CANDIDATE PERFORMANCE ON THE UNIFORM CPA EXAMINATION

2001 EDITION

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TABLE OF CONTENTS

Introduction 1

Trends in Examination Participation 2

- Total CPA Examination Candidates 3
- Participation of First-Time Candidates for Five Selected Jurisdictions 5
- Participation of First-Time Candidates for Six Selected Jurisdictions 6

A National View of Performance 7

- National Passing Percentages by Subject and Overall 7
- 2000 First-Time CPA Examination Participation and Performance Based Upon Educational Requirement For Taking CPA Examination 9
- Comparative First-Time Passing Percentages for Six Selected Jurisdictions 10
- Comparison of Average Passing Rates 11
- Comparison of Passing Rates by Subject 11
- Performance by Jurisdiction 12
- Honor Roll States 12
- Success Ranking by Jurisdiction 13
- Candidates Taking All Four Subjects and Passing All Four Subjects 15

College and University Data 16

- Institutional Representation 16
- Ranking of Colleges and Universities by Number of First-Time Candidates 17
- Institutional Passing Rates 18
- Ranking of Colleges and Universities by Percentage Passing Individual Examination Subjects 18
- Ranking of Colleges and Universities by Percentage Passing All Subjects Taken 20
- Colleges and Universities with Highest Percentage of Candidates Passing All Subjects 21

Characteristics of Candidates 22

- Level of Education 22
- Types of Degrees Held by First-Time Candidates with Advanced Degrees 22
- First-Time Passing Rates for Individual CPA Examination Subjects Based Upon Educational Background 23
- Total Semester Hours 23
- Semester Hours of Accounting 24
- Scores on Academic Aptitude Examinations 24
- Estimated Average Scores for First-Time Candidates 25
- Ratios of First-Time Passing Rates Based on Academic Aptitude Examination Scores 25

Supplementary Examination Preparation 26

- Ratios of Success for Candidates Participating in CPA Review Courses 26
- Ratios of Success by Type of CPA Review Course 27

Decision to Major in Accounting 29

- Timing of Decision to Major in Accounting 29
- Historical Comparison of Decision to Major in Accounting 30

Summary 30

May 2000 Tabular Reports

1	Performance of First-Time Candidates by Jurisdiction	35
2	Performance of Repeat Candidates by Jurisdiction	37
3	Performance of All Candidates by Jurisdiction	39
4	Successful Candidate Report – Candidates Taking All Four Subjects and Passing All Four Subjects	41
5	Performance of Candidates by Highest Level of Education Achieved	43
6	Performance of Candidates by Total Semester Hours	44
7	Performance of First-Time Candidates by Semester Hours of Accounting	45
8	Performance of First-Time Candidates by SAT and ACT Scores	46
9	Performance of First-Time Candidates by GRE and GMAT Scores	47
10	Performance of Candidates by Supplementary Study	48
11	Performance of First-Time Candidates by Decision to Study Accounting	49
12-A	Performance of First-Time Candidates without Advanced Degrees by School	50
12-B	Performance of First-Time Candidates with Advanced Degrees by School	61
12-C	Performance of Repeat Candidates without Advanced Degrees by School	65
12-D	Performance of Repeat Candidates with Advanced Degrees by School	86
13	School Index – Total Candidates for Each College and University	93

November 2000 Tabular Reports

1	Performance of First-Time Candidates by Jurisdiction	105
2	Performance of Repeat Candidates by Jurisdiction	107
3	Performance of All Candidates by Jurisdiction	109
4	Successful Candidate Report – Candidates Taking All Four Subjects and Passing All Four Subjects	111
5	Performance of Candidates by Highest Level of Education Achieved	113
6	Performance of Candidates by Total Semester Hours	114
7	Performance of First-Time Candidates by Semester Hours of Accounting	115
8	Performance of First-Time Candidates by SAT and ACT Scores	116
9	Performance of First-Time Candidates by GRE and GMAT Scores	117
10	Performance of Candidates by Supplementary Study	118
11	Performance of First-Time Candidates by Decision to Study Accounting	119
12-A	Performance of First-Time Candidates without Advanced Degrees by School	120
12-B	Performance of First-Time Candidates with Advanced Degrees by School	134
12-C	Performance of Repeat Candidates without Advanced Degrees by School	139
12-D	Performance of Repeat Candidates with Advanced Degrees by School	160
13	School Index – Total Candidates for Each College and University	167

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 2000.

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 United States 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 2000 are presented following this commentary. The 13 reports for each examination are consistent in topic and format with those presented from 1994 to 1999. 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 or achieving a minimum score on the subjects failed, or both. 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, four 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. There was a major problem with the Florida and Guam questionnaires in November 2000, and as a result virtually no data, other than examination scores, are included from these candidates. The effects of these omissions are discussed at appropriate points throughout this report.

Missing questionnaires do not change national results to a great extent, since overall participation still is high. Reports 1 through 4 are drawn from AICPA and NASBA records (to the extent possible) and thus include all candidates by jurisdiction. Missing and inaccurate questionnaires primarily affect tabular reports 5 through 13, some of which show the number of candidates "not answering." In particular, missing questionnaires result in misstatement of the participation and passing percentages shown for individual colleges and universities in Reports 12 and 13.

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, with inputs from Professor Nicholas W. Schroeder, Ph.D., CPA, of the University of Toledo. The comments are those of Professor Leathers and do not represent an official interpretation of the data by NASBA.

TRENDS IN EXAMINATION PARTICIPATION

Considering both May and November together, the total number of CPA examination candidates decreased 9 percent from 1999 to 2000, from 126,770 to 115,493. The decrease in first-time candidates was over 21 percent, and there was a 1.5 percent decline in repeat candidates. The number of November first-time candidates is overstated by an estimated 350 to 400 candidates and the repeat candidates are understated by an equivalent number. As noted in the introduction, questionnaires were not available for November candidates from Florida and Guam, and in these instances it was not possible to determine from NASBA records whether these were first-time or repeat candidates. NASBA's approach in this situation is to classify candidates taking four subjects as first-time.

Nationwide, a major decline for first-time candidates was expected since many jurisdictions were implementing the 150-hour educational requirement in 2000. This led to a bulge in first-time enrollments in 1999 as candidates rushed to begin the examination process and a sharp decline the following year when the more stringent educational requirement took effect. Overall the total number of candidates in 2000 was slightly below 1998, another year when large jurisdictions implemented the 150-hour requirement, and constituted the fewest number of candidates since 1979. There were 20 percent fewer candidates than that experienced in 1990, the all-time high for candidate participation. A comparative summary for the two most recent examinations follows.

TOTAL CPA EXAMINATION CANDIDATES

	1999	2000	Change
First-Time Candidates			
May	18,001	15,854	-11.9%
November	29,182	21,223	-27.3%
Total	47,183	37,077	-21.4%
Repeat Candidates			
May	38,220	37,837	-1.0%
November	41,367	40,579	-1.9%
Total	79,587	78,416	-1.5%
Total Candidates			
May	56,221	53,691	-4.5%
November	70,549	61,802	-12.4%
Total	126,770	115,493	-8.9%

The number of CPA examination candidates has been declining over the past 10 years. To some extent this indicates decreasing interest in accounting as a profession or opportunities in public accounting, or both. In many jurisdictions this has been reinforced by the 150-hour educational requirement. As noted above, implementation of this requirement normally leads to an initial bulge in first-time candidate enrollments, then a sharp drop-off in number of candidates, followed by a gradual (perhaps partial) recovery. However, the expected pattern has not prevailed in all jurisdictions because of differences in implementation strategy. Some jurisdictions are requiring 150 hours of higher education for certification (or licensure) but allowing candidates to take the examination before this requirement has been fulfilled. Others are allowing candidates to begin the examination process after

the implementation date provided they were qualified educationally to take the examination prior to this date. Both of these approaches defer the decline in first-time candidates, and the first of them may mitigate it permanently to some extent. In the long run, however, the revised requirement will have an impact in all of these jurisdictions. Its effect on the number of candidates will depend upon whether potential CPAs continue to be discouraged by the higher educational standard or rise to the challenge and increasingly embrace it.

Another factor affecting examination enrollments in recent years is that candidates are taking greater advantage of an absence of residency requirements to take the examination in other jurisdictions. In some instances this is a strategy to avoid (or delay) the consequences of the 150-hour requirement. In addition, some jurisdictions are benefitting from an influx of foreign candidates interested in fulfilling CPA requirements.

To provide insight into changes over the past decade, the numbers of first-time and total candidates for 1991 were compared, by jurisdiction, with those for 2000. In 1991 just one jurisdiction (Florida) required 150 hours of higher education before taking the examination. By 2000 over half of the jurisdictions had implemented this requirement.

There were 53,800 first-time candidates in 1991 and 86,200 repeat candidates, for a total of 140,000. By 2000 all of these totals had declined -- to 37,100 first-time candidates (down 31 percent), 78,400 repeat candidates (down 9 percent), and 115,500 total candidates (down 17.5 percent). Changes in repeat candidates lag behind the first-time changes (as candidates work through the system), so this probably indicates further declines in total candidates in the years ahead.

Among the 54 jurisdictions, 38 showed declines in total candidates from 1991 to 2000, and 40 jurisdictions had fewer first-time candidates. This included nearly all of the jurisdictions that had implemented the 150-hour educational requirement by 2000, but declines over 10 percent in first-time candidates also were recorded by most of the jurisdictions that had not made this change. These included Arizona, California, Colorado, Massachusetts, Michigan, Minnesota, New York, Oklahoma, and Virginia. Their experience indicates that more than the 150-hour requirement is involved in the nationwide decline in candidates.

The 14 jurisdictions showing increases in first-time candidates from 1991 to 2000 included six that implemented the 150-hour requirement in July 2000 or January 2001, thus leading to abnormal enrollments prior to implementation. There also were five jurisdictions (Delaware, Guam, Hawaii, Maine, and New Hampshire) that appear to have benefitted from non-resident candidates. Together these five had first-time enrollments that increased six-fold, from 628 in 1991 to 3,946 in 2000. The number of first-time candidates also increased from 1991 to 2000 in New Mexico, Utah, and the Virgin Islands. Utah is the only jurisdiction which implemented the 150-hour requirement in this period and also experienced an increase in first-time candidates.

As noted, the big question for the CPA profession is how the 150-hour educational requirement will affect the number of examination candidates in the long-term. It is too early to tell, but indications thus far are that progress will be slow. This is illustrated in the following two tables. The first summarizes first-time examination participation (in total and as a share of first-time candidates) for five jurisdictions (Alabama, Louisiana, Mississippi, Tennessee, and Utah), all of which implemented the 150-hour requirement in the mid-1990s. 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 1998, 1999, and 2000. The table has good news in that the number of first-time candidates increased in these jurisdictions, at an 8 percent rate in each of the past two years. Unfortunately, this still left the number of first-time candidates in 2000 at less than half the "normal" pre-implementation year.

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 1998	1,214	3%
First-time candidates in 1999	1,308	3%
First-time candidates in 2000	1,411	4%

A second table shows the experience for six other jurisdictions (Arkansas, Georgia, Kansas, Nebraska, South Carolina, and South Dakota). Kansas implemented the 150-hour requirement in November 1997 and the other five jurisdictions in May 1998. Texas, another jurisdiction whose implementation (for certification purposes) began in the latter part of 1997, has been excluded from this table because the Texas first-time candidates were allowed to take the examination with bachelor's degrees through November 1999. In 2000, the first year that Texas candidates were required to have 150 hours before taking the examination, first-time participation was 1,900 candidates, a decline of 57 percent from 1996, its "normal" year.

Once again the table shows the participation for the third and fourth examinations before implementation of the 150-hour requirement (the "normal" year), the two examinations just prior to implementation, and for 1998, 1999, and 2000. The results shown are consistent with the preceding table, particularly the precipitous decline in the year of implementation. Recovery has been more rapid in this case – 34 percent in 1999 and 15 percent in 2000. Again, however, these jurisdictions have a long way to go, as first-time enrollments in 2000 were only one-third of those experienced in the "normal" year.

PARTICIPATION OF FIRST-TIME CPA EXAMINATION CANDIDATES FOR SIX SELECTED JURISDICTIONS

	Candidates in Six Jurisdictions	Ratio to Total First-Time Candidates
Third and fourth examinations prior to implementation of 150-hour requirement	3,716	9%
Last two examinations before implementation of 150-hour requirement	6,473	14%
First-time candidates in 1998	826	2%
First-time candidates in 1999	1,104	2%
First-time candidates in 2000	1,268	3%

Six jurisdictions are implementing the 150-hour requirement in 2001, and six more in the 2002-04 period. Thus the 150-hour requirement will continue to be a major influence. Hopefully the recovery in first-time candidates in the states already implemented will begin to offset the declines in the newly-implemented jurisdictions. Perhaps of greater concern, for the immediate future, is the lagged effect of the current declines for first-time candidates on the future numbers of repeat candidates. Coupled with the effects of the additional new implementations scheduled, this latter factor strongly implies that total candidate enrollment will continue to fall for some years to come.

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

	1999		2000	
First-Time Candidates	**MAY**	**NOVEMBER**	**MAY**	**NOVEMBER**
Auditing (AUDIT)	32.2%	26.4%	30.9%	29.7%
Business Law & Professional Responsibilities (LPR)	28.7	28.8	33.4	30.9
Financial Accounting & Reporting - Business Enterprises (FARE)	27.9	24.0	30.4	27.7
Accounting & Reporting - Other Areas (ARE)	31.6	23.7	31.4	27.0
All subjects taken	17.4%	13.7%	18.3%	15.5%
Some subject(s), not all	26.7	25.7	27.3	28.1
No subjects	56.0	60.6	54.4	56.4
Repeat Candidates				
Auditing (AUDIT)	35.4%	28.9%	32.2%	32.0%
Business Law & Professional Responsibilities (LPR)	27.8	35.8	33.0	32.3
Financial Accounting & Reporting - Business Enterprises (FARE)	23.2	27.2	25.3	25.6
Accounting & Reporting - Other Areas (ARE)	33.9	26.6	31.9	28.5
All subjects taken	26.8%	25.7%	27.7%	25.2%
Some subject(s), not all	27.6	27.9	27.2	28.2
No subjects	45.7	46.4	45.2	46.6
All Candidates				
Auditing (AUDIT)	34.1%	27.6%	31.7%	31.0%
Business Law & Professional Responsibilities (LPR)	28.1	32.3	33.2	31.7
Financial Accounting & Reporting - Business Enterprises (FARE)	25.0	25.7	27.1	26.4
Accounting & Reporting - Other Areas (ARE)	33.0	25.2	31.7	27.9
All subjects taken	23.8%	20.7%	24.9%	21.9%
Some subject(s), not all	27.3	27.0	27.2	28.2
No subjects	49.0	52.3	47.9	50.0

First-time candidates did relatively well in 2000, both in comparison to 1999 and to the overall averages for 1994 to 1999 (1994 was the year the present examination subject format was adopted). Passing percentages for the year were up in each individual subject from 1999, as was the all-subject pass rate. The first-time passing percentages for AUDIT, LPR, and ARE were slightly higher than the 1994-99 averages, but the FARE percentage was down slightly. The all-subject pass rate for May 2000 was nearly a percentage point higher than the average for May 1994-99, and the November 2000 pass rate was slightly above the November average for the previous years.

For the year as a whole, performance for 2000 repeat candidates showed strong consistency with 1999. However, performance was not as good, either on the individual subjects or the all-subject passing percentage, as in the 1994-98 period.

As in most recent years, the performance of May 2000 candidates was better than that for November, especially for first-time candidates. However, passing percentages for first-time candidates increased more relatively in November than in May (compared to 1999) because the prior year November passing percentages were negatively impacted by the large number of jurisdictions facing imminent implementation of the 150-hour educational requirement.

LPR and AUDIT continued to be the easiest subjects to pass, both for first-time and repeat candidates. Consistent with recent years, the FARE examination was especially difficult for repeat candidates.

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 150-hour requirement is directed toward enhancement of general skills, not necessarily to the development of accounting knowledge and improvement of CPA examination performance. Nevertheless, one would expect performance to improve relatively in those jurisdictions implementing the requirement, if only because the process may be expected to generate a more motivated and qualified candidate. Indeed, as noted later, several of the 150-hour jurisdictions are listed among the top examination performers among all jurisdictions.

The following table was prepared to provide an overview of first-time performance for all jurisdictions, based upon whether the jurisdiction had implemented the 150-hour requirement, was about to implement it, or had no plans to implement it prior to 2002. Since jurisdictions differ in how they implemented the requirement, it was necessary to make arbitrary assignments to category in some instances. Thus, jurisdictions requiring 150 hours for certification but not to take the examination have been assigned to the third group of jurisdictions. On the other hand, the first category includes those jurisdictions allowing candidates to take the examination subsequent to the implementation date if they had met previous education requirements by the implementation date.

Approximately half of the jurisdictions required 150 hours to take the examination in 2000 (the first category in the table), but they provided only a quarter of the first-time candidates. This is because their candidate enrollments have been diminished by the 150-hour requirement and because some large jurisdictions have not yet implemented the requirement.

As expected, the jurisdictions requiring 150 hours had higher passing percentages than the other jurisdictions, but their relative advantage was down from the previous year. Performance for jurisdictions implementing within one year was higher than usual because several high-performing jurisdictions were included in the group and some of them found ways to mitigate the last-minute candidate rush, e.g., Wisconsin is "grandfathering" candidates who met the previous educational requirement prior to implementation of the 150-hour requirement. Finally, it should be recognized that the all-subject passing percentage for the third group in the table (the remaining jurisdictions) is biased somewhat, as discussed later in this report, because it includes two large jurisdictions (California and New York) that do not require that first-time candidates take all four examination subjects.

2000 FIRST-TIME CPA EXAMINATION PARTICIPATION AND PERFORMANCE BASED UPON EDUCATIONAL REQUIREMENT FOR TAKING CPA EXAMINATION

	MAY 2000		NOVEMBER 2000	
	First-time Candidates	Passing Rate	First-time Candidates	Passing Rate
Jurisdictions requiring 150 hours to take examination	3,383	19.9%	5,270	16.8%
Jurisdictions requiring 150 hours within one year	4,036	18.4	3,710	13.3
Remaining jurisdictions	8,435	17.6	12,243	15.6
All first-time candidates	15,854	18.3	21,223	15.5

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.

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 all-subject first-time passing percentages for the jurisdictions whose candidates had 150 hours of higher education in 2000 were compared to the national average for the appropriate examination. In May 2000, the passing rates for fewer than half of these jurisdictions (12 of 27) were above the national average. However, looking back to May 1991, when only Florida required 150 hours, just four of these same jurisdictions were above the national average. Thus there had been considerable improvement. A similar outcome was observed in November 2000. By then there were 30 jurisdictions who required 150 hours to take the examination. Of these, 16 had all-subject passing percentages above the national average for November 2000, but only seven of these same jurisdictions had been above the first-time national average in November 1991.

The following table provides additional support for a conclusion of improved passing percentages in jurisdictions that have implemented the 150-hour requirement. It presents data for six jurisdictions (Arkansas, Georgia, Kansas, Nebraska, South Carolina, and South Dakota) that implemented the requirement in November 1997 and May 1998. The table compares "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 and passing rates in 1998, 1999, and 2000.

Besides presenting composite passing rates for each period, the table shows the ratio of these rates to the national average for that period. In the third and fourth examinations before implementation, these jurisdictions had a passing rate that was 96 percent of the national average. The ratio dipped to 65 percent in the two examinations before implementation, but the passing rate has been above the national average since implementation. The passing rate improved in 2000, but the ratio declined because of increases in the national average.

COMPARATIVE FIRST-TIME PASSING PERCENTAGES FOR SIX SELECTED JURISDICTIONS

	RATE	RATIO
Passing rate for third and fourth examinations prior to implementation of 150-hour requirement	15.3%	.96
Passing rate for last two examinations before implementation of 150-hour requirement	8.9	.65
Passing rate for these jurisdictions in 1998	19.0	1.18
Passing rates for these jurisdictions in 1999	21.2	1.40
Passing rates for these jurisdictions in 2000	21.5	1.29

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.

Average passing rates under the 1994-2000 CPA examination format are compared in the table below to the rates achieved under the examination format used during the 1985-93 period. First-time candidates have not fared 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 achieving passing percentages only slightly below the results achieved under the previous format. 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	1994-2000
First-Time Candidates		
All subjects taken	20.6%	16.0%
Some subject(s)	28.1	29.2
All or some	48.7	45.2
No subjects	51.3	54.8
Repeat Candidates		
All subjects taken	28.4%	27.9%
Some subject(s)	26.6	28.0
All or some	55.0	55.9
No subjects	45.0	44.1

COMPARISON OF PASSING RATES BY SUBJECT

	1985-93	1994-2000
First-Time Candidates		
Auditing (AUDIT)	30.2%	30.0%
Business Law / Business Law & Professional Responsibilities (LPR)	31.5	31.4
Accounting Theory / Financial Accounting & Reporting - Business Enterprises (FARE)	33.1	29.5
Accounting Practice / Accounting & Reporting - Other Areas (ARE)	33.5	28.7
Repeat Candidates		
Auditing (AUDIT)	34.3%	33.3%
Business Law / Business Law & Professional Responsibilities (LPR)	33.9	34.0
Accounting Theory / Financial Accounting & Reporting - Business Enterprises (FARE)	30.9	28.2
Accounting Practice / Accounting & Reporting - Other Areas (ARE)	31.7	30.4

A majority of all candidates, i.e., first-time and repeat taken as a group, take all four subjects. This is because all but four 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 59 percent of all May 2000 candidates and 63 percent of all November 2000 candidates took all four subjects. Of these, 10.4 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 lower in 2000 than in 1999 (another effect of the implementation of the 150-hour requirement in many jurisdictions). The percentage passing all four subjects was up from 10.1 percent in May 1999 but unchanged from the percentage observed in November 1999.

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 2000 are presented below.

HONOR ROLL STATES

MAY 2000		NOVEMBER 2000	
Arizona	Montana	Arizona	New Hampshire
California	Nevada	California	New Mexico
Colorado	New Hampshire	Colorado	New York
Delaware	New Mexico	Delaware	Texas
Florida	New York	Florida	Utah
Georgia	Oregon	Maine	Virginia
Illinois	Texas	Minnesota	Washington
Iowa	Utah	Nebraska	Wisconsin
Minnesota	Wisconsin		

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

In the first table below, the 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 (six jurisdictions are listed for the LPR and ARE subjects since the Virgin Islands had only four first-time candidates). 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. Florida's omission from the November listings likely is attributable to the absence of its candidate questionnaires and the resulting assumption that all candidates taking four examination subjects were first-time candidates. Since legitimate first-time candidates taking four subjects out-perform repeat candidates taking four subjects, the latter's inclusion had the effect of decreasing the reported first-time passing percentages.

Of the 15 jurisdictions listed in one or both of the listings of highest-ranking jurisdictions for candidates passing all subjects, nine appeared on the same set of lists in 1999, and nine (Georgia, Indiana, Kansas, Missouri, Montana, North Dakota, Rhode Island, Utah, and Washington) 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 2000			**NOVEMBER 2000**	
1	Montana	50.5	1	Utah	31.0
2	Georgia	36.6	2	Montana	28.1
3	Wisconsin	30.9	3	Washington	26.4
4	Utah	29.8	4	New Hampshire	25.5
5	Kansas	28.6	5	Minnesota	24.8
	North Dakota	28.6	6	Wisconsin	24.3
7	Delaware	28.3	7	Arizona	23.7
8	Indiana	28.2	8	Georgia	22.4
9	Iowa	28.0	9	Rhode Island	22.2
10	Missouri	26.9	10	Delaware	21.5

SUCCESS RANKING BY JURISDICTION (continued)

First-Time Candidates Passing Auditing (AUDIT)

RANK	JURISDICTION	PERCENTAGE PASSING	RANK	JURISDICTION	PERCENTAGE PASSING
	MAY 2000			**NOVEMBER 2000**	
1	Montana	60.9	1	Utah	47.1
2	Georgia	53.6	2	Nebraska	45.6
3	Oregon	51.8	3	New Hampshire	45.0
4	Utah	51.1	4	Rhode Island	44.4
5	Florida	47.1	5	Arizona	44.3

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

RANK	JURISDICTION	PERCENTAGE PASSING	RANK	JURISDICTION	PERCENTAGE PASSING
	MAY 2000			**NOVEMBER 2000**	
1	Montana	61.4	1	Utah	48.3
2	Georgia	54.0	2	New Hampshire	45.2
3	Indiana	53.6	3	Florida	44.1
4	Virgin Islands	50.0	4	Minnesota	41.4
5	Wisconsin	48.5	5	Wisconsin	41.2
6	Iowa	46.3			

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

RANK	JURISDICTION	PERCENTAGE PASSING	RANK	JURISDICTION	PERCENTAGE PASSING
	MAY 2000			**NOVEMBER 2000**	
1	Montana	67.0	1	Utah	56.3
2	Indiana	54.9	2	Washingotn	44.5
3	Georgia	53.3	3	Delaware	42.7
4	Delaware	48.0	4	North Dakota	41.3
5	Missouri	47.3	5	New Hampshire	40.0

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

RANK	JURISDICTION	PERCENTAGE PASSING	RANK	JURISDICTION	PERCENTAGE PASSING
	MAY 2000			**NOVEMBER 2000**	
1	Montana	64.4	1	Utah	54.0
2	Georgia	54.0	2	Nebraska	48.1
3	Wisconsin	50.4	3	Wisconsin	41.6
4	Virgin Islands	50.0	4	Minnesota	41.4
5	Indiana	45.1	5	North Dakota	41.3
6	Kansas	44.6			

In 50 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 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 50 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 50 jurisdictions in total, 73 percent of 2000 examination candidates were taking all four subjects.

