
CAL ST UNIV-SAN MARCOS	.1	18	37.5	47.1	35.7	38.5	27.8	55.6	16.7
CAL ST-DOMINGUEZ	.2	53	41.5	42.0	43.6	34.8	22.6	49.1	28.3
CAL ST-SAN LUIS	.1	32	30.0	38.7	40.9	34.6	15.6	50.0	34.4
CAL STATE - BAKERSFIELD	.1	10	28.6	22.2	11.1	22.2	20.0	60.0	20.0
CAL STATE SAN BERNARDINO	.2	55	26.2	28.3	21.6	34.9	25.5	67.3	7.3

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

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

REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CHAPMAN COLL	.1	24	27.8	50.0	17.6	23.8	16.7	45.8	37.5
CLAREMONT MENS COLL		5	80.0	60.0	75.0	75.0	60.0	20.0	20.0
GOLDEN GATE	.1	26	33.3	47.6	47.8	52.6	38.5	42.3	19.2
HUMBOLDT STATE		12	42.9	28.6		33.3	16.7	50.0	33.3
LA VERNE COLL		10	22.2	25.0	20.0	22.2	20.0	80.0	
LOYOLA MARYMOUNT	.1	14	50.0	41.7	27.3	30.8	21.4	50.0	28.6
NATIONAL	.1	38	51.6	48.3	40.6	41.4	42.1	39.5	18.4
PEPPERDINE		7	57.1	42.9		25.0	14.3	42.9	42.9
SAN DIEGO STATE	.2	53	23.9	28.3	25.6	33.3	17.0	64.2	18.9
SAN FRANCISCO STATE	.2	57	21.7	41.3	26.8	30.6	12.3	54.4	33.3
SAN JOSE STATE	.2	52	27.3	29.2	11.8	21.1	9.6	67.3	23.1
SONOMA STATE	.1	23	50.0	55.0	41.2	52.4	30.4	39.1	30.4
ST MARYS OF CAL	.1	16	31.3	56.3	7.7	20.0	6.3	43.8	50.0
U OF CAL-BERKELEY	.2	49	52.8	44.4	35.3	46.2	26.5	38.8	34.7
U OF CAL-LOS ANGELES	.1	175	38.9	52.1	40.0	38.1	25.1	38.9	36.0
U OF CAL-RIVERSIDE	.1	22	25.0	31.6	16.7	5.6	9.1	63.6	27.3
U OF CAL-SANTA BARBARA	.3	89	32.1	30.0	28.2	28.8	14.6	53.9	31.5
U OF SAN DIEGO	.2	46	40.5	46.3	26.3	24.4	13.0	50.0	37.0
U OF SAN FRANCISCO	.1	35	38.5	38.2	22.2	33.3	14.3	62.9	22.9
U OF SANTA CLARA	.1	24	40.0	45.5	35.3	33.3	20.8	45.8	33.3
U OF SOUTHERN CAL	.6	146	34.2	37.1	35.9	31.2	21.2	50.0	28.8
U OF THE PACIFIC		5	60.0	40.0	25.0	25.0		40.0	60.0
colorado									
CO STATE	.1	14	21.4	14.3	14.3	14.3	7.1	64.3	28.6
FORT LEWIS COLL		6	50.0	16.7		33.3		33.3	66.7
MESA STATE COLLEGE		6	50.0	33.3	20.0	40.0	16.7	50.0	33.3
METROPOLITAN ST COLL	.1	29	27.6	34.5	20.7	34.5	17.2	58.6	24.1
REGIS UNIVERSITY	.1	21	23.8	33.3	28.6	33.3	14.3	52.4	33.3
U OF CO-Boulder	.1	18	29.4	44.4	29.4	38.9	22.2	50.0	27.8
U OF CO-CO SPRINGS		10	40.0	40.0	40.0	50.0	40.0	50.0	10.0
U OF CO-DENVER	.1	24	56.5	41.7	39.1	43.5	33.3	41.7	25.0
U OF NORTHERN CO	.1	18	22.2	33.3	44.4	27.8	11.1	44.4	44.4
WESTERN STATE COLLEGE		5			20.0	40.0		60.0	40.0
Connecticut									
ALBERTUS MAGNUS COLL		6						100.0	
CENTRAL CONN ST U	.3	70	8.6	11.4	8.7	14.5	5.7	80.0	14.3
FAIRFIELD	.1	35	14.3	34.3	12.1	21.2	5.7	62.9	31.4
QUINNIPAC COLL	.1	31	6.7		3.3	3.6		93.5	6.5
SACRED HEART UNIV	.1	20	5.0	15.0	15.0	15.0		80.0	20.0
SO CT STATE U	.1	23	4.3	17.4	4.3	13.0	4.3	73.9	21.7
U OF CONN	.4	107	16.5	15.9	12.6	16.2	9.3	75.7	15.0
U OF HARTFORD	.1	13		7.7				92.3	7.7
U OF NEW HAVEN		8	25.0	25.0	12.5	37.5	12.5	62.5	25.0
WESTERN CONN ST U	.1	25	4.2	12.5	8.0	12.0	4.0	80.0	16.0

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REPORT NUMBER 12-A

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NOVEMBER 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	P A S S I N G	ALL *	NONE *	SOME *
Delaware										
DELAWARE ST UNIV		10	14.3		14.3				100.0	
GOLDEY BEACON COLL		7	45.5		23.6				85.7	14.3
U OF DELAWARE	.2	56		39.3		32.1		16.1	48.2	35.7
WILMINGTON COLL		7		14.3		14.3			85.7	14.3
District of Columbia										
AMERICAN	.1	21	28.6	38.1	33.3	38.1		23.8	52.4	23.8
GEORGE WASHINGTON	.1	19	10.5	42.1	21.1	10.5		5.3	57.9	36.8
GEORGETOWN	.1	22	54.5	63.6	47.6	45.0		36.4	36.4	27.3
HOWARD	.1	24	12.5	8.3					79.2	20.8
STRAYER COLL	.1	25	16.0	20.0	16.0	12.0		8.0	72.0	20.0
U OF DC	.1	21	4.8	4.8					95.2	4.8
Florida										
FL AGRI & MECH		6							100.0	
FL ATLANTIC U	.2	58	60.3	55.2	57.9	51.8		39.7	24.1	36.2
FL INTERNATIONAL	.3	85	37.6	41.7	38.8	29.8		20.0	45.9	34.1
FL SOUTHERN COLL		6	16.7	16.7	33.3	66.7		16.7	33.3	50.0
FL STATE	.2	42	47.6	45.2	27.5	40.0		23.8	40.5	35.7
ST LEO COLL	.1	13	46.2	46.2	30.8	23.1		23.1	38.5	38.5
U OF CENTRAL FL	.1	28	53.6	57.1	48.1	48.1		32.1	28.6	39.3
U OF FLORIDA	.1	27	63.0	40.7	55.6	55.6		29.6	25.9	44.4
U OF MIAMI		8	50.0	37.5	50.0	25.0		50.0	50.0	25.0
U OF NORTH FL	.1	23	73.9	72.7	65.2	59.1		52.2	21.7	26.1
U OF SO FLORIDA	.2	47	54.3	53.2	34.8	44.7		19.1	29.8	51.1
U OF TAMPA		5		20.0					80.0	20.0
U OF WEST FLORIDA		5	40.0	40.0	20.0	40.0		20.0	60.0	20.0
Georgia										
EMORY	.1	20	35.0	60.0	33.3	26.3		20.0	35.0	45.0
GA COLLEGE		5	20.0	20.0	20.0	20.0		20.0	80.0	
GA SOUTHERN UNIV		7	28.6	14.3	14.3				71.4	28.6
GA STATE	.1	25	44.0	44.0	40.0	48.0		28.0	44.0	28.0
KENNESAW STATE	.1	22	40.9	40.9	31.8	22.7		22.7	54.5	22.7
NORTH GEORGIA COLL		6	16.7	16.7	33.3	33.3		16.7	66.7	16.7
OGLETHORPE		8	62.5	75.0	37.5	62.5		37.5	25.0	37.5
U OF GEORGIA		6	83.3	66.7	66.7	83.3		50.0	16.7	33.3
VALDOSTA STATE		9	11.1	33.3	33.3	66.7			11.1	88.9
WEST GEORGIA		6							100.0	
Guam										
U OF GUAM	.5	137	13.3	17.5	26.5	14.8		6.6	69.3	24.1
Hawaii										
HAWAII PACIFIC COLL	.1	25	16.0	48.0	32.0	25.0		8.0	48.0	44.0
U OF HAWAII-MANOA	.2	56	30.9	25.0	16.4	19.6		10.7	60.7	28.6
Idaho										
BOISE STATE UNIVERSITY	.2	45	26.7	31.1	24.4	28.9		13.3	51.1	35.6

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NOVEMBER 1999 UNIFORM CPA EXAMINATION

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COLL OF IDAHO		6	50.0						16.7	33.3		16.7					50.0			50.0
IDAHO STATE		7	14.3							28.6		14.3					71.4			28.6
LEWIS-CLARK STATE		6	16.7						16.7	16.7		33.3	16.7				66.7			16.7
U OF IDAHO	.1	15	42.9						26.7	21.4		6.7					53.3			46.7
Illinois																				
AUGUSTANA COLL	.1	13	15.4						23.1	15.4		7.7	7.7				76.9			15.4
BRADLEY	.1	27	29.6						37.0	18.5		11.1	7.4				59.3			33.3
CHICAGO STATE		11															100.0			
COLL OF ST FRANCIS		7	57.1						71.4	57.1		57.1	57.1				28.6			14.3
DEPAUL	.3	84	26.5						26.2	28.6		27.7	19.0				63.1			17.9
DEVRY		11	27.3						18.2	30.0		18.2	9.1				72.7			18.2
DEVRY - OAK BROOK TERRAC	.1	15	6.7						6.7	6.7		6.7	6.7				93.3			
DOMINICAN UNIVERSITY		11															100.0			
EASTERN IL	.1	20	15.8						15.0	5.0		5.3	5.0				80.0			15.0
ELMHURST COLL		12	41.7						41.7	33.3		33.3	33.3				58.3			8.3
GOVERNORS STATE	.1	17	41.2						52.9	29.4		47.1	29.4				41.2			29.4
GREENVILLE COLL		5							20.0			20.0					80.0			20.0
IL BENEDICTINE COLL		12	25.0						16.7	8.3		25.0					50.0			50.0
IL STATE	.1	31	12.9						22.6	19.4		20.0	6.5				64.5			29.0
LEWIS	.1	17	12.5						35.3	18.8		25.0	17.6				52.9			29.4
MCKENDREE COLL	.1	23	13.0						8.7	8.7		8.7	4.3				87.0			8.7
MILLIKIN	.1	14	14.3						7.1	28.6		14.3	7.1				71.4			21.4
NORTH CENTRAL COLL	.1	20	55.0						40.0	65.0		50.0	25.0				30.0			45.0
NORTHEASTERN IL	.1	31	29.0						29.0	12.9		16.1	9.7				64.5			25.8
NORTHERN IL	.4	98	50.0						44.9	24.7		38.8	18.4				39.8			41.8
QUINCY UNIVERSITY		7															100.0			
ROOSEVELT	.1	24	20.8						12.5	8.3		12.5	8.3				79.2			12.5
SOUTHERN IL U -CARBONDAL	.1	30	20.0						36.7	23.3		26.7	10.0				56.7			33.3
SOUTHERN IL U -EDWARDVIL	.1	32	28.1						21.9	18.8		28.1	9.4				59.4			31.3
ST XAVIER COLL	.1	21	19.0						28.6	14.3		9.5	9.5				71.4			19.0
TRINITY CHRISTIAN		5	40.0						20.0	60.0		20.0	20.0				40.0			40.0
U OF CHICAGO-LOYOLA	.1	23	30.4						43.5	17.4		21.7	17.4				56.5			26.1
U OF IL-CHICAGO	.2	51	27.5						35.3	20.0		27.5	13.7				52.9			33.3
U OF IL-URBANA	.3	66	30.8						33.3	27.3		24.6	21.2				63.6			15.2
UNIV ILL SPRINGFIELD	.1	20	40.0						45.0	40.0		40.0	35.0				55.0			10.0
WESTERN IL U	.1	16	6.3						6.3	6.3		12.5	6.3				87.5			6.3
Indiana																				
ANDERSON COLL		8	14.3						12.5	14.3		14.3	12.5				87.5			
BALL ST	.3	73	6.8						4.1	8.2		9.6	2.7				90.4			6.8
BETHEL COLL		5							20.0								80.0			20.0
BUTLER	.1	22	27.3						27.3	27.3		27.3	13.6				83.6			22.7
CALUMET COLL		6	16.7						16.7								83.3			16.7
FRANKLIN COLL		9	22.2						22.2	22.2		22.2	22.2				77.8			
GRACE THEOL SEMINARY		8								12.5							87.5			12.5

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HUNTINGTON COLL		7	14.3	14.3	14.3			85.7	14.3
IN INST OF TECH		5						100.0	
IN U-BLOOMINGTON	.6	159	24.2	20.3	15.5	14.0	9.4	68.6	22.0
IN U-FORT WAYNE	.2	59	10.2	10.2	13.6	15.3	8.5	81.4	10.2
IN U-KOKOMO	.1	19				5.3		94.7	5.3
IN U-NORTHWEST	.1	33	15.2	15.2	15.2	15.2	12.1	81.8	6.1
IN U-PURDUE-INDPLS	.5	134	9.7	12.7	6.8	7.5	4.5	86.6	9.0
IN U-SOUTH BEND	.1	26	11.5	23.1	11.5	19.2	3.8	73.1	23.1
IN U-SOUTHEAST	.1	28	21.4	21.4	14.3	14.3	7.1	71.4	21.4
MANCHESTER COLL		5	40.0	20.0		20.0		60.0	40.0
MARIAN COLL-INDPLS		12	16.7	8.3	16.7	8.3		83.3	8.3
OAKLAND CITY COLL		11						100.0	
PURDUE U-CALUMET	.1	20	15.0	25.0	20.0	15.0	10.0	75.0	15.0
PURDUE U-MAIN CAMPUS	.4	107	14.2	15.9	13.2	15.0	8.4	78.5	13.1
PURDUE U-NO CENTRAL	.1	19						100.0	
ST JOSEPHS COLL		5		20.0				80.0	20.0
ST MARY-OF-THE-WOODS		10						100.0	
TAYLOR		6	33.3	33.3	16.7	33.3	16.7	66.7	16.7
TRI-STATE U		7	14.3	14.3	14.3	14.3	14.3	85.7	14.3
U OF EVANSVILLE		10	20.0	22.2	11.1	26.7	22.9	52.1	30.0
U OF NOTRE DAME	.2	48	44.4	45.8	32.6	8.3	2.1	85.4	25.0
U OF SOUTH INDIANA	.2	48	8.3	8.3	8.3	8.3		100.0	12.5
UNIV OF INDIANAPOLIS		6						50.0	20.0
VALPARAISO		10	40.0	30.0	40.0	30.0	30.0	66.7	33.3
BRIAR CLIFF COLL		6		16.7	16.7	21.4	7.1	71.4	21.4
BUENA VISTA U	.1	14	14.3	21.4	21.4	21.4	40.0	60.0	60.0
COE COLL		5	50.0	100.0	60.0	75.0	9.1	54.5	36.4
DRAKE		11	36.4	45.5	27.3	18.2		83.3	16.7
GRACELAND COLL		6	16.7	16.7	17.1	19.5	7.3	61.0	31.7
IOWA STATE	.2	41	17.1	29.3	14.3	25.0	25.0	75.0	57.1
LUTHER COLL		7	42.9	14.3	14.3	25.0		85.7	14.3
NORTHWESTERN COLL		8	25.0	25.0	25.0	25.0	8.3	75.0	16.7
SIMPSON COLL		7	14.3	14.3	25.0	8.3	24.3	40.5	35.1
ST AMBROSE COLL	.1	12	8.3	8.3	25.0	43.2	27.3	36.4	36.4
U OF IOWA		37	37.8	43.2	37.8	45.5	27.3	83.3	16.7
U OF NORTHERN IOWA	.1	11	45.5	54.5	27.3	8.3		100.0	5.9
UPPER IOWA U		24	12.5	12.5	4.2	14.3	14.3	88.2	18.2
BETHANY COLL	.1	5	6.3	6.7	20.0	10.0	9.1	72.7	14.3
DODGE		17	30.0	18.2	14.3	28.6	14.3	71.4	56.3
EMPORIA STATE		11	14.3	28.6	18.8	12.5		43.8	
FORT HAYS STATE	.1	7	25.0	31.3					
KANSAS STATE		16							

Iowa

Kansas

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PITTSBURG STATE	.1	15	26.7						20.0	13.3	33.3	13.3	46.7				40.0				
U OF KANSAS	.1	19	33.3						26.3	35.3	33.3	15.8	47.4				36.8				
WASHBURN U OF TOPEKA		6	50.0						66.7	66.7	66.7	50.0	33.3				16.7				
WICHITA STATE		5	20.0						20.0		20.0		60.0				40.0				
Kentucky																					
ASHLAND COMM COLLEGE		7	14.3						28.6		33.3		71.4				28.6				
BELLARMINE COLL	.1	23	13.0						8.7	8.7	8.7	8.7	87.0				4.3				
BRESCIA COLL		7											100.0								
CAMPBELLVILLE COLL	.1	18	22.2						38.9	16.7	16.7	11.1	61.1				27.8				
CUMBERLAND COLL		5											100.0								
EASTERN KY	.2	45	4.4						4.4		2.2		91.1				8.9				
GEORGETOWN COLL		5	40.0						40.0	20.0			60.0				40.0				
KY STATE		7	14.3						28.6	28.6			71.4				28.6				
KY WESLEYAN COLL	.2	9	33.3						33.3	33.3	33.3	22.2	55.6				22.2				
MOREHEAD STATE	.1	48	8.3						4.2	4.2	6.3	4.2	89.6				6.3				
MURRAY STATE	.1	21	9.5							4.8			85.7				14.3				
NORTHERN KENTUCKY U	.1	37	13.5						24.3	13.5	13.5	5.4	73.0				21.6				
PIKEVILLE COLL	.1	23											100.0								
THOMAS MORE COLL	.1	20	5.0								5.0		90.0				10.0				
U OF KENTUCKY	.5	135	13.3						11.1	11.2	12.7	6.7	81.5				11.9				
U OF LOUISVILLE	.4	91	12.1						14.3	7.7	13.2	3.3	76.9				19.8				
UNION COLL		5											100.0								
WESTERN KY	.2	49	8.2						8.2	6.1	4.1	4.1	89.8				6.1				
Louisiana																					
LA ST U-A&M	.1	33	24.2						30.3	15.2	18.2	15.2	66.7				18.2				
LA ST U-SHREVEPORT		6	16.7						50.0	16.7	33.3	16.7	50.0				33.3				
MCNEESE STATE		11	54.5						54.5	36.4	27.3	18.2	45.5				36.4				
NICHOLLS STATE		7	57.1						57.1	42.9	71.4	28.6	28.6				42.9				
NORTHEAST LA		7	57.1						57.1	42.9	57.1	42.9	62.5				37.5				
SOUTHEASTERN LA	.1	16	18.8						18.8	6.3	12.5		38.5				53.8				
TULANE U	.1	13	23.1						61.5	16.7	23.1	7.7	50.0				18.2				
U OF NEW ORLEANS	.1	22	45.5						45.5	45.5	36.4	31.8	55.6				33.3				
U OF STHWESTN LA	.1	27	25.9						40.7	18.5	37.0	11.1									
Maine																					
HUSSON COLL		7								14.3	14.3		85.7				14.3				
U OF ME-ORONO		7	14.3						57.1	28.6	28.6		42.9				57.1				
UNIV SOUTHERN MAINE	.1	17	35.3						23.5	29.4	35.3	17.6	47.1				35.3				
Maryland																					
BOWIE STATE	.1	23							4.3				95.7				4.3				
COLL OF NOTRE DAME		7											100.0								
COLUMBIA UNION COLL		5	20.0						20.0	40.0	40.0	20.0					20.0				
FROSTBURG STATE	.1	24	16.7						12.5	8.3	8.3	4.2	83.3				12.5				
LOYOLA COLLEGE	.1	34	36.4						41.2	31.3	20.6	20.6	52.9				26.5				
MORGAN STATE	.1	17	5.9						5.9				94.1				5.9				

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REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	LPR	FARE	P A S S I N G *	>	>	>	>	NONE *	>	>	SOME *
MT ST MARYS COLL	.1	24	33.3						25.0	16.7	20.8	12.5	66.7			20.8			
SALISBURY STATE	.1	35	22.9						22.9	17.1	25.7	11.4	71.4			17.1			
TOWSON STATE	.2	47	22.2						30.4	17.8	20.0	12.8	63.8			23.4			
U OF BALTIMORE	.2	46	13.0						13.0	17.4	19.6	8.7	78.3			13.0			
U OF MD-BALTO		7	14.3						14.3	14.3			71.4			28.6			
U OF MD-COLLEGE PARK	.9	222	12.3						20.8	14.0	12.1	7.2	76.1			16.7			
Massachusetts																			
ASSUMPTION COLL	.1	17	23.5						5.9	17.6	23.5		64.7			35.3			
BABSON COLL	.1	32	18.8						9.4	18.8	6.3		71.9			25.0			
BENTLEY COLL	.3	78	20.5						16.7	9.2	19.5	3.1	71.8			21.8			
BOSTON COLL	.2	56	27.3						25.0	17.0	13.2	1.8	55.4			42.9			
BOSTON U	.1	19	57.9						42.1	31.3	16.7	10.5	42.1			47.4			
COLLEGE OF HOLY CROSS	.1	15	42.9						40.0	60.0	57.1	20.0	26.7			53.3			
FITCHBURG STATE		5	20.0						20.0				80.0			20.0			
GORDON COLL		6	33.3						16.7	16.7	16.7	16.7	66.7			16.7			
MERRIMACK COLL	.1	26	11.5						11.5	11.5	15.4	7.7	76.9			15.4			
NICHOLS COLL		12	16.7						33.3	8.3	8.3		58.3			41.7			
NORTHEASTERN U	.1	26	16.0						11.5	8.3	8.0	3.8	76.9			19.2			
SALEM STATE	.1	14	14.3						14.3	7.1	14.3	7.1	78.6			14.3			
STONEHILL COLL	.1	16	18.8						25.0	6.3	12.5	6.3	68.8			25.0			
SUFFOLK		10											100.0						
U MASS LOWELL		11	45.5						27.3	27.3	45.5	18.2	54.5			27.3			
U OF MASS-AMHERST	.1	35	17.1						22.9	12.1	12.1	5.7	71.4			22.9			
U OF MASS-BOSTON	.1	16	25.0						25.0	13.3	26.7	12.5	62.5			25.0			
UMASS-DARTMOUTH		5	40.0						40.0	40.0	40.0	40.0	60.0						
WESTERN NEW ENG COLL	.1	21	28.6						19.0	19.0	14.3	14.3	66.7			19.0			
WORCESTER STATE		7											100.0						
Michigan																			
ALBION COLL		8	12.5						12.5				87.5			12.5			
ALMA COLL		12	33.3						33.3	25.0	16.7	16.7	66.7			16.7			
BAKER COLLEGE OF FLINT		9	11.1						11.1	11.1	33.3	11.1	66.7			22.2			
CALVIN COLL		12	50.0						41.7	50.0	50.0	41.7	41.7			16.7			
CENTRAL MICH	.1	32	43.8						40.6	28.1	40.6	21.9	40.6			37.5			
DAVENPORT COLLEGE	.1	18	16.7						16.7	16.7	16.7	11.1	72.2			16.7			
DETROIT COLL OF BUS		12	8.3						8.3	8.3	16.7	8.7	83.3			16.7			
EASTERN MICH	.1	23	8.7						8.7	8.7	8.7	8.7	91.3						
FERRIS STATE	.1	13	23.1						46.2	23.1	38.5		46.2			53.8			
GRAND VALLEY ST	.1	24	29.2						33.3	33.3	37.5	16.7	54.2			29.2			
HILLSDALE COLL		11	45.5						54.5	36.4	27.3	27.3	45.5			27.3			
HOPE COLL		7	28.6						16.7	14.3	14.3	14.3	71.4			14.3			
LAKE SUPERIOR STATE		11									9.1		90.9			9.1			
MICHIGAN STATE	.3	85	25.9						15.3	15.5	20.2	7.1	65.9			27.1			
MICHIGAN TECH		5	20.0						40.0	20.0	40.0	20.0	60.0			20.0			
NORTHERN MICH	.1	15	13.3						20.0	13.3	33.3	13.3	66.7			20.0			

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	11	18.2	9.1	18.2	9.1	9.1		81.8	18.2
	8	12.5	12.5	12.5	12.5	12.5		75.0	25.0
.1	12	45.5	33.3	40.0	36.4	36.4	25.0	58.3	16.7
	15	40.0	46.7	40.0	33.3	33.3	20.0	40.0	40.0
	12	8.3	8.3		8.3	8.3		91.7	8.3
.2	44	23.3	30.2	25.0	31.8	31.8	18.2	54.5	27.3
.1	15	20.0	13.3	6.7	6.7	6.7	6.7	80.0	13.3
.2	63	19.4	14.5	11.3	19.4	19.4	7.9	71.4	20.6
Minnesota									
	5	20.0	20.0					80.0	20.0
	10	80.0	44.4	30.0	33.3	33.3	20.0	20.0	60.0
.2	50	40.0	30.0	26.0	28.0	28.0	20.0	48.0	40.0
	9	33.3	44.4	55.6	33.3	33.3	22.2	33.3	44.4
	6	66.7	66.7	50.0	33.3	33.3	33.3	16.7	50.0
.1	25	29.2	37.5	40.0	36.0	36.0	16.0	48.0	36.0
.1	19	31.6	52.6	21.1	47.4	47.4	21.1	36.8	42.1
	5	80.0	60.0	60.0	40.0	40.0	20.0	80.0	20.0
	5	40.0	40.0	60.0	60.0	60.0	40.0	40.0	20.0
.1	35	48.6	54.3	45.7	57.1	57.1	34.3	31.4	34.3
.1	14	50.0	35.7	35.7	42.9	42.9	14.3	42.9	42.9
	8	12.5	25.0	12.5	12.5	12.5	12.5	75.0	12.5
.1	16	37.5	31.3	37.5	25.0	25.0	18.8	50.0	31.3
.2	48	62.5	58.3	54.2	47.9	47.9	31.3	20.8	47.9
.1	16	37.5	62.5	43.8	37.5	37.5	25.0	18.8	56.3
Mississippi									
	11							100.0	
	5	20.0		20.0	20.0	20.0		80.0	20.0
	7	28.6	14.3	14.3	14.3	14.3		57.1	42.9
.1	16	37.5	25.0	6.7	18.8	18.8	12.5	62.5	25.0
Missouri									
	10	10.0	20.0	10.0	20.0	20.0	10.0	80.0	10.0
.1	33	6.1	9.1	3.0	6.1	6.1	3.0	87.9	9.1
.2	45	6.8	6.7	4.7	4.7	4.7	2.2	91.1	6.7
	7	28.6	14.3					71.4	28.6
.1	6							100.0	
	14	7.1			7.1	7.1		85.7	14.3
	7							100.0	
	10			7.7				100.0	
.1	13	7.7						92.3	7.7
	11							100.0	
.1	29	3.4	6.9	3.4	3.4	3.4	3.4	93.1	3.4
.1	30	13.3	16.7	16.7	13.3	13.3	6.7	76.7	16.7
.1	8							100.0	
	22	4.5	4.5					95.5	4.5