There are four jurisdictions that do not require that first-time candidates take all four subjects. In two of these (New Mexico and the Virgin Islands) the effects on national averages are relatively minor. The other two (California and New York) have a greater impact, particularly since the majority of first-time candidates in these jurisdictions take fewer than four subjects. In 2000 only 30 percent of California's first-time candidates took all four subjects, 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. 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. However, Florida ranks highly on this table for November 2000, but does not appear in the first table in this section (based on Report 1). As previously explained, this is because Florida's Report 1 passing percentage includes both first-time and repeat candidates taking four subjects, and the latter pulls down the reported percentage.

CANDIDATES TAKING ALL FOUR SUBJECTS AND PASSING ALL FOUR SUBJECTS

RANK	JURISDICTION	PERCENTAGE PASSING	RANK	JURISDICTION	PERCENTAGE PASSING
	MAY 2000			**NOVEMBER 2000**	
1	Montana	42.9	1	New Hampshire	21.0
2	Virgin Islands	25.0	2	Florida	19.8
3	Delaware	22.0	3	Utah	19.1
4	New Hampshire	20.9	4	Delaware	18.2
5	Wisconsin	20.0	5	Wisconsin	17.9
6	Minnesota	19.5	6	Minnesota	17.3
7	Iowa	19.2	7	Maine	16.8
8	Georgia	18.8	8	Arizona	15.7
9	Colorado	16.8	9	Colorado	15.2
10	Utah	16.1	10	California	13.2
11	North Dakota	15.7			

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

As a result of its overseas programs, Montana State University-Billings again had the most first-time candidates without advanced degrees in both May 2000 and November 2000. The University of Illinois-Urbana, which had the most first-time May candidates without advanced degrees from 1989 to 1998, ranked second in May 2000 (as in May 1999), and California State University-Hayward continued its high rate of participation in both May and November 2000. Three Washington institutions appeared on the May 2000 listing, a consequence of that state's implementation of the 150-hour educational requirement on July 1, 2000.

The University of Texas–Austin had the most first-time May 2000 candidates with advanced degrees. It has led that listing since 1995. Brigham Young University, the advanced-degree November leader in both 1997 and 1998, returned to that position in November 2000.

The listing below summarizes the colleges and universities with the most 2000 first-time candidates at each examination. Based upon the submitted questionnaires, there were 111 institutions with 20 or more first-time candidates without advanced degrees in May 2000 and 166 in November 2000. These represent substantial declines from 1999, as many jurisdictions benefitted from a surge of candidates prior to implementation of the 150-hour educational requirement. There were 53 institutions in May 2000 with 10 or more first-time candidates with advanced degrees and 69 in November 2000 – in both cases these represent slight increases over 1999.

Florida and Guam institutions are absent from the November 2000 listings of total candidates and, with a few exceptions, from the rankings of passing percentages on individual subjects and all-subjects. Based on the past, it is likely that there would have been more representation from these jurisdictions if candidate questionnaires for November 2000 had been available for processing.

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

MAY 2000			NOVEMBER 2000		
RANK	SCHOOL	NUMBER	RANK	SCHOOL	NUMBER
	Candidates Without Advanced Degrees				
1	Montana State University - Billings	313	1	Montana State University - Billings	360
2	University of Illinois - Urbana	239	2	California State University - Hayward	270
3	California State University - Hayward	202	3	DePaul University	209
4	Central Washington University	191	4	Northern Illinois University	141
5	University of Washington	182	5	University of California - Los Angeles	112
6	University of Guam	122		University of Illinois - Chicago	112
7	DePaul University	104	7	Michigan State University	100
	University of Northern Iowa	104	8	Baruch College of CUNY	99
9	Baruch College of CUNY	100	9	Pennsylvania State University	95
10	Western Washington University	88	10	Indiana University - Bloomington	93
	Candidates With Advanced Degrees				
1	University of Texas - Austin	119	1	Brigham Young University	62
2	University of North Carolina - Chapel Hill	76	2	University of Alabama - Tuscaloosa	54
3	University of Florida	68	3	University of Texas - Austin	52
4	North Carolina State University - Raleigh	49	4	University of Mississippi	40
5	Brigham Young University	48	5	Northeastern University	35
6	University of Georgia	42	6	University of Notre Dame	34
7	Texas A&M University	39		University of Virginia	34
8	University of Illinois - Urbana	38	8	Montana State University - Billings	33
9	Wake Forest University	32	9	University of Tennessee - Knoxville	32
10	University of Missouri - Columbia	31	10	University of Utah	31

INSTITUTIONAL PASSING RATES

The schools with the highest passing percentages for first-time candidates on individual examination subjects are listed below for the May 2000 and November 2000 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 2000			NOVEMBER 2000		
RANK	SCHOOL	PERCENTAGE PASSING	RANK	SCHOOL	PERCENTAGE PASSING
	Auditing (AUDIT)				
1	University of Northern Iowa	79.8	1	University of Virginia	75.0
2	University of Wisconsin - Whitewater	58.5	2	College of New Jersey	60.7
3	Pace University - New York	56.8	3	University of Richmond	59.4
4	University of Illinois - Urbana	55.6	4	University of Michigan - Ann Arbor	59.1
5	Arizona State University - West	54.5	5	Rutgers University - New Brunswick	58.0
	Business Law & Professional Responsibilities (LPR)				
1	University of Wisconsin - Whitewater	73.2	1	Rutgers University - New Brunswick	77.4
2	Gonzaga University	72.2	2	Touro College	75.0
3	University of Northern Iowa	70.2	3	University of Virginia	70.0
4	University of California - Los Angeles	65.0	4	College of New Jersey	67.9
5	State University of New York at Buffalo	61.8	5	University of Michigan - Ann Arbor	59.1
	Financial Accounting & Reporting - Business Enterprises (FARE)				
1	University of Northern Iowa	67.3	1	University of Richmond	68.8
2	Gonzaga University	63.9	2	University of Wisconsin - Eau Claire	57.1
3	Texas A&M University	57.8	3	Bucknell University	50.0
4	University of Wisconsin - Whitewater	57.1		Touro College	50.0
5	Rutgers University - New Brunswick	50.0	5	Rutgers University - New Brunswick	46.9
	University of Minnesota - Twin Cities	50.0			
	University of Wisconsin - Madison	50.0			
	Accounting & Reporting - Other Areas (ARE)				
1	University of Wisconsin - Whitewater	73.2	1	University of Wisconsin - Eau Claire	60.7
2	State University of New York at Buffalo	60.7	2	Florida Atlantic University	57.7
3	Yeshiva University	59.4	3	University of Minnesota - Duluth	55.0
4	University of California - Los Angeles	58.5	4	University of Wisconsin - La Crosse	53.6
5	Texas A&M University	57.8	5	University of Richmond	50.0

Candidates With Advanced Degrees

Auditing (AUDIT)

MAY 2000 RANK	SCHOOL	PERCENTAGE PASSING	NOVEMBER 2000 RANK	SCHOOL	PERCENTAGE PASSING
1	University of Montana	94.1	1	University of Wisconsin - Madison	92.3
2	Montana State University - Bozeman	90.0	2	Trinity University	71.4
3	University of Kansas	87.5	3	University of Missouri - Columbia	66.7
4	University of South Florida	80.0	4	Miami University	63.6
5	Wake Forest University	78.1		University of Colorado - Boulder	63.6
				University of Florida	63.6

Business Law & Professional Responsibilities (LPR)

1	University of Montana	94.1	1	University of Wisconsin - Madison	88.5
2	Wake Forest University	84.4	2	San Jose State University	78.6
3	Manchester College	82.4	3	George Washington University	72.7
4	University of South Florida	80.0	4	Baruch College of CUNY	71.4
5	University of Missouri - Columbia	77.4	5	Weber State University	70.0

Financial Accounting & Reporting - Business Enterprises (FARE)

1	University of Wisconsin - Madison	88.9	1	University of Wisconsin - Madison	92.0
2	University of Montana	88.2	2	Brigham Young University	75.0
3	Montana State University - Bozeman	85.0		University of Georgia	75.0
4	University of Florida	83.8	4	University of Missouri - Columbia	66.7
5	Florida State University	82.4		University of Texas - Austin	66.7

Accounting & Reporting - Other Areas (ARE)

1	Florida State University	88.2	1	University of Georgia	81.3
	University of Montana	88.2	2	University of Wisconsin - Madison	80.0
3	University of Florida	88.1	3	Baruch College of CUNY	76.9
4	University of Michigan - Ann Arbor	84.6	4	University of Florida	70.0
5	University of Georgia	81.0	5	Brigham Young University	65.6

The following table lists the 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, 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 they were eligible.

It 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, listed in order of all-subject passing percentage, include Montana State University–Bozeman, Upper Iowa University, the University of Alaska–Anchorage, and the University of Illinois–Springfield (from the May 2000 examination) and the University of Tennessee–Chattanooga and the University of North Carolina–Charlotte (from the November 2000 examination).

RANKING OF COLLEGES AND UNIVERSITIES BY PERCENTAGE PASSING ALL SUBJECTS TAKEN

MAY 2000			NOVEMBER 2000		
RANK	SCHOOL	PERCENTAGE PASSING	RANK	SCHOOL	PERCENTAGE PASSING
Candidates Without Advanced Degrees (20 or more candidates)					
1	University of Northern Iowa	47.1	1	University of Virginia	55.0
2	University of Wisconsin - Whitewater	45.2	2	Touro College	42.9
3	Yeshiva University	40.6	3	University of Wisconsin - Eau Claire	39.3
4	Rutgers University - New Brunswick	37.5	4	Rutgers University - New Brunswick	35.7
5	University of Illinois - Urbana	37.2		University of Wisconsin - Whitewater	35.7
6	University of California - Los Angeles	36.1	6	University of Minnesota - Twin Cities	35.4
7	Buena Vista University	33.3	7	University of Minnesota - Duluth	35.0
	Gonzaga University	33.3	8	University of Richmond	33.3
9	University of Wisconsin - Madison	31.4	9	University of Iowa	31.4
10	DePaul University	30.8	10	University of Wisconsin - La Crosse	31.0
Candidates With Advanced Degrees (10 or more candidates)					
1	University of Montana	82.4	1	University of Wisconsin - Madison	73.1
2	Wake Forest University	71.9	2	University of Florida	63.6
3	Montana State University - Bozeman	65.0	3	San Diego State University	45.5
4	Florida State University	64.7		University of Colorado - Boulder	45.5
5	University of Georgia	64.3	5	University of Texas - Austin	44.2
6	University of Wisconsin - Madison	63.2	6	University of Georgia	43.8
7	University of Virginia	62.5	7	Brigham Young University	43.5
8	University of South Florida	60.0	8	Trinity University	42.9
9	University of Florida	58.8		Virginia Tech University	42.9
10	University of Texas - Austin	58.0	10	Baylor University	39.1

Among institutions with 20 or more first-time candidates without advanced degrees, the University of Northern Iowa, perennially a strong May performer, headed the May list in 2000. The University of Virginia was the leader in November. The University of Wisconsin-Whitewater, the leader in May 1998 and May 1999, was second in May 2000 and also appeared on the November listing. Rutgers University-New Brunswick was the only other school to

appear on both the May and November listings. The states of Illinois, Iowa, and Wisconsin each had two representatives on the May listing. Wisconsin institutions were listed three times in November, while Minnesota and Virginia each had two representatives.

The top performers for 2000, among institutions with 10 or more first-time candidates with advanced degrees, were the University of Montana (in May) and the University of Wisconsin-Madison (in November). Three Florida schools and two Montana schools were listed in May, and three representatives from Texas were included in November.

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 (or received honorable mention) four or more times during the past 10 years (20 examinations) from 1991 to 2000. 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
1991-2000

Candidates Without Advanced Degrees

School	Listings
University of Wisconsin - Whitewater	13
University of Illinois - Urbana	10
University of Wisconsin - Madison	10
University of Northern Iowa	9
University of Pennsylvania	8
University of Michigan - Ann Arbor	7
Montana State University	6
University of Wisconsin - La Crosse	6
University of Wisconsin - Oshkosh	6
Florida Atlantic University	5
Northern Illinois University	5
University of California - Los Angeles	5
University of Florida	5
Georgetown University	4
Portland State University	4
University of Minnesota - Minneapolis	4
University of Virginia	4

Candidates With Advanced Degrees

School	Listings
University of South Florida	13
University of Texas - Austin	9
University of Michigan - Ann Arbor	7
University of Wisconsin - Madison	7
Florida State University	6
University of Florida	6
University of Virginia	6
University of Central Florida	5
Baruch College of CUNY	4
Brigham Young University	4
University of Denver	4
University of Georgia	4
Wake Forest University	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

There were 6,033 first-time candidates with advanced degrees in 2000 (considering both the May and November examinations together). This constitutes 18.6 percent of the reporting candidates and represents an increase from 5,958 in 1999 (14.7 percent) and 4,065 in 1990 (10.2 percent). The percentage of the candidate body was relatively high, in comparison to the prior years, partly because there were fewer candidates with bachelor's degrees only in 2000.

The percentage of repeat candidates with advanced degrees (13.3 percent in 2000) 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 2000 with the breakdown in 1995 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 over 6 percent of the total body of first-time candidates. However, the holders of the master's in accounting have increased from 3 percent of the first-time candidates in 1990 to nearly 11 percent in 2000.

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

	1990	1995	2000
Doctoral	1.0%	1.0%	.7%
Master's in accounting	31.0	47.3	57.5
MBA with accounting emphasis	25.2	19.0	14.8
MBA with other emphasis	32.6	24.7	19.2
Non-business master's	5.8	5.3	5.3
Law degree	4.4	2.7	2.5
TOTAL	100.0	100.0	100.0

Completion of an advanced degree is associated with strong CPA examination performance, particularly for first-time candidates. In 2000, 27.7 percent of first-time candidates who held advanced degrees passed all subjects. This compares to 15.1 percent for candidates with bachelor's degrees only. Among the three major advanced degrees, the leading performers were holders of the master of accountancy (30.6 percent passed all subjects). Holders of the MBA trailed somewhat; those with a concentration in accounting achieved a 24.6 percent pass rate and the other first-time candidates with MBAs attained a pass rate of 22.4 percent. As a group, the holders of non-business master's, law degrees, and the Ph.D. had an all-subject pass rate of 26.2 percent.

The following table shows the 2000 first-time passing percentages for individual subjects, based upon the candidates' educational backgrounds. As a general rule, candidates with doctoral degrees and master's degrees in accounting did better on all subjects. Candidates with law degrees did well on the LPR examination but were relatively weak on the AUDIT examination. As compared to bachelor's degree holders, advanced-degree holders had a greater relative advantage on the FARE and ARE examinations, primarily because the passing rates for bachelor's degree 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
2000

Degree	AUDIT	LPR	FARE	ARE
Doctoral	47.2%	58.4%	52.4%	48.8%
Master's in accounting	47.3	46.9	47.7	47.4
MBA with accounting emphasis	38.9	39.9	38.7	36.0
MBA with other emphasis	37.5	39.1	40.0	36.9
Non-business master's	38.3	40.7	43.3	37.5
Law degree	32.3	50.7	36.9	38.1
All advanced degrees	43.3%	44.2%	44.5%	42.9%
Bachelor's degree	27.5	29.4	25.7	26.0
Ratio	1.57	1.50	1.73	1.65

TOTAL SEMESTER HOURS

Nearly 45 percent of the first-time candidates in 2000 reported 150 or more semester hours of academic study, and over 20 percent reported more than 160 hours. Fewer than 35 percent of the first-time candidates reported 130 or fewer hours, and only three percent reported fewer than 120. The average for all first-time candidates was 143.7 semester hours, a substantial rise from the 141.0 hours observed in 1999. Semester hours for repeat candidates also rose slightly, from 140.1 hours to 140.5 hours. Semester hours for repeat candidates are lower than for first-time candidates because advanced-degree holders are more likely to pass all subjects on the first attempt and repeat candidates in 150-hour jurisdictions often are allowed to continue sitting for the examination within a statutory period, even though they do not meet the new educational requirement.

Among first-time candidates, there was a clear-cut performance advantage if one had more than 150 hours of higher education. This is consistent with the superiority associated with advanced degrees. First-time candidates with more than 150 hours had a 47 percent better chance to pass all subjects when compared to those with fewer than 150 hours, down somewhat from the benefit noted in recent years. The advanced-degree advantage for repeat candidates is slightly higher than in the 1997-99 period but still is only 14 percent, relatively minor compared to the disparity for first-time candidates. This is because bachelor's degree holders achieve higher passing percentages when they repeat the examination and also because better prepared advanced-degree holders tend to pass all subjects the first time, thus eliminating themselves from the repeat candidate pool.

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

SEMESTER HOURS OF ACCOUNTING

First-time candidates with advanced degrees reported an average of 35.4 semester hours of accounting in 2000. The average reported for first-time candidates without advanced degrees was 29.9 semester hours. The changes from recent years were minor. 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 an 18 percent better chance to pass all subjects taken on the first attempt, and bachelor's 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. While still a moderate effect, this represents improvement from prior years. Historically more accounting education has not translated into significantly better examination performance, particularly for bachelor degree holders.

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 2000 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. Average scores on the SAT, the ACT, and the GMAT all were up slightly in 2000, perhaps as a result of the smaller candidate pool. GRE scores are down, particularly in the quantitative area. GRE scores are more volatile, as relatively few candidates report them.

ESTIMATED AVERAGE SCORES FOR FIRST-TIME CANDIDATES

	1990	1995	1999	2000
SAT verbal	520	509	512	531
SAT mathematics	576	573	578	585
ACT verbal	23.5	24.2	24.3	24.6
ACT mathematics	24.9	25.3	25.1	25.4
GRE verbal	--	528	529	523
GRE quantitative	--	613	604	563
GRE analytical	--	592	593	596
GMAT	--	547	560	562

Higher scores on these examinations historically have been strongly associated with improved CPA examination performance, and this continued in 2000. This is illustrated in the following table, which shows the ratio of passing percentages for first-time candidates to passing percentages for all first-time candidates. Candidates have been divided among a high group (scores of 28 and above on the ACT or 600 and above on the other examinations), a middle group (24 to 27 on the ACT or 500-599 on the other examinations), and a low group (23 and under on the ACT or under 500 for the other examinations). A ratio of 1.0 indicates parity with the average 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
2000

	High Group	Middle Group	Low Group
SAT verbal	1.83	1.17	.65
SAT mathematics	1.59	.83	.50
ACT verbal	2.04	1.25	.63
ACT mathematics	1.90	1.14	.48
GRE verbal	3.45	1.81	1.36
GRE quantitative	2.23	1.21	.37
GRE analytical	2.62	1.33	1.01
GMAT	2.66	1.47	.59

SUPPLEMENTARY EXAMINATION PREPARATION

After a decline to 61.6 percent in 1999, the proportion of first-time candidates reporting participation in a CPA review course in the six months prior to the examination rebounded to 64.1 percent in 2000, the same level as in 1998. Offsetting this, repeat candidates indicated less likelihood of participation: 56.4 percent in 2000, compared to 57.2 percent in 1999. 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 87 percent of the first-time candidates and 90 percent of repeat candidates who had taken courses. This domination is consistent with recent years, but the first-time proportion was down from 89 percent. College-sponsored non-credit courses were reported by slightly fewer than 10 percent of first-time candidates taking a course, with less representation in November than in May. About 3 percent of the first-time 2000 candidates (with courses) had firm-sponsored courses. For repeat candidates, firm-sponsored courses were the choice of just over 5 percent of the candidates (with courses), and college-sponsored courses were reported by just under 5 percent.

RATIOS OF SUCCESS FOR CANDIDATES PARTICIPATING IN CPA REVIEW COURSES

	1994	2000	1994-2000 Average
First-Time Candidates			
Auditing (AUDIT)	1.42	1.46	1.50
Business Law & Professional Responsibilities (LPR)	1.61	1.54	1.59
Financial Accounting & Reporting - Business Enterprises (FARE)	1.44	1.44	1.49
Accounting & Reporting - Other Areas (ARE)	1.52	1.54	1.57
Passing all subjects taken	1.73	1.71	1.79
Passing one or more subjects	1.34	1.33	1.36
Repeat Candidates			
Auditing (AUDIT)	1.12	1.12	1.12
Business Law & Professional Responsibilities (LPR)	1.19	1.18	1.19
Financial Accounting & Reporting - Business Enterprises (FARE)	1.15	1.10	1.11
Accounting & Reporting - Other Areas (ARE)	1.25	1.11	1.13
Passing all subjects taken	1.03	1.07	1.03
Passing one or more subjects	1.12	1.09	1.09

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 2000 candidates who had a coaching course were 46 percent more likely to pass the AUDIT examination in 2000 and 54 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) and 2000, and the composite average for the 1994-2000 period.

RATIOS OF SUCCESS
BY TYPE OF CPA REVIEW COURSE

	1994	2000	1994-2000 Average
First-Time Candidates			
Auditing (AUDIT)			
College-sponsored	1.37	1.48	1.52
Proprietary	1.43	1.46	1.50
Firm-sponsored	1.39	1.55	1.51
Business Law & Professional Responsibilities (LPR)			
College-sponsored	1.38	1.51	1.48
Proprietary	1.65	1.55	1.61
Firm-sponsored	1.30	1.34	1.30
Financial Accounting & Reporting - Business Enterprises (FARE)			
College-sponsored	1.47	1.52	1.54
Proprietary	1.43	1.42	1.47
Firm-sponsored	1.37	1.49	1.36
Accounting & Reporting - Other Areas (ARE)			
College-sponsored	1.62	1.58	1.66
Proprietary	1.52	1.46	1.53
Firm-sponsored	1.17	1.28	1.27
Passing all subjects taken			
College-sponsored	1.75	1.89	1.87
Proprietary	1.74	1.69	1.79
Firm-sponsored	1.25	1.67	1.46
Passing one or more subjects			
College-sponsored	1.29	1.30	1.34
Proprietary	1.35	1.33	1.37
Firm-sponsored	1.30	1.27	1.28

On an overall basis, first-time candidates with CPA review courses performed substantially better in 2000 than candidates without these courses, but their relative advantage was less than the average for 1999 and the average for 1994-2000. The change from 1999 occurred primarily because the 1999 candidates without courses were more likely to fail than in 2000, thus providing a higher advantage for course participants.

For repeat candidates the relative advantage from coaching courses in 2000 was up 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.

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

	1994	2000	1994-2000 Average
Repeat Candidates			
Auditing (AUDIT)			
College-sponsored	1.00	1.02	1.03
Proprietary	1.11	1.11	1.11
Firm-sponsored	1.30	1.31	1.33
Business Law & Professional Responsibilities (LPR)			
College-sponsored	.99	1.09	1.08
Proprietary	1.21	1.19	1.20
Firm-sponsored	1.13	1.08	1.14
Financial Accounting & Reporting - Business Enterprises (FARE)			
College-sponsored	1.00	1.01	1.01
Proprietary	1.16	1.10	1.12
Firm-sponsored	1.00	1.24	1.11
Accounting & Reporting - Other Areas (ARE)			
College-sponsored	1.13	1.00	1.02
Proprietary	1.26	1.12	1.14
Firm-sponsored	1.00	1.12	1.06
Passing all subjects taken			
College-sponsored	.88	.94	.92
Proprietary	1.04	1.07	1.04
Firm-sponsored	.94	1.14	1.05
Passing one or more subjects			
College-sponsored	1.03	1.01	1.03
Proprietary	1.12	1.09	1.09
Firm-sponsored	1.12	1.12	1.13

All three types of coaching courses are beneficial to first-time candidates. In 1999 and other recent years, college-sponsored and proprietary courses have outperformed firm-sponsored courses, but this advantage narrowed in 2000 and college-sponsored courses moved ahead of proprietary 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. As in prior years, passing percentages for proprietary courses showed more consistency 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. In recent years, the college-sponsored courses have had an advantage on the FARE and ARE examinations. The firm-sponsored courses have provided their strongest competition on the AUDIT examination.

Coaching course benefits for repeat candidates were more likely in 2000 (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 and from the proprietary courses on the LPR 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 compares the responses for 2000 with the average from 1994 to 1999. The "other" choice presumably attracted those candidates who could not recall with certainty.

TIMING OF DECISION TO MAJOR IN ACCOUNTING
1994-2000

	Graduate		Undergraduate	
	1994-99	2000	1994-99	2000
In high school or earlier	21.9%	24.9%	38.9%	34.0%
Lower division college	24.2	28.0	36.5	34.2
Upper division college	10.3	10.9	10.9	12.6
After undergraduate degree	32.8	26.3	8.4	9.9
Other	10.8	9.9	5.3	9.3

Not surprisingly, those obtaining graduate degrees decided on accounting at a later time, but about half of the candidates in this group had made their decisions by the end of the sophomore year, and this tendency may be increasing, if the data for 2000 indicate a trend. And while far more of these individuals continue to be attracted to accounting (and graduate training in accounting) after baccalaureate graduation than during the last two years of the undergraduate program, this disparity also decreased in 2000.

At the undergraduate level, on the other hand, the 2000 data indicate later decisions than in the preceding six years. Still, nearly 70 percent of these 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 2000 candidates who chose accounting in high school were 11 percent less likely

to pass all subjects than the average candidate. Persons making the selection after the bachelor's degree had a 38 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 1994-2000 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	1994-2000
High school or earlier	29.1%	33.8%	38.5%
Lower division college	53.2	41.4	37.1
Upper division college	13.2	12.2	11.8
After undergraduate degree	4.5	12.6	12.6

SUMMARY

The 2000 NASBA study of CPA examination candidate characteristics and performance continues a tradition begun in the early 1980's. In general the results affirmed those reported in prior years, but this year's study provided some interesting developments. First-time candidates in 2000 were more likely to have advanced degrees and showed an increase in hours of higher education and scores on academic aptitude examinations. All of these are factors associated with examination success. On the other hand, CPA review courses, while still popular and beneficial, did not contribute as much to the success of first-time 2000 candidates as they had in earlier years.

The implementation of the 150-hour educational requirement, peaking in 2000 and 2001, has had a major impact on the number of candidates and passing percentages. In general, 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 2000, the number of first-time candidates fell sharply, as a result of the implementation of the 150-hour requirement in many jurisdictions and what also may be a general decline in the popularity of accounting as a career. Passing percentages for first-time candidates, on the other hand, rose from the levels experienced in 1999. Both of these developments were consistent with the expected pattern.

Predicting future years is more difficult, though continued declines in the candidate population are likely. The numbers of first-time candidates are slowly rising in the jurisdictions which have implemented the 150-hour requirement, but these increases will be offset by declines in the 12 jurisdictions implementing the enhanced educational requirement in the 2001-2004 period. As the effects of implementation ripple through the system, moreover, the number of repeat candidates also is likely to decline.

On a more positive note, implementation of the 150-hour educational requirement has led to greater candidate success in the jurisdictions involved. As the number of candidates rises in these jurisdictions, and the impact lessens from lower scores just prior to implementation, a continuing rise in national passing percentages may be expected.

May 2000 Tabular Reports

1	Performance of First-Time Candidates by Jurisdiction	35
2	Performance of Repeat Candidates by Jurisdiction	37
3	Performance of All Candidates by Jurisdiction	39
4	Successful Candidate Report – Candidates Taking All Four Subjects and Passing All Four Subjects	41
5	Performance of Candidates by Highest Level of Education Achieved	43
6	Performance of Candidates by Total Semester Hours	44
7	Performance of First-Time Candidates by Semester Hours of Accounting	45
8	Performance of First-Time Candidates by SAT and ACT Scores	46
9	Performance of First-Time Candidates by GRE and GMAT Scores	47
10	Performance of Candidates by Supplementary Study	48
11	Performance of First-Time Candidates by Decision to Study Accounting	49
12-A	Performance of First-Time Candidates without Advanced Degrees by School	50
12-B	Performance of First-Time Candidates with Advanced Degrees by School	61
12-C	Performance of Repeat Candidates without Advanced Degrees by School	65
12-D	Performance of Repeat Candidates with Advanced Degrees by School	86
13	School Index – Total Candidates for Each College and University	93

Performance of First-Time Candidates by Jurisdiction

MAY 2000 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	.6	88	26.1	20.5	21.6	22.7	9.1	64.8	26.1
Alaska	.5	73	26.0	26.0	34.2	32.9	15.1	57.5	27.4
Arizona	1.2	196	36.0	34.1	28.2	34.5	19.9	49.0	31.1
Arkansas	.5	85	14.1	18.8	24.7	21.2	11.8	68.2	20.0
California	12.9	2,039	31.8	36.9	32.4	35.0	17.9	51.9	30.1
Colorado	2.3	358	40.1	39.2	38.4	40.3	23.2	43.3	33.5
Connecticut	.1	15	20.0	40.0	40.0	33.3	20.0	53.3	26.7
Delaware	5.7	905	38.9	42.5	48.0	44.5	28.3	41.9	29.8
District of Columbia	.2	35	17.1	25.7	17.1	14.3	8.6	74.3	17.1
Florida	1.2	187	47.1	44.4	37.5	42.4	24.6	39.0	36.4
Georgia	1.8	292	53.6	54.0	53.3	54.0	36.6	32.2	31.2
Guam	2.3	358	12.6	12.6	29.6	19.0	8.7	67.9	23.5
Hawaii	2.7	434	17.6	18.2	29.1	22.6	9.2	63.6	27.2
Idaho	.8	124	17.1	18.7	18.7	18.7	12.1	71.8	16.1
Illinois	10.5	1,672	33.7	36.6	31.6	33.6	21.9	52.9	25.1
Indiana	.4	71	43.5	53.6	54.9	45.1	28.2	28.2	43.7
Iowa	2.5	400	43.1	46.3	46.3	42.1	28.0	38.8	33.3
Kansas	.4	56	44.6	41.1	39.3	44.6	28.6	42.9	28.6
Kentucky	.5	77	27.3	22.1	26.7	28.0	18.2	59.7	22.1
Louisiana	.6	92	31.5	33.7	30.4	28.3	18.5	59.8	21.7
Maine	.3	55	20.0	23.6	18.5	27.8	9.1	58.2	32.7
Maryland	.5	84	29.8	36.1	22.2	19.5	10.7	51.2	38.1
Massachusetts	2.2	352	25.1	27.4	23.8	23.2	13.6	62.5	23.9
Michigan	2.2	351	22.9	18.6	21.7	25.5	11.1	63.8	25.1
Minnesota	1.0	165	43.6	43.6	39.4	37.6	26.7	40.0	33.3
Mississippi	.4	65	21.5	16.9	27.7	24.6	7.7	61.5	30.8
Missouri	.6	93	45.2	41.9	47.3	40.9	26.9	40.9	32.3
Montana	.6	93	60.9	61.4	67.0	64.4	50.5	22.6	26.9

* 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 2000 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.3	51	23.5	25.5	19.6	29.4	9.8	49.0	41.2
Nevada	.5	74	45.2	44.6	35.6	39.7	23.0	37.8	39.2
New Hampshire	.8	128	40.8	37.8	39.2	36.5	24.2	48.4	27.3
New Jersey	1.8	283	16.7	19.1	13.3	14.3	7.4	73.5	19.1
New Mexico	.7	113	24.0	27.9	24.8	18.8	13.3	61.1	25.7
New York	7.7	1,214	34.4	38.9	24.2	31.9	19.0	54.5	26.4
North Carolina	3.3	518	36.0	37.5	35.5	34.2	23.4	50.4	26.3
North Dakota	.4	63	34.9	41.3	36.5	41.3	28.6	49.2	22.2
Ohio	.6	95	27.4	27.4	28.7	27.7	17.9	61.1	21.1
Oklahoma	1.7	266	24.1	23.3	13.2	22.2	7.1	63.5	29.3
Oregon	.4	56	51.8	43.6	37.0	38.2	21.4	32.1	46.4
Pennsylvania	2.2	346	22.1	23.3	12.2	12.9	4.0	66.2	29.8
Puerto Rico	1.4	222	8.2	14.4	12.4	12.0	5.9	78.8	15.3
Rhode Island	.1	11	45.5	45.5	27.3	27.3	9.1	45.5	45.5
South Carolina	.4	63	25.8	37.1	19.0	28.6	7.9	55.6	36.5
South Dakota	.1	23	4.3	4.3	18.2	13.6		78.3	21.7
Tennessee	1.3	204	29.9	28.4	22.5	27.9	14.2	56.4	29.4
Texas	5.8	927	38.9	45.5	34.2	39.5	22.3	41.9	35.8
Utah	.3	47	51.1	42.6	41.3	41.3	29.8	40.4	29.8
Vermont	.2	26	30.8	34.6	26.9	19.2	11.5	61.5	26.9
Virgin Islands		4	25.0	50.0	25.0	50.0	25.0	50.0	25.0
Virginia	3.4	534	30.6	31.1	25.0	29.5	16.5	55.8	27.7
Washington	8.3	1,314	18.1	20.0	19.6	18.9	10.9	71.8	17.3
West Virginia	1.1	180	6.2	9.6	7.3	7.9	3.9	87.2	8.9
Wisconsin	1.7	272	42.1	48.5	45.4	50.4	30.9	38.2	30.9
Wyoming		5	40.0	40.0	20.0	40.0	20.0	60.0	20.0
National Totals	100.0	15,854	30.9	33.4	30.4	31.4	18.3	54.4	27.3

* 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 2000 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	.8	312	38.6	26.3	22.6	32.0	20.8	44.2	34.9
Alaska	.3	105	35.9	33.3	25.0	33.3	25.7	41.9	32.4
Arizona	.7	254	45.0	41.1	28.4	41.5	28.7	33.9	37.4
Arkansas	.6	228	31.5	31.4	20.1	35.0	21.9	42.5	35.5
California	12.1	4,563	42.4	41.4	30.2	45.7	37.7	39.1	23.2
Colorado	1.2	466	43.0	37.8	31.8	38.6	35.4	34.3	30.3
Connecticut	1.3	498	33.9	30.8	23.0	27.6	25.9	46.6	27.5
Delaware	2.1	799	37.3	39.7	32.5	41.8	36.5	35.4	28.0
District of Columbia	.2	87	31.1	24.6	17.6	26.8	21.8	56.3	21.8
Florida	1.3	490	34.5	44.4	31.1	42.7	34.9	35.3	29.8
Georgia	2.4	904	33.8	39.9	27.4	33.4	28.9	41.3	29.9
Guam	.5	195	29.3	27.1	31.7	30.1	26.2	43.1	30.8
Hawaii	1.9	718	25.3	24.3	28.8	26.7	23.1	47.2	29.7
Idaho	.5	189	28.1	26.2	21.6	23.9	18.5	52.9	28.6
Illinois	5.1	1,919	33.8	35.9	25.8	34.2	27.7	41.6	30.7
Indiana	2.3	872	20.6	22.7	19.0	20.9	17.0	56.8	26.3
Iowa	1.0	396	29.7	33.0	23.0	33.5	24.5	41.2	34.3
Kansas	.4	163	29.3	29.8	25.9	26.1	22.7	46.6	30.7
Kentucky	1.9	726	19.8	20.4	15.3	19.8	15.2	60.7	24.1
Louisiana	.8	294	25.3	28.8	24.2	32.7	27.2	43.9	28.9
Maine	.2	84	27.4	31.3	20.0	35.5	19.0	45.2	35.7
Maryland	3.8	1,438	25.5	32.1	21.4	26.8	22.9	49.9	27.1
Massachusetts	2.5	955	33.7	29.2	21.2	24.1	23.1	47.5	29.3
Michigan	2.3	865	27.8	27.2	19.9	27.9	22.3	49.0	28.7
Minnesota	1.1	409	56.4	51.1	38.1	52.0	42.8	24.9	32.3
Mississippi	.5	205	24.5	21.4	18.4	29.3	13.7	52.2	34.1
Missouri	2.0	764	32.1	34.1	22.5	28.2	24.2	45.2	30.6
Montana	.1	50	30.4	38.9	35.5	42.3	42.0	42.0	16.0

* 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 2000 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.6	213	27.0	29.9	23.7	29.9	17.4	47.4	35.2
Nevada	.4	148	39.5	37.6	28.0	27.3	21.6	43.2	35.1
New Hampshire	.3	105	28.3	31.7	32.1	37.3	32.4	48.6	19.0
New Jersey	2.8	1,061	19.9	25.9	16.4	23.5	16.0	56.0	28.0
New Mexico	.6	212	37.2	35.9	24.6	30.3	25.0	46.2	28.8
New York	12.3	4,643	40.7	39.8	36.2	39.3	35.0	45.3	19.7
North Carolina	2.7	1,016	26.8	33.2	21.2	27.9	23.6	46.7	29.7
North Dakota	.3	114	28.4	32.4	28.7	36.3	26.3	36.0	37.7
Ohio	5.2	1,975	28.2	29.1	21.0	26.2	22.7	49.2	28.2
Oklahoma	.9	323	31.0	29.9	21.1	26.1	25.7	48.0	26.3
Oregon	1.1	413	35.6	37.1	28.0	39.1	32.9	35.8	31.2
Pennsylvania	5.6	2,133	30.2	27.4	19.3	27.1	24.2	48.5	27.2
Puerto Rico	1.5	570	19.7	24.6	15.1	17.1	16.5	58.8	24.7
Rhode Island	.3	130	21.0	12.0	14.5	21.0	15.4	60.0	24.6
South Carolina	.8	293	25.5	20.9	21.3	25.1	19.8	51.2	29.0
South Dakota	.2	79	26.6	45.8	27.9	28.6	21.5	43.0	35.4
Tennessee	1.2	472	38.9	32.7	24.1	31.5	27.1	42.2	30.7
Texas	5.3	2,009	33.4	35.8	26.7	32.6	27.5	42.4	30.1
Utah	.4	137	40.7	30.8	33.3	46.2	35.8	35.0	29.2
Vermont	.1	52	45.9	20.0	36.6	48.6	23.1	36.5	40.4
Virgin Islands		8		33.3		50.0	25.0	75.0	
Virginia	3.0	1,125	26.8	28.6	20.0	26.5	22.9	49.4	27.6
Washington	2.4	926	33.7	36.1	26.3	35.1	31.2	40.7	28.1
West Virginia	.8	312	20.6	23.1	13.0	17.0	12.8	62.8	24.4
Wisconsin	1.0	379	34.5	42.1	34.4	37.1	35.9	34.0	30.1
Wyoming	.1	41	36.0	40.7	20.0	39.1	22.0	39.0	39.0
National Totals	100.0	37,837	32.2	33.0	25.3	31.9	27.7	45.2	27.2

* 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 2000 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	.7	400	34.7	24.6	22.3	29.4	18.3	48.8	33.0
Alaska	.3	178	31.1	29.8	29.2	33.1	21.3	48.3	30.3
Arizona	.8	450	40.7	37.8	28.3	38.3	24.9	40.4	34.7
Arkansas	.6	313	25.7	27.0	21.5	30.2	19.2	49.5	31.3
California	12.3	6,602	37.9	39.5	35.7	41.4	31.6	43.1	25.3
Colorado	1.5	824	41.4	38.6	35.2	39.5	30.1	38.2	31.7
Connecticut	1.0	513	33.3	31.2	23.6	27.8	25.7	46.8	27.5
Delaware	3.2	1,704	38.3	41.4	42.2	43.4	32.2	38.8	29.0
District of Columbia	.2	122	26.6	25.0	17.4	22.6	18.0	61.5	20.5
Florida	1.3	677	39.5	44.4	33.3	42.6	32.1	36.3	31.6
Georgia	2.2	1,196	40.6	44.7	34.7	39.7	30.8	39.0	30.2
Guam	1.0	553	17.9	17.0	30.2	22.3	14.8	59.1	26.0
Hawaii	2.1	1,152	22.2	21.7	28.9	24.9	17.9	53.4	28.7
Idaho	.6	313	23.0	22.8	20.4	21.5	16.0	60.4	23.6
Illinois	6.7	3,591	33.7	36.3	28.9	33.9	25.0	46.9	28.1
Indiana	1.8	943	22.8	25.6	22.1	23.2	17.8	54.6	27.6
Iowa	1.5	796	37.5	40.8	36.0	38.4	26.3	39.9	33.8
Kansas	.4	219	34.3	33.3	29.8	32.2	24.2	45.7	30.1
Kentucky	1.5	803	20.7	20.6	16.5	20.7	15.4	60.6	23.9
Louisiana	.7	386	27.4	30.5	25.9	31.4	25.1	47.7	27.2
Maine	.3	139	23.9	27.9	19.4	31.9	15.1	50.4	34.5
Maryland	2.8	1,522	25.8	32.5	21.4	26.3	22.3	50.0	27.7
Massachusetts	2.4	1,307	30.6	28.6	22.0	23.8	20.6	51.6	27.9
Michigan	2.3	1,216	26.0	24.1	20.5	27.1	19.1	53.3	27.6
Minnesota	1.1	574	51.0	47.9	38.6	46.6	38.2	29.3	32.6
Mississippi	.5	270	23.6	20.0	20.8	27.9	12.2	54.4	33.3
Missouri	1.6	857	34.1	35.3	25.7	29.9	24.5	44.7	30.8
Montana	.3	143	54.8	57.5	58.8	59.5	47.6	29.4	23.1

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

Performance of All Candidates by Jurisdiction

MAY 2000 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.5	264	26.1	28.8	22.9	29.8	15.9	47.7	36.4
Nevada	.4	222	41.7	40.3	30.8	32.0	22.1	41.4	36.5
New Hampshire	.4	233	36.8	35.8	36.5	36.8	27.9	48.5	23.6
New Jersey	2.5	1,344	19.0	23.9	15.7	21.1	14.2	59.7	26.1
New Mexico	.6	325	31.4	32.3	24.7	25.2	20.9	51.4	27.7
New York	10.9	5,857	38.7	39.5	33.0	37.3	31.7	47.2	21.1
North Carolina	2.9	1,534	30.5	35.0	26.4	30.4	23.5	47.9	28.6
North Dakota	.3	177	31.1	36.5	32.0	38.5	27.1	40.7	32.2
Ohio	3.9	2,070	28.1	29.0	21.4	26.3	22.5	49.7	27.8
Oklahoma	1.1	589	27.1	26.1	17.1	24.0	17.3	55.0	27.7
Oregon	.9	469	38.3	38.1	29.4	39.0	31.6	35.4	33.0
Pennsylvania	4.6	2,479	28.5	26.5	18.0	24.5	21.4	51.0	27.6
Puerto Rico	1.5	792	15.9	21.1	14.3	15.5	13.5	64.4	22.1
Rhode Island	.3	141	23.3	15.3	15.7	21.6	14.9	58.9	26.2
South Carolina	.7	356	25.6	24.7	20.8	25.9	17.7	52.0	30.3
South Dakota	.2	102	20.7	34.1	25.3	24.4	16.7	51.0	32.4
Tennessee	1.3	676	35.1	31.0	23.6	30.1	23.2	46.4	30.3
Texas	5.5	2,936	35.7	39.9	29.5	35.3	25.9	42.2	31.9
Utah	.3	184	44.2	34.8	36.0	44.6	34.2	36.4	29.3
Vermont	.1	78	39.7	26.2	32.8	36.5	19.2	44.9	35.9
Virgin Islands		12	11.1	42.9	14.3	50.0	25.0	66.7	8.3
Virginia	3.1	1,659	28.3	29.6	21.8	27.6	20.9	51.5	27.7
Washington	4.2	2,240	23.2	25.3	21.9	24.5	19.3	59.0	21.7
West Virginia	.9	492	14.7	17.4	10.8	13.3	9.6	71.7	18.7
Wisconsin	1.2	651	38.4	45.4	39.7	43.7	33.8	35.8	30.4
Wyoming	.1	46	36.7	40.6	20.0	39.3	21.7	41.3	37.0
National Totals	100.0	53,691	31.7	33.2	27.1	31.7	24.9	47.9	27.2

* 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 2000 UNIFORM CPA EXAMINATION

STATE	ALL CANDIDATES	CANDIDATES TAKING FOUR SUBJECTS	CANDIDATES PASSING FOUR SUBJECTS	% PASSING * FOUR SUBJECTS
Alabama	400	259	10	3.9
Alaska	178	139	17	12.2
Arizona	450	314	43	13.7
Arkansas	313	219	13	5.9
California	6,602	1,908	261	13.7
Colorado	824	590	99	16.8
Connecticut	513	300	13	4.3
Delaware	1,704	1,363	300	22.0
District of Columbia	122	95	5	5.3
Florida	677	374	57	15.2
Georgia	1,196	755	142	18.8
Guam	553	485	35	7.2
Hawaii	1,152	926	59	6.4
Idaho	313	246	19	7.7
Illinois	3,591	2,762	431	15.6
Indiana	943	651	32	4.9
Iowa	796	642	123	19.2
Kansas	219	154	22	14.3
Kentucky	803	601	27	4.5
Louisiana	386	241	20	8.3
Maine	139	106	6	5.7
Maryland	1,522	951	49	5.2
Massachusetts	1,307	892	58	6.5
Michigan	1,216	868	53	6.1
Minnesota	574	323	63	19.5
Mississippi	270	193	7	3.6
Missouri	857	529	41	7.8
Montana	143	98	42	42.9
Nebraska	264	191	11	5.8
Nevada	222	174	27	15.5
New Hampshire	233	172	36	20.9
New Jersey	1,344	917	34	3.7
New Mexico	325	145	5	3.4
New York	5,857	812	89	11.0
North Carolina	1,534	1,171	144	12.3
North Dakota	177	127	20	15.7
Ohio	2,070	1,293	62	4.8
Oklahoma	589	431	24	5.6
Oregon	469	275	26	9.5
Pennsylvania	2,479	1,368	22	1.6
Puerto Rico	792	606	17	2.8
Rhode Island	141	97	1	1.0
South Carolina	356	232	8	3.4
South Dakota	102	72	2	2.8
Tennessee	676	457	38	8.3

* 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 2000 UNIFORM CPA EXAMINATION

STATE	ALL CANDIDATES	CANDIDATES TAKING FOUR SUBJECTS	CANDIDATES PASSING FOUR SUBJECTS	% PASSING * FOUR SUBJECTS
Texas	2,936	1,937	261	13.5
Utah	184	112	18	16.1
Vermont	78	56	6	10.7
Virgin Islands	12	4	1	25.0
Virginia	1,659	1,198	105	8.8
Washington	2,240	1,834	171	9.3
West Virginia	492	402	14	3.5
Wisconsin	651	475	95	20.0
Wyoming	46	22	2	9.1
TOTAL ALL STATES	53,691	31,564	3,286	10.4

* PERCENT BASED ON NUMBER OF CANDIDATES TAKING FOUR SUBJECTS

REPORT NUMBER 04

Performance of Candidates by Highest Level of Education Achieved

MAY 2000 UNIFORM CPA EXAMINATION

EDUCATION LEVEL	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
First-Time Candidates									
Doctoral	.1	19	41.2	63.2	52.6	50.0	26.3	26.3	47.4
Masters in Accounting	11.7	1,648	50.9	51.6	54.4	54.5	35.4	32.2	32.4
MBA Emphasis in Accounting	2.7	381	38.4	38.6	38.9	33.9	23.6	46.7	29.7
Other MBA	3.8	533	41.3	42.9	43.0	41.3	26.5	42.6	31.0
Non-Business Masters	1.0	135	37.0	39.4	42.6	33.6	25.2	47.4	27.4
Law Degree	.5	71	29.2	47.8	41.2	39.4	25.4	42.3	32.4
Bachelors	76.2	10,741	27.8	30.0	26.5	28.0	16.0	58.6	25.5
Less than Bachelors	.9	127	25.0	32.8	31.1	31.6	15.0	57.5	27.6
No Degree	3.1	444	26.4	30.1	26.4	26.3	14.4	60.6	25.0
Total Answering	100.0	14,099	31.4	33.5	31.2	31.9	18.9	54.4	26.7
Not Answering		1,755	27.1	32.4	24.2	27.3	13.2	54.6	32.2
Repeat Candidates									
Doctoral	.1	32	30.4	39.1	22.2	47.8	34.4	34.4	31.3
Masters in Accounting	6.6	2,313	39.9	39.5	32.6	39.2	34.8	36.4	28.8
MBA Emphasis in Accounting	2.8	975	39.1	39.4	33.2	42.0	35.4	37.7	26.9
Other MBA	3.1	1,065	34.3	41.7	27.8	34.5	32.9	40.0	27.1
Non-Business Masters	.6	204	39.7	43.5	27.9	34.7	35.3	36.8	27.9
Law Degree	.4	132	38.9	51.6	37.6	47.1	38.6	34.1	27.3
Bachelors	83.1	28,954	31.0	31.9	23.8	30.5	26.2	46.5	27.4
Less than Bachelors	.5	167	34.7	32.2	26.8	42.9	28.7	38.3	32.9
No Degree	2.8	986	28.8	28.4	21.4	29.5	21.8	49.5	28.7
Total Answering	100.0	34,828	31.9	32.9	24.8	31.6	27.2	45.3	27.5
Not Answering		3,009	35.9	35.1	31.2	35.7	33.0	43.5	23.4

* 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 2000 UNIFORM CPA EXAMINATION

TOTAL HOURS	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
First-Time Candidates									
Fewer than 120	2.6	377	26.3	29.5	30.6	27.3	18.6	60.7	20.7
120 -130	29.9	4,295	27.7	30.1	23.9	26.6	15.1	60.0	24.9
131 - 149	22.7	3,260	28.2	32.1	27.3	28.7	15.8	56.8	27.4
150 - 160	20.5	2,954	35.6	35.7	36.1	35.9	22.6	50.0	27.4
More than 160	24.3	3,501	35.0	37.3	38.9	38.1	23.1	48.2	28.7
Total Answering	100.0	14,387	31.2	33.4	31.2	31.9	18.8	54.4	26.8
Not Answering		1,467	27.7	33.0	23.1	27.2	13.1	54.6	32.3
Repeat Candidates									
Fewer than 120	2.5	881	29.7	27.8	21.2	32.5	25.5	48.4	26.1
120 - 130	38.1	13,503	31.1	31.2	23.4	30.2	26.1	47.1	26.8
131 - 149	26.1	9,245	30.6	31.5	23.3	30.2	25.7	47.4	26.9
150 - 160	15.1	5,355	33.9	33.6	25.5	33.2	27.3	42.8	29.9
More than 160	18.3	6,499	33.9	39.1	30.0	35.8	32.1	40.0	27.9
Total Answering	100.0	35,483	31.9	32.9	24.8	31.7	27.3	45.3	27.5
Not Answering		2,354	36.6	34.4	31.9	35.3	33.6	43.5	22.9