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NORTHWEST MO STATE		10	10.0	10.0	10.0	10.0	10.0	90.0	
PARK COLL	.1	35	11.4	22.9	9.1	11.8	5.7	71.4	22.9
ROCKHURST COLL		12	33.3	25.0	16.7	8.3	8.3	66.7	25.0
SOUTHEAST MO STATE	.1	35	5.7	8.6	5.7	5.7	5.7	91.4	2.9
SOUTHWEST MO STATE	.3	72	13.9	16.7	9.7	12.5	5.6	73.6	20.8
ST LOUIS U	.1	27	22.2	25.9	22.2	25.9	18.5	66.7	14.8
TRUMAN STATE UNIV	.1	29	20.7	20.7	13.8	6.9	6.9	72.4	20.7
U OF MO-COLUMBIA		11	27.3	27.3	27.3	27.3	27.3	72.7	
U OF MO-KANSAS CITY	.2	52	14.0	11.5	14.0	11.8	7.7	82.7	9.6
U OF MO-ST LOUIS	.5	119	11.9	12.6	14.7	12.1	6.7	82.4	10.9
WASHINGTON U		12	41.7	41.7	50.0	25.0	25.0	41.7	33.3
WEBSTER COLL	.1	19	10.5	21.1	10.5	15.8	10.5	78.9	10.5
WILLIAM JEWELL COLL		5			25.0	25.0		80.0	20.0
Montana									
MONTANA ST UNIV-BOZEMAN	.1	37	16.7	31.4	32.4	40.0	8.1	43.2	48.6
MONTANA ST.-BILLINGS	1.1	282	14.3	18.1	31.5	27.8	7.8	59.6	32.6
U OF MONTANA		6	50.0	50.0	50.0	50.0	33.3	33.3	33.3
Nebraska									
MIDLAND LUTHERAN COLL		5	20.0			20.0		80.0	20.0
U OF NEBR-LINCOLN		10	33.3	44.4	40.0	33.3	40.0	50.0	10.0
U OF NEBR-OMAHA		8	37.5	50.0	25.0	50.0	25.0	37.5	37.5
Nevada									
U OF NV-LAS VEGAS	.1	34	64.7	52.9	50.0	47.1	32.4	23.5	44.1
U OF NV-RENO	.1	19	42.1	31.6	31.6	31.6	21.1	42.1	36.8
New Hampshire									
FRANKLIN PIERCE COLL	.1	7	14.3	28.6	14.3	14.3	14.3	71.4	14.3
NH COLL		18	29.4	33.3	23.5	35.3	16.7	66.7	16.7
NH PLYMOUTH STATE		6	16.7	33.3	16.7			66.7	33.3
U OF NH		8	25.0	37.5	12.5	25.0	12.5	50.0	37.5
New Jersey									
CALDWELL COLL		5						100.0	
CENTENARY COLLEGE		7	14.3	28.6	14.3	28.6	14.3	71.4	14.3
COLLEGE OF NEW JERSEY	.1	33	45.2	39.4	28.1	33.3	18.2	42.4	39.4
FARLGH DCKSN-MADISON		9		22.2				77.8	22.2
FARLGH DCKSN-TEANECK		11						100.0	
GEORGIAN CT COLL		11	20.0	30.0	20.0	20.0	9.1	72.7	18.2
JERSEY CITY STATE COLLEGE	.1	23		8.7		13.6	4.3	82.6	13.0
KEAN COLL OF NJ	.1	33	12.5	10.0	7.1	6.3	6.3	87.9	6.1
MONMOUTH COLL	.1	29	24.1	20.7	7.4	17.9	6.9	69.0	24.1
MONTCLAIR STATE	.2	61	16.9	18.6	15.8	10.2	8.2	80.3	11.5
RAMAPO COLL OF NJ	.1	22	10.5	21.1	5.3	15.0	9.1	77.3	13.6
RICHARD STOCKTON COLLEGE	.1	24	16.7	29.2	16.7	12.5	8.3	70.8	20.8
RIDER COLL	.2	55	23.1	29.1	18.0	15.1	9.1	63.6	27.3
ROWAN (GLASSBORO) COLL	.2	50	16.3	24.0	18.8	18.8	12.0	70.0	18.0

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RUTGERS U-CAMDEN	.1	35	11.4	17.1	11.8	8.8	5.7	80.0	14.3				
RUTGERS U-NEW BRNSWK	.3	74	54.8	60.3	37.3	42.0	31.1	32.4	36.5				
RUTGERS U-NEWARK	.3	72	5.9	18.2	9.7	7.8	5.6	81.9	12.5				
SETON HALL	.1	32	20.7	18.8	14.3	11.1	12.5	71.9	15.6				
ST PETERS COLL	.1	21	15.8	15.8	5.3	5.3	81.0	19.0	17.5				
WILLIAM PATERSON	.2	40	5.1	15.0	10.3	10.3	82.5	17.5					
New Mexico													
NEW MEXICO STATE	.1	15	14.3	26.7	16.7	7.7	11.1	66.7	33.3				
U OF NEW MEXICO	.1	18	25.0	13.3	11.1	13.3	66.7	22.2					
New York													
ADELPHI	.1	5		50.0		33.3	20.0	60.0	20.0				
CANISIUS COLL		19	42.1	42.1	47.4	50.0	21.1	36.8	42.1				
COLGATE U HAMILTON		12	33.3	54.5	25.0	25.0	25.0	50.0	25.0				
COLL OF ST ROSE		6		66.7	20.0	40.0	33.3	100.0	33.3				
CORNELL	.6	6	50.0	36.8	16.3	14.3	7.3	60.4	32.3				
CUNY BERNARD BARUCH	.1	164	21.1	37.9	18.2	37.5	17.2	55.2	27.6				
CUNY BROOKLYN COLL	.1	29	24.0	37.9	18.2	37.5	17.2	55.2	27.6				
CUNY HUNTER COLL	.1	25	18.8	20.8	7.1	9.1	8.0	76.0	16.0				
CUNY LEHMAN COLL		12		30.0		11.1	8.3	75.0	16.7				
CUNY MEDGAR EVERS		5		28.6	20.0	18.0	12.0	72.0	16.0				
CUNY QUEENS COLL	.3	75	12.5	37.5	14.3	33.3	10.5	68.4	21.1				
CUNY STATEN ISLAND	.1	19	23.5	44.4	20.0	66.7	30.0	50.0	20.0				
CUNY YORK COLL		10	44.4	16.7	20.0	20.0	11.8	66.7	33.3				
DOMINICAN BLAUVELT	.1	6	16.7	35.7	7.7	18.2	5.6	58.8	29.4				
DOWLING COLL	.1	17	20.0	50.0	6.3	13.3	5.0	50.0	44.4				
FORDHAM	.1	18	6.7	31.6	4.0	22.6	5.0	67.5	27.5				
HOFSTRA	.2	40	21.4	14.3		12.5	12.5	87.5	12.5				
IONA COLL		8		28.6	14.3	14.3	14.3	71.4	28.6				
ITHACA COLL	.1	7		33.3	11.1	21.4	14.3	64.3	21.4				
L I U-CW POST	.1	14	18.2	27.3	13.3	5.6		63.6	36.4				
LE MOYNE COLL	.1	22	9.5		16.7			90.0	10.0				
MANHATTAN COLL		10	11.1	12.5	12.5	11.1		72.7	27.3				
MERCY COLL		11	11.1	20.0		25.0		80.0	20.0				
MOLLOY COLL		5		33.3		12.5		66.7	33.3				
MT ST MARY COLL	.2	9	34.0	52.8	33.3	24.4	22.8	43.9	33.3				
NEW YORK U		57		41.7	10.0	10.0	8.3	58.3	33.3				
NIAGARA U	.1	12	33.3	34.6	23.8	28.6	13.8	58.6	27.6				
PACE U-NY		29	24.0	12.5	25.0	66.7	12.5	75.0	12.5				
PACE U-PLEASANTVILLE		8	14.3	44.4	37.5	28.6	22.2	55.6	22.2				
REGENTS EXTERNAL DEG		9	25.0	40.0	60.0	50.0	16.7	33.3	50.0				
ROCHESTER INST TECH		6	12.5	33.3	23.1	35.7	7.4	66.7	25.9				
SIENA COLL	.1	27	12.5	66.7	23.1	35.7	18.8	37.5	43.8				
ST JOHN FISHER COLL	.1	16	35.7	25.0	34.8	29.6	16.3	67.4	16.3				
ST JOHNS U.,N.Y.	.2	43	29.4										

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		AUD									ARE			*
.1	23	30.4	34.8	17.4	26.1	13.0	60.9	26.1	13.0	60.9	26.1	26.1	26.1	26.1
	8	12.5	25.0	25.0	25.0	12.5	62.5	25.0	12.5	62.5	25.0	25.0	25.0	25.0
	10	40.0	20.0	20.0	20.0		50.0	20.0		50.0	50.0	50.0	50.0	50.0
.3	6						100.0			100.0				
.1	89	2.2	6.7	9.0	7.9	2.2	88.8	7.9		88.8	9.0	9.0	9.0	9.0
.1	24	4.2	8.3	4.2	4.2		87.5	4.2		87.5	12.5	12.5	12.5	12.5
.1	22	4.5		4.5			95.5			95.5	4.5	4.5	4.5	4.5
.3	72	12.5	13.9	14.1	15.5	6.9	81.9	15.5	6.9	81.9	11.1	11.1	11.1	11.1
.1	15	13.3	6.7	6.7	6.7		86.7	6.7		86.7	6.7	6.7	6.7	6.7
.1	40	20.0	32.5	22.5	17.5	12.5	60.0	17.5	12.5	60.0	27.5	27.5	27.5	27.5
.3	76	15.8	22.4	10.7	13.3	6.6	75.0	13.3	6.6	75.0	18.4	18.4	18.4	18.4
	5						100.0			100.0				
.1	16	12.5	25.0	25.0	25.0	12.5	62.5	25.0	12.5	62.5	25.0	25.0	25.0	25.0
	5	20.0	40.0	20.0	20.0		60.0			60.0	40.0	40.0	40.0	40.0
.5	133	33.1	27.8	20.3	18.0	9.0	60.9	18.0	9.0	60.9	30.1	30.1	30.1	30.1
	12	16.7	8.3	25.0	16.7	8.3	75.0	16.7	8.3	75.0	16.7	16.7	16.7	16.7
.1	16	6.3		12.5	12.5		81.3	12.5		81.3	18.8	18.8	18.8	18.8
.1	13	23.1	15.4	15.4	15.4	7.7	76.9	15.4	7.7	76.9	15.4	15.4	15.4	15.4
	10	11.1	10.0	22.2	22.2	10.0	70.0	22.2	10.0	70.0	20.0	20.0	20.0	20.0
	10	30.0	20.0	20.0	10.0		60.0	10.0		60.0	40.0	40.0	40.0	40.0
	5			20.0	10.0		80.0			80.0	20.0	20.0	20.0	20.0
.1	15	7.1	6.7	7.1	7.1		86.7	7.1		86.7	13.3	13.3	13.3	13.3
.7	188	28.2	20.9	21.9	20.7	13.3	67.6	20.7	13.3	67.6	19.1	19.1	19.1	19.1
.2	52	11.5	15.4	11.5	11.5	7.7	82.7	11.5	7.7	82.7	9.6	9.6	9.6	9.6
	11	36.4	36.4	36.4	45.5	27.3	54.5	45.5	27.3	54.5	18.2	18.2	18.2	18.2
	12	16.7	25.0	25.0	25.0	16.7	66.7	25.0	16.7	66.7	16.7	16.7	16.7	16.7
.1	15		6.7	6.7	6.7		86.7	6.7		86.7	13.3	13.3	13.3	13.3
.1	21	4.8	4.8	4.8	14.3	4.8	85.7	14.3	4.8	85.7	9.5	9.5	9.5	9.5
.3	89	18.0	20.2	18.0	19.1	11.2	71.9	19.1	11.2	71.9	16.9	16.9	16.9	16.9
.5	118	11.0	11.0	8.5	7.6	5.1	83.1	7.6	5.1	83.1	11.9	11.9	11.9	11.9
.2	63	33.3	34.9	22.2	24.2	15.9	58.7	24.2	15.9	58.7	25.4	25.4	25.4	25.4
.2	46	21.7	28.9	22.7	25.0	15.2	63.0	25.0	15.2	63.0	21.7	21.7	21.7	21.7
	10	10.0	10.0	10.0	10.0		90.0	10.0		90.0	10.0	10.0	10.0	10.0
.1	15	6.7	10.0	6.7	10.0		93.3	6.7		93.3	6.7	6.7	6.7	6.7
	6						100.0			100.0				
.1	20						100.0			100.0				
.4	92	42.9	28.6	28.6	28.6	14.3	57.1	28.6	14.3	57.1	28.6	28.6	28.6	28.6
.1	7	17.4	16.3	14.1	17.4	9.8	77.2	17.4	9.8	77.2	13.0	13.0	13.0	13.0
.4	92	29.0	16.1	21.9	15.6	12.5	68.8	15.6	12.5	68.8	18.8	18.8	18.8	18.8
.1	32	2.9	6.9	8.8	9.8	2.0	88.2	9.8	2.0	88.2	9.8	9.8	9.8	9.8
.4	102													
oklahoma														
	10	30.0	30.0	20.0	50.0	20.0	50.0	50.0	20.0	50.0	30.0	30.0	30.0	30.0
CAMERON U	5	20.0	20.0	20.0	20.0	20.0	80.0	20.0	20.0	80.0	80.0	80.0	80.0	80.0
EAST CENTRAL OK STATE														

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

REPORT NUMBER 12-A

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NOVEMBER 1999 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P E R C E N T A R E	P A S S	I N G	>	>	NONE	>	>	>	>	SOME
							ALL	*			*				*
LANGSTON U	11		9.1	18.2	27.3				72.7						27.3
NORTHEASTERN OK ST	.1	13	15.4	15.4	30.8		7.7		61.5						30.8
OK BAPTIST		6	33.3						50.0						50.0
OK PANHANDLE ST		7	28.6						57.1						42.9
OK ST U	.1	30	13.3	14.3	14.3				76.7						16.7
ORAL ROBERTS U		7	42.9	10.0	13.3		6.7		28.6						28.6
SOUTHWESTERN OK STATE		10	30.0	42.9	42.9				50.0						30.0
U OF OK-NORMAN	.1	29	25.0	30.0	21.4		17.2		58.6						24.1
U OF TULSA		8	50.0	25.0	50.0		25.0		50.0						25.0
UNIV CENTRAL OKLAHOMA	.1	29	34.5	24.1	27.6		13.8		44.8						41.4
Oregon															
EASTERN OR STATE		6	16.7	16.7	16.7		16.7		66.7						16.7
LINFIELD COLL	.1	37	18.9	21.6	13.5		10.8		75.7						13.5
OREGON STATE	.1	33	27.3	21.2	30.3		18.2		63.6						18.2
PACIFIC U		6			16.7				83.3						16.7
PORTLAND STATE	.4	97	25.8	31.3	33.3		17.5		59.8						22.7
SOUTHERN OR STATE	.1	17	12.5	12.5	11.8		5.9		82.4						11.8
U OF OREGON	.4	91	17.6	11.0	14.3		5.5		72.5						22.0
U OF PORTLAND	.1	16	42.9	37.5	31.3		31.3		50.0						18.8
Pennsylvania															
ALBRIGHT COLL		7	71.4	57.1	71.4		57.1		14.3						28.6
ALVERNIA COLL		9	22.2	11.1	22.2		11.1		66.7						22.2
BLOOMSBURG U	.1	31	16.1	12.9	6.5				74.2						25.8
CALIFORNIA U		7	14.3						71.4						28.6
CHESTNUT HILL COLL		6	16.7	20.0	20.0		16.7		83.3						
CLARION U OF PA	.1	19	11.1						89.5						10.5
DE VLY COLL SCI & AGR		5							100.0						
DREXEL	.1	38	23.7	13.5	35.1		13.2		60.5						26.3
DUQUESNE	.1	30	30.0	13.3	10.0		6.7		66.7						26.7
ELIZABETHTOWN COLL		11	27.3	18.2	18.2				63.6						36.4
FRANKLIN & MARSHALL		6	16.7	16.7					66.7						33.3
GANNON U		9	22.2	11.1	11.1		11.1		66.7						22.2
GENEVA COLL		8	25.0	12.5	25.0		12.5		62.5						25.0
GETTYSBURG COLL		6	33.3						66.7						33.3
GROVE CITY COLL	.1	14	42.9	28.6	21.4		7.1		42.9						50.0
HOLY FAMILY COLL		7							71.4						28.6
INDIANA U OF PA	.1	32	18.8	3.2	6.5				78.1						21.9
KINGS COLL	.1	20	10.0	10.0	5.0		5.0		85.0						10.0
KUTZTOWN U OF PA	.1	16	12.5	18.8	25.0		6.3		56.3						37.5
LA SALLE UNIV	.2	52	17.3	7.7	7.7		3.8		75.0						21.2
LEBANON VALLEY COLL		8		12.5	19.5		12.8		87.5						12.5
LEHIGH U	.2	47	24.4	25.0	12.5				59.6						27.7
LYCOMING COLL		8	12.5	12.5					75.0						25.0
MARYWOOD COLL		7			14.3				85.7						14.3

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NOVEMBER 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	<	<	<	<	<	LPR	FARE	P E R C E N T	A R E	P A S S I N G	A L L *	>	>	>	NONE *	>	>	>	SOME *
MERCYHURST COLL		10	40.0						50.0	20.0	40.0	40.0	20.0	20.0	50.0	30.0						
MESSIAH COLL		5	20.0						20.0	40.0	40.0	40.0	20.0	20.0	40.0	40.0						
MILLERSVILLE U	.1	14								7.1					92.9	7.1						
MUHLENBERG COLL	.1	13	30.8						53.8	23.1	23.1	23.1	15.4	15.4	38.5	46.2						
PA ST U-BEHREND	.1	15	40.0						33.3	33.3	53.3	53.3	26.7	26.7	46.7	26.7						
PA ST U-CAPITOL	.1	24	30.4						20.8	13.0	12.5	12.5	8.3	8.3	62.5	29.2						
PENNSYLVANIA STATE UNIV	.5	142	38.0						38.0	27.5	22.1	22.1	12.0	12.0	49.3	38.7						
PHILA TEXTILE & SCI		11	27.3						20.0	9.1	20.0	20.0	9.1	9.1	63.6	27.3						
ROBERT MORRIS COLL	.2	42	14.3						14.3	16.7	9.5	9.5	4.8	4.8	69.0	26.2						
SHIPPENSBURG U OF PA	.1	21	33.3						28.6	33.3	23.8	23.8	19.0	19.0	57.1	23.8						
SLIPPERY ROCK UNIV		9	22.2						22.2	22.2					66.7	33.3						
ST FRANCIS COLL		11							18.2		9.1	9.1			81.8	18.2						
ST JOSEPHS COLL	.2	42	11.9						19.0	9.5	7.1	7.1			69.0	31.0						
ST VINCENT COLL		7							14.3	14.3	28.6	28.6			57.1	42.9						
SUSQUEHANNA U	.3	6	19.3						26.8	9.8	9.8	9.8	6.0	6.0	100.0	25.3						
TEMPLE		83													68.7							
THIEL COLL		9													100.0							
U OF PA	.1	33	44.4						62.1	33.3	29.6	29.6	21.2	21.2	39.4	39.4						
U OF PITTSBURGH	.2	61	20.0						26.2	13.3	13.3	13.3	4.9	4.9	70.5	24.6						
U OF SCRANTON	.1	24	20.8						41.7	9.1	8.7	8.7			54.2	45.8						
URSINUS COLL		8	12.5						12.5	12.5	12.5	12.5			87.5							
VILLANOVA	.3	88	30.1						33.7	18.5	19.0	19.0	9.1	9.1	55.7	35.2						
WEST CHESTER U OF PA	.2	53	50.9						50.9	35.3	27.5	27.5	18.9	18.9	34.0	47.2						
WESTMINSTER COLL		5	20.0						20.0	20.0	3.4	3.4			80.0							
WIDENER U	.1	29	6.9						17.2	6.9					82.8	13.8						
WILKES COLL		8													100.0							
YORK COLL OF PA		7	28.6						14.3	14.3	14.3	14.3			71.4	14.3						
Puerto Rico																						
BAYAMON CENTRAL U		5													100.0							
CATHOLIC U OF PR	.1	23													100.0							
CAYEY U COLL-PR	.2	11							9.1	5.8	3.8	3.8	1.9	1.9	90.9	9.1						
INTER AMER-HATO REY		52	5.8						7.7						90.4	7.7						
INTER AMER-SAN GERMN		8													100.0							
SACRED HEART COLL	.1	13								7.7					92.3	7.7						
U OF PR-MAYAGUEZ	.1	18	5.9						22.2	17.6	11.1	11.1	11.1	11.1	72.2	16.7						
U OF PR-RIO PIEDRAS	.4	112	11.6						17.0	15.3	17.0	17.0	7.1	7.1	75.9	17.0						
Rhode Island																						
BRYANT COLL	.3	74	27.0						20.3	4.1	8.2	8.2	2.7	2.7	68.9	28.4						
JOHNSON & WALES U		7	14.3							14.3					85.7	14.3						
PROVIDENCE COLL	.1	17	35.3						35.3	29.4	17.6	17.6			64.7	17.6						
RHODE ISLAND COLLEGE		9	22.2						22.2	11.1	33.3	33.3	11.1	11.1	66.7	22.2						
U OF RHODE ISLAND	.1	28	11.1						22.2	32.0	16.0	16.0	10.7	10.7	64.3	25.0						
South Carolina																						
BOB JONES UNIV		9	22.2						33.3	55.6	33.3	33.3			22.2	77.8						

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	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	<	<	<	<	LPR	FARE	P A S S A R E	I N G	>	>	>	>	>	>	>	>
											ALL *	NONE *	SOME *						
CHARLESTON COLL	.1	10	20.0	30.0	20.0	30.0	20.0	30.0	20.0	30.0	10.0	70.0	20.0						
CLEMSON	.1	15	33.3	40.0	20.0	40.0	20.0	6.7	6.7	6.7	6.7	53.3	40.0						
U OF SC-COLUMBIA		20	20.0	25.0	31.6	21.1	60.0	21.1	60.0	21.1	5.0	85.7	35.0						
WINTHROP COLL		7	14.3	16.7	16.7	16.7	16.7	16.7	16.7	16.7			14.3						
South Dakota																			
AUGUSTANA COLL		7	16.7	28.6	33.3	33.3	33.3	33.3	33.3	33.3	16.7	71.4	28.6						
BLACK HILLS STATE		5	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0		80.0	20.0						
NORTHERN STATE		6	16.7	33.3	33.3	33.3	33.3	33.3	33.3	33.3		83.3	16.7						
U OF SD		12	25.0	33.3	33.3	33.3	33.3	33.3	33.3	33.3		50.0	33.3						
Tennessee																			
AUSTIN PEAY STATE		11	27.3	45.5	54.5	36.4	36.4	36.4	36.4	36.4	27.3	45.5	27.3						
CHRISTIAN BROS UNIVERSIT		9	22.2	44.4	11.1	11.1	11.1	11.1	11.1	11.1		55.6	44.4						
DAVID LIPSCOMB COLL	.1	16	31.3	25.0	31.3	25.0	31.3	25.0	31.3	25.0	12.5	56.3	31.3						
EAST TENN STATE		7	42.9	57.1	28.6	14.3	14.3	14.3	14.3	14.3	14.3	42.9	42.9						
MIDDLE TENN STATE	.1	32	31.3	28.1	12.5	16.7	16.7	16.7	16.7	16.7	6.3	50.0	43.8						
TENN STATE		6	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3		66.7	33.3						
TENN TECH	.1	25	28.0	20.0	28.0	28.0	28.0	28.0	28.0	28.0	20.0	68.0	12.0						
TREVECCA NAZARENE		5	100.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	20.0	80.0	33.3						
U OF TN-CHATTANOOGA	.1	24	41.7	54.2	37.5	41.7	41.7	41.7	41.7	41.7	29.2	37.5	33.3						
U OF TN-KNOXVILLE	.1	24	33.3	16.7	13.0	20.8	20.8	20.8	20.8	20.8		62.5	37.5						
U OF TN-MARTIN		6	16.7	16.7	16.7	16.7	16.7	16.7	16.7	16.7		66.7	33.3						
UNIVERSITY OF MEMPHIS	.1	25	20.0	20.0	12.0	16.0	16.0	16.0	16.0	16.0	12.0	76.0	12.0						
Texas																			
SOUTHWEST TEX STATE	.1	16	12.5	18.8	40.0	40.0	40.0	40.0	40.0	40.0	20.0	75.0	25.0						
TEX CHRISTIAN		5	40.0	25.0	11.1	22.2	22.2	22.2	22.2	22.2	11.1	66.7	40.0						
TEXAS A&M	.1	9	33.3	14.3	7.7	7.7	7.7	7.7	7.7	7.7		78.6	21.4						
U OF TEX-ARLINGTON		14	14.3	57.1	53.8	38.5	38.5	38.5	38.5	38.5	21.4	100.0	50.0						
U OF TEX-AUSTIN	.1	14	50.0	28.6	42.9	28.6	42.9	28.6	42.9	28.6	14.3	42.9	42.9						
U OF TEX-DALLAS		5	42.9	35.5	24.1	10.3	10.3	10.3	10.3	10.3	12.1	57.6	30.3						
U OF TEX-SAN ANTONIO		7	42.9	45.5	30.0	40.0	40.0	40.0	40.0	40.0	28.6	42.9	28.6						
Utah																			
BRIGHAM YOUNG	.1	33	38.7	33.3	16.7	33.3	33.3	33.3	33.3	33.3	16.7	50.0	33.3						
U OF UTAH	.1	14	41.7	12.5	12.5	12.5	12.5	12.5	12.5	12.5		75.0	25.0						
UTAH STATE		8	12.5	16.7	14.3	16.7	16.7	16.7	16.7	16.7		75.0	25.0						
Vermont																			
CASTLETON ST COLL		6	16.7	33.3	16.7	33.3	33.3	33.3	33.3	33.3	16.7	50.0	33.3						
ST MICHAELS COLL		8	25.0	12.5	14.3	14.3	14.3	14.3	14.3	14.3		75.0	25.0						
UNIVERSITY OF VERMONT		8	25.0	12.5	14.3	14.3	14.3	14.3	14.3	14.3		75.0	25.0						
Virginia																			
AVERETT COLL		6	16.7	16.7	16.7	16.7	16.7	16.7	16.7	16.7		83.3	16.7						
BRIDGEWATER COLL		6	33.3	26.7	40.0	40.0	40.0	40.0	40.0	40.0	26.7	100.0	20.0						
CHRISTOPHER NEWPORT	.1	15	11.1	62.9	70.6	58.8	58.8	58.8	58.8	58.8	45.7	88.9	11.1						
CLINCH VALLEY		9	65.7	62.9	70.6	58.8	58.8	58.8	58.8	58.8		17.1	37.1						
COLL OF WILLIAM & MARY	.1	35	65.7	62.9	70.6	58.8	58.8	58.8	58.8	58.8	45.7	88.9	11.1						