* 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 2000 UNIFORM CPA EXAMINATION

SEMESTER HOURS	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Graduate									
43 or More	34.6	932	47.6	49.6	51.5	51.5	33.8	35.6	30.6
37 To 42	17.2	464	52.3	52.3	54.1	50.2	34.9	31.7	33.4
31 To 36	19.0	510	46.1	46.7	49.2	49.2	31.4	37.5	31.2
24 To 30	18.3	492	42.5	45.8	47.3	44.3	28.7	39.0	32.3
15 To 23	7.6	205	42.4	41.8	44.9	38.2	27.3	42.4	30.2
10 To 14	1.9	52	39.5	47.8	37.0	37.5	21.2	44.2	34.6
Under 10	1.3	36	44.4	41.7	36.1	47.2	22.2	38.9	38.9
Total Answering	100.0	2,691	46.7	48.1	49.8	48.2	31.7	36.6	31.7
Not Answering		96	31.1	34.0	34.1	35.6	19.8	50.0	30.2
Undergraduate									
43 or More	11.0	1,202	26.2	24.8	25.7	25.9	15.4	62.3	22.3
37 To 42	10.7	1,169	28.9	32.1	28.5	29.5	17.5	57.1	25.4
31 To 36	23.4	2,555	29.4	32.1	26.2	29.1	16.4	56.7	26.9
24 To 30	37.8	4,123	28.7	31.3	25.6	28.3	15.8	57.7	26.6
15 To 23	12.0	1,314	26.5	28.4	34.2	29.9	16.9	56.5	26.6
10 To 14	2.6	284	26.1	33.5	28.3	34.8	17.6	57.7	24.6
Under 10	2.5	268	18.1	23.1	13.5	16.1	10.1	71.3	18.7
Total Answering	100.0	10,915	28.0	30.4	26.9	28.4	16.1	58.1	25.8
Not Answering		2,152	25.5	30.2	23.2	25.2	12.6	58.1	29.3

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

REPORT NUMBER 07

Performance of First-Time Candidates by SAT & ACT Scores

MAY 2000 UNIFORM CPA EXAMINATION

REPORTED SCORES	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
SAT Verbal									
700 And Above	3.0	138	52.6	53.7	50.0	53.5	36.2	34.1	29.7
600 To 699	16.3	756	53.3	55.3	48.9	50.9	33.9	31.9	34.3
550 To 599	18.9	875	47.7	48.2	41.9	43.8	28.1	38.6	33.3
500 To 549	22.6	1,049	36.1	39.1	29.9	31.4	20.1	50.4	29.5
450 To 499	21.2	982	28.6	31.1	24.5	27.1	14.1	58.0	27.9
400 To 449	12.4	573	22.0	25.2	18.5	21.2	11.3	64.4	24.3
Under 400	5.7	265	17.3	19.6	15.4	19.9	10.2	72.1	17.7
SAT Mathematics									
700 And Above	12.5	583	53.9	52.9	53.1	54.0	35.0	29.2	35.8
600 To 699	32.5	1,514	46.4	48.5	43.0	43.7	28.3	38.9	32.8
550 To 599	19.4	901	34.0	38.6	27.7	30.0	17.9	52.2	30.0
500 To 549	18.4	856	29.4	31.8	21.8	26.7	14.0	57.6	28.4
450 To 499	10.2	475	23.4	26.6	17.4	20.9	12.2	66.1	21.7
400 To 449	5.6	263	15.1	13.3	7.9	11.4	7.2	79.8	12.9
Under 400	1.4	63	17.2	16.4	14.3	15.4	11.1	77.8	11.1
ACT Verbal									
32 And Above	4.9	181	62.9	60.9	60.9	58.8	45.9	23.8	30.4
28 To 31	21.8	813	54.5	53.8	50.9	52.4	36.4	30.5	33.1
24 To 27	33.8	1,261	43.7	44.2	38.3	42.0	26.0	42.7	31.2
20 To 23	30.6	1,139	24.3	26.2	23.8	24.3	13.9	62.3	23.8
Below 20	8.9	332	16.9	18.4	12.3	16.3	8.1	73.5	18.4
ACT Mathematics									
32 And Above	6.5	248	53.3	55.7	55.7	57.9	36.3	25.8	37.9
28 To 31	27.8	1,058	52.2	52.0	50.8	51.1	35.3	33.5	31.2
24 To 27	35.1	1,336	39.7	39.7	34.6	37.9	23.6	46.9	29.5
20 To 23	22.9	872	22.7	24.2	19.7	20.5	12.0	66.1	21.9
Below 20	7.6	289	12.5	15.7	7.9	12.5	4.2	77.9	18.0

* 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 2000 UNIFORM CPA EXAMINATION

REPORTED SCORES	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
GRE Verbal									
700 And Above	5.1	12	91.7	91.7	91.7	83.3	83.3	8.3	8.3
600 To 699	15.2	36	54.3	66.7	65.7	58.8	47.2	30.6	22.2
550 To 599	14.8	35	40.0	40.0	41.2	41.2	22.9	45.7	31.4
500 To 549	24.5	58	53.6	61.4	68.4	63.2	43.1	20.7	36.2
450 To 499	19.0	45	58.1	54.5	53.7	53.5	37.8	28.9	33.3
400 To 449	11.4	27	37.0	44.4	33.3	30.8	25.9	55.6	18.5
Under 400	10.1	24	18.2	5.0	33.3	9.1	4.2	66.7	29.2
GRE Quantitative									
700 And Above	29.7	69	58.5	59.1	72.5	62.1	50.7	24.6	24.6
600 To 699	28.4	66	45.3	60.0	55.6	45.3	31.8	31.8	36.4
550 To 599	15.9	37	44.4	45.7	50.0	47.2	35.1	45.9	18.9
500 To 549	12.9	30	53.3	53.3	41.4	55.2	33.3	36.7	30.0
450 To 499	7.8	18	44.4	27.8	50.0	44.4	22.2	38.9	38.9
400 To 449	3.9	9	55.6	55.6	22.2	12.5	11.1	44.4	44.4
Under 400	1.3	3						100.0	
GRE Analytical									
700 And Above	16.1	36	67.6	60.0	63.9	65.7	55.6	27.8	16.7
600 To 699	32.3	72	50.7	65.2	66.2	54.4	41.7	25.0	33.3
550 To 599	19.3	43	42.9	41.9	51.2	40.5	27.9	44.2	27.9
500 To 549	15.7	35	36.4	47.1	38.2	47.1	25.7	45.7	28.6
450 To 499	8.1	18	61.1	50.0	61.1	52.9	38.9	27.8	33.3
400 To 449	6.3	14	38.5	30.8	28.6	14.3	14.3	64.3	21.4
Under 400	2.2	5	20.0	20.0	40.0	50.0	20.0	60.0	20.0
GMAT									
700 And Above	5.0	127	67.5	63.8	72.8	69.6	55.1	16.5	28.3
600 To 699	28.4	720	64.5	64.5	69.2	64.6	47.9	19.3	32.8
550 To 599	25.1	638	48.5	49.8	50.6	50.6	31.2	33.7	35.1
500 To 549	21.4	542	41.8	44.2	40.0	44.2	24.9	40.0	35.1
450 To 499	11.4	289	27.4	32.0	29.5	32.6	16.6	54.3	29.1
400 To 449	5.7	144	19.6	24.8	14.9	18.0	6.9	66.0	27.1
Under 400	3.1	78	14.3	18.2	14.9	13.7	6.4	73.1	20.5

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

REPORT NUMBER 09

Performance of Candidates by Supplementary Study

MAY 2000 UNIFORM CPA EXAMINATION

SUPPLEMENTARY STUDY	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
First-Time Candidates									
College-Sponsored	12.7	1,286	42.0	43.2	41.3	43.2	27.8	43.8	28.4
Proprietary	84.7	8,595	35.1	38.5	33.9	35.9	21.3	49.2	29.5
Firm-Sponsored	2.7	272	32.5	28.7	27.4	24.0	15.8	60.7	23.5
Total Answering	100.0	10,153	35.9	38.8	34.7	36.5	22.0	48.8	29.2
Not Answering		5,811	22.3	24.1	22.9	22.5	12.0	64.0	24.1
Repeat Candidates									
College-Sponsored	4.8	1,011	28.9	32.0	25.7	30.8	25.5	46.4	28.1
Proprietary	90.2	19,142	33.8	35.6	26.3	34.1	28.5	42.8	28.7
Firm-Sponsored	5.0	1,057	41.5	32.7	28.0	34.9	30.3	40.7	29.0
Total Answering	100.0	21,210	33.8	35.3	26.3	34.0	28.4	42.9	28.7
Not Answering		17,074	30.1	30.2	23.9	29.3	26.8	47.9	25.3

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REPORT NUMBER 10

Performance of First-Time Candidates by Decision to Study Accounting

MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Graduate									
In High School or Earlier	23.3	639	43.7	44.2	45.4	46.2	30.2	41.0	28.8
Lower Division College	29.5	810	50.5	49.5	50.8	50.5	32.3	34.9	32.7
Upper Division College	11.8	325	47.0	50.8	53.5	50.0	34.2	32.9	32.9
After Undergraduate Degree	26.2	719	44.9	48.1	49.6	47.5	30.6	36.9	32.5
Other	9.1	250	42.2	46.4	49.8	43.2	29.6	38.4	32.0
Total Answering	100.0	2,743	46.3	47.8	49.4	48.0	31.4	36.9	31.7
Not Answering		44	35.9	38.6	36.6	34.1	27.3	47.7	25.0
Undergraduate									
In High School or Earlier	32.7	3,692	26.5	27.9	23.8	25.8	15.1	61.8	23.2
Lower Division College	35.2	3,973	28.3	31.4	25.1	28.3	15.8	57.9	26.3
Upper Division College	12.3	1,392	29.9	31.1	27.6	27.6	16.5	57.0	26.5
After Undergraduate Degree	10.7	1,211	32.5	35.9	36.5	36.1	21.9	50.5	27.6
Other	9.1	1,022	22.9	25.6	29.5	27.0	12.7	59.9	27.4
Total Answering	100.0	11,290	27.8	30.2	26.7	28.1	16.0	58.5	25.5
Not Answering		1,777	26.2	31.3	23.7	26.4	12.5	55.7	31.9

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PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
AUBURN U-AUBURN		6	16.7	16.7	16.7	16.7	16.7	83.3	
AUBURN U-MONTGOMERY	.1	7	14.3					85.7	14.3
U OF AL-BIRMINGHAM	.2	23	30.4	26.1	21.7	21.7	13.0	60.9	26.1
U OF SO ALABAMA	.1	8	25.0	37.5	37.5	37.5		50.0	50.0
Alaska									
U OF ALASKA ANCHORAGE	.1	15	53.3	53.3	53.3	53.3	33.3	33.3	33.3
U OF ALASKA FAIRBANKS	.1	9						100.0	
Arizona									
ARIZONA STATE U	.2	31	33.3	26.9	33.3	34.5	19.4	51.6	29.0
ARIZONA STATE U-WEST	.2	23	54.5	42.9	22.7	36.4	17.4	43.5	39.1
DEVRY INSTI		5	50.0	50.0	20.0	50.0	20.0	40.0	40.0
NORTHERN ARIZ U	.2	21	40.0	35.3	42.1	50.0	23.8	38.1	38.1
U OF ARIZONA	.3	37	20.0	19.4	14.7	41.2	13.5	48.6	37.8
Arkansas									
ARKANSAS STATE	.1	9						100.0	
ARKANSAS TECH U	.1	8	37.5	50.0	75.0	37.5	37.5	25.0	37.5
HARDING COLL	.2	22	20.0	33.3	35.0	33.3	13.6	50.0	36.4
OUACHITA BAPTIST	.1	7				14.3		85.7	14.3
SOUTHERN ARKANSAS U	.1	8	12.5	25.0				75.0	25.0
U OF AR-FAYETTEVILLE		6						100.0	
U OF ARKANSAS LITTLE ROC	.1	8		25.0	25.0	12.5		75.0	25.0
California									
CAL ST STANISLAUS U	.1	11	18.2	30.0	20.0	27.3	9.1	72.7	18.2
CAL ST U-CHICO	.1	8	33.3		20.0	33.3		62.5	37.5
CAL ST U-FRESNO	.2	30	13.8	25.0	8.3	28.6	3.3	53.3	43.3
CAL ST U-FULLERTON	.4	56	46.7	40.4	37.1	52.4	23.2	53.6	23.2
CAL ST U-HAYWARD	1.5	202	12.8	14.9	26.3	18.6	7.9	69.3	22.8
CAL ST U-LONG BEACH	.2	22	52.6	47.4	33.3	47.1	18.2	31.8	50.0
CAL ST U-LOS ANGELES	.3	37	16.1	9.1	14.8	20.0	8.1	75.7	16.2
CAL ST U-NORTHRIDGE	.4	49	28.6	34.9	21.1	22.0	10.2	63.3	26.5
CAL ST U-POMONA	.2	32	28.0	33.3	33.3	29.2	21.9	59.4	18.8
CAL ST U-SACRAMENTO	.3	37	22.9	16.2	12.5	27.3	5.4	62.2	32.4
CAL ST UNIV-SAN MARCOS	.1	15	42.9	35.7	9.1	33.3	20.0	60.0	20.0
CAL ST-DOMINGUEZ	.1	9	28.6	33.3	25.0	25.0	22.2	66.7	11.1
CAL ST-SAN LUIS	.2	32	26.7	28.1	9.1	28.0	3.1	59.4	37.5
CAL STATE - BAKERSFIELD	.1	8	12.5	37.5	50.0	33.3		37.5	62.5
CAL STATE SAN BERNARDINO	.2	27	13.0	12.5	14.3	33.3	3.7	63.0	33.3
CHAPMAN COLL		5	60.0	40.0	40.0	40.0	20.0	20.0	60.0
GOLDEN GATE	.1	7	28.6	42.9		33.3	14.3	57.1	28.6
HUMBOLDT STATE		5	20.0	25.0				60.0	40.0
LA VERNE COLL	.1	7	42.9	57.1	16.7	33.3	28.6	42.9	28.6
LOYOLA MARYMOUNT	.1	7	28.6	42.9	20.0	33.3	28.6	57.1	14.3
NATIONAL	.1	9	25.0	33.3	20.0		22.2	55.6	22.2

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REPORT NUMBER 12-A

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
PEPPERDINE	.1	10	50.0	50.0	37.5	40.0	20.0	40.0	40.0
SAN DIEGO STATE	.5	68	35.4	31.7	18.0	29.3	5.9	54.4	39.7
SAN FRANCISCO STATE	.3	33	27.6	40.0	23.8	28.0	15.2	54.5	30.3
SAN JOSE STATE	.3	33	14.8	34.4	17.4	31.0	9.1	54.5	36.4
SONOMA STATE	.1	7	42.9	28.6	20.0			42.9	57.1
ST MARYS OF CAL		5	40.0	40.0	40.0	40.0	40.0	60.0	
U OF CAL-BERKELEY	.3	43	35.5	50.0	22.2	25.0	16.3	46.5	37.2
U OF CAL-LOS ANGELES	.6	83	52.7	65.0	46.6	58.5	36.1	26.5	37.3
U OF CAL-RIVERSIDE	.1	12	16.7	9.1	10.0		8.3	83.3	8.3
U OF CAL-SANTA BARBARA	.4	49	46.5	46.5	46.5	47.6	30.6	40.8	28.6
U OF REDLANDS		6	33.3	60.0	16.7	40.0	16.7	50.0	33.3
U OF SAN DIEGO	.1	7	28.6	28.6			14.3	57.1	28.6
U OF SAN FRANCISCO	.1	7	16.7	28.6	50.0	42.9	14.3	42.9	42.9
U OF SANTA CLARA	.1	17	25.0	40.0	33.3	38.5	17.6	64.7	17.6
U OF SOUTHERN CAL	.5	61	31.5	45.5	34.0	30.6	19.7	49.2	31.1
U OF THE PACIFIC	.1	12	36.4	25.0	22.2	20.0		50.0	50.0
Colorado									
ADAMS STATE COLL	.1	10	10.0		11.1	10.0		90.0	10.0
CO STATE	.2	29	31.0	44.8	20.7	24.1	6.9	48.3	44.8
FORT LEWIS COLL	.1	12	8.3	25.0	16.7	16.7	8.3	66.7	25.0
MESA STATE COLLEGE	.1	13	23.1	30.8	46.2	53.8	15.4	30.8	53.8
METROPOLITAN ST COLL	.2	20	25.0	25.0	15.0	20.0	10.0	65.0	25.0
REGIS UNIVERSITY	.1	13	38.5	38.5	41.7	41.7	30.8	46.2	23.1
U OF CO-BOULDER	.1	14	42.9	57.1	42.9	42.9	21.4	35.7	42.9
U OF CO-CO SPRINGS	.1	7	28.6	28.6	14.3	14.3	14.3	71.4	14.3
U OF CO-DENVER	.2	21	42.9	33.3	28.6	33.3	19.0	38.1	42.9
U OF NORTHERN CO	.1	15	33.3	26.7	33.3	33.3	26.7	60.0	13.3
WESTERN STATE COLLEGE		6						100.0	
Delaware									
U OF DELAWARE	.1	10	22.2	20.0	14.3	12.5	10.0	60.0	30.0
District of Columbia									
AMERICAN		6		33.3	33.3	50.0		50.0	50.0
GEORGETOWN		5	80.0	60.0	60.0	60.0	60.0	20.0	20.0
HOWARD		6	33.3	33.3	16.7	33.3	16.7	66.7	16.7
STRAYER COLL	.1	12			8.3	8.3		83.3	16.7
Florida									
FL ATLANTIC U	.2	20	45.0	50.0	30.0	45.0	25.0	40.0	35.0
FL INTERNATIONAL	.3	35	35.3	47.1	25.7	45.7	17.1	37.1	45.7
FL STATE	.2	27	46.2	51.9	30.8	40.0	29.6	40.7	29.6
ST LEO COLL		6	16.7	16.7	16.7	16.7	16.7	83.3	
U OF CENTRAL FL	.1	14	50.0	53.8	38.5	46.2	42.9	42.9	14.3
U OF FLORIDA	.1	15	42.9	42.9	54.5	41.7	26.7	53.3	20.0
U OF MIAMI	.1	7	85.7	57.1	57.1	57.1	57.1	14.3	28.6
U OF NORTH FL	.1	13	61.5	61.5	53.8	46.2	30.8	23.1	46.2

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REPORT NUMBER 12-A

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF SO FLORIDA	.1	19	55.6	55.6	36.8	47.4	26.3	26.3	47.4
U OF WEST FLORIDA		6	16.7	16.7		20.0		66.7	33.3
Georgia									
GA STATE	.1	11	45.5	36.4	27.3	36.4	27.3	54.5	18.2
KENNESAW STATE	.1	13	23.1	38.5	23.1	23.1	15.4	61.5	23.1
U OF GEORGIA		6	16.7	33.3	40.0	60.0		50.0	50.0
VALDOSTA STATE	.1	8						100.0	
Guam									
U OF GUAM	.9	122	5.7	4.9	16.4	7.4	2.5	80.3	17.2
Hawaii									
HAWAII PACIFIC COLL	.1	12	25.0	66.7	8.3	16.7	8.3	33.3	58.3
U OF HAWAII-MANOA	.4	54	28.3	26.9	15.7	25.0	14.8	64.8	20.4
Idaho									
BOISE STATE UNIVERSITY	.4	53	17.0	20.8	19.2	20.8	11.3	69.8	18.9
IDAHO STATE	.1	10	40.0	50.0	50.0	50.0	40.0	40.0	20.0
LEWIS-CLARK STATE	.1	8						100.0	
U OF IDAHO	.2	24	16.7	12.5	16.7	12.5	12.5	79.2	8.3
Illinois									
AUGUSTANA COLL	.1	8	62.5	50.0	50.0	62.5	37.5	25.0	37.5
BRADLEY	.2	25	40.0	36.0	37.5	33.3	28.0	52.0	20.0
CHICAGO STATE	.1	14						100.0	
COLL OF ST FRANCIS	.1	10	10.0	10.0	10.0	10.0	10.0	90.0	
DEPAUL	.8	104	41.3	43.3	35.6	39.4	30.8	49.0	20.2
DEVRY	.1	10	20.0	10.0	20.0	10.0	10.0	80.0	10.0
DEVRY - OAK BROOK TERRAC	.1	15				6.7		93.3	6.7
EASTERN IL	.3	43	16.3	20.9	14.0	11.6	7.0	74.4	18.6
ELMHURST COLL	.1	11	36.4	18.2	27.3	45.5	18.2	54.5	27.3
EUREKA COLL		5		20.0	20.0	20.0		80.0	20.0
GOVERNORS STATE	.1	18	22.2	44.4	27.8	33.3	16.7	55.6	27.8
IL BENEDICTINE COLL	.1	8	25.0	37.5	12.5	25.0	12.5	62.5	25.0
IL COLL		5	20.0	40.0	20.0	20.0	20.0	60.0	20.0
IL STATE	.6	74	36.5	44.6	31.1	36.5	24.3	47.3	28.4
IL WESLEYAN	.2	25	32.0	36.0	28.0	28.0	24.0	60.0	16.0
MILLIKIN	.1	7	28.6	28.6	14.3	28.6	14.3	71.4	14.3
NORTH CENTRAL COLL	.1	14	21.4	15.4	21.4	28.6	14.3	71.4	14.3
NORTHEASTERN IL	.2	27	11.1	14.8	18.5	14.8	7.4	77.8	14.8
NORTHERN IL	.5	59	49.2	45.8	40.7	47.5	27.1	37.3	35.6
NORTHWESTERN		5	60.0	40.0	40.0	40.0	40.0	40.0	20.0
OLIVET NAZARENE COLL		6	16.7	16.7	16.7	16.7	16.7	83.3	
QUINCY UNIVERSITY		5	20.0		20.0	20.0		60.0	40.0
ROOSEVELT	.2	27	14.8	22.2	11.1	18.5	7.4	74.1	18.5
SOUTHERN IL U -CARBONDAL	.2	24	16.7	12.5	12.5	8.3	8.3	83.3	8.3
SOUTHERN IL U -EDWARDVIL	.1	9	33.3	44.4	11.1	33.3	11.1	44.4	44.4
ST XAVIER COLL	.1	9	44.4	44.4	44.4	66.7	33.3	22.2	44.4

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REPORT NUMBER 12-A

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF CHICAGO-LOYOLA	.1	18	22.2	27.8	16.7	22.2	11.1	66.7	22.2
U OF IL-CHICAGO	.4	53	20.8	26.4	17.0	18.9	11.3	62.3	26.4
U OF IL-URBANA	1.8	239	55.6	61.5	47.7	54.0	37.2	29.7	33.1
UNIV ILL SPRINGFIELD	.1	16	50.0	56.3	31.3	31.3	31.3	31.3	37.5
WESTERN IL U	.2	26	11.5	7.7	16.0	32.0	3.8	69.2	26.9
Indiana									
BALL ST	.1	7			16.7	16.7		71.4	28.6
IN U-BLOOMINGTON	.3	38	23.7	24.3	17.1	20.0	15.8	65.8	18.4
IN U-PURDUE-INDPLS		5	40.0	40.0	20.0	20.0	20.0	60.0	20.0
PURDUE U-MAIN CAMPUS	.1	9	11.1	22.2	12.5	12.5	11.1	77.8	11.1
ST MARYS COLL	.1	10				10.0		90.0	10.0
U OF NOTRE DAME	.5	66	48.5	59.1	44.6	41.5	30.3	36.4	33.3
Iowa									
BUENA VISTA U	.2	24	37.5	45.8	45.8	41.7	33.3	50.0	16.7
COE COLL		5	40.0	20.0	20.0	20.0	20.0	60.0	20.0
DORDT COLL	.1	9	44.4	55.6	55.6	66.7	44.4	33.3	22.2
DRAKE	.1	16	31.3	62.5	56.3	62.5	25.0	12.5	62.5
IOWA STATE	.4	47	30.4	44.7	34.0	34.8	21.3	44.7	34.0
LORAS COLL	.1	10	10.0	10.0	10.0	10.0	10.0	90.0	
LUTHER COLL	.1	8	62.5	62.5	62.5	25.0	25.0	25.0	50.0
SIMPSON COLL	.1	10	40.0	30.0	10.0	10.0	10.0	50.0	40.0
ST AMBROSE COLL	.1	12	16.7	8.3	8.3	8.3		66.7	33.3
U OF IOWA	.5	70	38.6	45.7	48.6	55.7	27.1	30.0	42.9
U OF NORTHERN IOWA	.8	104	79.8	70.2	67.3	53.8	47.1	18.3	34.6
UPPER IOWA U	.1	19	52.6	47.4	42.1	47.4	36.8	42.1	21.1
WARTBURG COLL		6	33.3		50.0	33.3		50.0	50.0
Kansas									
DODGE		6		50.0		20.0	16.7	66.7	16.7
EMPORIA STATE		5	40.0	20.0	20.0	60.0		40.0	60.0
FORT HAYS STATE		6	16.7		16.7	16.7		83.3	16.7
KANSAS STATE	.1	7	14.3	28.6	14.3	28.6	14.3	71.4	14.3
U OF KANSAS	.1	7	28.6	28.6		42.9		57.1	42.9
Kentucky									
BELLARMINE COLL		6		16.7	16.7			66.7	33.3
MURRAY STATE		6	33.3		16.7	16.7		66.7	33.3
U OF KENTUCKY	.1	16	31.3	18.8	12.5	25.0	12.5	56.3	31.3
U OF LOUISVILLE	.1	10	10.0	20.0	22.2	22.2	10.0	60.0	30.0
WESTERN KY	.1	7			14.3	28.6		71.4	28.6
Louisiana									
LA ST U-A&M	.1	17	17.6	35.3	23.5	17.6	17.6	64.7	17.6
LA ST U-SHREVEPORT		5	40.0	60.0	40.0	40.0	40.0	40.0	20.0
MCNEESE STATE		5	40.0	40.0	40.0	20.0	20.0	60.0	20.0
NICHOLLS STATE		5	80.0	80.0	40.0	60.0	40.0	20.0	40.0
NORTHEAST LA		5	20.0	20.0	20.0	20.0	20.0	80.0	