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EMORY & HENRY COLL		10	20.0						20.0		10.0							70.0				30.0
GEORGE MASON U	.3	73	18.1						20.8	14.3	11.3		9.6					72.6				17.8
HAMPTON UNIV.	.1	26	7.7						15.4		3.8							84.6				15.4
JAMES MADISON U	.2	57	44.6						46.4	39.3	26.3		19.3					42.1				38.6
LONGWOOD COLL	.1	14	35.7						21.4	28.6	21.4		7.1					50.0				42.9
LYNCHBURG COLL		5	20.0							40.0	40.0							40.0				60.0
NORFOLK STATE		12	16.7						8.3									83.3				16.7
OLD DOMINION U	.1	26	23.1						7.7	11.5	26.9		3.8					69.2				26.9
RADFORD U	.1	14	21.4						14.3	28.6	28.6		14.3					64.3				21.4
U OF RICHMOND	.1	33	60.6						51.5	60.6	51.5		39.4					27.3				33.3
UNIVERSITY OF VIRGINIA	.2	45	62.2						62.2	47.7	35.6		24.4					26.7				48.9
VA COMMONWEALTH U	.1	35	37.1						40.0	31.4	34.3		28.6					57.1				14.3
VA POLY TECH	.2	47	34.0						21.3	19.1	8.5		6.4					63.8				29.8
VA STATE		6																100.0				
WASHINGTON & LEE		9	55.6						55.6	66.7	44.4		33.3					33.3				33.3
washington																						
CENTRAL WASH U	.4	100	19.2						25.0	17.2	24.2		11.0					68.0				21.0
CITY UNIVERSITY		10	22.2						11.1	20.0	30.0		10.0					70.0				20.0
EASTERN WASH STATE	.1	32	34.4						34.4	21.9	37.5		18.8					53.1				28.1
PACIFIC LUTHERAN		12	9.1						16.7	9.1								83.3				16.7
SEATTLE U	.1	26	23.1						30.8	26.9	23.1		15.4					57.7				26.9
ST MARTINS COLL		11	27.3						27.3	27.3	18.2							45.5				54.5
U OF PUGET SOUND		5	40.0						40.0	20.0	27.9							60.0				40.0
UNIV OF WASHINGTON	.5	126	31.5						31.2	33.3	22.0		15.9					54.0				30.2
WASH STATE	.2	51	24.0						16.0	22.0	5.9		30.6					60.8				33.3
WESTERN WASHINGTON UNIV	.1	36	47.2						52.8	38.9	55.6		16.7					33.3				36.1
WHITWORTH COLL		6	16.7						16.7	16.7	16.7							83.3				
west Virginia																						
BLUEFIELD STATE		8							37.5		25.0							50.0				50.0
CONCORD COLL	.1	15	21.4						13.3	14.3	14.3		13.3					80.0				6.7
DAVIS & ELKINS COLL		5	20.0						20.0	20.0	20.0		20.0					80.0				
FAIRMONT STATE		9	33.3						33.3	11.1	22.2							44.4				55.6
MARSHALL U	.1	29	20.7						10.3	6.9	10.3		3.4					79.3				17.2
SHEPHERD COLL	.1	17	11.8						11.8	23.5	17.6		11.8					76.5				11.8
U OF CHARLSTON		9	33.3						33.3	33.3	33.3		22.2					55.6				22.2
W VA INST TECH	.1	13	7.7						7.7	7.7	22.2							84.6				15.4
W VA STATE	.1	18	16.7						16.7	16.7	14.3		11.1					77.8				11.1
W VA U	.3	70	18.6						20.0	14.3	14.3		10.0					77.1				12.9
W VA WESLEYAN		10									14.3							100.0				
WEST LIBERTY STATE		7							14.3	28.6	14.3							71.4				28.6
WHEELING JESUIT U		7	14.3															85.7				14.3
Wisconsin																						
CARROLL COLL		7	57.1						57.1	42.9	57.1		42.9					42.9				14.3
CARTHAGE COLL		5	40.0						40.0	20.0	60.0							40.0				60.0

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

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

REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1999 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P A S S I N G	ARE	ALL *	NONE	SOME *
	7	42.9	57.1	42.9	14.3	42.9	14.3	42.9	42.9
EDGEWOOD COLL	44	22.7	20.5	20.5	9.1	29.5	9.1	63.6	27.3
LAKELAND COLL	30	50.0	46.7	43.3	30.0	43.3	30.0	40.0	30.0
MARQUETTE U	14	21.4	35.7	21.4	21.4	28.6	21.4	57.1	21.4
ST NORBERT COLL	34	36.4	47.1	33.3	23.5	42.4	23.5	38.2	38.2
U OF WI-EAU CLAIRE	29	51.7	48.3	48.3	34.5	51.7	34.5	31.0	34.5
U OF WI-LA CROSSE	84	54.2	61.9	54.3	32.1	42.7	32.1	27.4	40.5
U OF WI-MADISON	51	36.0	39.2	37.5	23.5	30.6	23.5	47.1	29.4
U OF WI-MILWAUKEE	21	66.7	71.4	52.4	38.1	57.1	38.1	19.0	42.9
U OF WI-OSHKOSH	12	50.0	33.3	33.3	25.0	25.0	25.0	50.0	25.0
U OF WI-PLATTEVILLE	12	41.7	25.0	33.3	16.7	33.3	16.7	58.3	25.0
U OF WI-RIVER FALLS	9	44.4	44.4	44.4	33.3	55.6	33.3	33.3	33.3
U OF WI-SUPERIOR	60	57.6	61.0	56.7	38.3	60.0	38.3	25.0	36.7
U OF WI-WHITEWATER	18	44.4	44.4	38.9	27.8	61.1	27.8	33.3	38.9
U WISCONSIN - GREEN BAY									
Wyoming									
U OF WYOMING	16	18.8	12.5	26.7	18.8	18.8		62.5	37.5
SCHOOLS WITH FEWER THAN FIVE	756				9.5		9.5	68.7	21.8
SCHOOLS OUTSIDE THE U.S.	2,253	34.5	35.1	40.9	21.4	30.3	21.4	50.9	27.7
SCHOOLS NOT RECORDED	6,032	22.0	24.5	18.7	9.2	19.2	9.2	64.5	26.3
TOTALS	25,936				12.1		12.1	63.1	24.8

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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 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
AUBURN U-AUBURN	.8	26	56.0	53.8	30.8	56.0	19.2	15.4	65.4
NORTH ALABAMA U	.2	5	80.0	60.0	40.0	60.0	40.0	20.0	40.0
SAMFORD U	.2	8	37.5	50.0	62.5	37.5	25.0	25.0	50.0
TROY ST-TROY	.5	15	20.0	13.3	6.7	20.0	73.3	26.7	26.7
U OF AL-BIRMINGHAM	.2	7	42.9	28.6	28.6	14.3	42.9	42.9	42.9
U OF AL-UNIVERSITY	1.1	35	48.6	45.7	31.4	42.9	28.6	42.9	28.6
Arizona									
ARIZONA STATE U	.3	10	50.0	40.0	30.0	40.0	10.0	40.0	50.0
U OF ARIZONA	.2	6	40.0	50.0	50.0	40.0	50.0	50.0	50.0
Arkansas									
U OF AR-FAYETTEVILLE	.2	6	16.7	20.0	20.0	33.3	16.7	66.7	16.7
California									
CAL ST U-FULLERTON	.2	6	25.0	40.0	80.0	75.0	33.3	16.7	50.0
CAL ST U-HAYWARD	.6	20	21.1	15.0	31.6	25.0	10.0	70.0	20.0
CAL ST U-LOS ANGELES	.2	8	42.9	71.4	75.0	50.0	37.5	25.0	37.5
CAL ST U-SACRAMENTO	.2	6	60.0	40.0	33.3	40.0	33.3	50.0	16.7
GOLDEN GATE	.2	7	28.6	57.1	16.7	33.3	28.6	42.9	28.6
LA VERNE COLL	.3	10	44.4	40.0	16.7	42.9	20.0	50.0	30.0
SAN DIEGO STATE	.3	11	36.4	36.4	36.4	41.7	9.1	45.5	45.5
SAN FRANCISCO STATE	.5	16	58.3	50.0	50.0	66.7	37.5	12.5	18.8
SAN JOSE STATE	.2	8	80.0	85.7	71.4	66.7	62.5	12.5	25.0
U OF CAL-BERKELEY	.4	12	62.5	60.0	50.0	36.4	25.0	41.7	33.3
U OF CAL-LOS ANGELES	.3	9	22.2	37.5	37.5	44.4	22.2	44.4	33.3
U OF CAL-RIVERSIDE	.2	5	25.0	60.0	40.0	25.0	40.0	40.0	20.0
U OF SOUTHERN CAL	1.6	53	53.8	55.3	51.4	48.6	30.2	20.8	49.1
Colorado									
U OF CO-BOULDER	.3	11	18.2	36.4	27.3	27.3	18.2	63.6	18.2
U OF CO-DENVER	.3	10	40.0	50.0	22.2	44.4	10.0	40.0	50.0
U OF DENVER	.4	12	41.7	25.0	36.4	45.5	25.0	50.0	25.0
Connecticut									
U OF CONN	.3	11	45.5	54.5	27.3	36.4	27.3	45.5	27.3
U OF HARTFORD	.4	14	30.8	28.6	21.4	23.1	21.4	71.4	7.1
District of Columbia									
GEORGE WASHINGTON	.6	19	21.1	47.4	36.8	31.6	15.8	47.4	36.8
SOUTHEASTERN	.2	5	40.0	60.0	40.0	40.0	20.0	40.0	40.0
STRAYER COLL	.3	11	36.4	36.4	27.3	9.1	9.1	54.5	36.4
Florida									
FL AGRI & MECH	.2	5		20.0				80.0	20.0
FL ATLANTIC U	.3	9	77.8	66.7	77.8	55.6	55.6	11.1	33.3
FL INTERNATIONAL	.6	21	71.4	76.2	66.7	57.1	42.9	14.3	42.9
FL STATE	.8	26	80.8	80.8	57.7	69.2	53.8	11.5	34.6
NOVA	.3	10	20.0	20.0	20.0	11.1	10.0	80.0	10.0
STETSON U	.2	6	33.3	83.3	33.3	50.0	16.7	16.7	66.7

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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 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	<	<	<	<	LPR	<	<	P FARE	E RCENT	T ARE	P A S S I N G	>	>	NONE	>	>	>	SOME
U OF CENTRAL FL	.5	15	53.3	66.7	78.6	73.3	53.3	20.0	26.7												
U OF FLORIDA	1.5	50	61.2	59.2	60.4	60.0	42.0	18.0	40.0												
U OF MIAMI	.3	11	54.5	45.5	27.3	45.5	9.1	27.3	63.6												
U OF NORTH FL	.2	6	33.3	50.0	50.0	33.3	16.7	50.0	33.3												
U OF SO FLORIDA	.8	25	76.0	84.0	76.0	64.0	60.0	12.0	28.0												
U OF WEST FLORIDA	.2	8	50.0	37.5	50.0	50.0	37.5	50.0	12.5												
Georgia																					
GA SOUTHERN UNIV	.2	8	25.0	62.5	37.5	37.5	25.0	37.5	37.5												
GA STATE	.4	13	53.8	46.2	61.5	76.9	30.8	23.1	46.2												
KENNESAW STATE	.2	8	50.0	50.0	62.5	50.0	37.5	37.5	25.0												
U OF GEORGIA	.6	20	84.2	65.0	78.9	75.0	60.0	15.0	25.0												
Guam																					
U OF GUAM	.2	7	28.6	42.9	71.4	57.1	14.3	28.6	57.1												
Hawaii																					
HAWAII PACIFIC COLL	.2	6		16.7	16.7				16.7												
U OF HAWAII-MANOA	.2	8	37.5	50.0	50.0	37.5	37.5	50.0	12.5												
Illinois																					
DEPAUL	.6	19	52.6	42.1	52.6	36.8	21.1	26.3	52.6												
NORTHERN IL	.2	8	87.5	100.0	87.5	87.5	75.0	25.0	25.0												
ROOSEVELT	.2	6	33.3	50.0	33.3	33.3	33.3	50.0	16.7												
SOUTHERN IL U -CARBONDAL	.2	5	60.0	80.0	60.0	60.0	40.0	20.0	40.0												
U OF IL-CHICAGO	.2	5	20.0	20.0	40.0	30.0	30.0	60.0	40.0												
U OF IL-URBANA	.3	10	30.0	30.0	40.0	30.0	30.0	60.0	10.0												
WESTERN IL U	.2	5	40.0	60.0	40.0	40.0	20.0	40.0	40.0												
Indiana																					
IN U-BLOOMINGTON	.7	22	36.4	36.4	31.8	42.9	22.7	50.0	27.3												
IN U-PURDUE-INDPLS	.2	8	50.0	50.0	50.0	62.5	37.5	37.5	25.0												
U OF NOTRE DAME	.2	5	20.0	20.0	40.0			60.0	40.0												
Iowa																					
U OF IOWA	.2	5	40.0	40.0	60.0	80.0	40.0	20.0	40.0												
Kansas																					
KANSAS STATE	.3	10	40.0	50.0	70.0	70.0	30.0	20.0	50.0												
U OF KANSAS	.6	19	63.2	47.4	42.1	68.4	36.8	21.1	42.1												
WICHITA STATE	.3	9	11.1	11.1		11.1		77.8	22.2												
Kentucky																					
U OF LOUISVILLE	.2	6	66.7	66.7	50.0	66.7	33.3	16.7	50.0												
Louisiana																					
LA ST U-A&M	.2	5	40.0	40.0	40.0	60.0	40.0	40.0	20.0												
LA TECH	.2	7	57.1	28.6	28.6	42.9	28.6	42.9	28.6												
TULANE U	.3	10	40.0	60.0	40.0	50.0	30.0	30.0	40.0												
U OF NEW ORLEANS	.2	8	62.5	62.5	50.0	62.5	50.0	37.5	12.5												
Maryland																					
BOWIE STATE	.2	7						100.0	16.7												
U OF BALTIMORE	.2	6	40.0	33.3	60.0	50.0	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

NOVEMBER 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	<	<	<	<	<	LPR	FARE	ARE	P A S S I N G *	>	>	>	>	NONE *	>	>	>	SOME *
U OF MD-COLLEGE PARK	.2	7	42.9						42.9	28.6	42.9	28.6					42.9				28.6
Massachusetts																					
BENTLEY COLL	.3	9	66.7						77.8	44.4	55.6	44.4					22.2				33.3
NORTHEASTERN U	1.1	36	50.0						44.4	44.4	38.9	36.1					47.2				16.7
SUFFOLK	.2	6	33.3						33.3	33.3	50.0	16.7					33.3				50.0
Michigan																					
EASTERN MICH	.2	7	28.6						28.6	42.9	14.3	14.3					42.9				42.9
MICHIGAN STATE	.6	21	66.7						57.1	52.4	76.2	38.1					19.0				42.9
U OF MI-ANN ARBOR	.2	5	80.0						60.0	100.0	100.0	40.0									60.0
WALSH COLLEGE	.3	10	30.0						50.0	40.0	60.0	20.0					30.0				50.0
Minnesota																					
COLL OF ST THOMAS	.3	9	44.4						11.1	55.6	50.0	11.1					33.3				55.6
U OF MN-TWIN CITIES	.2	6	66.7						66.7	83.3	50.0	33.3					16.7				50.0
Mississippi																					
MILLSAPS COLL	.3	11	45.5						54.5	36.4	36.4	27.3					36.4				36.4
MS COLL	.2	5	40.0						20.0								60.0				40.0
MS ST U	.8	26	23.1						15.4	7.7	3.8	3.8					69.2				26.9
U OF MS	1.0	32	21.9						28.1	21.9	25.0	9.4					62.5				28.1
U OF SOUTHERN MS	.3	9	22.2						22.2	11.1	11.1	11.1					77.8				11.1
Missouri																					
ST LOUIS U	.2	5	20.0						20.0	40.0	40.0	20.0					60.0				20.0
U OF MO-COLUMBIA	.7	24	45.8						45.8	45.8	41.7	20.8					29.2				50.0
U OF MO-KANSAS CITY	.3	11	30.0						30.0	36.4	36.4	27.3					54.5				18.2
U OF MO-ST LOUIS	.3	9	33.3						44.4	33.3	44.4	22.2					44.4				33.3
Montana																					
MONTANA ST.-BILLINGS	.5	16	6.7							20.0	13.3	6.3					81.3				12.5
Nebraska																					
U OF NEBR-LINCOLN	.2	8	37.5						37.5	25.0	62.5	25.0					37.5				37.5
Nevada																					
U OF NV-LAS VEGAS	.2	5	40.0						60.0	40.0	40.0	20.0					20.0				60.0
New Hampshire																					
NH COLL	.2	6	16.7							16.7	33.3						66.7				33.3
New Jersey																					
FARLGH DCKSN-TEANECK	.3	9	50.0						66.7	57.1	50.0	33.3					33.3				33.3
MONTCLAIR STATE	.2	5	50.0						60.0	40.0	50.0	40.0					40.0				20.0
RUTGERS U-NEWARK	.6	21	47.4						55.0	45.0	35.0	33.3					42.9				23.8
New Mexico																					
U OF NEW MEXICO	.2	6	25.0						50.0	25.0	50.0	16.7					50.0				33.3
New York																					
CANISIUS COLL	.2	5	100.0						100.0	100.0	75.0	80.0									20.0
CUNY BERNARD BARUCH	1.0	33	56.5						68.0	44.0	45.8	33.3					27.3				39.4
FORDHAM	.2	7	50.0						66.7	50.0	57.1	42.9					28.6				28.6
HOFSTRA	.2	7	60.0						100.0	75.0	100.0	71.4					50.0				28.6
L I U-CW POST	.4	14	27.3						50.0	55.6	50.0	28.6									21.4

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

REPORT NUMBER 12-8

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P A S S I N G	ARE	ALL *	NONE *	SOME *
NEW YORK U	.3	11	27.3	63.6	33.3	11.1	9.1	27.3	63.6	
PACE U-NY	.4	14	72.7	71.4	54.5	41.7	42.9	21.4	35.7	
PACE U-WHITE PLAINS	.2	7	71.4	71.4	50.0	66.7	57.1	28.6	14.3	
SIENA COLL	.2	6		33.3		33.3		50.0	50.0	
ST BONAVENTURE U	.2	5	20.0	60.0	40.0	50.0		20.0	80.0	
ST JOHNS U., N.Y.	.5	17	35.7	64.7	33.3	33.3	11.8	17.6	70.6	
SUNY AT ALBANY	.4	13	40.0	41.7	27.3	25.0	15.4	53.8	30.8	
SUNY AT BINGHAMTON	.2	8	57.1	71.4	50.0	66.7	50.0	25.0	25.0	
SUNY AT BUFFALO	.2	6	33.3	83.3	50.0	66.7	33.3	16.7	50.0	
UNION COLL	.2	5	80.0	80.0	60.0	60.0	20.0		80.0	
North Carolina										
EAST CAROLINA	.2	8	12.5	25.0	37.5	25.0	12.5	50.0	37.5	
U OF NC-CHAPEL HILL	1.4	45	52.3	48.9	57.1	42.2	24.4	33.3	42.2	
U OF NC-GREENSBORO	.4	14	21.4	28.6		42.9		50.0	50.0	
U OF NC-WILMINGTON	.4	14	21.4	21.4	23.1	7.7		64.3	35.7	
Ohio										
CLEVELAND STATE	.4	13	38.5	38.5	38.5	23.1	15.4	38.5	46.2	
KENT STATE	.2	5	20.0	60.0	40.0			20.0	80.0	
OHIO U	.3	11	63.6	54.5	54.5	54.5	45.5	27.3	27.3	
U OF AKRON	.2	8	37.5	57.1	50.0	57.1	37.5	25.0	37.5	
U OF CINCINNATI	.2	5	20.0	20.0	20.0	80.0	33.3	60.0	40.0	
U OF TOLEDO	.2	6	66.7	40.0	66.7	20.0	20.0	16.7	50.0	
WRIGHT STATE	.2	5	20.0	40.0	20.0	20.0	20.0	60.0	20.0	
Oklahoma										
OK CITY U	.2	5	20.0	40.0	60.0	40.0	20.0	20.0	60.0	
OK ST U	.2	8	50.0	37.5	37.5	50.0	25.0	37.5	37.5	
U OF OK-NORMAN	.2	8	62.5	62.5	50.0	50.0	50.0	37.5	12.5	
Oregon										
PORTLAND STATE	.2	8	50.0	50.0	37.5	37.5	37.5	50.0	12.5	
U OF OREGON	.2	6			16.7	16.7		83.3	16.7	
Pennsylvania										
INDIANA U OF PA	.2	6	33.3	33.3	33.3	50.0		33.3	66.7	
TEMPLE	.2	6	16.7	16.7	16.7	16.7		66.7	33.3	
Puerto Rico										
U OF PR-RIO PIEDRAS	.2	6						100.0		
Rhode Island										
BRYANT COLL	.2	5	20.0	40.0	20.0	40.0	20.0	60.0	20.0	
South Carolina										
CHARLESTON COLL	.2	5	40.0	60.0	40.0	60.0	40.0	40.0	20.0	
CLEMSON	.2	6	33.3	33.3	50.0	50.0	16.7	50.0	33.3	
U OF SC-COLUMBIA	.6	20	45.0	45.0	25.0	45.0	25.0	45.0	30.0	
South Dakota										
U OF SD	.3	11	27.3	27.3	36.4	27.3	27.3	63.6	9.1	
Tennessee										
DAVID LIPSCOMB COLL	.2	5	80.0	40.0	80.0	60.0	20.0	20.0	60.0	

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

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

REPORT NUMBER 12-B

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	P A S S I N G	ALL *	NONE *	SOME *
EAST TENN STATE	.2	6	33.3	33.3	40.0	40.0	16.7	50.0	33.3	
TENN TECH	.2	6	66.7	33.3	50.0	33.3		16.7	83.3	
U OF TN-CHATTANOOGA	.2	7	28.6	14.3	14.3	14.3		57.1	42.9	
U OF TN-KNOXVILLE	1.2	38	55.3	52.6	42.1	44.7	26.3	36.8	36.8	
UNIVERSITY OF MEMPHIS	.4	13	61.5	53.8	38.5	46.2	23.1	23.1	53.8	
Texas										
U OF TEX-AUSTIN	1.1	36	55.9	61.8	51.4	55.9	44.4	27.8	27.8	
Utah										
BRIGHAM YOUNG	1.5	50	75.5	79.6	70.8	66.0	44.0	10.0	46.0	
SOUTHERN UTAH UNIVERSITY	.2	6	16.7	50.0	16.7	50.0	16.7	33.3	50.0	
U OF UTAH	1.2	39	48.7	53.8	41.0	59.0	28.2	20.5	51.3	
UTAH STATE	.7	23	34.8	47.8	30.4	39.1	17.4	34.8	47.8	
WEBER STATE	.4	13	69.2	69.2	61.5	61.5	38.5	7.7	53.8	
WESTMINSTER COLL	.2	7	28.6	42.9	14.3	42.9	14.3	57.1	28.6	
Virginia										
UNIVERSITY OF VIRGINIA	.4	12	72.7	83.3	66.7	75.0	66.7	8.3	25.0	
VA POLY TECH	.2	5	40.0	20.0	40.0	20.0	20.0	60.0	20.0	
washington										
UNIV OF WASHINGTON	.4	14	42.9	57.1	50.0	50.0	28.6	35.7	35.7	
WASH STATE	.2	8	28.6		37.5	42.9		50.0	50.0	
West Virginia										
W VA U	.3	10	40.0	40.0	40.0	50.0	30.0	40.0	30.0	
Wisconsin										
U OF WI-MADISON	.6	18	83.3	77.8	77.8	72.2	55.6	5.6	38.9	
U OF WI-MILWAUKEE	.3	9	44.4	66.7	62.5	55.6	33.3	22.2	44.4	
SCHOOLS WITH FEWER THAN FIVE	20.9	679								
SCHOOLS OUTSIDE THE U.S.	15.0	488	46.2	44.6	50.5	39.0	22.2	47.0	30.8	
SCHOOLS NOT RECORDED	6.4	209	39.1	42.7	33.7	33.7	28.9	40.4	30.7	
	=====	=====					24.9	51.2	23.9	
TOTALS	100.0	3,246					26.6	40.1	33.3	

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

REPORT NUMBER 12-B

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< AUD	< LPR	< P FARE	C T ARE	P ARE	A ALL	S NONE	I NONE	G NONE	> SOME	> SOME
Alabama													
ALABAMA STATE U		7	14.3	14.3	16.7					71.4		28.6	
ATHENS STATE COLL		5			20.0					80.0		20.0	
AUBURN U-AUBURN	.1	36	28.6	53.6	21.4		21.7			41.7		30.6	
AUBURN U-MONTGOMERY	.1	21	28.6	26.7	31.6		25.0			47.6		23.8	
BIRMINGHAM SOUTHERN		8	40.0	50.0	14.3					50.0		37.5	
JACKSONVILLE STATE		12	11.1		10.0		22.2			66.7		25.0	
NORTH ALABAMA U		10	33.3	50.0						50.0		50.0	
SAMFORD U		7	66.7	100.0	66.7		25.0			14.3		57.1	
TROY ST-DOTHAN		18	38.5	30.8	27.8		20.0			44.4		27.8	
TROY ST-MONTGOMERY		8		28.6	12.5					62.5		25.0	
TROY ST-TROY		17	15.4	33.3	6.3		21.4			58.8		35.3	
TUSKEGEE INSTITUTE		8			14.3		12.5			75.0		12.5	
U OF AL-BIRMINGHAM	.1	34	39.1	42.3	31.0		26.1			41.2		23.5	
U OF AL-HUNTSVILLE		10	25.0	40.0	16.7		40.0			50.0			
U OF AL-UNIVERSITY	.1	49	34.4	33.3	23.8		37.1			40.8		34.7	
U OF MONTEVALLO		5		33.3	40.0		33.3			40.0		20.0	
U OF SO ALABAMA	.1	25	21.1	41.2	25.0		18.8			48.0		28.0	
Alaska													
U OF ALASKA ANCHORAGE	.1	22	37.5	29.4	28.6		31.6			31.8		45.5	
U OF ALASKA FAIRBANKS		17	46.2	15.4	35.3		50.0			41.2		29.4	
Arizona													
ARIZONA STATE U	.2	91	36.2	38.2	40.0		29.5			46.2		17.6	
ARIZONA STATE U-WEST	.1	44	32.3	35.5	23.1		38.2			40.9		36.4	
DEVRY INST		7	60.0	60.0	33.3		50.0			28.6		42.9	
NORTHERN ARIZ U	.1	19	30.0	41.7	33.3		20.0			57.9		10.5	
U OF ARIZONA	.2	80	32.7	35.7	37.9		46.3			37.5		26.3	
Arkansas													
ARKANSAS STATE	.1	36	33.3	55.6	22.9		32.1			38.9		44.4	
ARKANSAS TECH U		12	41.7	55.6	22.2		28.6			33.3		50.0	
HARDING COLL	.1	28	28.6	33.3	16.7		40.0			42.9		46.4	
HENDERSON ST U		7		40.0	28.6		50.0			42.9		28.6	
HENDRIX COLL		8	20.0	50.0	33.3		40.0			12.5		62.5	
OUACHITA BAPTIST		13	41.7	33.3			8.3			46.2		46.2	
SOUTHERN ARKANSAS U		13	20.0	63.6	33.3		25.0			30.8		38.5	
U OF AR-FAYETTEVILLE	.2	58	39.0	21.4	20.4		25.0			39.7		44.8	
U OF AR-MONTICELLO		12		18.2	10.0		27.3			75.0		16.7	
U OF ARKANSAS LITTLE ROC	.1	33	17.6	41.2	29.6		47.6			39.4		27.3	
U OF CENTRAL AR	.1	45	21.4	21.9	23.7		29.0			55.6		20.0	
California													
AZUSA PACIFIC COLL		6	25.0	20.0	33.3		25.0			66.7		14.3	
BIOLA U		7	100.0	66.7	40.0					42.9		40.0	
CAL LUTHERAN COLL		5	66.7		50.0					40.0		40.0	
CAL ST STANISLAUS U	.1	36	35.3	27.3	33.3		11.1			19.4		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 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	LPR	<	<	P	FARE	P A S S I N G	ALL	NONE	SOME
			AUD														
CAL ST U-CHICO	.1	38	50.0	34.8	42.1	52.4	39.5	31.6	28.9								
CAL ST U-FRESNO	.3	95	23.8	37.9	40.4	30.0	23.2	48.4	28.4								
CAL ST U-FULLERTON	.4	158	36.8	43.8	36.0	28.0	34.8	43.7	21.5								
CAL ST U-HAYWARD	.9	335	22.0	32.7	28.6	26.5	24.5	49.6	26.0								
CAL ST U-LONG BEACH	.3	112	29.7	38.5	30.5	26.6	24.1	49.1	26.8								
CAL ST U-LOS ANGELES	.4	139	28.6	35.5	33.8	28.6	25.9	48.2	25.9								
CAL ST U-NORTHIDGE	.6	205	30.0	40.0	40.9	34.6	28.8	43.9	27.3								
CAL ST U-POMONA	.2	90	28.0	32.7	32.7	31.4	27.8	52.2	20.0								
CAL ST U-SACRAMENTO	.3	105	25.5	41.8	32.7	28.8	29.5	52.4	18.1								
CAL ST UNIV-SAN MARCOS	.1	35	30.8	22.2	27.8	23.5	25.7	54.3	20.0								
CAL ST DOMINGUEZ	.1	39	15.4	22.2	20.0	18.5	12.8	59.0	28.2								
CAL ST-SAN LUIS	.2	70	50.0	34.3	36.1	33.3	26.3	48.6	14.3								
CAL STATE - BAKERSFIELD	.1	19	16.7	63.6	50.0	30.8	26.3	36.8	36.8								
CAL STATE SAN BERNARDINO	.2	65	29.3	47.5	35.9	30.6	29.2	40.0	30.8								
CHAPMAN COLL	.1	23	25.0	36.4	25.0	26.7	26.1	65.2	8.7								
GOLDEN GATE	.1	26	30.8	47.1	33.3	16.7	38.5	57.7	3.8								
HUMBOLDT STATE	.1	8	40.0	40.0	20.0	14.3	25.0	50.0	25.0								
LA VERNE COLL	.1	21	46.7	26.7	12.5	40.0	23.8	47.6	28.6								
LOYOLA MARYMOUNT	.1	28	7.7	33.3	33.3	31.3	33.3	33.3	33.3								
MT SAINT MARYS	.1	6	25.0	30.0	41.2	35.0	30.0	53.3	16.7								
NATIONAL	.1	30	33.3	57.1	46.2	44.4	47.6	42.9	9.5								
PEPPERDINE	.1	21	50.0	43.7	35.8	30.1	30.1	39.2	30.7								
SAN DIEGO STATE	.4	153	41.3	32.8	20.4	32.3	18.7	53.3	28.0								
SAN FRANCISCO STATE	.3	107	25.9	32.6	36.2	40.0	34.9	44.6	20.5								
SAN JOSE STATE	.2	83	29.2	50.0	50.0	42.9	43.8	43.8	12.5								
SONOMA STATE	.1	32	26.7	22.7	30.4	33.3	26.8	51.2	22.0								
ST MARYS OF CAL	.1	41	30.4	46.2	45.6	43.9	43.1	43.1	13.8								
U OF CAL-BERKELEY	.3	116	45.1	40.9	48.1	42.2	45.3	38.8	15.9								
U OF CAL-LOS ANGELES	.6	232	46.4	50.0	12.5	46.2	40.0	45.0	15.0								
U OF CAL-RIVERSIDE	.1	20	20.0	53.3	28.3	25.8	29.0	45.4	25.7								
U OF CAL-SANTA BARBARA	.5	183	41.7	60.0	40.0	33.3	36.4	45.5	18.2								
U OF REDLANDS	.1	11	40.0	35.1	42.9	20.0	35.2	42.3	22.5								
U OF SAN DIEGO	.2	71	45.5	33.3	30.8	35.0	27.8	50.0	22.2								
U OF SAN FRANCISCO	.1	36	37.5	48.1	37.5	34.6	35.7	31.0	33.3								
U OF SANTA CLARA	.1	42	66.7	45.6	42.9	25.0	30.9	40.4	28.7								
U OF SOUTHERN CAL	.5	178	46.7	27.3	53.8	10.0	31.8	50.0	18.2								
U OF THE PACIFIC	.1	22	27.3	27.3	40.0		25.0	37.5	37.5								
WOODBURY		8	25.0	60.0													
Colorado																	
ADAMS STATE COLL		11	37.5	20.0	50.0	37.5	27.3	45.5	27.3								
CO STATE	.1	42	31.8	52.0	37.1	50.0	40.5	26.2	33.3								
FORT LEWIS COLL	.1	23	23.5	25.0	21.1	20.0	21.7	56.5	21.7								
MESA STATE COLLEGE		16	9.1	53.3	35.7	63.6	18.8	25.0	56.3								
METROPOLITAN ST COLL	.2	56	34.9	38.1	23.9	25.0	17.9	42.9	39.3								

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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 1999 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	LPR	<	<	P	E	R	C	E	N	T	P	A	S	S	I	N	G	>	>	>	>	>	>	>	SOME *
AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD
ARE	ARE	ARE	ARE	ARE	ARE	ARE	ARE	ARE	ARE	ARE	ARE	ARE	ARE	ARE	ARE	ARE	ARE	ARE	ARE	ARE	ARE	ARE	ARE	ARE	ARE	ARE	ARE	ARE	ARE	ARE	ARE	ARE
ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL
NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	
REGIS UNIVERSITY	.1	33	31.8	40.0	35.7	20.0	39.4	33.3	27.3	20.0	39.4	33.3	27.3	20.0	39.4	33.3	27.3	20.0	39.4	33.3	27.3	20.0	39.4	33.3	27.3	20.0	39.4	33.3	27.3	20.0	39.4	33.3
U OF CO-Boulder	.1	35	47.4	50.0	30.4	27.3	25.7	37.1	37.1	27.3	25.7	37.1	37.1	27.3	25.7	37.1	37.1	27.3	25.7	37.1	37.1	27.3	25.7	37.1	37.1	27.3	25.7	37.1	37.1	27.3	25.7	37.1
U OF CO-CO SPRINGS	.1	11	66.7	44.4	20.0	22.2	27.3	36.4	36.4	22.2	27.3	36.4	36.4	22.2	27.3	36.4	36.4	22.2	27.3	36.4	36.4	22.2	27.3	36.4	36.4	22.2	27.3	36.4	36.4	22.2	27.3	36.4
U OF CO-DENVER	.1	41	46.4	50.0	32.4	25.0	36.6	31.7	31.7	25.0	36.6	31.7	31.7	25.0	36.6	31.7	31.7	25.0	36.6	31.7	31.7	25.0	36.6	31.7	31.7	25.0	36.6	31.7	31.7	25.0	36.6	31.7
U OF DENVER	.1	14	33.3	41.7	16.7	36.4	14.3	50.0	50.0	36.4	14.3	50.0	50.0	36.4	14.3	50.0	50.0	36.4	14.3	50.0	50.0	36.4	14.3	50.0	50.0	36.4	14.3	50.0	50.0	36.4	14.3	50.0
U OF NORTHERN CO	.1	24	30.0	28.6	31.6	11.8	29.2	33.3	16.7	11.8	29.2	33.3	16.7	11.8	29.2	33.3	16.7	11.8	29.2	33.3	16.7	11.8	29.2	33.3	16.7	11.8	29.2	33.3	16.7	11.8	29.2	33.3
U OF SOUTHERN CO	.1	6	33.3	33.3	25.0	16.7	33.3	33.3	16.7	16.7	33.3	33.3	16.7	16.7	33.3	33.3	16.7	16.7	33.3	33.3	16.7	16.7	33.3	33.3	16.7	16.7	33.3	33.3	16.7	16.7	33.3	33.3
WESTERN STATE COLLEGE	.1	6	20.0	33.3	25.0	16.7	33.3	33.3	16.7	16.7	33.3	33.3	16.7	16.7	33.3	33.3	16.7	16.7	33.3	33.3	16.7	16.7	33.3	33.3	16.7	16.7	33.3	33.3	16.7	16.7	33.3	33.3
Connecticut																																
CENTRAL CONN ST U	.2	76	11.1	21.2	22.9	17.0	21.1	57.9	57.9	17.0	21.1	57.9	57.9	17.0	21.1	57.9	57.9	17.0	21.1	57.9	57.9	17.0	21.1	57.9	57.9	17.0	21.1	57.9	57.9	17.0	21.1	57.9
FAIRFIELD	.2	62	34.8	50.0	32.6	34.8	30.6	38.7	38.7	34.8	30.6	38.7	38.7	34.8	30.6	38.7	38.7	34.8	30.6	38.7	38.7	34.8	30.6	38.7	38.7	34.8	30.6	38.7	38.7	34.8	30.6	38.7
QUINNIPAC COLL	.1	37	25.0	30.8	32.4	33.3	29.7	45.9	45.9	33.3	29.7	45.9	45.9	33.3	29.7	45.9	45.9	33.3	29.7	45.9	45.9	33.3	29.7	45.9	45.9	33.3	29.7	45.9	45.9	33.3	29.7	45.9
SACRED HEART UNIV	.1	16	15.4	28.6	14.3	26.7	12.5	50.0	50.0	26.7	12.5	50.0	50.0	26.7	12.5	50.0	50.0	26.7	12.5	50.0	50.0	26.7	12.5	50.0	50.0	26.7	12.5	50.0	50.0	26.7	12.5	50.0
SO CT STATE U	.1	20	28.6	57.1	26.7	23.1	20.0	45.0	45.0	23.1	20.0	45.0	45.0	23.1	20.0	45.0	45.0	23.1	20.0	45.0	45.0	23.1	20.0	45.0	45.0	23.1	20.0	45.0	45.0	23.1	20.0	45.0
U OF CONN	.3	108	43.4	28.9	31.5	22.0	21.3	41.7	41.7	22.0	21.3	41.7	41.7	22.0	21.3	41.7	41.7	22.0	21.3	41.7	41.7	22.0	21.3	41.7	41.7	22.0	21.3	41.7	41.7	22.0	21.3	41.7
U OF HARTFORD	.1	23	16.7	15.4	25.0	13.3	21.7	56.5	56.5	13.3	21.7	56.5	56.5	13.3	21.7	56.5	56.5	13.3	21.7	56.5	56.5	13.3	21.7	56.5	56.5	13.3	21.7	56.5	56.5	13.3	21.7	56.5
U OF NEW HAVEN	.1	10	11.1	28.6	22.2	37.5	10.0	60.0	60.0	37.5	10.0	60.0	60.0	37.5	10.0	60.0	60.0	37.5	10.0	60.0	60.0	37.5	10.0	60.0	60.0	37.5	10.0	60.0	60.0	37.5	10.0	60.0
WESTERN CONN ST U	.1	16	12.5	20.0	33.3	36.4	43.8	12.5	43.8	36.4	43.8	12.5	43.8	36.4	43.8	12.5	43.8	36.4	43.8	12.5	43.8	36.4	43.8	12.5	43.8	36.4	43.8	12.5	43.8	36.4	43.8	12.5
Delaware																																
DELAWARE ST UNIV	.1	17	8.3	8.3	18.8	15.4	17.6	64.7	64.7	15.4	17.6	64.7	64.7	15.4	17.6	64.7	64.7	15.4	17.6	64.7	64.7	15.4	17.6	64.7	64.7	15.4	17.6	64.7	64.7	15.4	17.6	64.7
GOLDEY BEACOM COLL	.2	20	14.3	50.0	22.2	30.8	20.0	40.0	40.0	30.8	20.0	40.0	40.0	30.8	20.0	40.0	40.0	30.8	20.0	40.0	40.0	30.8	20.0	40.0	40.0	30.8	20.0	40.0	40.0	30.8	20.0	40.0
U OF DELAWARE	.1	67	43.9	44.7	44.4	39.5	40.3	25.4	25.4	39.5	40.3	25.4	25.4	39.5	40.3	25.4	25.4	39.5	40.3	25.4	25.4	39.5	40.3	25.4	25.4	39.5	40.3	25.4	25.4	39.5	40.3	25.4
WILMINGTON COLL	.1	9	14.3	14.3	33.3	16.7	22.2	66.7	66.7	16.7	22.2	66.7	66.7	16.7	22.2	66.7	66.7	16.7	22.2	66.7	66.7	16.7	22.2	66.7	66.7	16.7	22.2	66.7	66.7	16.7	22.2	66.7
District of Columbia																																
AMERICAN	.1	29	22.2	43.5	22.7	35.0	24.1	51.7	51.7	35.0	24.1	51.7	51.7	35.0	24.1	51.7	51.7	35.0	24.1	51.7	51.7	35.0	24.1	51.7	51.7	35.0	24.1	51.7	51.7	35.0	24.1	51.7
CATHOLIC U OF AMER	.1	16	28.6	35.7	6.3	36.4	45.2	35.5	35.5	36.4	45.2	35.5	35.5	36.4	45.2	35.5	35.5	36.4	45.2	35.5	35.5	36.4	45.2	35.5	35.5	36.4	45.2	35.5	35.5	36.4	45.2	35.5
GEORGE WASHINGTON	.1	31	47.4	37.5	28.6	34.4	37.8	20.0	20.0	34.4	37.8	20.0	20.0	34.4	37.8	20.0	20.0	34.4	37.8	20.0	20.0	34.4	37.8	20.0	20.0	34.4	37.8	20.0	20.0	34.4	37.8	20.0
GEORGETOWN	.1	45	53.8	39.1	58.6	6.8	11.5	63.5	63.5	6.8	11.5	63.5	63.5	6.8	11.5	63.5	63.5	6.8	11.5	63.5	63.5	6.8	11.5	63.5	63.5	6.8	11.5	63.5	63.5	6.8	11.5	63.5
HOWARD	.1	52	7.3	30.0	11.1	10.0	9.7	70.0	70.0	10.0	9.7	70.0	70.0	10.0	9.7	70.0	70.0	10.0	9.7	70.0	70.0	10.0	9.7	70.0	70.0	10.0	9.7	70.0	70.0	10.0	9.7	70.0
SOUTHEASTERN	.1	10	15.4	33.3	3.6	7.4	9.7	64.5	64.5	7.4	9.7	64.5	64.5	7.4	9.7	64.5	64.5	7.4	9.7	64.5	64.5	7.4	9.7	64.5	64.5	7.4	9.7	64.5	64.5	7.4	9.7	64.5
STRAYER COLL	.1	31	15.4	28.0	3.6	7.4	9.7	64.5	64.5	7.4	9.7	64.5	64.5	7.4	9.7	64.5	64.5	7.4	9.7	64.5	64.5	7.4	9.7	64.5	64.5	7.4	9.7	64.5	64.5	7.4	9.7	64.5
U OF DC	.1	42	2.8	15.8	5.3	2.6	9.5	78.6	78.6	2.6	9.5	78.6	78.6	2.6	9.5	78.6	78.6	2.6	9.5	78.6	78.6	2.6	9.5	78.6	78.6	2.6	9.5	78.6	78.6	2.6	9.5	78.6
Florida																																
BARRY	.1	7	25.0	66.7	14.3	16.7	16.7	57.1	57.1	16.7	16.7	57.1	57.1	16.7	16.7	57.1	57.1	16.7	16.7	57.1	57.1	16.7	16.7	57.1	57.1	16.7	16.7	57.1	57.1	16.7	16.7	57.1
BETHUNE COOKMAN COLL	.1	6	50.0	55.6	33.3	16.7	30.0	40.0	40.0	16.7	30.0	40.0	40.0	16.7	30.0	40.0	40.0	16.7	30.0	40.0	40.0	16.7	30.0	40.0	40.0	16.7	30.0	40.0	40.0	16.7	30.0	40.0
FL AGRI & MECH	.2	20	46.0	53.7	39.3	27.6	28.6	26.2	26.2	27.6	28.6	26.2	26.2	27.6	28.6	26.2	26.2	27.6	28.6	26.2	26.2	27.6	28.6	26.2	26.2	27.6	28.6	26.2	26.2	27.6	28.6	26.2
FL ATLANTIC U	.2	84	41.0	46.8	38.8	33.3	23.8	33.3	33.3	33.3	23.8	33.3	33.3	33.3	23.8	33.3	33.3	33.3	23.8	33.3	33.3	33.3	23.8	33.3	33.3	33.3	23.8	33.3	33.3	33.3	23.8	33.3
FL INTERNATIONAL	.1	63	11.1	30.0	8.3	30.0	8.3	58.3	58.3	30.0	8.3	58.3	58.3	30.0	8.3	58.3	58.3	30.0	8.3	58.3	58.3	30.0	8.3	58.3	58.3	30.0	8.3	58.3	58.3	30.0	8.3	58.3
FL SOUTHERN COLL	.1	12	29.4	38.7	25.6	27.8	27.5	43.1	43.1	27.8	27.5	43.1	43.1	27.8	27.5	43.1	43.1	27.8	27.5	43.1	43.1	27.8	27.5	43.1	43.1	27.8	27.5	43.1	43.1	27.8	27.5	43.1
FL STATE	.1	51	37.5	40.0	14.3																											

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	<	<	<	<	LPR	FARE	P E R C E N T	A R E	P A S S	I N G	>	>	NONE	>	>	SOME
U OF CENTRAL FL	.1	47	29.2	37.5	32.5	17.2	23.4	46.8	29.8										
U OF FLORIDA	.1	26	46.2	29.4	38.9	25.0	30.8	38.5	30.8										
U OF MIAMI	.1	21	25.0	53.3	7.1	35.3	19.0	38.1	42.9										
U OF NORTH FL	.1	36	65.0	58.3	42.9	44.4	47.2	22.2	30.6										
U OF SO FLORIDA	.2	68	26.8	40.9	23.3	18.2	14.7	48.5	36.8										
U OF TAMPA	.1	15	10.0	30.0	16.7	30.0	20.0	46.7	33.3										
U OF WEST FLORIDA	.1	30	20.8	36.0	18.5	25.0	13.3	53.3	33.3										
Georgia																			
AUGUSTA COLL		13	11.1	11.1	41.7	33.3	23.1	53.8	23.1										
BERRY COLL		10	40.0	40.0	37.5	33.3	30.0	40.0	30.0										
BRENAU COLL		17		33.3	7.7	30.8	17.6	58.8	23.5										
CLARK/ATLANTA U		18	20.0	18.8	11.8	23.5	16.7	61.1	22.2										
CLAYTON STATE COLLEGE		9	14.3	14.3	11.1	11.1		66.7	33.3										
DEVRY INSTII		7		20.0		16.7		85.7	14.3										
EMORY	.1	21	37.5	44.4	33.3	30.8	42.9	52.4	4.8										
GA COLLEGE	.1	27	28.6	18.2	11.5	13.0	11.1	66.7	22.2										
GA INST OF TECH		9	66.7	83.3	37.5	16.7	22.2	33.3	44.4										
GA SOUTHERN UNIV	.1	47	12.8	20.5	13.3	7.9	6.4	68.1	25.5										
GA SOUTHWESTERN COLL		9			22.2		22.2	77.8											
GA STATE	.3	119	23.2	35.0	21.4	24.1	20.2	50.4	29.4										
KENNESAW STATE	.2	64	25.0	42.9	12.5	37.5	15.6	42.2	42.2										
MERCER U--MACON		14	50.0	50.0	30.8	33.3	14.3	28.6	57.1										
MOREHOUSE COLL		11	37.5	33.3	14.3		18.2	72.7	9.1										
MORRIS BROWN COLL		8			12.5		12.5	87.5											
NORTH GEORGIA COLL		17	57.1	50.0	29.4	38.5	17.6	29.4	52.9										
OGLETHORPE		7	33.3	33.3	16.7	40.0	28.6	42.9	28.6										
SAVANNAH STATE		11	11.1	20.0			9.1	81.8	9.1										
SHORTER COLL		6		16.7	16.7	16.7			16.7										
U OF GEORGIA	.1	45	37.5	65.6	46.4	60.0	57.8	83.3	16.7										
VALDOSTA STATE	.1	36	30.4	33.3	25.0	13.0	27.8	13.3	28.9										
WEST GEORGIA	.1	22	22.2	29.4	20.0	6.3	9.1	63.6	27.3										
Guam																			
U OF GUAM	.4	133	18.6	28.9	30.0	18.5	18.8	51.1	30.1										
Hawaii																			
BYU - HAWAII		12	22.2	45.5	28.6	22.2	33.3	50.0	16.7										
CHAMINADE		6	33.3	75.0	25.0		33.3	33.3	33.3										
HAWAII PACIFIC COLL	.1	27	19.0	39.1	11.1	27.8	25.9	48.1	25.9										
U OF HAWAII-MANOA	.4	142	29.3	30.3	28.0	27.8	25.4	47.2	27.5										
Idaho																			
BOISE STATE UNIVERSITY	.3	93	21.7	28.8	21.8	27.9	22.6	47.3	30.1										
IDAHO STATE	.1	24	17.6	38.1	31.3	33.3	25.0	45.8	29.2										
LEWIS-CLARK STATE		8	40.0	33.3	14.3	16.7	25.0	37.5	37.5										
NORTHWEST NAZARENE		11		16.7	40.0	14.3	27.3	54.5	18.2										
U OF IDAHO	.1	46	16.1	36.7	32.5	25.0	23.9	50.0	26.1										

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

REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P A S S I N G	ALL *	NONE	SOME *
Illinois									
AUGUSTANA COLL	.1	24	46.7	43.8	40.0	33.3	29.2	29.2	41.7
AURORA COLL		6		75.0	40.0	50.0	50.0	16.7	33.3
BRADLEY	.1	47	31.6	24.2	31.1	30.8	25.5	48.9	25.5
CHICAGO STATE		13	33.3	25.0		18.2	7.7	53.8	38.5
COLL OF ST FRANCIS		8	37.5	50.0	25.0	12.5		25.0	75.0
DEPAUL	.5	168	26.4	44.8	23.3	30.9	25.6	36.3	38.1
DEVRY		5	100.0	100.0	50.0	66.7	80.0	20.0	
DEVRY - OAK BROOK TERRAC		11		11.1	20.0		27.3	72.7	
DOMINICAN UNIVERSITY		7	25.0	50.0	28.6	33.3	14.3	71.4	14.3
EASTERN IL	.1	38	30.0	34.4	20.6	24.1	21.1	47.4	31.6
ELMHURST COLL	.1	32	8.3	13.0	3.4	16.7	6.3	71.9	21.9
GOVERNORS STATE	.1	24	29.4	23.1	10.0	33.3	25.0	54.2	20.8
GREENVILLE COLL		5	33.3	33.3	40.0		40.0	40.0	20.0
IL BENEDICTINE COLL		8	20.0	16.7	14.3	33.3	25.0	37.5	37.5
IL COLL		11	25.0	33.3	27.3	22.2	18.2	45.5	36.4
IL INST TECH		5	50.0	100.0	50.0			20.0	80.0
IL STATE	.2	81	46.6	41.3	32.9	36.5	25.9	44.4	29.6
IL WESLEYAN	.1	24	47.1	61.1	36.4	33.3	29.2	41.7	28.6
LEWIS		14	25.0	42.9	25.0	11.1	21.4	50.0	
MCKENDREE COLL	.1	21	36.8	21.1	22.2	23.5	23.8	57.1	19.0
MILLIKIN		11	83.3	66.7	11.1	33.3	27.3	27.3	45.5
MONMOUTH COLL		7	14.3	16.7		14.3	14.3	71.4	14.3
NORTH CENTRAL COLL	.1	28	41.2	21.1	44.0	39.1	35.7	28.6	35.7
NORTHEASTERN IL	.1	44	15.6	25.0	15.8	21.1	11.4	61.4	27.3
NORTHERN IL	.3	111	55.7	40.0	36.3	31.6	32.4	36.0	31.5
NORTHWESTERN		12	33.3	55.6	27.3	25.0	25.0	33.3	41.7
OLIVET NAZARENE COLL		11	22.2	30.0	16.7	42.9	27.3	54.5	18.2
QUINCY UNIVERSITY		7		42.9	20.0	20.0	14.3	57.1	28.6
ROOSEVELT	.1	44	17.5	27.8	12.2	11.1	15.9	59.1	25.0
SOUTHERN IL U -CARBONDAL	.1	51	34.2	46.3	40.9	38.6	31.4	37.3	31.4
SOUTHERN IL U -EDWARDVIL	.1	29	33.3	54.2	20.8	15.8	31.0	37.9	31.0
ST XAVIER COLL		10	14.3		22.2	16.7	20.0	80.0	
U OF CHICAGO-LOYOLA	.1	39	48.1	48.3	26.5	24.2	20.5	35.9	43.6
U OF IL-CHICAGO	.3	105	31.2	47.4	24.7	27.7	23.8	39.0	37.1
U OF IL-URBANA	.5	200	45.4	49.2	35.9	32.4	31.5	33.0	35.5
UNIV ILL SPRINGFIELD	.1	25	30.4	22.2	30.0	38.1	16.0	44.0	40.0
WESTERN IL U	.1	35	18.5	34.5	16.1	18.8	11.4	54.3	34.3
Indiana									
ANDERSON COLL		14	18.2	9.1	15.4	8.3	21.4	64.3	14.3
BALL ST	.3	126	22.9	28.3	17.1	19.4	16.7	57.9	25.4
BETHEL COLL		6		40.0	16.7	40.0	16.7	50.0	33.3
BUTLER	.1	36	28.0	42.3	18.2	27.3	11.1	52.8	36.1
FRANKLIN COLL		10	50.0	42.9	25.0	28.6	30.0	40.0	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