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REPORT NUMBER 12-A

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
SOUTHEASTERN LA	.1	8	12.5	25.0	12.5	12.5	12.5	75.0	12.5
TULANE U		5	33.3	20.0				80.0	20.0
U OF NEW ORLEANS	.2	22	45.5	45.5	40.9	40.9	22.7	40.9	36.4
U OF STHWESTN LA	.1	8	25.0	25.0	25.0	37.5	12.5	62.5	25.0
Maine									
HUSSON COLL	.1	16	12.5	12.5	18.8	43.8	6.3	50.0	43.8
U OF ME-ORONO	.1	8	12.5		12.5	12.5		87.5	12.5
Maryland									
U OF MD-COLLEGE PARK	.2	24	20.8	30.4	21.7	30.4	12.5	62.5	25.0
Massachusetts									
ASSUMPTION COLL	.1	7	28.6			28.6		42.9	57.1
BABSON COLL	.1	16	25.0	26.7	7.1	6.3	6.3	68.8	25.0
BENTLEY COLL	.2	28	14.8	17.9	15.4	11.5	10.7	78.6	10.7
BOSTON COLL	.2	28	20.8	39.3	24.0	42.3	10.7	46.4	42.9
BOSTON U	.1	13	38.5	33.3	30.8	25.0	30.8	61.5	7.7
BRIDGEWATER STATE COLLEG		5	40.0	20.0	60.0	20.0		40.0	60.0
COLLEGE OF HOLY CROSS		5	80.0	80.0	66.7	66.7	80.0	20.0	
MERRIMACK COLL	.1	8			12.5	12.5	12.5	87.5	
NORTHEASTERN U	.1	13	7.7	7.7	7.7	15.4	7.7	84.6	7.7
SALEM STATE	.1	10		10.0	10.0			90.0	10.0
SUFFOLK	.1	12		8.3				91.7	8.3
U MASS LOWELL	.1	7	28.6	42.9	42.9	42.9	28.6	42.9	28.6
U OF MASS-AMHERST	.2	32	25.8	41.9	21.4	20.7	15.6	56.3	28.1
U OF MASS-BOSTON	.1	11	18.2			9.1		81.8	18.2
UMASS-DARTMOUTH	.1	7	14.3		14.3	14.3		57.1	42.9
Michigan									
ALBION COLL	.1	7	14.3	14.3	14.3	14.3	14.3	85.7	
ANDREWS		6	60.0	33.3	40.0	40.0	16.7	50.0	33.3
CENTRAL MICH	.2	29	13.8	10.3	10.3	17.2	6.9	79.3	13.8
DAVENPORT COLLEGE		6						100.0	
EASTERN MICH	.1	14	7.1		7.1	14.3		78.6	21.4
FERRIS STATE		6	16.7	33.3	33.3	16.7	16.7	50.0	33.3
GRAND VALLEY ST	.1	14	35.7	35.7	21.4	35.7	21.4	57.1	21.4
HOPE COLL		5	40.0	20.0	40.0	20.0	20.0	60.0	20.0
MICHIGAN STATE	.4	53	22.6	9.4	9.6	17.3	3.8	69.8	26.4
OAKLAND U	.1	14	14.3	7.1	21.4	7.1		78.6	21.4
SAGINAW VALLEY ST	.1	8				12.5		87.5	12.5
U OF MI-ANN ARBOR	.1	9	55.6	55.6	44.4	55.6	33.3	33.3	33.3
U OF MI-DEARBORN	.1	14	35.7	14.3	28.6	28.6	7.1	42.9	50.0
U OF MI-FLINT	.1	9						100.0	
WALSH COLLEGE	.2	23	13.0	13.0	17.4	13.0		65.2	34.8
WAYNE STATE	.1	13	30.8	30.8	16.7	25.0	15.4	69.2	15.4
WESTERN MI U	.2	27	11.1	14.8	7.4	14.8	3.7	81.5	14.8
Minnesota									
BEMIDJI STATE	.1	11	54.5	54.5	36.4	54.5	36.4	45.5	18.2

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MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
COLL OF ST THOMAS	.1	12	25.0	8.3	16.7	16.7	8.3	75.0	16.7
CONCORDIA MOORHEAD	.1	7	57.1	71.4	71.4	71.4	57.1	14.3	28.6
MINNESOTA STATE	.1	8	42.9	62.5	42.9	42.9	25.0	37.5	37.5
MOORHEAD STATE	.1	13	30.8	53.8	38.5	38.5	30.8	38.5	30.8
ST CLOUD STATE		5	40.0	40.0	40.0	40.0	40.0	60.0	
ST JOHNS U	.1	8	12.5	12.5	37.5			62.5	37.5
U OF MN-DULUTH	.1	7	57.1	42.9	42.9	57.1	42.9	42.9	14.3
U OF MN-TWIN CITIES	.2	22	45.5	36.4	50.0	40.9	22.7	36.4	40.9
WINONA STATE	.1	7	28.6	28.6	14.3	42.9		14.3	85.7
Mississippi									
JACKSON STATE		5						100.0	
U OF SOUTHERN MS	.1	13	23.1	7.7	15.4	7.7		69.2	30.8
Missouri									
COLUMBIA COLL	.1	8	25.0	50.0	25.0	25.0	25.0	50.0	25.0
WASHINGTON U	.1	7	28.6	28.6	14.3	28.6		42.9	57.1
Montana									
CARROLL COLL	.1	7	33.3	50.0	60.0	83.3	42.9	14.3	42.9
MONTANA ST UNIV-BOZEMAN	.1	19	42.1	31.3	47.1	47.1	42.1	42.1	15.8
MONTANA ST.-BILLINGS	2.4	313	18.2	18.3	33.3	32.6	12.1	60.4	27.5
U OF MONTANA	.1	15	15.4	35.7	21.4	21.4	6.7	60.0	33.3
UNIV. OF GREAT FALL		5						100.0	
Nebraska									
MIDLAND LUTHERAN COLL		6		16.7	33.3	16.7		66.7	33.3
U OF NEBR-KEARNEY		6	33.3	33.3	33.3	33.3	16.7	16.7	66.7
U OF NEBR-LINCOLN	.1	7	14.3	14.3	28.6	28.6	14.3	71.4	14.3
Nevada									
U OF NV-LAS VEGAS	.2	23	52.2	45.5	34.8	50.0	30.4	34.8	34.8
U OF NV-RENO	.1	18	66.7	55.6	44.4	33.3	22.2	22.2	55.6
New Hampshire									
NH PLYMOUTH STATE		6	16.7	50.0	50.0	50.0	16.7	50.0	33.3
New Jersey									
COLLEGE OF NEW JERSEY	.1	8	50.0	71.4	57.1	62.5	37.5	37.5	25.0
GEORGIAN CT COLL		5						100.0	
KEAN UNIVERSITY	.2	23	9.5	20.0	10.0	9.1		73.9	26.1
MONMOUTH UNIV	.1	9		11.1				88.9	11.1
MONTCLAIR STATE	.3	34	24.2	32.3	14.3	13.3	11.8	58.8	29.4
NEW JERSEY CITY UNIVERSI	.1	11						100.0	
RAMAPO COLL OF NJ	.1	9	37.5	44.4	25.0	37.5	22.2	44.4	33.3
RICHARD STOCKTON COLLEGE	.1	15	20.0	20.0	14.3	14.3		73.3	26.7
RIDER UNIVERSITY	.1	11	20.0	18.2	9.1	20.0	9.1	72.7	18.2
ROWAN (GLASSBORO) UNIV	.1	13	15.4	15.4	7.7	15.4	7.7	84.6	7.7
RUTGERS U-CAMDEN	.1	13	7.7	7.7	15.4	15.4		69.2	30.8
RUTGERS U-NEW BRNSWK	.2	24	47.6	52.4	50.0	50.0	37.5	41.7	20.8
RUTGERS U-NEWARK	.3	44	2.6	7.1			2.3	93.2	4.5

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
SETON HALL	.1	14	23.1	28.6			14.3	64.3	21.4
ST PETERS COLL		5	20.0	40.0		20.0		60.0	40.0
WILLIAM PATERSON	.1	13	15.4	7.7				76.9	23.1
New Mexico									
EASTERN NEW MEXICO		6	33.3	33.3	33.3	16.7	16.7	66.7	16.7
NEW MEXICO STATE	.1	9	12.5	11.1				88.9	11.1
U OF NEW MEXICO	.1	19	26.3	33.3	6.3	23.5	5.3	57.9	36.8
New York									
ADELPHI		6	16.7	16.7				83.3	16.7
ALFRED		5	20.0	20.0	20.0			80.0	20.0
COLGATE U HAMILTON		5			50.0	50.0	20.0	80.0	
CUNY BERNARD BARUCH	.8	100	28.9	31.5	23.4	24.4	17.0	65.0	18.0
CUNY BROOKLYN COLL	.2	20	26.7	40.0	7.7	28.6	5.0	60.0	35.0
CUNY HUNTER COLL	.2	24	21.4	45.8	16.7	20.0	12.5	54.2	33.3
CUNY LEHMAN COLL		6	50.0	40.0	25.0	40.0	33.3	50.0	16.7
CUNY MEDGAR EVERS	.1	10	42.9	66.7	50.0	50.0	50.0	40.0	10.0
CUNY QUEENS COLL	.4	46	18.4	19.5	8.3	15.6	8.7	76.1	15.2
CUNY STATEN ISLAND	.1	9	28.6	14.3		50.0	11.1	55.6	33.3
CUNY YORK COLL	.1	7	20.0	14.3				85.7	14.3
DOWLING COLL	.1	9	33.3	33.3	25.0	20.0	22.2	55.6	22.2
FORDHAM	.2	24	40.9	56.5	16.7	28.6	29.2	41.7	29.2
HARTWICK COLLEGE		5		20.0	75.0			40.0	60.0
HOFSTRA	.3	34	50.0	44.1		46.4	14.7	44.1	41.2
IONA COLL	.1	11	20.0	18.2				81.8	18.2
L I U-CW POST	.1	11	25.0	27.3		25.0	9.1	72.7	18.2
LE MOYNE COLL	.1	17	20.0	12.5	22.2	18.8	5.9	82.4	11.8
MANHATTAN COLL		5	25.0	40.0				60.0	40.0
NEW YORK U	.2	32	30.8	40.0	8.3	45.0	15.6	53.1	31.3
PACE U-NY	.3	37	56.8	61.1	47.6	54.2	32.4	35.1	32.4
PACE U-PLEASANTVILLE	.2	32	28.1	35.5	16.0	12.0	6.3	53.1	40.6
ROCHESTER INST TECH	.1	8	16.7		16.7			87.5	12.5
SIENA COLL	.1	11	27.3	20.0			9.1	72.7	18.2
ST FRANCIS COLL		6	16.7	16.7	33.3	33.3	16.7	83.3	
ST JOHN FISHER COLL	.1	8	57.1	42.9		33.3		37.5	62.5
ST JOHNS U.,N.Y.	.2	31	32.0	23.3	20.0	12.5	12.9	61.3	25.8
SUNY AT ALBANY	.2	25	30.0	39.1	25.0	29.4	16.0	48.0	36.0
SUNY AT BINGHAMTON	.3	43	42.5	47.5	13.9	20.6	9.3	48.8	41.9
SUNY AT BUFFALO	.3	35	48.5	61.8	35.7	60.7	20.0	22.9	57.1
SUNY COLL BROCKPORT		6	33.3					66.7	33.3
SUNY COLL GENESEO	.1	16	40.0	38.5	8.3	16.7	18.8	50.0	31.3
SUNY COLL OLD WESTURY	.1	14	18.2	25.0	12.5	25.0	7.1	71.4	21.4
SUNY COLL OSWEGO	.1	10	10.0		11.1			80.0	20.0
SUNY-NEW PALTZ	.1	9	25.0	62.5	80.0	37.5	22.2	33.3	44.4
SYRACUSE	.1	9	33.3	44.4	16.7	14.3	22.2	44.4	33.3

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
TOURO	.1	11	60.0	70.0	36.4	100.0	36.4	27.3	36.4
YESHIVA	.2	32	38.5	56.3	38.5	59.4	40.6	34.4	25.0
North Carolina									
APPALACHIAN STATE	.1	13	16.7	16.7	46.2	25.0	15.4	53.8	30.8
BELMONT ABBEY COLL	.1	9	22.2	11.1	12.5	12.5	11.1	77.8	11.1
CAMPBELL U	.1	9	28.6	22.2	28.6	22.2	22.2	77.8	
EAST CAROLINA		5	40.0	20.0	40.0	40.0	20.0	60.0	20.0
ELON COLL		5		20.0		20.0		80.0	20.0
FAYETTEVILLE STATE		6		16.7	16.7	33.3		66.7	33.3
GARDNER-WEBB COLL		6		16.7				83.3	16.7
HIGH POINT U	.1	8		12.5				87.5	12.5
LENOIR-RHYNE COLL	.1	10	10.0	10.0	10.0	10.0	10.0	90.0	
NC AGRIC & TECH	.1	19	5.3					94.7	5.3
NC CENTRAL	.1	8						100.0	
NC ST U-RALEIGH	.2	25	36.0	36.0	32.0	28.0	28.0	60.0	12.0
NC WESLEYAN COLL	.1	7						100.0	
U OF NC-ASHEVILLE	.1	9	33.3	22.2	55.6	55.6	11.1	22.2	66.7
U OF NC-CHARLOTTE	.2	27	37.0	11.1	23.1	22.2	7.4	55.6	37.0
U OF NC-WILMINGTON	.1	10	30.0	20.0	11.1	33.3	10.0	60.0	30.0
WINSTON-SALEM STATE		6						100.0	
North Dakota									
DICKINSON STATE		5	20.0	40.0	20.0	40.0	20.0	60.0	20.0
JAMESTOWN COLL		5	60.0	40.0	20.0	20.0	20.0	40.0	40.0
NO DAKOTA STATE	.1	18	38.9	38.9	27.8	38.9	27.8	55.6	16.7
U OF NO DAKOTA	.1	14	64.3	85.7	57.1	57.1	50.0	14.3	35.7
UNIV OF MARY	.1	11				27.3		72.7	27.3
Ohio									
MIAMI U	.1	8	37.5	50.0	50.0	25.0	25.0	37.5	37.5
OHIO NORTHERN	.1	7	57.1	50.0	60.0	33.3	28.6	28.6	42.9
OHIO STATE	.1	18	17.6	16.7	11.8	5.9	5.6	77.8	16.7
YOUNGSTOWN STATE		5	20.0	20.0	20.0	20.0	20.0	80.0	
Oklahoma									
EAST CENTRAL OK STATE	.1	7	42.9	28.6	28.6	28.6	28.6	57.1	14.3
LANGSTON U	.1	7	28.6	42.9	14.3	42.9		42.9	57.1
NORTHEASTERN OK ST	.1	16	25.0	18.8		18.8		68.8	31.3
OK ST U	.1	11	36.4	27.3	9.1	18.2	9.1	63.6	27.3
SOUTHWESTERN OK STATE	.1	7						100.0	
U OF OK-NORMAN	.2	22	38.1	31.8	33.3	31.8	13.6	40.9	45.5
U OF TULSA	.1	8	12.5	25.0			12.5	75.0	12.5
UNIV CENTRAL OKLAHOMA	.2	24	33.3	37.5	29.2	45.8	12.5	50.0	37.5
Oregon									
PORTLAND STATE	.2	20	40.0	26.3	22.2	27.8	15.0	55.0	30.0
U OF OREGON	.1	8	33.3	25.0	37.5	33.3	25.0	62.5	12.5
Pennsylvania									
BLOOMSBURG U	.2	20	15.8	25.0	5.3	15.0	5.0	75.0	20.0

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CALIFORNIA U		6	16.7	33.3		16.7		66.7	33.3
CLARION U OF PA	.1	9						100.0	
DREXEL	.1	9	33.3	55.6	22.2			44.4	55.6
DUQUESNE		5						100.0	
GROVE CITY COLL	.1	9	33.3	11.1	88.9	33.3		11.1	88.9
INDIANA U OF PA	.1	12			8.3	16.7		83.3	16.7
KINGS COLL		6	16.7	33.3		16.7		66.7	33.3
KUTZTOWN U OF PA	.1	8	12.5		12.5			87.5	12.5
LA SALLE UNIV	.1	11	27.3	18.2				63.6	36.4
LEHIGH U	.1	9	22.2	25.0	14.3	28.6	22.2	66.7	11.1
MESSIAH COLL	.1	12	41.7	66.7	50.0	50.0	41.7	33.3	25.0
MILLERSVILLE U		5						100.0	
PA ST U-CAPITOL	.1	10	30.0	30.0	10.0			70.0	30.0
ROBERT MORRIS COLL	.1	14		7.1				92.9	7.1
SHIPPENSBURG U OF PA	.1	7	28.6	28.6				57.1	42.9
SLIPPERY ROCK UNIV		5				20.0		80.0	20.0
ST JOSEPHS COLL	.1	7	28.6	16.7	28.6	28.6	14.3	57.1	28.6
TEMPLE	.2	27	11.1	22.2	19.2	7.7	3.7	74.1	22.2
THE PENNSYLVANIA STATE	.3	40	52.5	45.0	22.5	22.5	10.0	35.0	55.0
U OF PA		6	25.0	50.0	40.0	50.0	50.0	50.0	
U OF PITTSBURGH	.1	15	33.3	20.0	14.3	14.3	13.3	66.7	20.0
VILLANOVA	.1	13	46.2	46.2	20.0	36.4	30.8	46.2	23.1
WEST CHESTER U OF PA	.1	9	22.2	11.1	11.1	22.2		66.7	33.3
Puerto Rico									
CATHOLIC U OF PR		6		16.7				83.3	16.7
CAYEY U COLL-PR	.1	12	8.3	8.3	8.3	8.3		83.3	16.7
INTER AMER-HATO REY	.1	15		13.3		13.3		80.0	20.0
U OF PR-MAYAGUEZ	.1	8	12.5	12.5	50.0	12.5	12.5	50.0	37.5
U OF PR-RIO PIEDRAS	.6	73	15.3	24.7	22.5	22.5	11.0	63.0	26.0
Rhode Island									
BRYANT COLL	.1	9	33.3	11.1	11.1			66.7	33.3
U OF RHODE ISLAND	.1	7	28.6	42.9	28.6	28.6		57.1	42.9
South Carolina									
U OF SC-COLUMBIA	.1	9	37.5	22.2	11.1	25.0	11.1	66.7	22.2
South Dakota									
BLACK HILLS STATE	.1	7	14.3	14.3	14.3	14.3	14.3	85.7	
Tennessee									
AUSTIN PEAY STATE		6	16.7	16.7	33.3	33.3	16.7	66.7	16.7
CHRISTIAN BROS UNIVERSIT		6						100.0	
DAVID LIPSCOMB COLL	.1	7	28.6	28.6	28.6	14.3	14.3	71.4	14.3
MIDDLE TENN STATE	.1	18	11.1	22.2	5.6	5.6		77.8	22.2
TENN STATE	.1	11	27.3	18.2	9.1	9.1	9.1	72.7	18.2
TENN TECH	.1	16	12.5	6.3	6.3			81.3	18.8
U OF TN-CHATTANOOGA	.1	11	36.4	27.3	18.2	18.2	9.1	54.5	36.4

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REPORT NUMBER 12-A

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF TN-KNOXVILLE	.1	11	50.0	40.0	36.4	40.0	36.4	45.5	18.2
U OF TN-MARTIN		5	20.0	40.0		20.0		40.0	60.0
UNIVERSITY OF MEMPHIS	.2	20	20.0	15.0	15.0	20.0	5.0	65.0	30.0
Texas									
ABILENE CHRISTIAN	.1	8	62.5	62.5	50.0	37.5	37.5	25.0	37.5
SAM HOUSTON STATE		5	20.0	40.0	20.0	20.0	20.0	60.0	20.0
SOUTHWEST TEX STATE	.1	10	20.0	20.0		10.0		60.0	40.0
TEXAS A&M	.3	45	51.1	57.8	57.8	57.8	24.4	15.6	60.0
U OF HOUSTON	.1	9	37.5	14.3	22.2	33.3	22.2	55.6	22.2
U OF HOUSTON DOWN TOWN		6	16.7	33.3	50.0	20.0	16.7	66.7	16.7
U OF NORTH TEXAS		6		33.3	16.7			66.7	33.3
U OF TEX-ARLINGTON	.1	8	62.5	62.5	57.1	42.9	50.0	37.5	12.5
U OF TEX-AUSTIN	.1	13	38.5	38.5	23.1	38.5	15.4	46.2	38.5
U OF TEX-DALLAS	.1	8	25.0	25.0	25.0	12.5	12.5	62.5	25.0
U OF TEX-SAN ANTONIO	.1	10	40.0	20.0	30.0	20.0	20.0	60.0	20.0
Utah									
BRIGHAM YOUNG	.2	23	26.1	31.8	20.0	15.8	4.3	56.5	39.1
U OF UTAH	.1	8	25.0	25.0	25.0	37.5	12.5	62.5	25.0
UTAH STATE	.1	8		12.5		25.0		75.0	25.0
Virginia									
CHRISTOPHER NEWPORT	.1	14	21.4	14.3	7.1	14.3		57.1	42.9
GEORGE MASON U	.2	32	25.0	37.5	25.0	31.3	9.4	53.1	37.5
HAMPTON UNIV.	.1	13				7.7		92.3	7.7
JAMES MADISON U	.1	12	66.7	66.7	66.7	58.3	50.0	25.0	25.0
NORFOLK STATE	.1	7	14.3					85.7	14.3
OLD DOMINION U	.1	12	33.3	8.3	16.7	33.3	8.3	58.3	33.3
RADFORD U	.1	11				9.1		90.9	9.1
U OF RICHMOND	.1	13	69.2	30.8	76.9	61.5	30.8	15.4	53.8
UNIVERSITY OF VIRGINIA	.1	13	61.5	61.5	46.2	61.5	38.5	30.8	30.8
VA COMMONWEALTH U	.1	19	36.8	36.8	26.3	31.6	21.1	52.6	26.3
VA POLY TECH	.1	12	41.7	33.3	33.3	41.7	33.3	50.0	16.7
VA STATE		6						100.0	
Washington									
CENTRAL WASH U	1.5	191	8.9	12.0	7.9	13.1	4.7	81.7	13.6
CITY UNIVERSITY	.3	33	24.2	30.3	18.2	33.3	12.1	57.6	30.3
EASTERN WASH STATE	.3	42	14.6	17.1	11.9	12.2	9.5	81.0	9.5
GONZAGA U	.3	36	38.9	72.2	63.9	47.2	33.3	22.2	44.4
PACIFIC LUTHERAN	.1	16	12.5	18.8	18.8	12.5	6.3	75.0	18.8
SEATTLE PACIFIC COLL	.1	7						100.0	
SEATTLE U	.4	46	15.2	15.2	15.2	15.6	8.7	78.3	13.0
ST MARTINS COLL	.2	25	12.0	12.0	8.0	12.0	8.0	80.0	12.0
UNIV OF WASHINGTON	1.4	182	25.8	22.5	24.7	25.8	16.5	66.5	17.0
WALLA WALLA COLLEGE		5			20.0			80.0	20.0
WASH STATE	.5	66	10.6	10.6	10.8	12.3	7.6	84.8	7.6