NOVEMBER 1999 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	LPR	FARE	P A S S I N G *	ARE	NONE *	>	>	>	>	>	SOME *
		AUD															
GOSHEN COLL	12						16.7	18.2	8.3		75.0						16.7
IN INST OF TECH	5	50.0						25.0		29.7	60.0						40.0
IN U-BLOOMINGTON	196	36.7					46.7	26.9	27.6		37.8						34.7
IN U-FORT WAYNE	51	18.9					35.0	29.5	27.5		43.1						29.4
IN U-KOKOMO	11							9.1			90.9						9.1
IN U-NORTHWEST	32	9.5					43.5	27.6	28.1	24.0	40.6						31.3
IN U-PURDUE-INDPLS	119	15.6					24.7	23.9	24.4	14.6	56.3						19.3
IN U-SOUTH BEND	32	16.0					31.8	21.4	18.8	25.9	50.0						31.3
IN U-SOUTHEAST	28	17.4					32.0	16.7	15.0	9.1	57.1						17.9
INDIANA WESLEYAN U	7	20.0					20.0	57.1	42.9	50.0	42.9						14.3
MANCHESTER COLL	9	14.3					37.5	12.5	22.2		55.6						22.2
MARIAN COLL-INDPLS	16	6.7					13.3	12.5	6.3		81.3						12.5
OAKLAND CITY COLL	5	25.0					25.0	25.0	20.0	25.0	60.0						20.0
PURDUE U-CALUMET	16	9.1					25.0	26.7	12.5	7.1	56.3						31.3
PURDUE U-MAIN CAMPUS	53	28.6					28.9	34.9	32.1	30.6	37.7						30.2
PURDUE U-NO CENTRAL	9	22.2					22.2	11.1	11.1	22.2	66.7						22.2
ST FRANCIS COLL	5										100.0						
ST JOSEPHS COLL	10	28.6					57.1	55.6	40.0	33.3	30.0						30.0
ST MARY-OF-THE-WOODS	8						28.6				75.0						25.0
ST MARYS COLL	22	46.7					46.7	35.0	22.7	25.0	40.9						36.4
TAYLOR	8						25.0		12.5	16.7	75.0						12.5
TRI-STATE U	9	20.0					50.0	50.0	55.6	40.0	22.2						22.2
U OF EVANSVILLE	22	12.5					16.7	26.3	22.7	5.9	59.1						18.2
U OF NOTRE DAME	141	58.2					46.7	35.3	31.9	37.2	31.9						36.2
U OF SOUTH INDIANA	52	13.0					23.8	12.5	15.4	18.2	59.6						25.0
UNIV OF INDIANAPOLIS	25	14.3					26.1	16.7	12.0	4.8	64.0						24.0
VALPARAISO	17	58.3					41.7	28.6	29.4	57.1	29.4						41.2
BRIAR CLIFF COLL	9						25.0	12.5	22.2	20.0	66.7						11.1
BUENA VISTA U	40	23.5					31.4	23.7	22.5	12.9	52.5						25.0
CENTRAL COLLEGE	15	50.0					33.3	36.4	26.7	46.2	33.3						40.0
COE COLL	6						40.0	20.0		20.0	50.0						50.0
DRAKE	35	46.7					50.0	25.9	31.4	36.0	28.6						40.0
IOWA STATE	58	29.3					47.8	19.6	24.1	30.6	46.6						29.3
LORAS COLL	14	46.2					27.3	38.5	7.1	30.0	28.6						64.3
LUTHER COLL	13	85.7					70.0	70.0	53.8	55.6	15.4						30.8
MT MERCY COLL	12	25.0					37.5	22.2	41.7	50.0	50.0						8.3
NORTHWESTERN COLL	9	33.3					57.1	28.6	22.2	50.0	22.2						55.6
SIMPSON COLL	22	13.3					31.3	19.0	13.6	5.6	59.1						27.3
ST AMBROSE COLL	19	46.7					57.1	35.7	31.6	37.8	31.6						36.8
U OF IOWA	71	45.8					52.1	41.1	35.2	37.8	23.9						40.8
U OF NORTHERN IOWA	90	39.1					38.2	27.7	27.8	22.1	44.4						27.8
UPPER IOWA U	35	21.4					30.8	20.0	22.9	28.6	60.0						17.1
WARTBURG COLL	8	33.3					20.0	14.3	25.0		62.5						12.5

Iowa

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REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P A R E N T A R E	A L L *	NONE	SOME
Kansas									
BAKER	.1	7		20.0	16.7	26.7	28.6	71.4	21.4
DODGE		28	50.0	40.0	30.0		32.1	46.4	27.8
EMPORIA STATE	.1	18	15.4	26.7	12.5	7.7	16.7	55.6	28.0
FORT HAYS STATE	.1	25	34.8	28.6	20.8	18.2	16.0	38.9	31.5
KANSAS STATE		54	42.9	39.4	28.3	39.5	29.6	60.0	13.3
PITTSBURG STATE	.1	15	41.2	37.5	23.1	27.3	26.7	32.3	22.6
U OF KANSAS		31	50.0	42.1	48.1	42.1	45.2	22.2	55.6
WASHBURN U OF TOPEKA		9	33.3	25.0	28.6	27.3	6.7	60.0	33.3
WICHITA STATE		15							
Kentucky									
ASHLAND COMM COLLEGE	.2	14	12.5	16.7		28.6	21.4	71.4	7.1
BELLARMINE COLL		57	35.6	35.6	13.7	7.0	17.5	49.1	33.3
BEREA COLL		7	14.3					85.7	14.3
BRESCIA COLL		8	11.1	25.0		14.3	12.5	75.0	12.5
CAMPBELLVILLE COLL	.2	9	18.0	44.4		22.2		55.6	44.4
CUMBERLAND COLL		6	15.4	16.7				83.3	16.7
EASTERN KY		58	19.6	19.6	10.5	23.1	5.2	65.5	29.3
GEORGETOWN COLL		14	21.4	21.4		14.3	7.1	78.6	14.3
KY STATE		11			20.0	11.1	27.3	72.7	
MOREHEAD STATE	.1	44	9.1	17.6	18.6	13.2	15.9	65.9	18.2
MURRAY STATE	.1	43	23.3	20.0	16.7	29.7	20.9	44.2	34.9
NORTHERN KENTUCKY U	.1	51	32.4	32.5	20.5	25.6	23.5	45.1	31.4
PIKEVILLE COLL		18	13.3	5.9	6.3	6.3	5.6	88.9	5.6
THOMAS MORE COLL		9	57.1	13.3	37.5	15.4	5.6	77.8	16.7
TRANSYLVANIA	.5	196	21.4	50.0	16.3	28.6	44.4	33.3	22.2
U OF KENTUCKY	.3	115	19.1	20.3	15.2	23.0	17.3	59.2	23.5
U OF LOUISVILLE		8	12.5	20.6		13.8	16.5	60.9	22.6
UNION COLL	.2	58	22.7	26.5	16.7	26.7	12.5	87.5	25.9
WESTERN KY							20.7	53.4	
Louisiana									
CENTENARY OF LA	.3	6	40.0	40.0	66.7		16.7	33.3	50.0
DILLARD		11	12.5					100.0	
GRAMBLING STATE	.1	10	29.0	35.4	21.4	11.1	10.0	80.0	10.0
LA COLL		7	25.9	34.6	20.0	16.7	14.3	85.7	
LA ST U-A&M		93	7.1	21.4	11.8	23.6	21.5	46.2	32.3
LA ST U-SHREVEPORT	.1	33	12.5	44.4	28.6	15.4	6.1	54.5	39.4
LA TECH		18	28.6	33.3	14.3	16.7	11.1	72.2	16.7
LOYOLA U		16	25.0	33.3	14.3	14.3	18.8	43.8	37.5
MCNEESE STATE	.1	9	28.6	33.3	22.2	17.6	22.2	55.6	22.2
NICHOLLS STATE	.1	19	28.6	35.0	26.1	36.4	15.8	52.6	31.6
NORTHEAST LA		30	11.5	16.7	28.6	20.6	16.7	36.7	46.7
NORTHWESTERN STATE	.1	7		21.4	26.5		14.3	71.4	14.3
SOUTHEASTERN LA		37					18.9	51.4	29.7

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PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1999 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	<	<	P E R C E N T	F A R E	A R E	P A S S	I N G	>	>	>	>	>	>	SOME *
		AUD	LPR																		
	15	14.3	21.4	6.7	6.7	6.7															
SOUTHERN U-BATON ROUGE	13																				
SOUTHERN U-NEW ORLEANS	25	25.0	50.0	58.8	58.8	47.1	48.0														
TULANE U	66	34.8	45.7	11.9	11.9	16.7	10.6														
U OF NEW ORLEANS	42	30.6	37.1	22.9	22.9	26.5	28.6														
U OF STHWESTN LA	9			22.2	22.2	12.5	22.2														
XAVIER U OF LA																					
Maine																					
HUSSON COLL	27	14.3	16.0	18.2	18.2	15.8	18.5														
U OF ME-AUGUSTA	9	14.3	50.0	12.5	12.5	33.3	11.1														
U OF ME-ORONO	11	25.0	12.5	40.0	40.0	30.0	18.2														
UNIV SOUTHERN MAINE	18	30.0	30.8	33.3	33.3	41.7	38.9														
Maryland																					
BOWIE STATE	29	16.7	31.8	14.8	14.8	22.7	10.3														
COLL OF NOTRE DAME	11	30.0	44.4	9.1	9.1	12.5	9.1														
FROSTBURG STATE	38	21.4	14.8	37.8	37.8	23.7	28.9														
LOYOLA COLLEGE	37	18.2	33.3	25.0	25.0	27.6	27.0														
MORGAN STATE	41	11.1	22.9	10.3	10.3	8.1	7.3														
MT ST MARYS COLL	39	31.0	30.0	22.9	22.9	12.1	17.9														
SALISBURY STATE	61	23.9	36.2	30.2	30.2	23.4	26.2														
TOWSON STATE	80	24.2	39.3	26.5	26.5	23.5	22.5														
U OF BALTIMORE	81	13.3	28.1	15.3	15.3	14.3	13.6														
U OF MD-BALTO	19	28.6	23.1	20.0	20.0	6.7	15.8														
U OF MD-COLLEGE PARK	354	22.6	35.0	14.3	14.3	16.5	17.5														
U OF MD-EASTERN SHORE	9																				
Massachusetts																					
AMERICAN INTERNATL	8		28.6	37.5	37.5	28.6	12.5														
ASSUMPTION COLL	16	42.9	26.7	6.7	6.7	35.7	12.5														
BABSON COLL	51	56.8	41.0	34.9	34.9	15.6	17.6														
BENTLEY COLL	126	36.3	33.0	26.9	26.9	29.3	26.2														
BOSTON COLL	89	40.4	39.3	33.8	33.8	30.0	31.5														
BOSTON U	46	36.4	23.5	38.2	38.2	22.6	30.4														
COLLEGE OF HOLY CROSS	16	16.7	28.6	16.7	16.7	20.0	25.0														
FITCHBURG STATE	9	50.0	20.0	37.5	37.5	33.3	22.2														
GORDON COLL	5	50.0	33.3	25.0	25.0	33.3	20.0														
MASS COLLEGE OF LIB ARTS	5																				
MERRIMACK COLL	40	29.0	18.8	24.3	24.3	24.1	20.0														
NICHOLS COLL	16	18.8	12.8	6.7	6.7	6.7	6.3														
NORTHEASTERN U	63	26.8	17.6	33.3	33.3	13.3	23.8														
SALEM STATE	28	33.3	37.5	18.5	18.5	19.0	21.4														
STONEHILL COLL	26	43.8	37.5	26.1	26.1	27.3	23.1														
SUFFOLK	26	23.8	13.6	13.6	13.6	12.5	11.5														
U MASS LOWELL	34	32.1	28.1	20.0	20.0	10.7	11.8														
U OF MASS-AMHERST	94	40.7	36.2	26.6	26.6	23.3	23.4														
U OF MASS-BOSTON	20	21.4	7.1	30.0	30.0		25.0														

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UMASS-DARTMOUTH		13	36.4	27.3	18.2	27.3	27.3	7.7	30.8	61.5
WESTERN NEW ENG COLL	.1	25	26.3	18.2	14.3	27.3	27.3	12.0	60.0	28.0
WESTFIELD ST COLL		8	37.5	25.0		12.5	12.5		62.5	37.5
WORCESTER STATE		7	60.0	40.0	28.6	16.7	16.7	14.3	42.9	42.9
Michigan										
ADRIAN COLL		7	60.0	28.6	57.1	40.0	40.0	28.6	28.6	42.9
ALBION COLL		14	66.7	45.5	23.1	30.0	30.0	14.3	28.6	57.1
ALMA COLL		6	50.0	50.0	33.3	50.0	50.0		50.0	
ANDREWS		6	33.3	33.3	16.7	33.3	33.3		33.3	66.7
AQUINAS COLL		9	28.6	25.0	50.0	55.6	55.6	11.1	33.3	55.6
BAKER COLLEGE OF FLINT		6	40.0	25.0	50.0	25.0	25.0	50.0	50.0	
CALVIN COLL		12	44.4	40.0	57.1	66.7	66.7	33.3	16.7	50.0
CENTRAL MICH	.1	40	54.8	39.4	26.5	37.0	37.0	25.0	32.5	42.5
DAVENPORT COLLEGE	.1	21	14.3	15.8	4.8	10.5	10.5	4.8	76.2	19.0
DETROIT COLL OF BUS		10	25.0	42.9	30.0	50.0	50.0	10.0	40.0	50.0
EASTERN MICH	.1	48	36.1	41.7	20.9	32.4	32.4	18.8	45.8	35.4
FERRIS STATE	.1	20	35.7	35.7	38.9	50.0	50.0	25.0	35.0	40.0
GRAND VALLEY ST	.1	36	26.9	44.8	15.6	40.7	40.7	19.4	33.3	47.2
HILLSDALE COLL		17	41.7	33.3	35.7	20.0	20.0	11.8	52.9	35.3
HOPE COLL		12	66.7	55.6	50.0	44.4	44.4	58.3	25.0	16.7
LAKE SUPERIOR STATE		12	40.0	33.3	22.8	30.0	30.0	8.3	58.3	33.3
MICHIGAN STATE	.5	166	36.7	33.8	22.8	28.2	28.2	21.1	44.0	34.9
MICHIGAN TECH		10	33.3	37.5	37.5	28.6	28.6	40.0	50.0	10.0
NORTHERN MICH	.1	18	15.4	20.0	18.8	13.3	13.3	22.2	61.1	16.7
NORTHWOOD UNIVERSITY	.1	24	21.1	35.0	25.0	22.7	22.7	8.3	37.5	54.2
OAKLAND U	.1	32	37.5	22.2	20.7	25.0	25.0	18.8	50.0	31.3
SAGINAW VALLEY ST		16	20.0	30.8	30.8	16.7	16.7	25.0	43.8	31.3
SPRING ARBOR COLL		6	20.0	40.0	28.6	50.0	50.0	16.7	50.0	33.3
U OF DETROIT	.1	7	40.0	50.0	28.6	50.0	50.0	28.6	28.6	42.9
U OF MI-ANN ARBOR	.1	41	68.2	61.5	51.9	40.7	40.7	48.8	29.3	22.0
U OF MI-DEARBORN	.1	44	34.6	50.0	27.3	35.5	35.5	34.1	27.3	38.6
U OF MI-FLINT	.1	20	13.3	13.3	35.0	14.3	14.3	25.0	50.0	25.0
WALSH COLLEGE	.2	70	28.0	27.8	31.7	26.1	26.1	22.9	44.3	32.9
WAYNE STATE	.1	45	31.4	38.9	14.3	20.0	20.0	13.3	57.8	28.9
WESTERN MI U	.3	105	32.1	23.7	29.2	26.6	26.6	20.0	47.6	32.4
Minnesota										
AUGSBURG COLL		10	25.0	55.6	44.4	42.9	42.9	20.0	30.0	50.0
BEMIDJI STATE		10	28.6	66.7	37.5	33.3	33.3	40.0	20.0	40.0
BETHEL COLL		7	25.0	50.0	28.6	60.0	60.0	28.6	28.6	42.9
COLL OF ST BENEDICT		11	50.0	80.0	60.0	22.2	22.2	36.4	18.2	45.5
COLL OF ST CATHERINE		7	25.0	25.0	28.6	33.3	33.3	28.6	42.9	28.6
COLL OF ST THOMAS	.1	40	58.3	50.0	42.4	40.0	40.0	37.5	25.0	37.5
CONCORDIA MOORHEAD		9	75.0	20.0	50.0	28.6	28.6	22.2	22.2	33.3
GUSTAVUS ADOLPHUS		8	50.0	20.0	50.0	28.6	28.6	25.0	37.5	37.5

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	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	<	LPR	FARE	P E R C E N T A R E	P A S S I N G A L L *	>	>	>	>	NONE *	>	>	>	SOME *
Montana																						
WEBSTER COLL	.1	7	20.0							20.0	29.4	14.3	10.5					71.4				28.6
WILLIAM JEWELL COLL		19	58.3							23.1		7.7						31.6				57.9
Nebraska																						
CARROLL COLL	.1	13								18.2	15.4	16.7						69.2				30.8
MONTANA ST. UNIV-BOZEMAN	.7	45	18.5							30.3	33.3	16.7	24.4					51.1				24.4
MONTANA ST.-BILLINGS		246	22.8							37.8	32.5	33.7	28.5					41.9				29.7
ROCKY MTN COLL		5	66.7							50.0	25.0	33.3	40.0					20.0				40.0
U OF MONTANA		5								33.3	60.0	75.0	40.0					20.0				40.0
Nebraska																						
BELLEVUE COLL		5								20.0								80.0				20.0
CHADRON STATE		13	40.0							27.3	16.7	18.2	15.4					53.8				30.8
CREIGHTON		17	42.9							25.0	40.0	46.7	5.9					35.3				58.8
DANA COLL		5	50.0							33.3	20.0		20.0					40.0				40.0
DOANE COLL		9	12.5							25.0	12.5	14.3	11.1					55.6				33.3
HASTINGS COLL		6	75.0							75.0	33.3	40.0	33.3					33.3				33.3
MIDLAND LUTHERAN COLL		11	18.2							18.2	9.1	18.2	33.3					72.7				27.3
NEBR-WESLEYAN		13	33.3							27.3	16.7	36.4	15.4					53.8				30.8
U OF NEBR-KEARNEY	.1	41	35.3							28.1	18.9	18.8	22.0					48.8				29.3
U OF NEBR-LINCOLN	.2	58	26.2							30.4	24.1	26.5	22.0					48.3				31.0
U OF NEBR-OMAHA	.1	43	34.3							40.0	23.1	24.3	20.9					46.5				32.6
WAYNE STATE		17	20.0							11.8	12.5	20.0	11.8					70.6				17.6
Nevada																						
U OF NV-LAS VEGAS	.2	68	33.3							27.3	25.0	26.5	30.9					47.1				22.1
U OF NV-RENO	.1	25	45.5							31.6	68.4	25.0	44.0					28.0				28.0
New Hampshire																						
FRANKLIN PIERCE COLL	.1	14	10.0							30.0	7.7	25.0						57.1				42.9
NH COLL		20	26.7							37.5	21.1	31.3	25.0					55.0				20.0
NH PLYMOUTH STATE		9	25.0							40.0	25.0	33.3	33.3					55.6				11.1
U OF NH		10	33.3							37.5	37.5	44.4	20.0					30.0				50.0
New Jersey																						
BLOOMFIELD COLL	.1	13	10.0							40.0		10.0						61.5				38.5
COLLEGE OF NEW JERSEY		42	41.7							45.8	20.7	27.3	26.2					40.5				33.3
FARLGH DCKSN-MADISON		17	18.2							53.8	28.6	28.6	23.5					41.2				35.3
FARLGH DCKSN-RTHFD		7	25.0							20.0	40.0		28.6					57.1				14.3
FARLGH DCKSN-TEANECK		14	12.5								40.0	22.2	21.4					64.3				14.3
GEORGIAN CT COLL	.1	29	21.7							21.7	22.2	19.0	10.3					58.6				31.0
JERSEY CITY STATE COLLEG	.1	46	14.3							24.1	20.0	12.5	19.6					65.2				15.2
KEAN COLL OF NJ	.2	89	10.4							25.4	12.7	18.0	14.6					64.0				21.3
MONMOUTH COLL	.1	35								27.3	21.9	17.9	14.3					54.3				31.4
MONTCLAIR STATE	.3	108	23.8							33.3	26.3	30.4	26.9					47.2				25.9
RAMAPO COLL OF NJ	.1	51	22.5							28.9	20.9	22.5	17.6					52.9				29.4
RICHARD STOCKTON COLLEGE	.2	68	17.0							34.0	16.1	20.8	23.5					52.9				23.5
RIDER COLL	.2	70	23.4							23.9	19.0	20.4	18.6					57.1				24.3
ROWAN (GLASSBORO) COLL	.1	50	10.0							31.6	27.3	23.1	18.0					50.0				32.0

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RUTGERS U-CAMDEN	.2	67	20.8	26.7	24.1	16.7	14.9	58.2	26.9						
RUTGERS U-NEW BRNSWK	.3	127	37.9	39.1	40.5	40.2	36.2	34.6	29.1						
RUTGERS U-NEWARK	.4	155	26.0	31.4	15.8	17.3	13.5	60.0	26.5						
SETON HALL	.2	79	18.8	28.6	18.6	27.9	20.3	51.9	27.8						
ST PETERS COLL	.1	48	10.7	15.6	19.4	15.6	16.7	66.7	16.7						
THOMAS A EDISON COLL		8	50.0	20.0	16.7	33.3	37.5	25.0	25.0						
WILLIAM PATERSON	.2	58	16.0	28.9	14.3	21.4	13.8	56.9	29.3						
New Mexico															
COLL OF SANTA FE		6	30.0	40.0	100.0	25.0	33.3	50.0	16.7						
EASTERN NEW MEXICO		14		10.0	46.2	33.3	21.4	35.7	42.9						
NEW MEXICO HIGHLANDS		8			28.6		25.0	75.0							
NEW MEXICO STATE	.1	51	37.9	37.5	30.0	34.3	27.5	41.2	31.4						
U OF NEW MEXICO	.2	67	25.0	31.7	38.8	24.4	26.9	41.8	31.3						
New York															
ADELPHI	.1	34	33.3	35.3	36.8	27.8	26.5	44.1	29.4						
ALFRED		15		11.1	55.6	23.1	26.7	60.0	13.3						
CANISIUS COLL	.1	32	35.3	47.4	22.2	36.4	28.1	43.8	28.1						
CLARKSON U		10	16.7	50.0	25.0	42.9	20.0	50.0	30.0						
COLGATE U HAMILTON	.1	28	28.6	46.7	40.0	11.1	28.6	50.0	21.4						
COLL OF ST ROSE		8	20.0		20.0	20.0		75.0	25.0						
CORNELL U STATUTORY		9	100.0	100.0	60.0	50.0	55.6	11.1	33.3						
CUNY BERNARD BARUCH	1.2	431	22.4	39.5	33.2	28.4	26.5	51.0	22.5						
CUNY BROOKLYN COLL	.3	116	33.3	52.5	37.3	40.4	35.3	44.0	20.7						
CUNY HUNTER COLL	.2	76	32.5	38.5	24.2	21.2	23.7	53.9	22.4						
CUNY LEHMAN COLL	.1	53	9.7	21.2	10.3	15.4	13.2	73.6	13.2						
CUNY MEDGAR EVERS	.1	22	25.0	14.3	22.2	20.0	27.3	72.7							
CUNY QUEENS COLL	.7	238	26.3	39.2	31.8	21.7	27.3	57.6	15.1						
CUNY STATEN ISLAND	.1	40	14.3	24.0	29.4	27.8	17.5	67.5	15.0						
CUNY YORK COLL	.1	41		33.3	5.6	8.7	2.4	75.6	22.0						
DAEMEN COLL		5			50.0		40.0	60.0							
DOMINICAN BLAUVELT		10	42.9	60.0	12.5		10.0	50.0	40.0						
DOWLING COLL	.2	61	23.1	40.6	25.9	33.3	26.2	55.7	18.0						
DYUUVILLE COLL		7	50.0	20.0			14.3	57.1	28.6						
ELMIRA COLL	.3	9		14.3	42.9	20.0	11.1	55.6	33.3						
FORDHAM	.5	104	36.7	34.8	43.4	44.4	33.7	45.2	21.2						
HOFSTRA		189	18.5	29.0	34.2	35.2	25.9	54.5	19.6						
HOUGHTON COLL		5	25.0				80.0	20.0							
IONA COLL	.2	58	18.5	35.9	33.3	28.1	27.6	55.2	17.2						
ITHACA COLL	.1	22	41.7	42.1	36.4	13.3	22.7	45.5	31.8						
L I U-BKLYN CENTER		9	28.6	50.0	20.0		22.2	55.6	22.2						
L I U-CW POST	.3	94	34.6	36.4	44.4	31.0	27.7	46.8	25.5						
L I U-SOUTHAMPTON		9			25.0		22.2	77.8							
LE MOYNE COLL	.2	59	32.4	28.2	24.2	35.3	25.4	47.5	27.1						
MANHATTAN COLL	.1	33	45.8	37.5	38.5	25.0	27.3	42.4	30.3						

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REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1999 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P A S S I N G	ARE	ALL	NONE	SOME
	12	12.5	28.6		14.3	16.7	75.0	8.3	
MARIST COLL	10	25.0	40.0	50.0		10.0	60.0	30.0	
MARYMOUNT MANHATTAN	35	29.4	44.4	31.8	39.1	28.6	51.4	20.0	
MERCY COLL	5	100.0		33.3		40.0	40.0	20.0	
MOLLOY COLL	16	14.3	30.0	55.6	10.0	25.0	56.3	18.8	
MT ST MARY COLL	128	34.7	59.6	30.4	35.2	32.8	43.0	24.2	
NEW YORK U	22	25.0	46.2	50.0	21.4	20.8	62.5	16.7	
NIAGARA U	24	25.0	20.0	30.8	21.4	20.8	36.4	27.3	
NY TECH INST-WESTBURY	168	21.3	36.0	35.6	33.3	28.6	50.6	20.8	
PACE U-NY	112	29.8	31.7	33.9	20.6	26.8	53.6	19.6	
PACE U-PLEASANTVILLE	10		25.0	14.3	33.3	20.0	70.0	10.0	
PACE U-WHITE PLAINS	10	25.0	25.0	50.0	20.0	30.0	60.0	10.0	
REGENTS EXTERNAL DEG	40	40.9	57.1	30.0	22.2	32.5	42.5	25.0	
ROCHESTER INST TECH	80	35.1	40.9	27.3	31.8	25.0	46.3	28.8	
SIENA COLL	5						100.0		
SKIDMORE COLL	21	30.0	53.8	26.7	37.5	33.3	52.4	14.3	
ST BONAVENTURE U	16	22.2	62.5	25.0	50.0	37.5	25.0	37.5	
ST FRANCIS COLL	35	29.4	33.3	44.4	35.3	40.0	48.6	11.4	
ST JOHN FISHER COLL	157	28.0	28.9	32.9	26.0	26.1	57.3	16.6	
ST JOHNS U..N.Y.	31	30.8	52.6	35.3	37.5	29.0	41.9	29.0	
ST JOSEPHS -SUFFOLK	5	50.0	33.3	50.0	66.7	20.0	60.0	20.0	
ST JOSEPHS COLL	22	16.7	12.5	18.2	15.4	13.6	77.3	9.1	
ST THOMAS AQUINAS	21	57.1	30.0	54.5	50.0	38.1	19.0	42.9	
SUC - ONEONTA	121	35.1	46.4	54.2	46.6	37.2	38.8	24.0	
SUNY AT ALBANY	151	40.6	49.3	45.2	48.6	41.1	37.1	21.9	
SUNY AT BINGHAMTON	79	33.3	59.6	52.6	33.3	38.0	35.4	26.6	
SUNY AT BUFFALO	27	23.5	27.8	7.1		11.1	74.1	14.8	
SUNY COLL BROCKPORT	7	25.0	50.0		25.0	28.6	57.1	14.3	
SUNY COLL EMPIRE STATE	18		55.6	42.9	27.3	33.3	27.8	38.9	
SUNY COLL FREDONIA	49	37.0	40.6	18.2	27.3	33.3	27.8	38.9	
SUNY COLL GENESEO	48	19.0	42.9	25.9	18.5	18.4	49.0	32.7	
SUNY COLL OLD WESTURY	48	26.1	39.3	38.5	20.7	18.8	56.3	25.0	
SUNY COLL OSWEGO	35	8.3	33.3	23.8	15.4	22.9	50.0	27.1	
SUNY COLL PLATTSBURGH	16	9.1	20.0	30.0	12.5	17.1	65.7	17.1	
SUNY COLL UTICA-ROME	41	20.0	59.1	30.0	32.0	25.0	68.8	6.3	
SUNY-NEW PALTZ	41	23.1	30.8	47.6	17.2	24.4	34.1	41.5	
SYRACUSE	74	51.2	50.0	25.9	50.0	29.3	51.2	19.5	
TOURO	15	16.7	33.3	58.6	50.0	51.4	36.5	12.2	
UTICA COLL-SYRACUSE	15	55.6	45.5	40.0	25.0	40.0	53.3	6.7	
WAGNER COLL	15	26.1	36.0	38.5	44.4	26.7	46.7	26.7	
YESHIVA	60					35.0	51.7	13.3	
North Carolina									
APPALACHIAN STATE	53	14.7	39.0	22.7	8.8	26.4	58.5	15.1	
ATLANTIC CHRISTIAN	15	10.0	9.1	14.3	10.0	6.7	80.0	13.3	
BELMONT ABBEY COLL	7	20.0	25.0	14.3	33.3	14.3	57.1	28.6	

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	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P A S S A R E	A L L *	NONE	SOME *
CAMPBELL U	.1	19	29.4	26.7	12.5	26.7	15.8	47.4	36.8
CATAWBA COLL		5		20.0	25.0			60.0	40.0
EAST CAROLINA		18	8.3	23.1	17.6	28.6	16.7	50.0	33.3
ELON COLL	.1	23	28.6	14.3	13.0	8.7		60.9	39.1
FAYETTEVILLE STATE		16		20.0	7.1	6.3		81.3	18.8
GARDNER-WEBB COLL	.1	21	22.2	27.8	5.3	26.3	4.8	57.1	38.1
GREENSBORO COLL		7						100.0	
GUILFORD COLL		16	9.1	18.2	6.7	18.2	6.3	68.8	25.0
HIGH POINT U	.1	30	7.7	19.2	10.0	19.2	10.0	66.7	23.3
JOHNSON C SMITH U		5		25.0	20.0		20.0	80.0	
LENOIR-RHYNE COLL		11	18.2	9.1		18.2		72.7	27.3
MEREDITH COLL		17	18.2	33.3	6.7	18.2	11.8	70.6	17.6
METHODIST COLL		7	20.0	42.9	33.3	33.3	28.6	57.1	14.3
NC AGRIC & TECH	.1	49	15.8	21.1	4.5	12.8	8.2	67.3	24.5
NC CENTRAL	.1	23	17.6	23.5	10.0	11.8	17.4	69.6	13.0
NC ST U-RALEIGH	.2	74	24.5	29.3	21.5	25.0	20.3	51.4	28.4
NC WESLEYAN COLL		9	37.5	22.2	22.2	12.5	11.1	44.4	44.4
PEMBROKE STATE		13	16.7	33.3	8.3	18.2	15.4	61.5	23.1
PIEPPER COLL		10			33.3	37.5	20.0	40.0	40.0
QUEENS COLL		13	22.2	22.2	8.3	36.4	7.7	61.5	30.8
ST AUGUSTINES COLL		6			33.3		16.7	83.3	
U OF NC-ASHEVILLE	.1	28	30.0	37.5	33.3	21.1	39.3	39.3	21.4
U OF NC-CHARLOTTE	.2	87	39.4	34.2	25.3	18.8	23.0	42.5	34.5
U OF NC-GREENSBORO	.1	41	14.3	29.6	21.1	28.1	19.5	46.3	34.1
U OF NC-WILMINGTON	.1	35	11.1	22.2	12.9	15.4	11.4	62.9	25.7
WESTERN CAROLINA U	.1	25	21.1	23.8	31.6	31.6	28.0	48.0	24.0
WINGATE COLL		7	40.0		16.7	20.0	14.3	57.1	28.6
WINSTON-SALEM STATE		10	11.1	11.1		10.0	10.0	80.0	10.0
Dickinson State		12	11.1	42.9	22.2	50.0	25.0	41.7	33.3
Jamestown Coll		6	75.0	66.7	50.0	66.7	33.3	16.7	50.0
Minot State University		16	36.4	50.0	35.7	18.2	25.0	43.8	31.3
No Dakota State	.1	31	22.2	45.8	18.5	33.3	12.9	45.2	41.9
U OF NO DAKOTA	.2	57	35.0	47.7	38.3	32.6	26.3	33.3	40.4
UNIV OF MARY		17	27.3	61.5	46.2	46.2	41.2	23.5	35.3
Ashland Coll		10	25.0	33.3				60.0	30.0
Baldwin-Wallace	.2	55	29.7	22.5	25.0	27.5	20.0	43.6	36.4
Bluffton Coll		10		14.3	22.2	25.0	30.0	50.0	20.0
Bowling Green State	.1	49	38.9	32.4	20.9	22.9	20.4	49.0	30.6
Capital U	.1	26	33.3	35.0	17.4	15.0	11.5	53.8	34.6
Case Western Reserve		13	50.0	30.0	20.0	12.5	30.8	30.8	38.5
Cedarville Coll		6	50.0	60.0	66.7	50.0	66.7	33.3	
Central State		5		20.0			20.0	80.0	

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PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	<	<	<	<	<	LPR	FARE	P E R C E N T A R E	P A S S I N G A L L *	>	>	>	>	NONE *	>	>	>	SOME *
CLEVELAND STATE	.3	97	15.3	23.9	19.3	17.6	17.5	58.8	23.7												
DAVID N. MYERS		15	25.0	30.8	9.1	20.0	26.7	46.7	26.7												
DEFIANCE COLL		7	33.3		42.9	50.0	14.3	42.9	42.9												
DEVRY INSTI	.1	20	10.5	10.5				85.0	15.0												
FRANKLIN U	.1	51	27.3	18.8	26.7	29.3	27.5	47.1	15.0												
HEIDELBERG COLL		7	14.3	42.9	28.6	28.6	14.3	57.1	25.5												
JOHN CARROLL U	.2	59	50.0	31.8	43.8	25.0	27.1	37.3	28.6												
KENT STATE	.2	65	35.2	41.5	21.1	20.4	20.0	40.0	35.6												
LAKE ERIE COLL		7	28.6	16.7					40.0												
MARIETTA COLL		13	42.9	28.6	8.3	63.6	14.3	71.4	40.0												
MIAMI U	.4	154	38.9	34.4	29.6	37.2	7.7	38.5	53.8												
MT ST JOSEPH		10	28.6	33.3	12.5	16.7	20.0	40.0	37.0												
MT UNION COLL		10	14.3	22.2	25.0	12.5	20.0	40.0	40.0												
MT VERNON NAZARENE		8	50.0	75.0	37.5	50.0	37.5	25.0	30.0												
MUSKINGUM COLL		16	33.3	20.0	28.6	38.5	37.5	37.5	37.5												
NOTRE DAME COLL		5	20.0	20.0	14.3	42.9	25.0	50.0	25.0												
OHIO DOMINICAN COLL		34	40.0	30.0	30.4	34.8	32.4	41.2	40.0												
OHIO NORTHERN	.1	176	36.5	42.7	30.1	27.6	26.7	38.6	26.5												
OHIO STATE	.5	77	31.9	37.5	19.7	26.2	22.1	45.5	34.7												
OHIO U	.2	17	33.3	27.3	26.7	18.8	11.8	52.9	32.5												
OHIO WESLEYAN		11	16.7	28.6	10.0		18.2	72.7	35.3												
OTTERBEIN COLL		9	12.5	14.3	22.2		22.2	66.7	9.1												
RIO GRANDE COLL		12	50.0	50.0	36.4	33.3	33.3	25.0	11.1												
TIFFIN U	.3	108	22.1	38.1	20.2	33.3	25.0	41.7	41.7												
U OF AKRON	.3	118	26.2	29.1	21.7	16.7	15.3	49.1	31.5												
U OF CINCINNATI	.1	50	33.3	30.6	24.4	14.6	20.0	50.0	34.7												
U OF DAYTON		6	16.7		16.7				24.0												
U OF STEUBENVILLE	.1	54	33.3	24.4	19.1	30.4	18.5	66.7	33.3												
U OF TOLEDO		5			25.0			42.6	38.9												
UNIV OF FINDLAY		14	20.0	20.0	38.5	50.0		60.0	40.0												
WALSH COLL		5	20.0	40.0	20.0	20.0	28.6	50.0	40.0												
WILBERFORCE		6	33.3	16.7	33.3	20.0	20.0	60.0	20.0												
WILMINGTON COLL	.2	81	33.3	32.1	24.7	26.6	16.7	66.7	16.7												
WRIGHT STATE		18	36.4	45.5	22.2	6.7	23.5	45.7	30.9												
XAVIER	.2	59	26.1	35.7	24.5	25.0	16.7	55.6	27.8												
YOUNGSTOWN STATE		10	25.0	28.6	22.2	57.1	30.0	50.8	23.7												
oklahoma		10	25.0	28.6	22.2	57.1	30.0	50.8	23.7												
CAMERON U		10	25.0	28.6	22.2	57.1	30.0	50.8	23.7												
EAST CENTRAL OK STATE		10	44.4	11.1	25.0	25.0	30.0	30.0	40.0												
LANGSTON U		14	27.3	25.0	33.3	14.3	35.7	42.9	30.0												
NORTHEASTERN OK ST	.1	26	15.0	18.2	11.5	14.3	11.5	69.2	21.4												
NORTHWESTERN OK ST		5	50.0	20.0	25.0	20.0	19.2	80.0	19.2												
OK CHRISTIAN COLL		5	50.0	20.0	20.0	20.0	20.0	80.0	20.0												
OK ST U	.1	37	33.3	37.0	18.8	25.9	24.3	40.0	37.8												

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MERCYHURST COLL		9	20.0		37.5	14.3	11.1	55.6	33.3
MESSIAH COLL		11	50.0	40.0	25.0	33.3	36.4	27.3	36.4
MILLERSVILLE U	.1	33	26.3	33.3	50.0	38.9	33.3	30.3	36.4
MORAVIAN COLL		17	20.0	36.4	23.1	23.1	23.5	47.1	29.4
MUHLBERG COLL	.1	28	38.9	47.4	18.2	13.0	21.4	46.4	32.1
PA ST U-BEHREND	.1	31	33.3	29.6	15.4	24.0	19.4	54.8	25.8
PA ST U-CAPITOL	.1	47	23.3	26.7	21.1	10.0	21.3	55.3	23.4
PENNSYLVANIA STATE UNIV	.6	203	33.0	34.3	25.8	20.8	24.1	50.7	25.1
PHILA TEXTILE & SCI	.1	39	10.3	19.4	19.4	23.3	15.4	61.5	23.1
ROBERT MORRIS COLL	.2	91	27.4	26.2	15.7	19.4	12.1	52.7	35.2
SHIPPENSBURG U OF PA	.1	38	43.5	25.9	55.2	22.2	26.3	28.9	44.7
SLIPPERY ROCK UNIV	.1	22	38.5	40.0	27.3	29.4	18.2	45.5	36.4
ST FRANCIS COLL	.1	28	23.8	18.2	4.2	16.7	7.1	60.7	32.1
ST JOSEPHS COLL	.2	69	10.5	21.4	16.1	24.0	17.4	60.9	21.7
ST VINCENT COLL	.1	26	8.3	6.7	30.0	42.1	26.9	53.8	19.2
SUSQUEHANNA U	.1	20	44.4	36.4	33.3	22.2	40.0	35.0	25.0
TEMPLE	.3	111	20.3	35.2	21.5	31.3	18.9	54.1	27.0
THIEL COLL		6	25.0		16.7	33.3	16.7	50.0	33.3
U OF PA	.1	34	47.6	57.9	40.9	48.0	44.1	23.5	32.4
U OF PITTSBURGH	.2	88	25.0	33.3	15.2	16.9	18.2	58.0	23.9
U OF SCRANTON	.2	68	26.3	44.7	22.4	35.7	27.9	45.6	26.5
URSINUS COLL		12	9.1	33.3	18.2	9.1	8.3	50.0	41.7
VILLANOVA	.4	147	43.1	37.5	21.9	27.3	26.5	47.6	25.9
WAYNESBURG COLL		12		18.2	9.1	42.9	8.3	58.3	33.3
WEST CHESTER U OF PA	.2	58	27.6	34.6	25.0	30.8	31.0	44.8	24.1
WESTMINSTER COLL		17	33.3	28.6	18.8	23.1	17.6	47.1	35.3
WIDENER U	.1	37	26.1	32.0	20.7	20.0	29.7	48.6	21.6
WILKES COLL	.1	22	8.3	33.3	23.5	33.3	22.7	54.5	22.7
YORK COLL OF PA	.1	23	35.7	46.7	50.0	23.1	39.1	30.4	30.4
Puerto Rico									
CATHOLIC U OF PR	.1	30	4.0	7.4	3.8	7.7	3.3	80.0	16.7
CAYEY U COLL-PR	.1	44	16.2	19.4	18.4	5.3	11.4	63.6	25.0
INTER AMER-HATO REY	.2	75	9.8	15.9	7.1	8.8	5.3	73.3	21.3
INTER AMER-SAN GERMN		15		14.3	13.3			80.0	20.0
SACRED HEART COLL	.1	25	27.3	28.6	13.6	18.2	8.0	60.0	32.0
U OF PR-MAYAGUEZ	.2	56	18.6	31.1	23.3	14.9	19.6	51.8	28.6
U OF PR-RIO PIEDRAS	.7	252	19.0	29.2	14.8	15.6	11.9	55.6	32.5
Rhode Island									
BRYANT COLL	.3	94	30.8	27.3	24.7	24.3	16.0	55.3	28.7
JOHNSON & WALES U		17		25.0	42.9	18.2	29.4	47.1	23.5
PROVIDENCE COLL	.1	34	61.1	35.0	34.8	25.0	26.5	38.2	35.3
RHODE ISLAND COLLEGE		13	11.1	33.3	33.3	14.3	23.1	53.8	23.1
ROGER WILLIAMS		8	25.0	33.3	20.0	25.0	25.0	50.0	25.0
U OF RHODE ISLAND	.1	47	21.4	24.2	25.6	22.2	25.5	55.3	19.1

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

REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	LPR	FARE	P E R C E N T A R E	P A S S	I N G	>	>	>	>	>	SOME *
					AUD								ALL *			NONE			
South Carolina																			
BOB JONES UNIV	.1	18	25.0	50.0	40.0	28.6	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3
CHARLESTON COLL		40	30.0	23.3	17.1	28.6	22.5	22.5	22.5	22.5	28.6	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5
CHARLESTON SOUTHERN	.2	8	12.5	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3
CLEMSON	.1	63	18.8	20.4	18.3	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0
COASTAL CAROLINA UNIV		26	4.3	9.1	12.0	21.7	7.7	7.7	7.7	7.7	21.7	7.7	7.7	7.7	7.7	7.7	7.7	7.7	7.7
COLUMBIA COLL		12	10.0	10.0	8.3	9.1	9.1	9.1	9.1	9.1	9.1	9.1	9.1	9.1	9.1	9.1	9.1	9.1	9.1
FRANCIS MARION COLL		14	8.7	16.7	15.4	38.5	14.3	14.3	14.3	14.3	38.5	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3
FURMAN		13	37.5	14.3	30.8	22.2	30.8	30.8	30.8	30.8	22.2	30.8	30.8	30.8	30.8	30.8	30.8	30.8	30.8
LANDER UNIVERSITY		11	10.0		9.1	11.1	9.1	9.1	9.1	9.1	11.1	9.1	9.1	9.1	9.1	9.1	9.1	9.1	9.1
NEWBERRY COLL		8	50.0	33.3	20.0	66.7	20.0	20.0	20.0	20.0	66.7	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
PRESBYTERIAN COLL		5	7.7	16.7	7.7	7.1	7.1	7.1	7.1	7.1	7.1	7.1	7.1	7.1	7.1	7.1	7.1	7.1	7.1
SC STATE		14	15.4	22.2	18.2	6.3	13.6	13.6	13.6	13.6	6.3	13.6	13.6	13.6	13.6	13.6	13.6	13.6	13.6
THE CITADEL	.1	15	22.2	15.3	14.3	18.3	13.2	13.2	13.2	13.2	18.3	13.2	13.2	13.2	13.2	13.2	13.2	13.2	13.2
U OF SC-AIKEN	.2	76	12.5	12.5	11.1	17.6	20.0	20.0	20.0	20.0	17.6	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
U OF SC-COLUMBIA	.1	20	16.7	12.5	11.1	12.5	11.1	11.1	11.1	11.1	12.5	11.1	11.1	11.1	11.1	11.1	11.1	11.1	11.1
U OF SC-SPARTANBURG	.1	23	11.8	18.8	23.8	12.5	23.8	23.8	23.8	23.8	12.5	23.8	23.8	23.8	23.8	23.8	23.8	23.8	23.8
WINTHROP COLL		7	33.3	33.3		33.3					33.3								
WOFFORD COLL																			
South Dakota																			
AUGUSTANA COLL		6	50.0	50.0	50.0	75.0	16.7	16.7	16.7	16.7	75.0	16.7	16.7	16.7	16.7	16.7	16.7	16.7	16.7
BLACK HILLS STATE		11	16.7	16.7	22.2	25.0	22.2	22.2	22.2	22.2	25.0	22.2	22.2	22.2	22.2	22.2	22.2	22.2	22.2
NATIONAL AMERICAN UNIV		13	10.0	33.3	8.3	42.9	18.2	18.2	18.2	18.2	42.9	18.2	18.2	18.2	18.2	18.2	18.2	18.2	18.2
NORTHERN STATE		11	12.5	22.2	30.0	50.0	39.1	39.1	39.1	39.1	50.0	39.1	39.1	39.1	39.1	39.1	39.1	39.1	39.1
U OF SD	.1	23	31.3	31.3	43.8														
Tennessee																			
AUSTIN PEAY STATE		12	33.3	12.5	20.0	22.2	16.7	16.7	16.7	16.7	22.2	16.7	16.7	16.7	16.7	16.7	16.7	16.7	16.7
BELMONT UNIVERSITY		6	66.7	25.0	25.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
CARSON NEWMAN COLL		9	20.0	71.4	25.0	40.0	33.3	33.3	33.3	33.3	40.0	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3
CHRISTIAN BROS UNIVERSIT		15	44.4	80.0	8.3	33.3	26.7	26.7	26.7	26.7	33.3	26.7	26.7	26.7	26.7	26.7	26.7	26.7	26.7
DAVID LIPSCOMB COLL	.1	29	23.5	28.6	13.0	28.6	27.6	27.6	27.6	27.6	28.6	27.6	27.6	27.6	27.6	27.6	27.6	27.6	27.6
EAST TENN STATE		12	14.3	37.5	27.3	55.6	33.3	33.3	33.3	33.3	55.6	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3
FREED-HARDEMAN COLL		7	40.0	25.0	33.3	25.0	14.3	14.3	14.3	14.3	25.0	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3
LINCOLN MEMORIAL U		7	16.7	35.0	14.3	17.4	29.0	29.0	29.0	29.0	17.4	29.0	29.0	29.0	29.0	29.0	29.0	29.0	29.0
MIDDLE TENN STATE	.1	31	27.8	14.3	10.0	11.1	9.1	9.1	9.1	9.1	11.1	9.1	9.1	9.1	9.1	9.1	9.1	9.1	9.1
TENN STATE		11	13.6	29.2	17.2	12.5	21.9	21.9	21.9	21.9	12.5	21.9	21.9	21.9	21.9	21.9	21.9	21.9	21.9
TENN TECH	.1	32	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
TREVECCA NAZARENE		5	30.0	43.5	30.8	38.1	37.9	37.9	37.9	37.9	38.1	37.9	37.9	37.9	37.9	37.9	37.9	37.9	37.9
U OF TN-CHATTANOOGA	.1	31	47.1	52.6	36.0	52.6	24.1	24.1	24.1	24.1	52.6	24.1	24.1	24.1	24.1	24.1	24.1	24.1	24.1
U OF TN-KNOXVILLE	.1	29	10.0	23.1	33.3	50.0	20.5	20.5	20.5	20.5	50.0	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5
U OF TN-MARTIN		16	27.6	41.4	22.5	25.7					25.7								
UNIVERSITY OF MEMPHIS	.1	44	27.6	41.4	22.5	25.7					25.7								
Texas																			
ABILENE CHRISTIAN		6	60.0	60.0	20.0														

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NOVEMBER 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	<	LPR	FARE	P A R E N T ARE	P A S S I N G ALL *	>	>	>	>	>	>	SOME *
BAYLOR		13	57.1							60.0	55.6	60.0	46.2	15.4						38.5
MIDWESTERN STATE		7								33.3	28.6			57.1						42.9
SAM HOUSTON STATE		10	28.6							25.0	50.0	16.7	20.0	50.0						30.0
SOUTHERN METHODIST		12	25.0							11.1	11.1	25.0	16.7	58.3						25.0
SOUTHWEST TEX STATE	.2	59	31.8							41.3	25.0	13.6	22.0	47.5						30.5
ST EDWARDS U		8	33.3							25.0	25.0		12.5	50.0						37.5
TEX CHRISTIAN		6	50.0							33.3	66.7	75.0	66.7	16.7						16.7
TEX TECH	.1	11	50.0							57.1	37.5	20.0	36.4	27.3						36.4
TEXAS A&M		41	41.7							69.0	41.4	34.6	41.5	19.5						39.0
TEXAS A&M COMMERCE		8	16.7							40.0	25.0		25.0	50.0						25.0
U OF HOUSTON	.1	20	28.6							50.0	31.3	28.6	25.0	30.0						45.0
U OF HOUSTON DOWN TOWN		8	33.3							50.0	37.5	28.6	25.0	25.0						50.0
U OF NORTH TEXAS		11	28.6							62.5	16.7	44.4	27.3	27.3						45.5
U OF TEX-ARLINGTON	.1	27	28.0							33.3	20.0	21.1	14.8	44.4						40.7
U OF TEX-AUSTIN	.1	44	35.7							35.5	31.3	29.0	31.8	40.9						27.3
U OF TEX-DALLAS		16	35.7							33.3	16.7	30.0	18.8	56.3						25.0
U OF TEX-EL PASO		10	25.0							42.9	33.3	25.0	30.0	40.0						30.0
U OF TEX-PERMIAN BASIN		5	25.0							66.7	33.3	50.0	20.0	40.0						40.0
U OF TEX-SAN ANTONIO		12	55.6							28.6	37.5	37.5	41.7	50.0						8.3
U OF TEX-TYLER		6								50.0	33.3	25.0	33.3	66.7						
WEST TEX STATE		5	40.0							50.0			40.0	60.0						
Utah																				
BRIGHAM YOUNG	.2	60	51.7							50.0	42.5	41.9	38.3	33.3						28.3
U OF UTAH	.1	27	38.9							36.8	17.6	26.3	14.8	40.7						44.4
UTAH STATE		12	27.3							25.0		41.7	8.3	50.0						41.7
Vermont																				
CASTLETON ST COLL		6	25.0							50.0	25.0		33.3	33.3						33.3
CHAMPLAIN COLLEGE		16	42.9							50.0	33.3	16.7	43.8	31.3						25.0
ST MICHAELS COLL		11	20.0								12.5	22.2	18.2	72.7						9.1
TRINITY COLL		10	25.0								10.0	12.5	10.0	70.0						20.0
UNIVERSITY OF VERMONT		14	30.0							38.5	35.7	22.2	14.3	21.4						64.3
Virginia																				
AVERETT COLL		8	42.9							33.3	16.7	14.3	12.5	50.0						37.5
BRIDGEWATER COLL		8	57.1							37.5		14.3	25.0	25.0						50.0
CHRISTOPHER NEWPORT	.1	31	41.7							41.7	19.2	19.0	29.0	41.9						29.0
CLINCH VALLEY		7	28.6							28.6	14.3	14.3	14.3	57.1						28.6
COLL OF WILLIAM & MARY	.1	27	43.8							42.9	35.0	27.3	29.6	37.0						33.3
EASTERN MENNONITE		5	100.0							80.0	50.0	25.0	40.0	60.0						60.0
EMORY & HENRY COLL		8	14.3							14.3	12.5	37.5		50.0						50.0
GEORGE MASON U	.3	118	31.0							41.9	31.4	27.4	31.4	39.8						28.8
HAMPTON UNIV.	.1	50	14.3							25.0	9.3	10.0	8.0	64.0						28.0
JAMES MADISON U	.1	44	44.4							33.3	44.7	29.4	22.7	36.4						40.9
LONGWOOD COLL		13	25.0							33.3	41.7	22.2	23.1	38.5						38.5
LYNCHBURG COLL		7								33.3	42.9		28.6	57.1						14.3