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REPORT NUMBER 12-A

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
WESTERN WASHINGTON UNIV	.7	88	18.2	17.0	11.4	15.9	8.0	77.3	14.8
WHITWORTH COLL	.1	8	12.5	12.5	25.0	12.5	12.5	75.0	12.5
West Virginia									
CONCORD COLL	.1	12	8.3	25.0	16.7	25.0	8.3	66.7	25.0
FAIRMONT STATE	.2	22	9.1	9.1	4.5	4.5	4.5	90.9	4.5
GLENVILLE STATE	.1	7	33.3	28.6	28.6	33.3	28.6	71.4	
MARSHALL U	.2	24	4.2	4.2	8.3	8.3	4.2	91.7	4.2
U OF CHARLSTON		6						100.0	
W VA INST TECH	.1	11						100.0	
W VA STATE	.1	18	5.6	5.6	11.1	5.6		83.3	16.7
W VA U	.3	38	8.1	10.8	5.4	5.4	2.6	84.2	13.2
WEST LIBERTY STATE	.1	12	16.7	16.7	16.7	16.7	16.7	83.3	
Wisconsin									
CARTHAGE COLL	.1	9	44.4	44.4	22.2	11.1	11.1	44.4	44.4
LAKELAND COLL	.2	26	40.0	38.5	40.0	34.6	26.9	50.0	23.1
MARQUETTE U	.3	33	36.4	39.4	24.2	36.4	24.2	51.5	24.2
U OF WI-EAU CLAIRE	.1	10	50.0	50.0	70.0	70.0	30.0	20.0	50.0
U OF WI-LA CROSSE	.1	7	14.3	14.3	14.3	14.3	14.3	85.7	
U OF WI-MADISON	.3	35	41.2	47.1	50.0	48.6	31.4	34.3	34.3
U OF WI-MILWAUKEE	.4	46	30.4	32.6	41.3	43.5	19.6	47.8	32.6
U OF WI-OSHKOSH	.1	10	60.0	60.0	50.0	70.0	20.0		80.0
U OF WI-PARKSIDE	.1	7	14.3	42.9	28.6	42.9	14.3	57.1	28.6
U OF WI-SUPERIOR		6	16.7		16.7			83.3	16.7
U OF WI-WHITEWATER	.3	42	58.5	73.2	57.1	73.2	45.2	19.0	35.7
U WISCONSIN - GREEN BAY	.1	11	18.2	36.4	36.4	36.4	18.2	63.6	18.2
Wyoming									
U OF WYOMING	.1	8	50.0	50.0	25.0	50.0	25.0	50.0	25.0
SCHOOLS WITH FEWER THAN FIVE	7.4	971					11.3	68.6	20.1
SCHOOLS OUTSIDE THE U.S.	13.7	1,792	32.0	35.0	40.3	34.9	21.9	50.7	27.4
SCHOOLS NOT RECORDED	17.3	2,262	26.1	30.1	22.8	25.9	12.7	58.4	28.9
TOTALS	100.0	13,067					15.5	58.1	26.4

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REPORT NUMBER 12-A

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
AUBURN U-AUBURN	.9	25	56.0	52.0	56.0	52.0	24.0	24.0	52.0
U OF AL-BIRMINGHAM	.4	10	30.0	30.0	30.0	30.0	30.0	70.0	
U OF AL-UNIVERSITY	.8	21	28.6	33.3	23.8	33.3	9.5	57.1	33.3
Arizona									
ARIZONA STATE U	.4	10	22.2	12.5	44.4	20.0	10.0	50.0	40.0
Arkansas									
ARKANSAS STATE	.2	5	20.0		20.0	20.0		80.0	20.0
California									
CAL ST U-FULLERTON	.2	5	40.0	60.0	100.0	100.0	20.0		80.0
CAL ST U-HAYWARD	.8	21	35.0	35.0	35.0	25.0	23.8	57.1	19.0
CAL ST U-SACRAMENTO	.3	7	33.3	50.0		25.0	28.6	57.1	14.3
GOLDEN GATE	.3	9	50.0	66.7	37.5	37.5	44.4	33.3	22.2
SAN DIEGO STATE	.2	6	25.0	33.3	60.0	20.0	16.7	33.3	50.0
SAN FRANCISCO STATE	.2	5	33.3	25.0	50.0	66.7	40.0	60.0	
SAN JOSE STATE	.2	5	60.0	60.0	80.0	60.0	40.0	20.0	40.0
U OF CAL-LOS ANGELES	.3	9	60.0	57.1	77.8	77.8	66.7	22.2	11.1
U OF SOUTHERN CAL	.5	13	15.4	25.0	12.5	22.2	7.7	53.8	38.5
Colorado									
CO STATE	.2	6	83.3	100.0	80.0	100.0	66.7		33.3
U OF CO-BOULDER	.3	8	25.0	25.0	37.5	37.5	12.5	50.0	37.5
U OF CO-DENVER	.2	6	66.7	66.7	40.0	40.0	33.3	33.3	33.3
U OF DENVER	.4	12	54.5	45.5	41.7	70.0	33.3	41.7	25.0
District of Columbia									
GEORGE WASHINGTON	.5	13	33.3	46.2	16.7	18.2	7.7	46.2	46.2
STRAYER COLL	.2	5						100.0	
Florida									
FL ATLANTIC U	.2	6	50.0	66.7	50.0	16.7	16.7	16.7	66.7
FL INTERNATIONAL	.6	17	52.9	41.2	58.8	58.8	35.3	29.4	35.3
FL STATE	.6	17	70.6	76.5	82.4	88.2	64.7	11.8	23.5
U OF CENTRAL FL	.4	10	50.0	50.0	30.0	40.0	20.0	40.0	40.0
U OF FLORIDA	2.4	68	69.7	74.6	83.8	88.1	58.8	5.9	35.3
U OF MIAMI	.2	5	80.0	80.0	80.0	80.0	80.0	20.0	
U OF NORTH FL	.2	6	66.7	66.7	50.0	66.7	50.0	16.7	33.3
U OF SO FLORIDA	.4	10	80.0	80.0	70.0	60.0	60.0	10.0	30.0
Georgia									
GA SOUTHERN UNIV	.2	6						100.0	
GA STATE	.4	10	70.0	70.0	70.0	60.0	40.0	10.0	50.0
U OF GEORGIA	1.5	42	76.2	71.4	78.6	81.0	64.3	9.5	26.2
VALDOSTA STATE	.2	5	20.0	20.0	20.0	20.0	20.0	80.0	
Guam									
U OF GUAM	.6	18	11.1	5.6	33.3	5.6	5.6	66.7	27.8
Hawaii									
U OF HAWAII-MANOA	.2	5	50.0	40.0	50.0	60.0	20.0	20.0	60.0

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REPORT NUMBER 12-B

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MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Illinois									
DEPAUL	.4	11	45.5	60.0	18.2	36.4	18.2	36.4	45.5
NORTHERN IL	.2	5	100.0	60.0	80.0	100.0	60.0		40.0
U OF IL CHICAGO	.3	7	28.6	33.3	42.9	16.7	14.3	42.9	42.9
U OF IL-URBANA	1.4	38	39.5	40.5	60.5	52.6	28.9	28.9	42.1
Indiana									
IN U-BLOOMINGTON	.5	14	42.9	50.0	64.3	28.6	21.4	21.4	57.1
MANCHESTER COLL	.6	17	52.9	82.4	58.8	58.8	29.4		70.6
U OF NOTRE DAME	.4	12	50.0	75.0	50.0	72.7	33.3	8.3	58.3
Kansas									
KANSAS STATE	.4	12	58.3	66.7	58.3	66.7	50.0	25.0	25.0
U OF KANSAS	.6	16	87.5	62.5	75.0	75.0	56.3	6.3	37.5
Louisiana									
LA TECH	.2	5	20.0		20.0			80.0	20.0
TULANE U	.3	8	50.0	62.5	57.1	85.7	25.0	25.0	50.0
U OF NEW ORLEANS	.2	6	50.0	66.7	50.0	50.0	50.0	33.3	16.7
Maryland									
U OF MD-COLLEGE PARK	.2	6	33.3	33.3	33.3	16.7	16.7	66.7	16.7
Massachusetts									
BENTLEY COLL	.5	15	46.7	46.7	66.7	60.0	33.3	26.7	40.0
BOSTON U	.2	5	20.0	40.0	40.0	40.0	20.0	40.0	40.0
NORTHEASTERN U	.3	8	14.3	12.5				87.5	12.5
STONEHILL COLL	.2	5	80.0	60.0	60.0	20.0	20.0	20.0	60.0
SUFFOLK	.2	6	33.3	33.3	33.3	33.3	16.7	50.0	33.3
Michigan									
MICHIGAN STATE	.5	13	53.8	53.8	53.8	61.5	46.2	30.8	23.1
U OF MI-ANN ARBOR	.9	26	65.4	65.4	80.8	84.6	50.0	3.8	46.2
Minnesota									
U OF MN-TWIN CITIES	.2	5	75.0	100.0	100.0	100.0	80.0		20.0
Mississippi									
DELTA STATE	.2	5	40.0	40.0	40.0	60.0	20.0	20.0	60.0
MS ST U	.3	9	44.4	22.2	44.4	55.6	22.2	44.4	33.3
U OF MS	1.0	29	58.6	41.4	51.7	48.3	31.0	27.6	41.4
U OF SOUTHERN MS	.3	7	14.3	42.9	33.3	33.3	14.3	57.1	28.6
Missouri									
SOUTHWEST MO STATE	.2	5	80.0	60.0	60.0	80.0	40.0	20.0	40.0
U OF MO-COLUMBIA	1.1	31	70.0	77.4	71.0	63.3	51.6	16.1	32.3
Montana									
MONTANA ST UNIV-BOZEMAN	.7	20	90.0	75.0	85.0	70.0	65.0	10.0	25.0
MONTANA ST.-BILLINGS	1.1	31	27.6	43.3	45.2	37.9	19.4	41.9	38.7
U OF MONTANA	.6	17	94.1	94.1	88.2	88.2	82.4		17.6
Nebraska									
U OF NEBR-LINCOLN	.2	6	50.0	50.0	50.0	83.3	50.0	16.7	33.3
Nevada									
U OF NV-LAS VEGAS	.3	7	42.9	42.9	42.9	42.9	28.6	42.9	28.6

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MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
New Jersey									
FARLGH DCKSN-TEANECK	.2	6	50.0	50.0			33.3	50.0	16.7
RUTGERS U-NEWARK	.3	7			20.0			85.7	14.3
New York									
CUNY BERNARD BARUCH	1.0	27	63.6	69.2	61.9	80.8	48.1	14.8	37.0
FORDHAM	.3	7	28.6	42.9	75.0	50.0	28.6	42.9	28.6
L I U-CW POST	.2	6	40.0	40.0		33.3	16.7	66.7	16.7
PACE U-NY	.5	15	71.4	64.3	58.3	40.0	40.0	26.7	33.3
ST BONAVENTURE U	.2	5	20.0	20.0			20.0	80.0	
ST JOHNS U.,N.Y.	.5	15	40.0	33.3	20.0	33.3	13.3	53.3	33.3
SUNY AT ALBANY	.3	7	33.3	33.3	60.0	40.0		42.9	57.1
SUNY AT BUFFALO	.3	7	83.3	66.7	100.0	80.0	71.4		28.6
SYRACUSE	.3	7	14.3			14.3		71.4	28.6
U OF ROCHESTER	.3	9	62.5	37.5	77.8	44.4	33.3	22.2	44.4
North Carolina									
APPALACHIAN STATE	.3	7	71.4	85.7	85.7	85.7	71.4	14.3	14.3
EAST CAROLINA	.6	18	61.1	44.4	55.6	55.6	33.3	33.3	33.3
NC ST U-RALEIGH	1.8	49	57.1	71.4	69.4	57.1	42.9	14.3	42.9
U OF NC-CHAPEL HILL	2.7	76	43.4	40.8	50.0	39.2	31.6	42.1	26.3
U OF NC-GREENSBORO	.5	15	26.7	33.3	26.7	20.0	20.0	66.7	13.3
U OF NC-WILMINGTON	.8	22	27.3	31.8	22.7	18.2	9.1	63.6	27.3
WAKE FOREST	1.1	32	78.1	84.4	78.1	78.1	71.9	12.5	15.6
Ohio									
MIAMI U	.2	5	20.0		20.0	20.0		60.0	40.0
U OF AKRON	.2	6	33.3	33.3	33.3	50.0	33.3	50.0	16.7
Oklahoma									
U OF OK-NORMAN	.2	6	33.3		40.0	25.0	16.7	66.7	16.7
Pennsylvania									
DREXEL	.3	8	50.0	37.5	37.5	37.5	25.0	50.0	25.0
South Carolina									
CHARLESTON COLL	.2	5	20.0	60.0	20.0	80.0		20.0	80.0
CLEMSON	.3	7	42.9	42.9	42.9	42.9	42.9	57.1	
U OF SC-COLUMBIA	.2	6	33.3	33.3	33.3	50.0		33.3	66.7
South Dakota									
U OF SD	.3	7	14.3	14.3	57.1	42.9		28.6	71.4
Tennessee									
U OF TN-KNOXVILLE	.9	26	53.8	53.8	57.7	61.5	26.9	19.2	53.8
U OF TN-MARTIN	.3	7	28.6	33.3	42.9	20.0	14.3	42.9	42.9
UNIVERSITY OF MEMPHIS	.4	10	44.4	44.4	30.0	50.0	10.0	30.0	60.0
Texas									
ABILENE CHRISTIAN	.2	5	80.0	60.0	60.0	60.0	60.0	20.0	20.0
ANGELO STATE	.2	6						100.0	
BAYLOR	.3	9	55.6	66.7	44.4	33.3	33.3	33.3	33.3
SOUTHWEST TEX STATE	.2	5	20.0	40.0	40.0	40.0	20.0	60.0	20.0

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

REPORT NUMBER 12-B

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
TEXAS A&M	1.4	39	52.6	57.9	57.9	59.0	35.9	30.8	33.3
U OF NORTH TEXAS	.5	13	23.1	30.8	23.1	25.0	15.4	69.2	15.4
U OF TEX-ARLINGTON	.4	10	60.0	77.8	60.0	66.7	50.0	20.0	30.0
U OF TEX-AUSTIN	4.3	119	73.1	73.1	75.6	80.7	58.0	10.9	31.1
U OF TEX-DALLAS	.3	9	55.6	44.4	44.4	55.6	33.3	44.4	22.2
Utah									
BRIGHAM YOUNG	1.7	48	71.1	72.9	71.1	77.1	50.0	14.6	35.4
SOUTHERN UTAH UNIVERSITY	.2	6	16.7	16.7	50.0	16.7	16.7	50.0	33.3
U OF UTAH	.4	12	58.3	50.0	50.0	50.0	41.7	33.3	25.0
UTAH STATE	.4	10	30.0	30.0	40.0	30.0	20.0	60.0	20.0
WEBER STATE	.5	15	53.3	33.3	21.4	21.4	13.3	46.7	40.0
Virginia									
OLD DOMINION U	.2	6	50.0	50.0	33.3	66.7	33.3	33.3	33.3
UNIVERSITY OF VIRGINIA	.9	24	72.7	70.8	79.2	73.9	62.5	12.5	25.0
VA POLY TECH	.2	5	40.0	20.0	20.0			60.0	40.0
Washington									
SEATTLE U	.2	5			20.0	20.0		80.0	20.0
UNIV OF WASHINGTON	.4	10	30.0	30.0	40.0	50.0	20.0	50.0	30.0
West Virginia									
W VA U	.3	8	37.5	62.5	37.5	50.0	25.0	37.5	37.5
Wisconsin									
U OF WI-MADISON	.7	19	73.7	68.4	88.9	72.2	63.2	10.5	26.3
U OF WI-MILWAUKEE	.2	5	25.0	25.0	60.0	60.0	40.0	40.0	20.0
SCHOOLS WITH FEWER THAN FIVE	22.3	622					22.5	47.9	29.6
SCHOOLS OUTSIDE THE U.S.	13.5	377	38.3	36.0	45.3	38.9	24.4	46.2	29.4
SCHOOLS NOT RECORDED	4.9	137	35.1	41.0	31.5	40.0	21.9	47.4	30.7
TOTALS	100.0	2,787					31.3	37.1	31.6

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

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

REPORT NUMBER 12-B

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
ALABAMA A & M		8	25.0		57.1		37.5	50.0	12.5
ALABAMA STATE U		6	25.0	20.0	50.0		16.7	66.7	16.7
ATHENS STATE COLL		5	60.0	60.0		25.0	20.0	40.0	40.0
AUBURN U-AUBURN	.1	22	42.9	38.5	26.3	26.7	18.2	40.9	40.9
AUBURN U-MONTGOMERY	.1	21	37.5	50.0	21.4	28.6	33.3	33.3	33.3
BIRMINGHAM SOUTHERN	.1	18	33.3	33.3	16.7	20.0	5.6	55.6	38.9
JACKSONVILLE STATE		13	36.4	16.7	16.7	9.1	7.7	61.5	30.8
NORTH ALABAMA U		5			20.0	66.7	20.0	60.0	20.0
SAMFORD U		8	25.0		40.0	50.0	37.5	50.0	12.5
TROY ST-DOTHAN		10	33.3	16.7		40.0		40.0	60.0
TROY ST-MONTGOMERY		11	50.0	16.7	18.2		18.2	54.5	27.3
TROY ST-TROY		16	11.1	20.0	38.5	30.0	31.3	50.0	18.8
TUSKEGEE INSTITUTE		7	25.0	33.3	25.0	20.0	42.9	42.9	14.3
U OF AL-BIRMINGHAM	.1	30	80.0	46.7	29.2	38.1	33.3	23.3	43.3
U OF AL-HUNTSVILLE		7	20.0	20.0	28.6		14.3	57.1	28.6
U OF AL-UNIVERSITY	.1	38	30.8	32.1	20.6	28.6	18.4	52.6	28.9
U OF MONTEVALLO		5	50.0	25.0	20.0	40.0	20.0	40.0	40.0
U OF SO ALABAMA	.1	22	50.0	41.2	11.8	45.0	18.2	27.3	54.5
Alaska									
U OF ALASKA ANCHORAGE	.1	26	31.3	44.4	23.8	47.6	23.1	23.1	53.8
U OF ALASKA FAIRBANKS		8		28.6	25.0	16.7	25.0	62.5	12.5
Arizona									
ARIZONA STATE U	.2	78	54.4	47.4	30.2	38.8	33.3	29.5	37.2
ARIZONA STATE U-WEST	.1	33	48.1	42.3	29.6	34.6	30.3	30.3	39.4
DEVRY INSTI		6	66.7	66.7	80.0	80.0	83.3	16.7	
NORTHERN ARIZ U	.1	21	37.5		33.3	26.7	33.3	42.9	23.8
U OF ARIZONA	.2	56	42.4	38.5	26.3	41.7	37.5	33.9	28.6
Arkansas									
ARKANSAS STATE	.1	39	18.5	25.0	22.9	30.0	25.6	48.7	25.6
ARKANSAS TECH U		9	80.0	33.3	33.3	40.0	44.4	22.2	33.3
HARDING COLL	.1	33	34.8	38.1	15.4	36.8	21.2	42.4	36.4
HENDERSON ST U		7	16.7	60.0		50.0		42.9	57.1
OUACHITA BAPTIST		11	55.6	50.0	10.0	10.0	9.1	36.4	54.5
SOUTHERN ARKANSAS U		11	30.0	10.0	22.2	11.1	18.2	54.5	27.3
U OF AR-FAYETTEVILLE	.1	46	50.0	38.7	20.5	42.4	21.7	32.6	45.7
U OF AR-MONTICELLO		8	25.0			28.6	12.5	62.5	25.0
U OF ARKANSAS LITTLE ROC	.1	22	18.8	38.5	16.7	38.5	13.6	40.9	45.5
U OF CENTRAL AR	.1	35	16.7	19.2	29.0	28.0	31.4	45.7	22.9
California									
AZUSA PACIFIC COLL		9		16.7	33.3		11.1	77.8	11.1
BIOLA U		12		60.0		40.0	25.0	58.3	16.7
CAL LUTHERAN COLL		13	42.9	20.0	25.0	33.3	30.8	53.8	15.4
CAL ST STANISLAUS U	.1	34	50.0	47.8	45.0	22.2	32.4	41.2	26.5

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REPORT NUMBER 12-C

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

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CAL ST U CHICO	.2	50	25.0	29.6	30.0	40.7	26.0	50.0	24.0
CAL ST U-FRESNO	.3	97	40.4	41.2	35.1	27.1	29.9	46.4	23.7
CAL ST U-FULLERTON	.5	150	41.4	38.6	37.7	46.8	38.7	42.0	19.3
CAL ST U-HAYWARD	1.1	373	24.9	25.4	31.0	30.8	23.6	48.5	27.9
CAL ST U-LONG BEACH	.3	98	38.1	33.3	27.5	40.7	25.5	52.0	22.4
CAL ST U-LOS ANGELES	.4	126	34.7	36.7	40.6	30.5	34.1	45.2	20.6
CAL ST U-NORTHRIDGE	.5	166	44.0	49.4	43.2	43.7	39.2	36.7	24.1
CAL ST U-POMONA	.2	74	41.7	34.1	24.3	34.1	33.8	47.3	18.9
CAL ST U-SACRAMENTO	.4	125	34.8	35.0	32.8	34.7	26.4	48.0	25.6
CAL ST UNIV-SAN MARCOS	.1	32	43.8	46.7	38.9	61.5	40.6	40.6	18.8
CAL ST-DOMINGUEZ	.1	40	26.1	40.0	28.6	32.0	22.5	50.0	27.5
CAL ST-SAN LUIS	.2	81	46.3	42.1	37.5	52.3	42.0	37.0	21.0
CAL STATE - BAKERSFIELD	.1	33	35.0	31.6	26.7	50.0	30.3	45.5	24.2
CAL STATE SAN BERNARDINO	.2	60	28.6	50.0	32.1	50.0	35.0	35.0	30.0
CHAPMAN COLL	.1	22	35.3	26.7		37.5	27.3	45.5	27.3
CLAREMONT MENS COLL		9	33.3	66.7	50.0	25.0	44.4	22.2	33.3
DEVRY		7	50.0	40.0		33.3	28.6	28.6	42.9
GOLDEN GATE	.1	36	52.0	30.0	21.4	42.9	38.9	38.9	22.2
HUMBOLDT STATE		6	40.0	40.0	50.0	40.0	33.3	50.0	16.7
LA VERNE COLL		10	60.0	100.0	33.3	66.7	50.0	20.0	30.0
LOYOLA MARYMOUNT	.1	42	27.8	32.0	31.8	40.7	23.8	45.2	31.0
NATIONAL	.1	20	18.2	30.8	33.3	42.9	30.0	45.0	25.0
PEPPERDINE		16	75.0	33.3	50.0	62.5	37.5	37.5	25.0
SAN DIEGO STATE	.4	143	38.6	37.7	22.5	44.3	30.1	42.0	28.0
SAN FRANCISCO STATE	.3	109	25.5	36.7	28.8	29.6	22.0	54.1	23.9
SAN JOSE STATE	.2	76	45.5	40.0	36.4	41.2	38.2	42.1	19.7
SONOMA STATE	.1	33	33.3	44.4	37.5	31.3	30.3	42.4	27.3
SOUTHERN CAL COLL		5	50.0	50.0	50.0		40.0	20.0	40.0
ST MARYS OF CAL	.1	35	47.6	40.0	31.8	38.9	37.1	34.3	28.6
U OF CAL-BERKELEY	.4	120	43.1	50.0	40.4	46.8	45.0	37.5	17.5
U OF CAL-LOS ANGELES	.7	219	48.9	44.7	36.0	50.4	41.1	36.1	22.8
U OF CAL-RIVERSIDE	.1	36	26.7	42.9	36.8	47.6	41.7	36.1	22.2
U OF CAL-SANTA BARBARA	.4	138	42.4	35.5	39.0	48.6	38.4	40.6	21.0
U OF REDLANDS		10	33.3		50.0	40.0	40.0	50.0	10.0
U OF SAN DIEGO	.2	51	33.3	48.0	52.4	61.8	43.1	27.5	29.4
U OF SAN FRANCISCO	.1	30	53.3	18.8	37.5	38.9	30.0	40.0	30.0
U OF SANTA CLARA	.2	57	47.8	42.3	44.8	32.0	33.3	38.6	28.1
U OF SOUTHERN CAL	.4	140	50.8	39.1	43.9	47.1	42.9	37.9	19.3
U OF THE PACIFIC		15	33.3	28.6	22.2	36.4	26.7	60.0	13.3
WOODBURY		7	25.0	66.7	20.0	50.0	28.6	42.9	28.6
Colorado									
ADAMS STATE COLL		13	12.5	30.8	28.6	28.6	30.8	61.5	7.7
CO STATE	.1	29	33.3	29.4	34.6	23.8	27.6	48.3	24.1
FORT LEWIS COLL		16	36.4	27.3	38.5		25.0	37.5	37.5