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NOVEMBER 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	LPR	FARE	P E R C E N T A R E	P A S S A R E	A L L A R E	>	>	>	>	>	NONE *	>	>	>	>	SOME *
MARYMOUNT UNIVERSITY		10	12.5						12.5	20.0									80.0					20.0
NORFOLK STATE		14	9.1						15.4	8.3									78.6					7.1
OLD DOMINION U	.1	45	25.0						36.1	20.5									48.9					26.7
RADFORD U	.1	32	23.1						12.5	18.5									53.1					31.3
SHENANDOAH UNIVERSITY		6							16.7										66.7					33.3
U OF RICHMOND	.1	32	45.0						31.8	33.3									43.8					37.5
UNIVERSITY OF VIRGINIA	.1	36	37.5						37.5	33.1									30.6					30.6
VA COMMONWEALTH U	.2	71	43.8						41.8	35.7									35.2					36.6
VA POLY TECH	.2	86	35.2						39.1	29.0									40.7					34.9
VA STATE		15							35.7										66.7					26.7
VA UNION		12	22.2							9.1									58.3					41.7
WASHINGTON & LEE		15	60.0						66.7	36.4									20.0					33.3
Washington																								
CENTRAL WASH U	.3	117	28.7						37.6	28.4									41.0					34.2
CITY UNIVERSITY	.1	20	43.8						33.3	33.3									30.0					45.0
EASTERN WASH STATE	.1	28	40.9						50.0	22.2									39.3					39.3
GONZAGA U		16	30.0						33.3	22.2									43.8					25.0
PACIFIC LUTHERAN	.1	24	26.7						33.3	15.8									54.2					20.8
SEATTLE PACIFIC COLL		15	45.5						27.3	26.7									53.3					26.7
SEATTLE U	.1	31	33.3						15.4	21.4									48.4					38.7
ST MARTINS COLL	.1	27	26.1						44.0	34.6									48.1					29.6
U OF PUGET SOUND		12	33.3						42.9	27.3									58.3					16.7
UNIV OF WASHINGTON	.4	147	34.3						34.3	33.3									42.2					33.3
WALLA WALLA COLLEGE		8	60.0						80.0	40.0									25.0					25.0
WASH STATE	.3	93	23.9						32.9	26.9									48.4					26.9
WESTERN WASHINGTON UNIV	.1	53	30.2						40.5	20.8									41.5					43.4
WHITWORTH COLL		5	50.0						25.0	25.0									40.0					40.0
west Virginia																								
BLUEFIELD STATE		10	16.7						33.3	22.2									60.0					10.0
CONCORD COLL	.1	21	11.8						17.6	10.0									76.2					9.5
DAVIS & ELKINS COLL		5								33.3									80.0					
FAIRMONT STATE	.1	46	13.6						28.6	23.3									50.0					28.3
GLENVILLE STATE		10							20.0	10.0									80.0					10.0
MARSHALL U	.2	59	21.7						28.0	9.3									62.7					27.1
SHEPHERD COLL	.1	22	27.8						43.8	31.6									50.0					27.3
U OF CHARLSTON	.1	12	40.0						20.0	13.6									58.3					33.3
W VA INST TECH	.1	26	33.3						43.5	8.7									46.2					34.6
W VA STATE	.1	29	7.7						8.7	17.2									72.4					13.8
W VA U	.3	102	40.0						32.9	29.8									47.1					22.5
W VA WESLEYAN		11	30.0						10.0	9.1									63.6					27.3
WEST LIBERTY STATE		11	22.2						11.1										45.5					54.5
WHEELING JESUIT U		15	20.0						30.0	23.1									53.3					20.0
Wisconsin																								
CARROLL COLL		10	28.6						20.0	22.2									50.0					20.0

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CARTHAGE COLL		15	30.0	54.5	41.7	40.0	40.0	33.3	26.7
EDGEWOOD COLL		6	66.7	50.0	40.0	16.7	16.7	33.3	50.0
LAKELAND COLL	.1	51	14.6	25.6	25.6	35.6	19.6	47.1	33.3
MARQUETTE U	.1	42	62.5	40.7	30.3	48.4	38.1	26.2	35.7
ST NORBERT COLL		11	36.4	30.0		10.0	9.1	45.5	45.5
U OF WI-EAU CLAIRE	.1	41	55.6	54.8	41.4	42.9	43.9	26.8	29.3
U OF WI-LA CROSSE	.1	19	66.7	54.5	41.7	61.5	52.6	15.8	31.6
U OF WI-MADISON	.2	87	47.4	59.3	47.5	42.9	34.5	27.6	37.9
U OF WI-MTLWAUKEE	.2	59	34.1	40.0	32.6	33.3	30.5	35.6	33.9
U OF WI-OSHKOSH	.1	25	66.7	63.6	58.8	53.3	56.0	16.0	28.0
U OF WI-PARKSIDE		9	33.3	28.6	25.0	14.3	33.3	33.3	33.3
U OF WI-RIVER FALLS		10	57.1	50.0	20.0	71.4	60.0	20.0	20.0
U OF WI-STEVENS PT		10	50.0	40.0	50.0	33.3	70.0	30.0	
U OF WI-SUPERIOR		7	33.3	60.0	33.3		57.1	42.9	
U OF WI-WHITEWATER	.2	55	55.6	36.1	42.9	38.9	41.8	29.1	29.1
U WISCONSIN - GREEN BAY		17	50.0	38.5	46.2	66.7	35.3	17.6	47.1
Wyoming									
U OF WYOMING	.2	59	23.4	32.7	18.2	23.8	23.7	49.2	27.1
SCHOOLS WITH FEWER THAN FIVE	1.6	592					21.6	51.7	26.7
SCHOOLS OUTSIDE THE U.S.	5.0	1,836	30.1	43.4	31.3	26.7	29.2	42.7	28.1
SCHOOLS NOT RECORDED	12.7	4,618	26.6	34.8	29.0	26.6	27.9	47.6	24.5
TOTALS	100.0	36,401					24.8	47.6	27.7

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PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	LPR	<	<	P FARE	E R C E N T	A R E	P A S S	I N G	>	>	NONE	>	>	SOME
			AUD													ALL	*					*
Alabama																						
AUBURN U-AUBURN	.8	39	50.0		45.2		26.7		35.7		28.2		38.5		33.3							
AUBURN U-MONTGOMERY	.1	7	25.0		60.0		33.3		50.0		28.6		57.1		14.3							
SAMFORD U	.1	7	33.3		20.0						14.3		42.9		33.3							
SPRING HILL COLL	.1	6	50.0		40.0		20.0				16.7		50.0		30.0							
TROY ST-TROY	.4	20	54.5		50.0		46.7		40.0		40.0		30.0		30.0							
U OF AL-BIRMINGHAM	.3	16	42.9		77.8		50.0		33.3		56.3		18.8		25.0							
U OF AL-UNIVERSITY	1.1	56	40.6		48.6		27.9		33.3		32.1		30.4		37.5							
U OF SO ALABAMA	.1	7	40.0		50.0		50.0		60.0		42.9		28.6		28.6							
Arizona																						
ARIZONA STATE U	.2	10	28.6		33.3		25.0				40.0		50.0		10.0							
U OF ARIZONA	.1	5	40.0		60.0		20.0						40.0		60.0							
Arkansas																						
U OF AR-FAYETTEVILLE	.1	5			40.0				25.0		40.0											
California																						
CAL ST U-FULLERTON	.1	7	25.0		75.0		100.0		66.7		42.9		14.3		42.9							
CAL ST U-HAYWARD	.6	28	16.7		26.3		42.1		23.8		21.4		42.9		35.7							
CAL ST U-LOS ANGELES	.2	11			40.0		71.4		57.1		54.5		36.4		9.1							
CAL ST U-NORTHBRIDGE	.2	8	100.0		80.0		25.0		100.0		62.5		25.0		12.5							
CAL ST U-POMONA	.1	7	25.0		25.0		20.0		33.3		28.6		42.9		28.6							
CAL ST U-SACRAMENTO	.3	15	50.0		62.5		42.9		33.3		53.3		26.7		20.0							
GOLDEN GATE	.4	21	60.0		75.0		12.5		42.9		57.1		33.3		9.5							
SAN DIEGO STATE	.5	23	38.5		30.0		46.7		66.7		34.8		21.7		43.5							
SAN FRANCISCO STATE	.4	18	45.5		54.5		12.5		12.5		11.1		44.4		44.4							
SAN JOSE STATE	.5	24	15.4		18.2		35.7		50.0		29.2		50.0		20.8							
U OF CAL-BERKELEY	.2	8	25.0		60.0		25.0		50.0		37.5		25.0		37.5							
U OF CAL-LOS ANGELES	.3	14			50.0				12.5		14.3		57.1		28.6							
U OF CAL-RIVERSIDE	.1	5	66.7				25.0				40.0		100.0		20.0							
U OF CAL-SAN DIEGO	.1	5											50.0		30.0							
U OF CAL-SANTA BARBARA	.2	10	40.0		25.0		50.0		16.7		20.0		50.0		30.0							
U OF SOUTHERN CAL	1.9	94	39.2		57.9		37.0		42.6		36.2		36.2		27.7							
Colorado																						
CO STATE	.1	7	25.0		80.0		33.3		80.0		28.6		14.3		57.1							
U OF CO-BOULDER	.2	10	28.6		57.1		42.9		42.9		40.0		30.0		30.0							
U OF CO-DENVER	.3	14	37.5		42.9		30.0		33.3		35.7		57.1		7.1							
U OF DENVER	.5	25	69.2		80.0		43.8		35.7		48.0		20.0		32.0							
Connecticut																						
U OF CONN	.2	10	33.3		33.3		25.0		22.2		20.0		30.0		50.0							
U OF HARTFORD	.4	20	33.3		31.3		30.0		25.0		25.0		45.0		30.0							
District of Columbia																						
AMERICAN	.3	15	33.3		75.0		50.0		66.7		33.3		40.0		26.7							
CATHOLIC U OF AMER	.1	5			25.0				25.0		20.0		80.0		55.0							
GEORGE WASHINGTON	.4	20	40.0		64.3		38.9		25.0		15.0		30.0		33.3							
SOUTHEASTERN	.1	6			25.0				33.3				66.7		33.3							

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

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

REPORT NUMBER 12-D

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P A S S I N G * ARE	ALL *	NONE *	SOME *
STRAYER COLL	.3	15	18.2	54.5	33.3	40.0	13.3	40.0	46.7
U OF DC	.2	9			11.1		11.1	88.9	
Florida									
BARRY	.1	5				20.0	28.6	80.0	20.0
FL AGRI & MECH	.1	7	80.0	66.7	16.7	20.0	28.6	28.6	42.9
FL ATLANTIC U	.2	12	37.5	28.6	40.0	20.0	41.7	28.6	16.7
FL INTERNATIONAL	.7	34	50.0	59.1	40.9	35.0	38.2	23.5	38.2
FL SOUTHERN COLL	.2	9	33.3	42.9	16.7	80.0	33.3	33.3	33.3
FL STATE	.4	22	66.7	66.7	52.6	46.7	50.0	18.2	31.8
NOVA	.4	21	33.3	35.7	10.0	35.3	9.5	52.4	38.1
ST THOMAS U	.1	6	33.3	16.7			16.7	66.7	16.7
STETSON U	.2	9	16.7	50.0	28.6	42.9	33.3	44.4	22.2
TAMPA COLL	.1	7	20.0	60.0	14.3	20.0		57.1	42.9
U OF CENTRAL FL	.3	15	75.0	54.5	72.7	66.7	53.3	6.7	40.0
U OF FLORIDA	1.0	49	48.3	61.8	28.6	42.4	34.7	20.4	44.9
U OF MIAMI	.4	19	50.0	66.7	26.7	18.2	42.1	26.3	31.6
U OF NORTH FL	.2	9	33.3	85.7		25.0	44.4	11.1	44.4
U OF SO FLORIDA	.3	16	22.2	37.5	38.5	28.6	31.3	31.3	37.5
U OF WEST FLORIDA	.2	10	66.7	71.4	62.5	60.0	70.0	20.0	10.0
Georgia									
GA INST OF TECH	.1	6	25.0	66.7	83.3	66.7	50.0	16.7	33.3
GA SOUTHERN UNIV	.1	6	33.3	33.3	16.7	33.3	16.7	50.0	33.3
GA STATE	.7	34	50.0	45.5	35.5	57.9	35.3	26.5	38.2
MERCER U-ATLANTA	.1	7		50.0		20.0	14.3	57.1	28.6
U OF GEORGIA	.5	24	53.3	52.6	45.5	12.5	50.0	33.3	16.7
WEST GEORGIA	.1	5	100.0	33.3	66.7	50.0	60.0	20.0	20.0
Guam									
U OF GUAM	.3	15	15.4	40.0	38.5	35.7	20.0	46.7	33.3
Hawaii									
CHAMINADE	.1	6		50.0	25.0	40.0	33.3	50.0	16.7
HAWAII PACIFIC COLL	.1	6	20.0	66.7	20.0	33.3	16.7	50.0	33.3
U OF HAWAII-MANOA	.2	9	66.7	50.0	57.1	60.0	44.4	22.2	33.3
Illinois									
DEPAUL	.5	25	50.0	33.3	50.0	41.7	52.0	32.0	16.0
DOMINICAN UNIVERSITY	.2	8	28.6	28.6	25.0	14.3	25.0	62.5	12.5
IL STATE	.2	10	50.0	16.7	16.7	62.5	30.0	30.0	40.0
NORTHERN IL	.2	11	75.0	100.0	80.0	66.7	63.6	18.2	18.2
ROOSEVELT	.2	11		16.7	20.0		9.1	72.7	18.2
SOUTHERN IL U -CARBONDALE	.1	7		33.3	66.7	100.0	57.1	14.3	28.6
SOUTHERN IL U -EDWARDVIL	.1	5	33.3	50.0	25.0	75.0	20.0		80.0
U OF IL-CHICAGO	.2	11	42.9	44.4	22.2	62.5	27.3	18.2	54.5
U OF IL-URBANA	.5	26	23.5	61.1	40.0	37.5	34.6	30.8	34.6
Indiana									
IN U-BLOOMINGTON	.2	10	42.9	40.0	66.7	71.4	40.0	10.0	50.0

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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

NOVEMBER 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	LPR	FARE	ARE	P A S S I N G	>	>	>	>	>	>	SOME *
			AUD									ALL *					NONE *		
IN U-PURDUE-INDPLS	.1	6							37.5	25.0	16.7						83.3		16.7
MANCHESTER COLL	.2	11	12.5						66.7	57.1	14.3						63.6		36.4
PURDUE U-MAIN CAMPUS	.1	7	40.0						50.0	28.6	50.0	57.1					28.6		14.3
U OF NOTRE DAME	.2	9	20.0									33.3					55.6		11.1
Iowa																			
U OF IOWA	.2	8	14.3						14.3	16.7	20.0	25.0					62.5		12.5
Kansas																			
KANSAS STATE	.7	33	52.4						33.3	34.6	30.0	36.4					33.3		30.3
U OF KANSAS	.4	21	57.1						60.0	35.3	50.0	38.1					23.8		38.1
WICHITA STATE	.2	11	44.4							22.2	11.1	9.1					45.5		45.5
Kentucky																			
U OF KENTUCKY	.3	13	33.3						50.0	54.5	37.5	30.8					23.1		46.2
U OF LOUISVILLE	.1	6	66.7						60.0	33.3	40.0	33.3					33.3		33.3
WESTERN KY	.1	7	60.0						50.0	40.0		28.6					28.6		42.9
Louisiana																			
LA ST U-A&M	.3	14	10.0						60.0	33.3	41.7	35.7					21.4		42.9
LA ST U-SHREVEPORT	.1	6								16.7		16.7					83.3		
LA TECH	.2	9	42.9						50.0	50.0	50.0	55.6					33.3		11.1
SOUTHEASTERN LA	.1	6	40.0							25.0	60.0	33.3					16.7		50.0
SOUTHERN U-BATON ROUGE	.1	6							50.0	20.0	33.3	16.7					33.3		50.0
TULANE U	.2	11	42.9						50.0	25.0	50.0	36.4					27.3		36.4
U OF NEW ORLEANS	.1	7	50.0						33.3	80.0	60.0	57.1					14.3		28.6
Maine																			
U OF ME-ORONO	.1	5	66.7						75.0	66.7	50.0	60.0							40.0
Maryland																			
BOWIE STATE	.1	7	14.3						20.0	20.0	50.0	14.3					28.6		57.1
LOYOLA COLLEGE	.2	10	50.0						50.0	71.4	44.4	40.0					20.0		40.0
MORGAN STATE	.1	6							33.3			66.7					66.7		33.3
U OF BALTIMORE	.2	8								28.6	31.3	25.0					75.0		39.1
U OF MD-COLLEGE PARK	.5	23	16.7						50.0	44.4		26.1					34.8		
Massachusetts																			
BENTLEY COLL	.5	25	35.7						41.2	35.0	25.0	24.0					44.0		32.0
BOSTON U	.2	12	50.0						57.1	50.0	42.9	33.3					41.7		25.0
NORTHEASTERN U	.8	39	31.6						30.0	44.8	38.5	28.2					38.5		33.3
SUFFOLK	.2	8	25.0							33.3	16.7	12.5					50.0		37.5
U OF MASS-BOSTON	.1	5							50.0	25.0	20.0	20.0					60.0		20.0
WESTERN NEW ENG COLL	.2	8	40.0						40.0	42.9	25.0	25.0					50.0		25.0
Michigan																			
EASTERN MICH	.1	7	20.0						20.0	28.6	44.4	28.6					57.1		14.3
MICHIGAN STATE	.5	26	41.2						47.4	36.4	50.0	23.1					30.8		46.2
U OF MI-ANN ARBOR	.2	11	42.9						62.5	40.0	50.0	36.4					27.3		36.4
WALSH COLLEGE	.3	17	60.0						41.7	50.0	42.9	47.1					23.5		29.4
WAYNE STATE	.2	10	12.5						28.6		28.6	10.0					70.0		20.0
WESTERN MI U	.2	8	16.7						50.0	50.0	16.7	25.0					25.0		50.0

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NOVEMBER 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	<	<	<	<	LPR	FARE	P A S S I N G	ARE	ALL *	>	>	>	>	NONE *	>	>	>	SOME *
Minnesota																					
COLL OF ST THOMAS	.2	9	55.6					50.0	42.9	33.3	33.3	11.1									55.6
Mississippi																					
MILLSAPS COLL	.2	12	14.3					55.6	16.7	25.0	16.7	41.7									41.7
MS COLL	.3	15	28.6					14.3	14.3	25.0	6.7	60.0									33.3
MS ST U	1.0	51	35.5					37.8	26.2	38.9	29.4	31.4									39.2
U OF MS	1.1	53	41.2					37.5	20.5	19.0	22.6	45.3									32.1
U OF SOUTHERN MS	.5	23	36.4					78.6	43.8	28.6	43.5	30.4									26.1
Missouri																					
SOUTHWEST MO STATE	.1	6	20.0					40.0	25.0	25.0		66.7									33.3
U OF MO-COLUMBIA	.2	12	50.0					50.0	42.9	71.4	50.0	16.7									33.3
U OF MO-KANSAS CITY	.3	13	27.3					27.3	36.4	10.0	23.1	38.5									38.5
U OF MO-ST LOUIS	.2	10	33.3					75.0	42.9	50.0	50.0	10.0									40.0
Montana																					
MONTANA ST UNIV-BOZEMAN	.3	17	30.0					57.1	10.0	20.0	17.6	35.3									47.1
MONTANA ST.-BILLINGS	.3	15	15.4					46.2	46.2	25.0	20.0	40.0									40.0
Nebraska																					
U OF NEBR-LINCOLN	.2	8	50.0					75.0		60.0	37.5	37.5									25.0
New Hampshire																					
NH COLL	.2	8	16.7					28.6		33.3	12.5	62.5									25.0
New Jersey																					
COLLEGE OF NEW JERSEY	.1	7	50.0					75.0	14.3	25.0	14.3	42.9									42.9
FARLGH DCKSN-MADISON	.3	17	27.3					27.3	26.7	15.4	17.6	52.9									29.4
FARLGH DCKSN-TEANECK	.2	11	22.2					33.3	22.2	16.7	27.3	54.5									18.2
KEAN COLL OF NJ	.1	5						66.7	50.0	66.7	40.0	20.0									20.0
MONMOUTH COLL	.2	9						16.7	22.2	22.2	22.2	66.7									11.1
RICHARD STOCKTON COLLEGE	.1	5	50.0							20.0	20.0	60.0									20.0
RIDER COLL	.1	5	25.0					20.0		20.0	20.0	60.0									40.0
RUTGERS U-CAMDEN	.2	8	25.0					100.0	33.3	50.0	50.0	37.5									12.5
RUTGERS U-NEWARK	.8	39	34.8					45.5	34.5	22.7	30.8	41.0									28.2
SETON HALL	.3	16	16.7					18.2	16.7	33.3	18.8	56.3									25.0
ST PETERS COLL	.1	5	50.0					33.3				60.0									40.0
New Mexico																					
NEW MEXICO STATE	.2	9	40.0					50.0	50.0	66.7	55.6	22.2									22.2
U OF NEW MEXICO	.2	9	50.0					20.0	71.4	100.0	55.6	22.2									22.2
New York																					
ADELPHI	.1	7	33.3					33.3	33.3	28.6		42.9									57.1
CANISUS COLL	.2	8	33.3					33.3	66.7	33.3	75.0	25.0									21.3
CUNY BERNARD BARUCH	.9	47	56.0					47.4	50.0	52.0	46.8	31.9									20.0
CUNY LEHMAN COLL	.1	5						40.0		25.0	20.0	60.0									20.0
CUNY QUEENS COLL	.1	5							100.0	33.3	60.0	40.0									5.6
FORDHAM	.4	18	66.7					50.0	54.5	50.0	55.6	38.9									5.6
HOFSTRA	.4	18	83.3					83.3	80.0	66.7	77.8	16.7									5.6
L I U-BKLYN CENTER	.3	14						25.0	37.5	28.6	7.1	64.3									28.6

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	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	LPR	<	P E R C E N T FARE	A R E	P A S S I N G * ALL *	>	>	>	>	>	SOME *
L I U-CW POST	.9	47	19.0	44.0	30.8	26.1	27.7	53.2	19.1										
NEW YORK U	.3	14	40.0	25.0	22.2	50.0	14.3	42.9	42.9										
NIAGARA U	.1	6	100.0	100.0	33.3	33.3	33.3	33.3	33.3										
PACE U-NY	.7	33	46.2	50.0	56.3	56.3	54.5	36.4	9.1										
PACE U-PLEASANTVILLE	.1	7	100.0	50.0	50.0	100.0	57.1	42.9	42.9										
PACE U-WHITE PLAINS	.3	14	60.0	66.7	71.4	77.8	57.1	7.1	35.7										
ST BONAVENTURE U	.3	17	16.7	30.0	37.5	20.0	29.4	58.8	11.8										
ST JOHNS U.,N.Y.	1.1	54	52.0	75.0	29.2	46.2	38.9	35.2	25.9										
SUNY AT ALBANY	.4	18	60.0	33.3	66.7	60.0	50.0	27.8	22.2										
SUNY AT BINGHAMTON	.1	7	60.0	75.0	50.0	100.0	57.1	28.6	14.3										
SUNY AT BUFFALO	.2	11	40.0	37.5	60.0	66.7	27.3	45.5	27.3										
SUNY COLL OLD WESTURY	.1	5	50.0	66.7	60.0	66.7	20.0	40.0	40.0										
SUNY COLL OSWEGO	.2	11	42.9	40.0	16.7	33.3	27.3	63.6	9.1										
SYRACUSE	.2	8	50.0	100.0	60.0	50.0	75.0	12.5	12.5										
UNION COLL	.1	5	33.3	33.3	33.3	50.0	80.0	20.0	20.0										
Carolina																			
APPALACHIAN STATE	.2	10	25.0	66.7	20.0	20.0	50.0	30.0	20.0										
CAMPBELL U	.1	5	50.0	75.0	27.8	66.7	40.0	20.0	40.0										
EAST CAROLINA	.9	45	35.5	38.2	27.8	34.6	31.1	31.1	37.8										
NC AGRIC & TECH	.1	5						100.0											
NC ST U-RALEIGH	.5	26	43.8	69.2	21.4	25.0	46.2	26.9	26.9										
U OF NC-CHAPEL HILL	1.1	54	52.9	61.0	60.0	61.5	50.0	20.4	29.6										
U OF NC-GREENSBORO	.4	18	42.9	53.8	25.0	40.0	27.8	33.3	38.9										
U OF NC-WILMINGTON	.4	22	50.0	57.1	25.0	37.5	31.8	27.3	40.9										
Ohio																			
BOWLING GREEN STATE	.1	5			33.3	33.3	40.0	60.0											
CASE WESTERN RESERVE	.1	7	40.0	50.0	50.0	20.0	42.9	42.9	14.3										
CLEVELAND STATE	.2	12	41.7	37.5	33.3	44.4	41.7	33.3	25.0										
KENT STATE	.2	10	25.0	33.3	14.3	12.5	30.0	50.0	20.0										
MIAMI U	.1	7	16.7	20.0	28.6	50.0	14.3	57.1	28.6										
OHIO STATE	.1	7	33.3	100.0	60.0	40.0	57.1	28.6	14.3										
OHIO U	.1	6	75.0	40.0	40.0	33.3	33.3	33.3	33.3										
U OF AKRON	.1	6	20.0	25.0	40.0	50.0	16.7	33.3	50.0										
U OF CINCINNATI	.1	5	50.0	33.3	100.0	80.0	20.0	20.0	60.0										
U OF TOLEDO	.3	13	36.4	50.0	11.1	14.3	23.1	38.5	38.5										
YOUNGSTOWN STATE	.1	5	33.3	50.0	50.0	50.0	40.0	60.0											
Oklahoma																			
OK CITY U	.2	8	16.7	33.3	42.9		25.0	50.0	25.0										
OK ST U	.2	8	100.0	25.0	50.0	40.0	50.0	25.0	25.0										
U OF OK-NORMAN	.2	10	20.0	42.9	16.7	28.6	20.0	50.0	30.0										
UNIV CENTRAL OKLAHOMA	.1	5	100.0	100.0	40.0	66.7	40.0	60.0	60.0										
Oregon																			
PORTLAND STATE	.1	5	50.0	33.3	25.0	20.0	20.0	20.0	60.0										
Pennsylvania																			
BLOOMSBURG U	.1	7		50.0	40.0		57.1	42.9											