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REPORT NUMBER 12-C

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

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
MESA STATE COLLEGE		15	54.5	44.4	40.0	40.0	40.0	26.7	33.3
METROPOLITAN ST COLL	.1	43	52.0	40.0	27.3	45.8	39.5	30.2	30.2
REGIS UNIVERSITY	.1	28	47.6	47.4	13.0	37.5	21.4	21.4	57.1
U OF CO-BOULDER	.1	34	31.3	50.0	30.0	38.1	35.3	29.4	35.3
U OF CO-CO SPRINGS		9	20.0	50.0	44.4	50.0	33.3	22.2	44.4
U OF CO-DENVER	.1	23	46.7	28.6	25.0	31.6	30.4	43.5	26.1
U OF DENVER		9	40.0	60.0	50.0	66.7	44.4		55.6
U OF NORTHERN CO	.1	23	42.9	16.7	27.8	22.2	26.1	47.8	26.1
U OF SOUTHERN CO		6		33.3		40.0	16.7	66.7	16.7
Connecticut									
CENTRAL CONN ST U	.2	58	23.4	23.3	15.1	19.5	17.2	55.2	27.6
FAIRFIELD	.2	60	47.1	40.7	31.7	30.0	31.7	38.3	30.0
QUINNIPIAC COLL	.1	34	41.7	28.0	26.9	38.1	32.4	38.2	29.4
SACRED HEART UNIV	.1	18	23.1	15.4		7.7	16.7	66.7	16.7
SO CT STATE U	.1	24	31.3	28.6	33.3	38.9	37.5	37.5	25.0
U OF CONN	.3	102	35.3	24.7	20.3	17.6	16.7	53.9	29.4
U OF HARTFORD		13	28.6	42.9	18.2	30.0	23.1	53.8	23.1
U OF NEW HAVEN		8	50.0	33.3	16.7		37.5	50.0	12.5
WESTERN CONN ST U		15	16.7	76.9	16.7	27.3	13.3	26.7	60.0
Delaware									
DELAWARE ST UNIV		11	12.5	12.5	9.1	11.1	9.1	72.7	18.2
GOLDEY BEACOM COLL		14		28.6	18.2	25.0	14.3	57.1	28.6
U OF DELAWARE	.2	72	43.2	40.0	24.4	42.6	34.7	33.3	31.9
WILMINGTON COLL		7	71.4	60.0	40.0	60.0	57.1	14.3	28.6
District of Columbia									
AMERICAN	.1	32	36.4	28.6	15.4	18.2	28.1	50.0	21.9
CATHOLIC U OF AMER		12	75.0	37.5	45.5	41.7	25.0	8.3	66.7
GEORGE WASHINGTON	.1	20	30.8	45.5	18.8	53.3	25.0	35.0	40.0
GEORGETOWN	.1	39	78.6	61.5	70.0	60.0	61.5	20.5	17.9
HOWARD	.1	49	23.3	28.6	6.8	18.2	6.1	65.3	28.6
SOUTHEASTERN		7		66.7	33.3	25.0	28.6	42.9	28.6
STRAYER COLL	.1	37	12.9	25.8	5.9	21.9	2.7	64.9	32.4
U OF DC	.1	29	15.4	34.6	14.3	22.2	10.3	62.1	27.6
Florida									
BARRY		6		50.0	33.3	75.0	50.0	16.7	33.3
FL AGRI & MECH	.1	21	15.4	21.4	20.0	33.3	33.3	42.9	23.8
FL ATLANTIC U	.1	44	36.0	59.3	25.0	64.7	36.4	13.6	50.0
FL INTERNATIONAL	.1	49	46.2	41.4	18.5	50.0	44.9	28.6	26.5
FL SOUTHERN COLL		9	33.3	33.3	42.9	50.0	33.3	22.2	44.4
FL STATE	.2	55	47.1	45.2	28.6	29.3	25.5	43.6	30.9
NOVA		9	12.5	16.7	12.5	42.9	22.2	66.7	11.1
ROLLINS COLL		6	40.0	25.0	50.0	40.0	33.3	16.7	50.0
ST LEO COLL		15		11.1	33.3	45.5	20.0	46.7	33.3
STETSON U		9	14.3	40.0	14.3	33.3	22.2	44.4	33.3

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REPORT NUMBER 12-C

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

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF CENTRAL FL	.1	40	21.7	40.0	30.3	48.3	35.0	37.5	27.5
U OF FLORIDA	.1	26	50.0	44.4	35.3	55.6	46.2	11.5	42.3
U OF MIAMI		14	50.0	33.3	40.0	55.6	42.9	35.7	21.4
U OF NORTH FL	.1	28	42.9	55.6	23.5	44.4	35.7	32.1	32.1
U OF SO FLORIDA	.2	80	31.0	43.6	35.0	38.9	35.0	33.8	31.3
U OF TAMPA		10	25.0	28.6	22.2	14.3	10.0	50.0	40.0
U OF WEST FLORIDA	.1	21	33.3	33.3	27.8	35.7	33.3	38.1	28.6
Georgia									
AUGUSTA COLL		11	12.5	44.4	42.9	33.3	27.3	27.3	45.5
BERRY COLL		5		50.0	66.7	66.7	60.0		40.0
BRENAU COLL		9	37.5	20.0	12.5		22.2	55.6	22.2
CLARK/ATLANTA U		11	50.0	62.5	18.2	33.3	9.1	45.5	45.5
EMORY	.1	23	75.0	75.0	42.9	58.8	47.8	26.1	26.1
GA COLLEGE		13	20.0	36.4		16.7	7.7	53.8	38.5
GA INST OF TECH		7	100.0		33.3	40.0	42.9	28.6	28.6
GA SOUTHERN UNIV	.1	32	40.9	40.9	11.5	33.3	25.0	40.6	34.4
GA SOUTHWESTERN COLL		8	25.0	12.5				75.0	25.0
GA STATE	.2	78	22.9	26.1	22.4	26.9	24.4	47.4	28.2
KENNESAW STATE	.2	54	30.3	41.4	30.4	34.3	33.3	44.4	22.2
MERCER U-MACON		14	12.5	20.0	20.0	40.0	28.6	57.1	14.3
MOREHOUSE COLL		11	28.6		22.2	14.3	36.4	54.5	9.1
MORRIS BROWN COLL		8	20.0	16.7		14.3		62.5	37.5
NORTH GEORGIA COLL		11	66.7	60.0	42.9	33.3	45.5	27.3	27.3
OGLETHORPE		5	100.0		80.0	100.0	80.0		20.0
SAVANNAH STATE		6		33.3		16.7	16.7	66.7	16.7
SHORTER COLL		6				40.0		66.7	33.3
U OF GEORGIA	.1	24	50.0	57.9	40.9	44.4	25.0	20.8	54.2
VALDOSTA STATE	.1	26	22.2	40.0	21.1	52.9	23.1	42.3	34.6
WEST GEORGIA		16	27.3	27.3	23.1	30.8	18.8	43.8	37.5
Guam									
U OF GUAM	.4	147	27.1	22.2	25.7	24.6	24.5	44.9	30.6
Hawaii									
CHAMINADE		6	50.0	75.0	20.0	25.0	16.7	16.7	66.7
HAWAII PACIFIC COLL	.1	24	38.9	42.9	7.7	28.6	37.5	41.7	20.8
U OF HAWAII-MANOA	.3	107	24.4	19.5	13.0	25.3	15.0	56.1	29.0
Idaho									
BOISE STATE UNIVERSITY	.3	85	32.8	23.5	16.0	22.0	17.6	52.9	29.4
COLL OF IDAHO		6	33.3	50.0	33.3		33.3	33.3	33.3
IDAHO STATE	.1	21	33.3	43.8	53.8	45.5	47.6	33.3	19.0
LEWIS-CLARK STATE		7	20.0	20.0	42.9	33.3	28.6	42.9	28.6
NORTHWEST NAZARENE		5			20.0	25.0		80.0	20.0
U OF IDAHO	.1	38	32.0	20.8	18.5	35.5	28.9	50.0	21.1
Illinois									
AUGUSTANA COLL	.1	17	10.0	30.0	27.3	42.9	35.3	35.3	29.4

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REPORT NUMBER 12-C

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

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
BRADLEY	.1	42	54.8	40.0	22.9	28.6	23.8	31.0	45.2
CHICAGO STATE		14	10.0	11.1	23.1	20.0	21.4	57.1	21.4
COLL OF ST FRANCIS		6			40.0	60.0	33.3	33.3	33.3
DEPAUL	.4	127	27.6	35.4	25.9	30.9	26.8	43.3	29.9
DEVRY		8	50.0	42.9	28.6	28.6	25.0	50.0	25.0
DEVRY - OAK BROOK TERRAC		12	36.4	20.0	16.7	36.4		50.0	50.0
DOMINCAN UNIVERSITY		10	12.5	25.0				80.0	20.0
EASTERN IL	.1	25	33.3	41.2	20.0	28.6	16.0	56.0	28.0
ELMHURST COLL	.1	26	16.7	25.0	37.5	39.1	23.1	50.0	26.9
GOVERNORS STATE	.1	22	13.3	28.6	22.7	21.4	18.2	59.1	22.7
GREENVILLE COLL		5	25.0			20.0		80.0	20.0
IL BENEDICTINE COLL		11	75.0	75.0	20.0	42.9	18.2	27.3	54.5
IL COLL		11	33.3	70.0	20.0	40.0		27.3	72.7
IL INST TECH		6	100.0	100.0	75.0	100.0	83.3		16.7
IL STATE	.2	59	24.2	35.0	29.8	35.7	32.2	44.1	23.7
IL WESLEYAN		12	66.7	83.3	30.0	40.0	25.0	33.3	41.7
LEWIS		16		10.0	7.7	33.3	12.5	62.5	25.0
MCKENDREE COLL		12		30.0	11.1	22.2	33.3	58.3	8.3
MILLIKIN		14	50.0	55.6	16.7	44.4	21.4	42.9	35.7
MONMOUTH COLL		5	20.0	20.0	20.0	40.0	20.0	60.0	20.0
NORTH CENTRAL COLL	.1	24	41.7	55.6	15.4	41.2	33.3	37.5	29.2
NORTHEASTERN IL	.2	54	15.8	20.6	10.6	26.1	18.5	61.1	20.4
NORTHERN IL	.3	91	58.1	50.9	34.3	37.3	38.5	31.9	29.7
NORTHWESTERN		9	37.5	28.6	33.3	14.3	33.3	44.4	22.2
OLIVET NAZARENE COLL		5	25.0		75.0		40.0	40.0	20.0
QUINCY UNIVERSITY		6		20.0		25.0	16.7	66.7	16.7
ROOSEVELT	.1	27	19.0	27.3	29.2	8.3	18.5	55.6	25.9
SOUTHERN IL U -CARBONDAL	.1	33	47.6	33.3	15.0	35.0	30.3	33.3	36.4
SOUTHERN IL U -EDWARDVIL	.1	23	46.2	23.1	31.6	37.5	34.8	34.8	30.4
ST XAVIER COLL		11	57.1	66.7	40.0	44.4	27.3	18.2	54.5
U OF CHICAGO-LOYOLA	.1	33	38.1	31.8	33.3	46.7	30.3	36.4	33.3
U OF IL-CHICAGO	.2	77	40.4	42.0	30.8	28.6	23.4	42.9	33.8
U OF IL-URBANA	.4	118	47.8	43.9	27.0	34.9	31.4	33.9	34.7
UNIV ILL SPRINGFIELD	.1	29	29.4	37.5	31.8	42.1	44.8	34.5	20.7
WESTERN IL U	.1	24	18.8	33.3	25.0	50.0	20.8	41.7	37.5
Indiana									
ANDERSON COLL		6				33.3		66.7	33.3
BALL ST	.3	104	23.6	21.8	15.2	17.9	16.3	60.6	23.1
BUTLER	.1	38	15.8	28.6	34.5	19.2	34.2	47.4	18.4
FRANKLIN COLL		7		60.0	40.0	25.0	42.9	28.6	28.6
GOSHEN COLL		9	33.3			28.6		66.7	33.3
HUNTINGTON COLL		6		20.0		16.7	16.7	66.7	16.7
IN INST OF TECH		7		20.0		25.0	14.3	71.4	14.3
IN U-BLOOMINGTON	.5	182	33.9	25.2	20.3	22.9	22.0	50.5	27.5

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MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
IN U-FORT WAYNE	.2	53	25.6	30.0	26.1	38.1	15.1	45.3	39.6
IN U-KOKOMO	.1	18	6.3	12.5	5.9	11.1	5.6	83.3	11.1
IN U-NORTHWEST	.1	23	5.9	38.9	19.0	31.6	13.0	52.2	34.8
IN U-PURDUE-INDPLS	.3	104	18.3	22.1	16.5	18.2	16.3	58.7	25.0
IN U-SOUTH BEND	.1	28	19.0	16.7	34.8	30.0	21.4	50.0	28.6
IN U-SOUTHEAST	.1	32	22.2	15.4	10.3	24.1	12.5	59.4	28.1
INDIANA STATE UNIVERSITY		8	57.1	42.9	50.0	60.0	50.0	37.5	12.5
INDIANA WESLEYAN U		5		20.0		33.3		80.0	20.0
MANCHESTER COLL		6				16.7		83.3	16.7
MARIAN COLL-INDPLS		12	9.1	36.4	10.0	25.0	8.3	41.7	50.0
OAKLAND CITY COLL		6	16.7					83.3	16.7
PURDUE U-CALUMET		16	45.5	30.0	41.7	40.0	43.8	31.3	25.0
PURDUE U-MAIN CAMPUS	.2	69	18.0	18.2	22.0	16.1	21.7	56.5	21.7
PURDUE U-NO CENTRAL		11	20.0	30.0	18.2	9.1		54.5	45.5
ST JOSEPHS COLL		7	66.7	50.0	40.0	50.0	28.6	14.3	57.1
ST MARY-OF-THE-WOODS		11	25.0	50.0	27.3	12.5	18.2	54.5	27.3
ST MARYS COLL		10	20.0	20.0	12.5	33.3	30.0	60.0	10.0
TAYLOR		7	20.0	20.0	28.6	16.7	28.6	57.1	14.3
TRI-STATE U		6	16.7	20.0	25.0	25.0	16.7	83.3	
U OF EVANSVILLE		8		16.7		12.5	12.5	75.0	12.5
U OF NOTRE DAME	.4	118	43.2	28.6	33.3	37.5	35.6	39.8	24.6
U OF SOUTH INDIANA	.2	52	22.2	29.5	18.4	18.2	15.4	55.8	28.8
UNIV OF INDIANAPOLIS		11	33.3	44.4	11.1	11.1	27.3	45.5	27.3
VALPARAISO	.1	17	12.5	45.5	28.6	46.2	23.5	52.9	23.5
Iowa									
BRIAR CLIFF COLL		7	33.3		28.6		14.3	57.1	28.6
BUENA VISTA U	.1	38	20.0	21.2	5.9	25.7	10.5	55.3	34.2
CENTRAL COLLEGE		11	40.0	37.5	28.6	42.9	36.4	45.5	18.2
COE COLL		5	60.0				40.0	40.0	20.0
DRAKE	.1	27	29.4	47.1	39.1	31.6	40.7	29.6	29.6
GRACELAND COLL		5				20.0		80.0	20.0
GRANDVIEW COLL		6	25.0	40.0	20.0	25.0	33.3	50.0	16.7
IOWA STATE	.2	68	23.1	26.4	19.0	20.7	17.6	48.5	33.8
LORAS COLL		13	57.1	12.5	33.3	71.4	30.8	30.8	38.5
LUTHER COLL		10	100.0	71.4	50.0	50.0	60.0	10.0	30.0
MT MERCY COLL		6	20.0		33.3	20.0	16.7	33.3	50.0
NORTHWESTERN COLL		9	16.7	50.0	28.6	33.3	33.3	33.3	33.3
SIMPSON COLL	.1	18	28.6	38.5	18.8	17.6	16.7	44.4	38.9
ST AMBROSE COLL	.1	18	25.0	53.8	21.4	42.9	33.3	33.3	33.3
U OF IOWA	.2	59	48.7	41.2	42.9	47.2	40.7	27.1	32.2
U OF NORTHERN IOWA	.2	60	26.7	35.5	27.9	34.0	28.3	43.3	28.3
UPPER IOWA U	.1	25	19.0	21.1	9.5	21.1	20.0	64.0	16.0
Kansas									
DODGE	.1	26	33.3	41.2	12.5	25.0	19.2	53.8	26.9

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MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
EMPORIA STATE		11	12.5	22.2	22.2	22.2	27.3	63.6	9.1
FORT HAYS STATE	.1	18	21.4	15.4	22.2	26.7	16.7	61.1	22.2
KANSAS STATE	.1	49	35.5	29.6	24.4	22.2	26.5	51.0	22.4
PITTSBURG STATE		12	37.5	55.6	18.2	50.0	25.0	25.0	50.0
U OF KANSAS	.1	18	22.2	27.3	25.0	27.3	27.8	50.0	22.2
WASHBURN U OF TOPEKA		6	50.0	33.3	50.0		50.0	33.3	16.7
WICHITA STATE		10			28.6	20.0	30.0	70.0	
Kentucky									
ASHLAND COMM COLLEGE		11	16.7	20.0	50.0	100.0	36.4	54.5	9.1
BELLARMINE COLL	.1	43	24.1	20.0	19.5	18.9	18.6	58.1	23.3
BRESCIA COLL		10	11.1		11.1		10.0	90.0	
CAMPBELLSVILLE COLL		11			20.0	11.1	18.2	72.7	9.1
CUMBERLAND COLL		6		16.7		16.7		66.7	33.3
EASTERN KY	.2	53	12.5	14.6	20.8	12.2	18.9	62.3	18.9
GEORGETOWN COLL		15	20.0	20.0	7.7	35.7	13.3	53.3	33.3
KY STATE		9	12.5			25.0	22.2	77.8	
KY WESLEYAN COLL		5		40.0		50.0	20.0	40.0	40.0
MOREHEAD STATE	.1	43	24.3	22.2	9.8	17.5	9.3	60.5	30.2
MURRAY STATE	.1	36	34.6	32.3	34.5	31.3	27.8	36.1	36.1
NORTHERN KENTUCKY U	.2	53	21.1	22.2	19.1	17.1	18.9	60.4	20.8
PIKEVILLE COLL		10		11.1				90.0	10.0
THOMAS MORE COLL	.1	23	15.0	23.8	9.5	21.1	13.0	65.2	21.7
TRANSYLVANIA		9				12.5		88.9	11.1
U OF KENTUCKY	.4	148	25.2	23.7	17.6	21.2	16.9	52.0	31.1
U OF LOUISVILLE	.3	115	21.7	22.7	12.5	21.1	11.3	59.1	29.6
WESTERN KY	.2	55	27.3	15.6	16.7	22.2	20.0	61.8	18.2
Louisiana									
DILLARD		6		25.0		20.0	16.7	66.7	16.7
GRAMBLING STATE		11	11.1	30.0	10.0	11.1	9.1	54.5	36.4
LA ST U-A&M	.2	70	41.5	45.5	21.0	32.1	22.9	31.4	45.7
LA ST U-SHREVEPORT	.1	19	20.0	14.3	40.0	50.0	52.6	42.1	5.3
LA TECH		11	12.5		10.0		9.1	81.8	9.1
LOYOLA U		14	28.6	16.7	33.3	45.5	42.9	35.7	21.4
MCNEESE STATE		7				66.7	42.9	42.9	14.3
NICHOLLS STATE		13	25.0	42.9	20.0	20.0	30.8	38.5	30.8
NORTHEAST LA	.1	18	36.4	27.3	7.1	36.4	11.1	50.0	38.9
NORTHWESTERN STATE		7	16.7	20.0		40.0	28.6	42.9	28.6
SOUTHEASTERN LA	.1	26	27.8	27.8	4.8	27.3	19.2	53.8	26.9
SOUTHERN U-BATON ROUGE		13	10.0	50.0		18.2	7.7	46.2	46.2
SOUTHERN U-NEW ORLEANS		6						100.0	
TULANE U	.3	21	66.7	50.0	60.0	71.4	66.7	19.0	14.3
U OF NEW ORLEANS	.1	43	40.0	50.0	40.6	53.3	46.5	27.9	25.6
U OF STHWESTN LA	.1	29	28.6	27.8	34.6	15.8	27.6	44.8	27.6
Maine									
HUSSON COLL		16	30.8	20.0	9.1	11.1	25.0	62.5	12.5

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
THOMAS COLL		5	50.0	40.0		20.0		60.0	40.0
U OF ME-AUGUSTA		8	16.7	20.0	28.6	25.0	37.5	50.0	12.5
U OF ME-MACHIAS		5	75.0	100.0	40.0	60.0	20.0		80.0
U OF ME-ORONO		10	33.3	57.1	57.1	71.4	30.0	20.0	50.0
UNIV SOUTHERN MAINE	.1	23	29.4	38.1	5.6	57.9	17.4	34.8	47.8
Maryland									
BOWIE STATE	.1	35	13.8	24.0	15.2	22.2	14.3	65.7	20.0
COLL OF NOTRE DAME		7		40.0	28.6		14.3	42.9	42.9
COLUMBIA UNION COLL		7	20.0	20.0	40.0	40.0	42.9	57.1	
FROSTBURG STATE	.1	34	24.0	26.1	32.0	18.2	26.5	55.9	17.6
LOYOLA COLLEGE	.1	31	33.3	38.9	21.7	26.7	19.4	51.6	29.0
MORGAN STATE	.1	39	10.7	27.6	12.1	23.5	12.8	59.0	28.2
MT ST MARYS COLL	.1	32	35.0	28.6	20.7	35.7	21.9	43.8	34.4
SALISBURY STATE	.1	48	28.9	27.8	27.9	22.5	22.9	52.1	25.0
TOWSON STATE	.2	81	26.6	32.3	24.3	27.1	17.3	50.6	32.1
U OF BALTIMORE	.2	73	24.1	22.4	24.6	25.0	21.9	50.7	27.4
U OF MD-BALTO		7			16.7	16.7	28.6	71.4	
U OF MD-COLLEGE PARK	1.0	334	22.1	32.5	21.0	27.4	21.9	49.7	28.4
Massachusetts									
AMERICAN INTERNATL		5	40.0			25.0	20.0	40.0	40.0
ASSUMPTION COLL		16	66.7	27.3	38.5	11.1	31.3	31.3	37.5
BABSON COLL	.2	59	47.1	28.2	22.5	20.8	20.3	42.4	37.3
BENTLEY COLL	.3	108	22.7	21.6	23.7	25.0	17.6	56.5	25.9
BOSTON COLL	.3	97	42.1	30.2	21.4	22.9	23.7	45.4	30.9
BOSTON U	.1	42	44.0	40.0	24.0	34.6	31.0	38.1	31.0
COLLEGE OF HOLY CROSS	.1	19	54.5	45.5	30.8	25.0	36.8	31.6	31.6
FITCHBURG STATE		7	50.0	50.0	20.0	75.0	42.9	28.6	28.6
GORDON COLL		6	25.0	25.0	40.0	33.3	33.3	66.7	
MASS COLLEGE OF LIB ARTS		6	60.0	33.3	25.0	25.0	16.7	50.0	33.3
MERRIMACK COLL	.1	42	26.5	20.0	5.0	25.0	9.5	57.1	33.3
NICHOLS COLL		10	28.6	37.5	33.3	14.3	40.0	50.0	10.0
NORTHEASTERN U	.1	33	11.1	18.2	20.0	26.9	27.3	57.6	15.2
SALEM STATE	.1	22		13.3	18.2	11.1	18.2	72.7	9.1
STONEHILL COLL	.1	30	38.1	33.3	22.2	19.2	13.3	50.0	36.7
SUFFOLK	.1	27	34.8	29.2	9.1	12.5	7.4	55.6	37.0
U MASS LOWELL	.1	24	35.7	17.6	5.6	25.0	12.5	62.5	25.0
U OF MASS-AMHERST	.2	74	40.4	31.0	27.9	27.3	24.3	44.6	31.1
U OF MASS-BOSTON	.1	21	23.5	15.8	15.0	5.6	14.3	57.1	28.6
UMASS-DARTMOUTH		15	36.4	36.4	16.7	27.3	13.3	53.3	33.3
WESTERN NEW ENG COLL	.1	18	27.3	30.8	23.5	28.6	27.8	44.4	27.8
WESTFIELD ST COLL		8	40.0	50.0	12.5	14.3	12.5	50.0	37.5
WORCESTER STATE		6	33.3	33.3	20.0	40.0	33.3	66.7	
Michigan									
ADRIAN COLL		5		75.0	33.3		60.0	20.0	20.0