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

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

REPORT NUMBER 12-D

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1999 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P A R E N T ARE	P A S S I N G ALL *	NONE *	SOME *
.4	18	25.0		30.8	11.1	16.7	55.6	27.8
.3	14	27.3		9.1	20.0		71.4	28.6
.4	20	30.0	37.5	38.5	43.8	30.0	45.0	25.0
.2	10	33.3	50.0	12.5	33.3	30.0	30.0	40.0
.3	13	42.9		33.3	40.0	38.5	38.5	23.1
.2	12	25.0	20.0	40.0	20.0	33.3	50.0	16.7
.2	8		40.0	40.0	20.0	25.0	50.0	25.0
.3	16	45.5	55.6	11.1	12.5	37.5	37.5	25.0
.2	11	28.6	42.9	25.0	33.3	18.2	54.5	27.3
.2	8		50.0	40.0	25.0	50.0	37.5	12.5
.1	6		50.0	50.0	33.3	50.0	33.3	16.7
.1	5	50.0	33.3	25.0	33.3	20.0	40.0	40.0
Puerto Rico								
.2	8		33.3	33.3	16.7	25.0	50.0	25.0
.3	16		7.1	7.1	7.1	12.5	81.3	6.3
.4	18	12.5	25.0	12.5			61.1	38.9
Rhode Island								
.1	7	40.0	33.3	57.1	20.0	28.6	14.3	57.1
.1	6	50.0		20.0	50.0	16.7	50.0	33.3
South Carolina								
.4	20	29.4	52.9	23.5	42.9	25.0	30.0	45.0
.7	36	45.5	64.0	22.6	44.4	27.8	27.8	44.4
.2	8	85.7	57.1	28.6	33.3	25.0	25.0	50.0
South Dakota								
.4	18	44.4	66.7	41.7	42.9	38.9	22.2	38.9
Tennessee								
.2	8	42.9	42.9	28.6	33.3	37.5	50.0	12.5
.1	6	25.0	25.0		33.3	16.7	33.3	50.0
.2	12	62.5	44.4	16.7	20.0		41.7	58.3
.1	6	66.7	60.0	60.0		33.3	16.7	50.0
.8	39	37.5	63.2	33.3	42.3	30.8	38.5	30.8
.1	7		25.0	66.7	25.0	57.1	28.6	14.3
.4	22	60.0	57.1	57.1	53.8	63.6	18.2	18.2
Texas								
.2	9	75.0	40.0	16.7	50.0	33.3	22.2	44.4
.1	6	25.0	100.0		66.7	50.0	16.7	33.3
.2	10	25.0	71.4	25.0	33.3	50.0	20.0	30.0
.3	17	16.7	50.0	23.1	33.3	23.5	52.9	23.5
.2	9	100.0	100.0		100.0	77.8	11.1	11.1
1.0	48	37.5	45.7	46.9	52.2	39.6	27.1	33.3
.1	5	100.0	66.7	50.0	50.0	60.0		40.0
Utah								
1.5	74	54.8	56.4	51.9	56.3	50.0	23.0	27.0
.4	21	16.7	38.9	46.7	22.2	9.5	33.3	57.1

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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 1999 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	LPR	<	<	FARE	P E R C E N T A R E	P A S S I N G A L L *	>	>	>	>	>	SOME *
U OF UTAH	.8	39	52.0	51.7	57.1	58.3	48.7	12.8	38.5											
UTAH STATE	.7	34	43.5	45.8	37.0	57.1	32.4	23.5	44.1											
WEBER STATE	.4	19	53.8	42.9	41.2	21.4	31.6	26.3	42.1											
WESTMINSTER COLL	.2	9	66.7	66.7	66.7	66.7	55.6	22.2	22.2											
Virginia																				
GEORGE MASON U	.1	7	50.0	50.0	28.6	40.0	14.3	42.9	42.9											
HAMPTON UNIV.	.1	6	50.0	40.0	20.0	40.0	33.3	50.0	16.7											
JAMES MADISON U	.1	7	33.3	60.0	60.0	60.0	71.4	28.6	28.6											
OLD DOMINION U	.2	10	60.0	50.0	57.1	60.0	60.0	40.0	40.0											
UNIVERSITY OF VIRGINIA	.2	10	71.4	66.7	25.0	20.0	50.0	10.0	40.0											
VA POLY TECH	.3	14	55.6	44.4	11.1	55.6	35.7	28.6	35.7											
Washington																				
CITY UNIVERSITY	.1	6			16.7	16.7	16.7	83.3	26.3											
UNIV OF WASHINGTON	.4	19	30.0	45.5	41.7	60.0	47.4	26.3	50.0											
WASH STATE	.2	8	60.0	66.7	80.0	60.0	50.0	26.3	50.0											
West Virginia																				
w VA U	.3	15	30.0	30.0	38.5	50.0	40.0	33.3	26.7											
Wisconsin																				
U OF WI-MILWAUKEE	.1	6	50.0	50.0	25.0	50.0	50.0	33.3	16.7											
SCHOOLS WITH FEWER THAN FIVE	16.3	809																		
SCHOOLS OUTSIDE THE U.S.	8.6	425	35.1	46.3	33.9	30.5	28.1	42.5	29.4											
SCHOOLS NOT RECORDED	6.2	309	21.6	41.2	29.0	27.6	33.9	39.3	26.8											
TOTALS	100.0	4,966																		

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

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DeTaware	30	GOLDEY BEACOM COLL	28	U OF DELAWARE	126	WILMINGTON COLL	16
DELAWARE ST UNIV							
District of Columbia	69	GALLAUDET UNIV	1	HOWARD	80	TRINITY COLL	2
AMERICAN	4	GEORGE WASHINGTON	89	SOUTHEASTERN	24	U OF DC	74
BENJAMIN FRANKLIN U	26	GEORGETOWN	71	STRAYER COLL	82		
CATHOLIC U OF AMER							
Florida	19	FL MEMORIAL COLL	4	ORLANDO COLLEGE	1	U OF FLORIDA	152
BARRY	6	FL SOUTHERN COLL	28	PALM BEACH ATLANTIC	6	U OF MIAMI	59
BETHUNE COOKMAN COLL	1	FL STATE COLL	141	ROLLINS COLL	7	U OF NORTH FL	74
BROWARD COMMUNITY COLLEG	2	FLAGLER COLL	5	ST LEO COLL	41	U OF SO FLORIDA	156
EMBRY-RIDDLE AERO	38	JACKSONVILLE U	5	ST THOMAS U	20	U OF TAMPA	25
FL AGRI & MECH	163	JONES COLL-JACKSONVILLE	3	STETSON U	27	U OF WEST FLORIDA	53
FL ATLANTIC U	1	LYNN UNIVERSITY	1	TAMPA COLL	12		
FL INST OF TECH	203	NOVA	42	U OF CENTRAL FL	105		
FL INTERNATIONAL							
Georgia	5	EMORY	44	MERCER U-MACON	15	SHORTER COLL	11
ALBANY ST COLLEGE	1	FORT VALLEY STATE	4	MOREHOUSE COLL	13	SOUTH GA COLL	1
ARMSTRONG ST COLL	19	GA COLLEGE	34	MORRIS BROWN COLL	10	U OF GEORGIA	95
AUGUSTA COLL	12	GA INST OF TECH	18	NORTH GEORGIA COLL	28	VALDOSTA STATE	50
BERRY COLL	20	GA SOUTHERN UNIV	68	NORTH GEORGIA COLLEGE	2	WESLEYAN COLL	3
BRENAU COLL	24	GA SOUTHWESTERN COLL	11	OGLETHORPE	15	WEST GEORGIA	37
CLARK/ATLANTA U	10	GA STATE	191	PAINE COLL	2		
CLAYTON STATE COLLEGE	8	KENNESAW STATE	98	PIEDMONT COLL	1		
COLUMBUS COLL	10	MERCER U-ATLANTA	12	SAVANNAH STATE	16		
DEVRY INSTI							
Guam	292						
U OF GUAM							
Hawaii	20	HAWAII PACIFIC COLL	64	U OF HAWAII-MANOA	215		
BYU - HAWAII	19	U OF HAWAII-HILO	5				
CHAMINADE							
Idaho	142	IDAHO STATE	34	NORTHWEST NAZARENE	12		
BOISE STATE UNIVERSITY	10	LEWIS-CLARK STATE	14	U OF IDAHO	67		
COLL OF IDAHO							

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Illinois

AUGUSTANA COLL	38	ELMHURST COLL	44	MILLIKIN	26	SOUTHERN IL U -EDWARDVIL	67
AURORA COLL	9	EUREKA COLL	5	MONMOUTH COLL	11	ST XAVIER COLL	32
BARAT COLL	6	GOVERNORS STATE	46	NO PARK COLL	6	TRINITY CHRISTIAN	8
BRADEY	79	GREENVILLE COLL	11	NORTH CENTRAL COLL	50	U OF CHICAGO	9
CHICAGO STATE	28	IL BENEDICTINE COLL	21	NORTHEASTERN IL	80	U OF CHICAGO-LOYOLA	67
COLL OF ST FRANCIS	15	IL COLL	16	NORTHERN IL	228	U OF IL-CHICAGO	172
DEPAUL	296	IL INST TECH	5	NORTHWESTERN	18	U OF IL-URBANA	302
DEVRY	16	IL STATE	124	OLIVET NAZARENE COLL	15	UNIV ILL SPRINGFIELD	52
DEVRY - OAK BROOK TERRAC	27	IL WESLEYAN	30	PRINCIPIA COLL	1	WESTERN IL U	59
DOMINICAN UNIVERSITY	27	LEWIS	33	QUINCY UNIVERSITY	14		
EASTERN IL	59	MACMURRAY COLL	7	ROOSEVELT	85		
ELGIN COMMUNITY COLLEGE	1	MCKENDREE COLL	46	SOUTHERN IL U -CARBONDAL	93		

Indiana

ANDERSON COLL	23	IN INST OF TECH	12	MANCHESTER COLL	25	TAYLOR	14
BALL ST	203	IN U-BLOOMINGTON	387	MARIAN COLL-INDPLS	29	TRI-STATE U	17
BETHEL COLL	11	IN U-FORT WAYNE	110	OAKLAND CITY COLL	16	U OF EVANSVILLE	34
BUTLER	59	IN U-KOKOMO	30	PURDUE U-CALUMET	42	U OF NOTRE DAME	203
CALUMET COLL	8	IN U-NORTHWEST	67	PURDUE U-MAIN CAMPUS	168	U OF SOUTH INDIANA	101
FRANKLIN COLL	19	IN U-PURDUE-INDPLS	267	PURDUE U-NO CENTRAL	28	UNIV OF INDIANAPOLIS	32
GOSHEN COLL	12	IN U-SOUTH BEND	60	ST FRANCIS COLL	8	VALPARAISO	31
GRACE THEOL SEMINARY	12	IN U-SOUTHEAST	56	ST JOSEPHS COLL	17		
HANOVER COLL	4	INDIANA STATE UNIVERSITY	1	ST MARY-OF-THE-WOODS	18		
HUNTINGTON COLL	11	INDIANA WESLEYAN U	11	ST MARYS COLL	23		

Iowa

BRIAR CLIFF COLL	15	GRACELAND COLL	11	MORNINGSIDE COLL	5	U OF IOWA	121
BUENA VISTA U	56	GRANDVIEW COLL	5	MT MERCY COLL	15	U OF NORTHERN IOWA	102
CENTRAL COLLEGE	20	IOWA STATE	100	N. IOWA AREA COMM. COLL.	2	UPPER IOWA U	60
CLARKE COLL	3	IOWA WESLEYAN COLL	9	NORTHWESTERN COLL	17	WARTBURG COLL	9
COE COLL	12	LORAS COLL	17	SIMPSON COLL	30	WESTMAR UNIVERSITY	4
DORDT COLL	6	LUTHER COLL	21	ST AMBROSE COLL	33	WILLIAM PENN COLL	5
DRAKE	49	MARYCREST COLL	2	U OF DUBUQUE	2		

Kansas

BAKER	8	FORT HAYS STATE	36	MCPHERSON COLL	3	ST MARY PLAINS COLL	5
BENEDICTINE COLL	2	FRIENDS	3	MID-AMERICA NAZARENE	6	STERLING COLL	1
BETHANY COLL	6	HUTCHINSON COMM. COLLEGE	1	OTTAWA	3	TABOR COLL	1
BETHEL COLL	2	KANSAS NEWMAN	4	PITTSBURG STATE	35	U OF KANSAS	90
DODGE	45	KANSAS STATE	113	SOUTHWESTERN COLL	5	WASHBURN U OF TOPEKA	19
EMPORIA STATE	33	KANSAS WESLEYAN	3	ST MARY COLL	2	WICHITA STATE	40

Kentucky

ASHLAND COMM COLLEGE	21	CUMBERLAND COLL	13	MOREHEAD STATE	94	TRANSYLVANIA	12
BELLARMINE COLL	85	EASTERN KY	107	MURRAY STATE	69	U OF KENTUCKY	348
BEREA COLL	11	GEORGETOWN COLL	20	NORTHERN KENTUCKY U	89	U OF LOUISVILLE	218
BRESCIA COLL	15	KY STATE	18	PIKEVILLE COLL	44	UNION COLL	14
CAMPBELLVILLE COLL	27	KY WESLEYAN COLL	12	THOMAS MORE COLL	41	WESTERN KY	114

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Louisiana	11	LA STATE U MEDICAL CENTE	1	NORTHWESTERN STATE	11	U OF NEW ORLEANS	103
CENTENARY OF LA	13	LA TECH	37	OUR LADY HOLY CROSS	2	U OF STHWESTN LA	70
DILLARD	14	LOYOLA U	22	SOUTHEASTERN LA	60	XAVIER U OF LA	13
GRAMBLING STATE	8	MCNEESE STATE	22	SOUTHERN U-BATON ROUGE	28		
LA COLL	145	NICHOLLS STATE	28	SOUTHERN U-NEW ORLEANS	18		
LA ST U-A&M	46	NORTHEAST LA	39	TULANE U	59		
LA ST U-SHREVEPORT							
Maine	37	THOMAS COLL	10	U OF ME-ORONO	25	WESTBROOK COLL	1
HUSSON COLL	1	U OF ME-AUGUSTA	12	U OF ME-PRESQUE ISLE	3		
ST JOSEPHS COLL	6	U OF ME-MACHIAS	3	UNIV SOUTHERN MAINE	38		
Maryland	66	FROSTBURG STATE	65	MT ST MARYS COLL	69	U OF MD-BALTO	27
BOWIE STATE	18	JOHNS HOPKINS	5	SALISBURY STATE	98	U OF MD-COLLEGE PARK	606
COLL OF NOTRE DAME	8	LOYOLA COLLEGE	85	TOWSON STATE	130	U OF MD-EASTERN SHORE	14
COLUMBIA UNION COLL	2	MORGAN STATE	65	U OF BALTIMORE	141	WESTERN MARYLAND COLL	3
ESSEX COMMUNITY COLLEGE							
Massachusetts	11	CLARK U	4	MERRIMACK COLL	70	U MASS LOWELL	45
AMERICAN INTERNATL	33	COLLEGE OF HOLY CROSS	32	NICHOLS COLL	29	U OF MASS-AMHERST	135
ASSUMPTION COLL	7	CURRY COLL	2	NORTHEASTERN U	164	U OF MASS-BOSTON	42
ATLANTIC UNION COLL	83	FITCHBURG STATE	16	REGIS COLLEGE	1	UMASS-DARTMOUTH	22
BABSON COLL	1	GORDON COLL	11	SALEM STATE	44	WESTERN NEW ENG COLL	55
BECKER COLLEGE	238	HARVARD	1	SIMMONS COLL	5	WESTFIELD ST COLL	13
BENTLEY COLL	148	LESLEY COLLEGE	1	SPRINGFIELD COLLEGE	1	WORCESTER STATE	16
BOSTON COLL	79	MASS COLLEGE OF LIB ARTS	10	STONEHILL COLL	42		
BOSTON U	4	MASS INST OF TECH	2	SUFFOLK	50		
BRIDGEWATER STATE COLLEGE							
Michigan	8	DAVENPORT COLLEGE	40	MADONNA COLL	4	SPRING ARBOR COLL	7
ADRIAN COLL	22	DELTA COLLEGE	1	MARYGROVE COLL	2	U OF DETROIT	16
ALBION COLL	18	DETROIT COLL OF BUS	24	MICHIGAN STATE	298	U OF MI-ANN ARBOR	69
ALMA COLL	12	EASTERN MICH	85	MICHIGAN TECH	15	U OF MI-DEARBORN	59
ANDREWS	12	FERRIS STATE	33	MID MICHIGAN	1	U OF MI-FLINT	33
AQUINAS COLL	15	GRAND VALLEY ST	63	NORTHERN MICH	35	WALSH COLLEGE	141
BAKER COLLEGE OF FLINT	1	HILLSDALE COLL	29	NORTHWOOD UNIVERSITY	37	WAYNE STATE	74
BAY DE NOC COMM COLLEGE	24	HOPE COLL	19	OAKLAND U	43	WESTERN MI U	177
CALVIN COLL	77	LAKE SUPERIOR STATE	23	SAGINAW VALLEY ST	19		
CENTRAL MICH	6	LAWRENCE INST TECH	5	SIENA HEIGHTS COLL	3		
CLEARY COLL							
Minnesota	15	COLL OF ST SCHOLASTIC	3	MOORHEAD STATE	47	ST MARYS COLL	12
AUGSBURG COLL	16	COLL OF ST THOMAS	108	NORTHWESTERN COLL	10	U OF MN-DULUTH	35
BEMIDJI STATE	11	CONCORDIA MOORHEAD	19	SOUTHWEST STATE	19	U OF MN-TWIN CITIES	93
BETHEL COLL	21	GUSTAVUS ADOLPHUS	14	ST CLOUD STATE	73	WINONA STATE	34
COLL OF ST BENEDICT	13	MINNESOTA STATE	67	ST JOHNS U	22		
COLL OF ST CATHERINE							

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Ohio

1	AIR FORCE INST OF TECH	9	MT VERNON NAZARENE	21	U OF DAYTON	117
20	ASHLAND COLL	42	MUSKINGUM COLL	27	U OF STEUBENVILLE	10
117	BALDWIN-WALLACE	128	NOTRE DAME COLL	18	U OF TOLEDO	119
24	BLUFFTON COLL	103	OHIO DOMINICAN COLL	11	UNIV OF FINDLAY	15
108	BOWLING GREEN STATE	102	OHIO NORTHERN	51	URBANA COLL	13
49	CAPITAL U	156	OHIO STATE	374	WALSH COLL	31
30	CASE WESTERN RESERVE	12	OHIO U	146	WILBERFORCE	11
16	CEDARVILLE COLL	1	OHIO WESLEYAN	28	WILMINGTON COLL	27
13	CENTRAL STATE	20	OTTERBEIN COLL	24	WITTENBERG U	10
211	CLEVELAND STATE	22	RIO GRANDE COLL	24	WRIGHT STATE	180
4	COLL OF WOOSTER	296	TIFFIN U	34	XAVIER	55
1	CUYAHOGA COMMUNITY COLL.	22	U OF AKRON	211	YOUNGSTOWN STATE	170
39	DAVID N. MYERS	27	U OF CINCINNATI	246		

oklahoma

4	BARTLESVILLE WESLEYAN	10	OK ST U	83	U OF OK-NORMAN	86
20	CAMERON U	9	ORAL ROBERTS U	15	U OF SCI & ARTS-OK	9
15	EAST CENTRAL OK STATE	7	PHILLIPS U	4	U OF TULSA	29
26	LANGSTON U	17	SOUTHEASTERN OK STATE	11	UNIV CENTRAL OKLAHOMA	93
40	NORTHEASTERN OK ST	8	SOUTHWESTERN OK STATE	19		

Oregon

20	EASTERN OR STATE	81	SOUTHERN OR STATE	43	WARNER PACIFIC COLL	2
5	GEORGE FOX COLLEGE	8	U OF OREGON	163	WILLAMETTE U	2
75	LINFIELD COLL	191	U OF PORTLAND	30		

Pennsylvania

23	ALBRIGHT COLL	34	LYCOMING COLL	21	ST FRANCIS COLL	41
22	ALVERNIA COLL	25	MARYWOOD COLL	19	ST JOSEPHS COLL	122
6	BEAVER COLL	27	MERCYHURST COLL	21	ST VINCENT COLL	34
108	BLOOMSBURG U	19	MESSIAH COLL	16	ST. JOSEPH'S	1
3	BUCKNELL U	26	MILLERSVILLE U	49	SUSQUEHANNA U	26
20	CALIFORNIA U	42	MORAVIAN COLL	21	TEMPLE	216
5	CARLOW COLL	8	MUHLBERG COLL	42	THIEL COLL	16
5	CARNEGIE-MELLON U	18	PA ST U-BEHREND	46	U OF PA	74
7	CEDAR CREST COLL	143	PA ST U-CAPITOL	72	U OF PITTSBURGH	164
2	CHATHAM COLLEGE	6	PENNSYLVANIA STATE UNIV	362	U OF SCRANTON	100
14	CHESTNUT HILL COLL	78	PHILA TEXTILE & SCI	56	URSINUS COLL	22
4	CHEYNEY U OF PA	43	POINT PARK COLL	6	VILLANOVA	244
60	CLARION U OF PA	8	ROBERT MORRIS COLL	148	WAYNESBURG COLL	15
11	COLL MISERICORDIA	144	ROSEMONT COLL	3	WEST CHESTER U OF PA	114
15	DE VLY COLL SCI & AGR	17	SETON HILL COLL	4	WESTMINSTER COLL	22
129	DREXEL	131	SHIPPENSBURG U OF PA	63	WIDENER U	72
93	DUQUESNE	13	SLIPPERY ROCK UNIV	34	WILKES COLL	30
7	EASTERN COLL	1	SPRING GARDEN COLL	2	YORK COLL OF PA	33

Puerto Rico

2	ANTILLIAN COLL	60	INTER AMERICAN UNIV OF P	1	U OF PR-MAYAGUEZ	77
10	BAYAMON CENTRAL U	146	POLYTECHNIC U. OF PR	1	U OF PR-RIO PIEDRAS	388
63	CATHOLIC U OF PR	25	SACRED HEART COLL	41	WORLD U	4

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Rhode Island	180	PROVIDENCE COLL	54	ROGER WILLIAMS	8	SALVE REGINA-NEWPORT	8
BRYANT COLL	30	RHODE ISLAND COLLEGE	23	ROGER WILLIAMS-PROV	1	U OF RHODE ISLAND	83
JOHNSON & WALES U							
South Carolina							
BENEDICT COLL	4	CLAFLIN COLLEGE	1	FURMAN	22	THE CITADEL	20
BOB JONES UNIV	30	CLEMSON	104	LANDER UNIVERSITY	17	U OF SC-AIKEN	26
CENTRAL CAROLINA TECH	1	COASTAL CAROLINA UNIV	30	LIMESTONE COLL	5	U OF SC-COLUMBIA	152
CENTRAL WESLEYAN	4	COLUMBIA COLL	12	MORRIS COLL	1	U OF SC-SPARTANBURG	24
CHARLESTON COLL	57	CUKER COLL	4	NEWBERRY COLL	10	VOORHEES COLL	1
CHARLESTON SOUTHERN	8	ERSKINE COLL	3	PRESBYTERIAN COLL	6	WINTHROP COLL	42
CHESTERFIELD-MARLBORO	1	FRANCIS MARION COLL	17	SC STATE	17	WOFFORD COLL	8
South Dakota							
AUGUSTANA COLL	13	DAKOTA WESLEYAN U	6	NATIONAL AMERICAN UNIV	14	SIoux FALLS COLL	2
BLACK HILLS STATE	17	HURON COLL	2	NORTHERN STATE	18	SOUTH DAKOTA SCH MINES	1
DAKOTA STATE	2	MT MARTY COLL	3	SD STATE	2	U OF SD	64
Tennessee							
AUSTIN PEAY STATE	25	EAST TENN STATE	33	MILLIGAN COLL	6	U OF TN-CHATTANOOGA	68
BELMONT UNIVERSITY	9	FISK U	6	RHODES COLLEGE	1	U OF TN-KNOXVILLE	130
BETHEL COLLEGE	2	FREED-HARDEMAN COLL	13	S ADVENTIST U	7	U OF TN-MARTIN	33
BRYAN COLL	1	KING COLL	2	TENN STATE	20	UNION U	7
CARSON NEWMAN COLL	14	LAMBUTH COLL	3	TENN TECH	75	UNIVERSITY OF MEMPHIS	104
CHRISTIAN BROS UNIVERSIT	28	LE MOYNE-OWEN COLL	3	TENN WESLEYAN COLL	5	VANDERBILT	4
CUMBERLAND UNIVERSITY	1	LINCOLN MEMORIAL U	11	TREVECCA NAZARENE	11		
DAVID LIPSCOMB COLL	52	MIDDLE TENN STATE	73	TUSCULUM COLL	1		
Texas							
ABILENE CHRISTIAN	11	LAREDO STATE	1	ST THOMAS U	2	U OF HOUSTON	26
ANGELO STATE	1	LETOURNEAU COLL	4	STEPHEN F AUSTIN STATE	7	U OF HOUSTON CLEAR LAKE	9
AUSTIN COLL	8	LUBBOCK CHRISTIAN	2	TARLETON STATE	7	U OF HOUSTON DOWN TOWN	10
BAYLOR	28	MARY HARDIN-BAYLOR	7	TEX A&I-KINGSVILLE	4	U OF HOUSTON-VICTORIA	6
BISHOP COLL	2	MIDWESTERN STATE	9	TEX CHRISTIAN	16	U OF NORTH TEXAS	33
CORPUS CHRISTI STATE U	6	OUR LADY OF LAKE	1	TEX LUTHERAN COLL	3	U OF TEX-ARLINGTON	54
DALLAS BAPTIST COLL	2	PAN AMERICAN U	4	TEX SOUTHERN	2	U OF TEX-AUSTIN	142
DEVRY INSTI	3	PRAIRIE VIEW A & M	4	TEX TECH	21	U OF TEX-DALLAS	27
E TEXAS BAPT COLL	2	RICE	1	TEX WESLEYAN COLL	4	U OF TEX-EL PASO	13
HARDIN-SIMMONS U	4	SAM HOUSTON STATE	14	TEX WOMANS U	5	U OF TEX-PERMIAN BASIN	5
HOUSTON BAPTIST	1	SOUTHERN METHODIST	15	TEXAS A&M	61	U OF TEX-SAN ANTONIO	20
HOWARD PAYNE U	4	SOUTHWEST TEX STATE	81	TEXAS A&M COMMERCE	11	U OF TEX-TYLER	6
HUSTON-TILLOTSON	1	SOUTHWESTERN U	2	TEXAS A&M TEXARKANA	7	WEST TEX STATE	11
INCARNATE WORD COLL	1	ST EDWARDS U	10	TRINITY U	5		
LAMAR U	3	ST MARYS U-SAN ANTONIO	4	U OF DALLAS	4		
Utah							
BRIGHAM YOUNG	217	U OF UTAH	119	WEBER STATE	38		
SOUTHERN UTAH UNIVERSITY	32	UTAH STATE	77	WESTMINSTER COLL	20		

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Wyoming