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
ALBION COLL		15		12.5	30.8	30.0	40.0	60.0	
ALMA COLL		14		25.0	27.3	20.0	28.6	57.1	14.3
AQUINAS COLL		10	28.6	25.0	11.1	16.7	20.0	50.0	30.0
CALVIN COLL		11	42.9	27.3		42.9	27.3	36.4	36.4
CENTRAL MICH	.1	43	44.0	26.7	22.9	39.3	30.2	44.2	25.6
DAVENPORT COLLEGE	.1	17	33.3	15.4	18.8	21.4	23.5	47.1	29.4
DETROIT COLL OF BUS		10	37.5		25.0	14.3	40.0	50.0	10.0
EASTERN MICH	.1	48	25.0	41.7	14.3	29.4	16.7	43.8	39.6
FERRIS STATE	.1	17	60.0	33.3	50.0	33.3	47.1	29.4	23.5
GRAND VALLEY ST	.1	41	28.6	41.4	28.6	30.8	29.3	51.2	19.5
HILLSDALE COLL	.1	18	22.2			33.3	11.1	61.1	27.8
HOPE COLL		8	50.0	16.7	37.5	42.9	12.5	37.5	50.0
LAKE SUPERIOR STATE		13	22.2	25.0	33.3	11.1	30.8	61.5	7.7
MICHIGAN STATE	.5	159	34.7	23.9	19.7	29.1	23.3	47.2	29.6
MICHIGAN TECH		8	33.3	16.7	33.3		25.0	50.0	25.0
NORTHERN MICH		14	25.0		35.7	41.7	14.3	42.9	42.9
NORTHWOOD UNIVERSITY	.1	24	25.0	33.3	15.8	35.0	20.8	41.7	37.5
OAKLAND U	.1	22	35.7	27.8	15.8	14.3	22.7	45.5	31.8
SAGINAW VALLEY ST		11	12.5	20.0		20.0	18.2	63.6	18.2
SIENA HEIGHTS COLL		5	20.0	40.0	40.0	60.0		40.0	60.0
U OF DETROIT		7	25.0		28.6	20.0	14.3	57.1	28.6
U OF MI-ANN ARBOR	.1	25	40.0	50.0	31.3	63.2	48.0	36.0	16.0
U OF MI-DEARBORN	.1	35	24.0	29.6	17.2	44.4	20.0	45.7	34.3
U OF MI-FLINT		16	21.4	7.7	7.7	21.4	18.8	62.5	18.8
WALSH COLLEGE	.2	67	19.2	16.3	22.6	25.0	22.4	56.7	20.9
WAYNE STATE	.1	39	36.0	44.4	16.7	32.4	12.8	41.0	46.2
WESTERN MI U	.3	107	24.3	24.4	15.1	32.9	18.7	51.4	29.9
Minnesota									
AUGSBURG COLL		10	55.6	33.3	14.3	71.4	40.0	30.0	30.0
BEMIDJI STATE		5	75.0	100.0	50.0		60.0	20.0	20.0
COLL OF ST BENEDICT		12	100.0	100.0	44.4	44.4	41.7	33.3	25.0
COLL OF ST CATHERINE		8	66.7	42.9	25.0	42.9	12.5	12.5	75.0
COLL OF ST THOMAS	.1	43	45.8	53.6	38.2	36.7	44.2	32.6	23.3
CONCORDIA MOORHEAD		14	55.6	50.0	27.3	30.0	28.6	28.6	42.9
GUSTAVUS ADOLPHUS		7	100.0	50.0	25.0	50.0	42.9	28.6	28.6
MINNESOTA STATE	.1	35	47.6	35.3	37.5	63.6	45.7	31.4	22.9
MOORHEAD STATE	.1	23	42.9	35.7	25.0	37.5	34.8	39.1	26.1
NORTHWESTERN COLL		5	66.7		40.0	66.7	40.0	20.0	40.0
SOUTHWEST STATE		10	62.5	66.7	14.3	83.3	40.0	20.0	40.0
ST CLOUD STATE	.1	30	56.3	46.7	60.0	57.9	43.3	13.3	43.3
ST JOHNS U		12	75.0	60.0	100.0	85.7	75.0		25.0
U OF MN-DULUTH	.1	18	47.1	31.3	7.7	13.3	16.7	33.3	50.0
U OF MN-TWIN CITIES	.1	47	50.0	63.6	31.0	51.6	42.6	27.7	29.8
WINONA STATE		13	50.0	66.7	45.5	60.0	38.5	7.7	53.8

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REPORT NUMBER 12-C

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

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Mississippi									
DELTA STATE		11	28.6		11.1	37.5	9.1	54.5	36.4
JACKSON STATE		14	18.2	9.1	14.3	16.7	14.3	71.4	14.3
MILLSAPS COLL		6	50.0	33.3	40.0	25.0	16.7	33.3	50.0
MS COLL		11	22.2	11.1		20.0		72.7	27.3
MS ST U	.1	17	10.0	25.0	13.3	25.0	23.5	58.8	17.6
MS U FOR WOMEN		7	33.3	20.0		28.6		42.9	57.1
U OF MS		13	62.5	37.5	36.4	40.0	23.1	38.5	38.5
U OF SOUTHERN MS	.1	36	36.8	56.5	22.6	48.1	25.0	27.8	47.2
Missouri									
CENTRAL METH COLL		5	33.3		60.0		40.0	40.0	20.0
CENTRAL MO STATE	.1	19	30.8	18.8	16.7	37.5	15.8	47.4	36.8
COLUMBIA COLL	.1	19	25.0	41.7	26.7	53.3	31.6	36.8	31.6
DEVRY INST		6			25.0	40.0	50.0	50.0	
DRURY COLL		15	28.6	23.1	26.7	15.4	6.7	53.3	40.0
EVANGEL COLL		5						100.0	
LINCOLN U		6	50.0	50.0	50.0	16.7	16.7	33.3	50.0
LINDENWOOD COLL		6		40.0	20.0		33.3	50.0	16.7
MARYVILLE COLL	.1	20	20.0	28.6	33.3	13.3	25.0	55.0	20.0
MO SOUTHERN STATE	.1	23	26.3	38.9	35.0	25.0	17.4	34.8	47.8
MO WESTERN ST COLL		12	28.6	28.6	33.3	30.0	33.3	33.3	33.3
NORTHWEST MO STATE		15	22.2		7.7	41.7	13.3	53.3	33.3
PARK COLL	.1	22	26.3	18.8	5.3	21.1	13.6	59.1	27.3
ROCKHURST COLL	.1	17	21.4	28.6	18.8	25.0	11.8	52.9	35.3
SOUTHEAST MO STATE	.1	24	18.8	20.0	20.0	33.3	25.0	45.8	29.2
SOUTHWEST BAPTIST COLL		10	28.6	40.0		57.1	30.0	40.0	30.0
SOUTHWEST MO STATE	.2	60	39.5	35.0	22.6	34.8	23.3	43.3	33.3
ST LOUIS U	.1	27	47.6	36.8	23.8	28.6	18.5	48.1	33.3
TRUMAN STATE UNIV	.1	43	46.7	46.4	36.1	40.0	27.9	39.5	32.6
U OF MO-COLUMBIA	.1	32	38.5	30.8	26.9	33.3	31.3	37.5	31.3
U OF MO-KANSAS CITY	.1	31	34.8	45.5	40.0	26.1	41.9	35.5	22.6
U OF MO-ST LOUIS	.2	68	31.0	27.3	13.5	17.6	22.1	52.9	25.0
WASHINGTON U		12	44.4	42.9	25.0	22.2	33.3	41.7	25.0
WEBSTER COLL		9	11.1	28.6		14.3		66.7	33.3
WILLIAM JEWELL COLL		15	55.6	63.6	10.0	27.3	20.0	40.0	40.0
WILLIAM WOODS COLL		5	50.0	60.0	50.0	60.0	60.0	40.0	
Montana									
CARROLL COLL		8	50.0		20.0	66.7	50.0	25.0	25.0
MONTANA ST UNIV-BOZEMAN		11	80.0	100.0	28.6	57.1	45.5	18.2	36.4
MONTANA ST.-BILLINGS	1.0	324	30.0	27.0	34.3	35.7	28.4	43.8	27.8
U OF MONTANA		11	62.5	50.0	83.3	80.0	45.5	18.2	36.4
Nebraska									
BELLEVUE COLL		10	37.5	50.0	10.0	12.5	10.0	40.0	50.0
CHADRON STATE		7	33.3		50.0	25.0	28.6	42.9	28.6

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MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CREIGHTON		12	44.4	25.0	28.6	12.5	33.3	41.7	25.0
DOANE COLL		5	20.0	25.0	20.0	25.0		60.0	40.0
HASTINGS COLL		7	25.0	25.0	42.9	33.3	42.9	57.1	
MIDLAND LUTHERAN COLL		8	33.3	50.0	14.3	16.7	25.0	37.5	37.5
NEBR-WESLEYAN		12	14.3	12.5	41.7	22.2	25.0	50.0	25.0
PERU STATE COLL		6	33.3	75.0	16.7	75.0		16.7	83.3
U OF NEBR-KEARNEY	.1	30	17.4	13.0	20.7	34.6	13.3	56.7	30.0
U OF NEBR-LINCOLN	.1	41	33.3	32.1	31.6	29.4	19.5	43.9	36.6
U OF NEBR-OMAHA	.1	39	38.7	20.7	22.9	36.4	12.8	41.0	46.2
WAYNE STATE		16	20.0	37.5	6.7	28.6	6.3	56.3	37.5
Nevada									
U OF NV-LAS VEGAS	.2	60	38.1	43.2	22.9	25.0	20.0	40.0	40.0
U OF NV-RENO	.1	24	41.2	45.8	38.9	16.7	16.7	41.7	41.7
New Hampshire									
FRANKLIN PIERCE COLL		16	9.1	36.4	33.3	36.4	31.3	37.5	31.3
NH COLL	.1	18		10.0	11.8	27.3	16.7	66.7	16.7
NH PLYMOUTH STATE		8			14.3	14.3	25.0	75.0	
U OF NH		11	14.3	25.0	25.0	22.2	18.2	63.6	18.2
New Jersey									
BLOOMFIELD COLL		9		16.7	14.3	20.0	11.1	77.8	11.1
COLLEGE OF NEW JERSEY	.1	42	18.2	30.4	15.8	21.2	16.7	57.1	26.2
FARLGH DCKSN-MADISON		12	28.6	20.0	25.0	42.9	41.7	41.7	16.7
FARLGH DCKSN-TEANECK		15	16.7	30.0	11.1	27.3	13.3	53.3	33.3
GEORGIAN CT COLL	.1	25	23.5	15.8	9.5	15.8	12.0	64.0	24.0
KEAN UNIVERSITY	.2	63	12.8	22.5	14.5	11.9	11.1	63.5	25.4
MONMOUTH UNIV	.1	42	14.7	27.3	18.9	18.8	16.7	57.1	26.2
MONTCLAIR STATE	.3	104	19.1	29.2	18.7	25.8	24.0	56.7	19.2
NEW JERSEY CITY UNIVERSI	.1	31	33.3	18.8	12.5	9.1	16.1	64.5	19.4
RAMAPO COLL OF NJ	.1	42	16.1	19.2	23.3	28.1	21.4	59.5	19.0
RICHARD STOCKTON COLLEGE	.1	41	26.5	28.6	20.0	31.3	19.5	46.3	34.1
RIDER UNIVERSITY	.2	70	25.0	27.3	17.9	22.8	15.7	51.4	32.9
ROWAN (GLASSBORO) UNIV	.1	46	17.9	24.2	8.8	30.3	10.9	60.9	28.3
RUTGERS U-CAMDEN	.2	63	24.4	25.6	6.8	20.4	17.5	57.1	25.4
RUTGERS U-NEW BRNSWK	.4	117	49.2	43.9	35.6	38.6	35.0	35.9	29.1
RUTGERS U-NEWARK	.4	135	13.5	25.0	19.8	25.3	20.7	58.5	20.7
SETON HALL	.2	60	37.8	31.4	22.2	27.3	26.7	50.0	23.3
ST PETERS COLL	.1	39	32.0	45.0	14.3	28.6	17.9	46.2	35.9
WILLIAM PATERSON	.2	50	21.4	34.2	13.0	20.0	12.0	52.0	36.0
New Mexico									
EASTERN NEW MEXICO		11	42.9	44.4		16.7	18.2	45.5	36.4
NEW MEXICO HIGHLANDS		5						100.0	
NEW MEXICO STATE	.1	45	16.7	37.9	20.6	33.3	17.8	44.4	37.8
U OF NEW MEXICO	.2	53	46.9	35.3	32.4	16.0	32.1	45.3	22.6
New York									
ADELPHI	.1	23	38.5	35.7	33.3	27.3	30.4	56.5	13.0

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MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
ALFRED	.1	17	33.3	40.0	33.3	37.5	29.4	41.2	29.4
CANISIUS COLL	.1	33	35.3	30.0	46.2	38.9	30.3	42.4	27.3
CLARKSON U		8	28.6	33.3	16.7	40.0	12.5	25.0	62.5
COLGATE U HAMILTON	.1	25	50.0	35.7	22.2	21.4	28.0	56.0	16.0
COLL OF ST ROSE		10	20.0	14.3	66.7		20.0	60.0	20.0
CORNELL		7	66.7	66.7	66.7	66.7	71.4	14.3	14.3
CORNELL U STATUTORY		6		50.0	50.0	60.0	66.7	33.3	
CUNY BERNARD BARUCH	1.1	371	42.6	41.7	28.0	36.3	31.0	45.6	23.5
CUNY BROOKLYN COLL	.3	85	42.9	42.4	53.3	43.2	43.5	42.4	14.1
CUNY HUNTER COLL	.2	56	21.1	33.3	29.6	48.1	30.4	51.8	17.9
CUNY LEHMAN COLL	.2	51	13.0	25.0	15.4	19.0	13.7	70.6	15.7
CUNY MEDGAR EVERS		14	42.9	42.9		14.3		64.3	35.7
CUNY QUEENS COLL	.6	197	45.2	45.5	37.0	41.2	39.1	43.7	17.3
CUNY STATEN ISLAND	.1	31	23.5	46.7	17.6	23.1	19.4	54.8	25.8
CUNY YORK COLL	.1	35	41.2	40.0	42.1	46.7	37.1	45.7	17.1
DOMINICAN BLAUVELT		12	33.3		57.1	33.3	33.3	41.7	25.0
DOWLING COLL	.2	54	37.5	40.7	55.6	34.6	44.4	40.7	14.8
FORDHAM	.2	67	37.0	39.3	34.6	30.0	34.3	55.2	10.4
HOFSTRA	.5	157	29.6	36.8	35.8	40.0	29.3	45.9	24.8
HOUGHTON COLL		5				50.0		80.0	20.0
IONA COLL	.1	39	35.0	25.0	16.7	17.6	25.6	61.5	12.8
ITHACA COLL	.1	20	33.3	30.0		33.3	15.0	55.0	30.0
L I U-BKLYN CENTER		6	25.0	100.0	40.0	33.3	16.7	50.0	33.3
L I U-CW POST	.2	72	38.2	35.5	30.4	38.9	34.7	51.4	13.9
L I U-SOUTHAMPTON		7	25.0	40.0	100.0	20.0	28.6	42.9	28.6
LE MOYNE COLL	.2	59	34.2	24.2	14.8	30.3	20.3	55.9	23.7
MANHATTAN COLL	.1	28	25.0	14.3	25.0	23.5	28.6	60.7	10.7
MARIST COLL		11	40.0	28.6	16.7	14.3	18.2	81.8	
MARYMOUNT MANHATTAN		8	50.0		20.0	28.6	25.0	62.5	12.5
MERCY COLL	.1	23	25.0	37.5	45.5	33.3	30.4	43.5	26.1
MOLLOY COLL		6	33.3		50.0	33.3	33.3	66.7	
MT ST MARY COLL		9		33.3		80.0	22.2	55.6	22.2
NAZARETH OF RCHSTR		7				50.0	14.3	71.4	14.3
NEW YORK U	.4	121	41.2	56.9	33.9	44.8	38.8	37.2	24.0
NIAGARA U	.1	24	41.7	27.3	10.0	35.7	29.2	50.0	20.8
NY TECH INST-WESTBURY		15	71.4	60.0		37.5	20.0	60.0	20.0
PACE U-NY	.4	117	37.5	37.0	29.8	39.0	32.5	48.7	18.8
PACE U-PLEASANTVILLE	.3	92	14.6	22.2	26.8	22.8	22.8	64.1	13.0
PACE U-WHITE PLAINS		8	50.0	75.0	25.0	50.0	50.0	37.5	12.5
ROCHESTER INST TECH	.1	31	53.8	54.5	26.3	50.0	35.5	35.5	29.0
SIENA COLL	.2	65	37.0	32.4	30.0	40.5	27.7	52.3	20.0
SKIDMORE COLL		8	20.0	33.3	20.0	16.7	25.0	62.5	12.5
ST BONAVENTURE U	.1	17	14.3	14.3	33.3	37.5	29.4	52.9	17.6
ST FRANCIS COLL	.1	17	60.0	55.6	25.0	22.2	29.4	41.2	29.4

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
ST JOHN FISHER COLL	.1	35	53.3	55.6	50.0	52.9	51.4	31.4	17.1
ST JOHNS U.,N.Y.	.4	140	26.9	26.7	39.0	32.7	27.9	56.4	15.7
ST JOSEPHS -SUFFOLK	.1	28	36.4	57.1	50.0	58.3	50.0	32.1	17.9
ST THOMAS AQUINAS		15	25.0		25.0	22.2	33.3	60.0	6.7
SUC - ONEONTA	.1	17	25.0	20.0		37.5	17.6	58.8	23.5
SUNY AT ALBANY	.2	82	50.0	51.2	57.7	38.9	42.7	35.4	22.0
SUNY AT BINGHAMTON	.4	133	41.7	40.4	45.3	47.7	42.1	40.6	17.3
SUNY AT BUFFALO	.2	67	36.7	38.7	42.4	36.1	29.9	44.8	25.4
SUNY COLL BROCKPORT	.1	17	20.0	27.3	33.3	22.2	17.6	52.9	29.4
SUNY COLL EMPIRE STATE		5	33.3			25.0		60.0	40.0
SUNY COLL FREDONIA		13	50.0	40.0	33.3	50.0	30.8	46.2	23.1
SUNY COLL GENESEO	.1	46	45.8	42.9	18.2	38.5	21.7	39.1	39.1
SUNY COLL OLD WESTURY	.1	43	31.8	40.0	43.8	19.0	34.9	53.5	11.6
SUNY COLL OSWEGO	.1	45	29.4	26.3	40.0	34.5	33.3	46.7	20.0
SUNY COLL PLATTSBURGH	.1	26	30.8	40.0	53.8	25.0	34.6	38.5	26.9
SUNY COLL UTICA-ROME		12	25.0	28.6		16.7	16.7	66.7	16.7
SUNY-NEW PALTZ	.1	31	37.5	50.0	13.3	50.0	25.8	35.5	38.7
SYRACUSE	.1	37	42.9	33.3	26.3	38.5	27.0	43.2	29.7
TOURO	.2	61	46.9	35.3	33.3	50.0	39.3	45.9	14.8
UTICA COLL-SYRACUSE		14	30.0	40.0	14.3	22.2	7.1	50.0	42.9
WAGNER COLL		16	37.5	20.0	33.3		25.0	68.8	6.3
YESHIVA	.2	53	52.2	37.5	46.7	41.2	45.3	35.8	18.9
North Carolina									
APPALACHIAN STATE	.1	49	23.5	21.6	12.8	25.6	18.4	59.2	22.4
ATLANTIC CHRISTIAN		14	30.0	45.5	30.8	45.5	21.4	42.9	35.7
BELMONT ABBEY COLL		7				33.3		71.4	28.6
CAMPBELL U	.1	17	21.4	28.6	18.8	15.4	17.6	52.9	29.4
EAST CAROLINA	.1	21	7.1	40.0	15.0	28.6	14.3	57.1	28.6
ELON COLL	.1	21	23.1	40.0	22.2	17.6	23.8	52.4	23.8
FAYETTEVILLE STATE	.1	20	16.7	23.5	5.6	11.1	10.0	70.0	20.0
GARDNER-WEBB COLL	.1	17	16.7	38.5	31.3	16.7	23.5	47.1	29.4
GREENSBORO COLL		5	20.0	20.0		20.0		60.0	40.0
GUILFORD COLL		16	18.2	33.3	18.8	25.0	18.8	56.3	25.0
HIGH POINT U	.1	30	22.2	34.6	10.0	16.0	10.0	50.0	40.0
JOHNSON C SMITH U		6			20.0		16.7	83.3	
LENOIR-RHYNE COLL		7	16.7	16.7		20.0		71.4	28.6
MEREDITH COLL	.1	17	30.8	25.0	25.0	9.1	23.5	41.2	35.3
METHODIST COLL		5	50.0		25.0		20.0	60.0	20.0
NC AGRIC & TECH	.1	40	24.1	11.1	11.4		7.5	72.5	20.0
NC CENTRAL	.1	20	13.3	33.3	11.8		15.0	65.0	20.0
NC ST U-RALEIGH	.2	64	28.3	31.3	19.3	23.5	20.3	51.6	28.1
NC WESLEYAN COLL		9		40.0	12.5	33.3	22.2	55.6	22.2
PEMBROKE STATE		9	12.5	12.5	11.1	12.5	11.1	55.6	33.3
PFIEFFER COLL		9	33.3	50.0	25.0	62.5	11.1	22.2	66.7

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

REPORT NUMBER 12-C

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

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
QUEENS COLL		8	33.3	40.0		40.0	12.5	62.5	25.0
ST AUGUSTINES COLL		7						100.0	
U OF NC-ASHEVILLE		16	33.3	15.4	10.0	33.3	25.0	43.8	31.3
U OF NC-CHAPEL HILL		5	20.0					80.0	20.0
U OF NC-CHARLOTTE	.2	71	28.8	32.2	31.3	33.9	25.4	42.3	32.4
U OF NC-GREENSBORO	.1	43	25.0	38.7	28.2	25.0	23.3	48.8	27.9
U OF NC-WILMINGTON	.1	32	19.2	25.0	26.7	29.6	28.1	53.1	18.8
WESTERN CAROLINA U		16		21.4	21.4	28.6	18.8	50.0	31.3
WINGATE COLL		5	25.0	33.3	40.0	33.3	40.0	60.0	
WINSTON-SALEM STATE		6	16.7	16.7				83.3	16.7
North Dakota									
DICKINSON STATE		10	33.3	57.1	33.3	16.7	10.0	30.0	60.0
JAMESTOWN COLL		9	40.0	20.0	42.9	71.4	44.4	11.1	44.4
MINOT STATE UNIVERSITY		15	8.3			25.0	6.7	73.3	20.0
NO DAKOTA STATE	.1	30	27.8	53.3	36.4	50.0	36.7	23.3	40.0
U OF NO DAKOTA	.1	46	48.5	32.1	43.8	45.5	37.0	21.7	41.3
UNIV OF MARY		15	33.3	50.0	27.3	36.4	33.3	33.3	33.3
Ohio									
ASHLAND COLL		5			20.0	20.0	20.0	80.0	
BALDWIN-WALLACE	.2	58	28.6	43.2	20.4	30.2	17.2	50.0	32.8
BLUFFTON COLL		8	42.9	14.3		25.0	12.5	50.0	37.5
BOWLING GREEN STATE	.2	56	23.7	27.5	18.0	19.6	19.6	50.0	30.4
CAPITAL U	.1	23	18.2	27.3	44.4	37.5	47.8	39.1	13.0
CASE WESTERN RESERVE		12	36.4	30.0	20.0	33.3	33.3	58.3	8.3
CEDARVILLE COLL		7	50.0	20.0	60.0	25.0	28.6	14.3	57.1
CLEVELAND STATE	.2	81	22.7	18.3	10.3	16.1	11.1	63.0	25.9
DAVID N. MYERS	.1	19	22.2	12.5		23.5	5.3	68.4	26.3
DEFIANCE COLL		5		66.7	33.3		60.0	40.0	
DEVRY INSTI		9	16.7	14.3	12.5	44.4	22.2	55.6	22.2
FRANKLIN U	.1	41	23.3	20.0	17.1	30.0	19.5	53.7	26.8
HEIDELBERG COLL		10	30.0	33.3	22.2	33.3	20.0	50.0	30.0
JOHN CARROLL U	.2	54	35.5	36.1	18.9	25.0	22.2	51.9	25.9
KENT STATE	.2	69	28.3	25.6	22.6	30.4	23.2	49.3	27.5
MALONE COLL		11	11.1	25.0	33.3		27.3	63.6	9.1
MARIETTA COLL		15	25.0		23.1	33.3	26.7	53.3	20.0
MIAMI U	.5	151	36.4	38.8	23.3	26.7	30.5	45.0	24.5
MT ST JOSEPH		13		18.2	18.2	10.0	23.1	61.5	15.4
MT UNION COLL		16	7.7	25.0	8.3	33.3	6.3	50.0	43.8
MT VERNON NAZARENE		12	25.0	22.2	27.3	11.1	25.0	50.0	25.0
MUSKINGUM COLL		15	50.0	54.5	18.2	37.5	33.3	40.0	26.7
NOTRE DAME COLL		7	50.0		50.0	50.0	57.1	42.9	
OHIO DOMINICAN COLL		6	33.3	25.0	16.7	25.0	16.7	66.7	16.7
OHIO NORTHERN	.1	25	20.0	50.0	21.4	50.0	20.0	44.0	36.0
OHIO STATE	.5	174	34.2	29.9	28.1	28.2	25.9	43.1	31.0

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REPORT NUMBER 12-C

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

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
OHIO U	.2	68	32.6	23.9	17.7	20.4	17.6	51.5	30.9
OHIO WESLEYAN		13	16.7	50.0	22.2	40.0	23.1	30.8	46.2
OTTERBEIN COLL		12		14.3	25.0	30.0	25.0	58.3	16.7
RIO GRANDE COLL		9	22.2	44.4		12.5	11.1	55.6	33.3
TIFFIN U		12	20.0	20.0	9.1	30.0	16.7	58.3	25.0
U OF AKRON	.3	83	35.6	41.5	27.5	27.8	28.9	42.2	28.9
U OF CINCINNATI	.3	107	27.4	29.2	21.3	25.0	23.4	48.6	28.0
U OF DAYTON	.2	69	36.2	26.7	21.1	22.4	23.2	49.3	27.5
U OF STEUBENVILLE		6	33.3	40.0	16.7	20.0		50.0	50.0
U OF TOLEDO	.2	55	21.1	27.5	19.6	27.9	12.7	54.5	32.7
UNIV OF FINDLAY		7		33.3	40.0		28.6	42.9	28.6
URBANA COLL		6	25.0	33.3	16.7		16.7	50.0	33.3
WALSH COLL		13	22.2	10.0	10.0	18.2	7.7	53.8	38.5
WILMINGTON COLL		6	20.0	33.3				66.7	33.3
WITTENBERG U		7		20.0	50.0	16.7	28.6	42.9	28.6
WRIGHT STATE	.2	82	21.8	25.5	24.7	39.7	26.8	47.6	25.6
XAVIER	.1	22	30.8	43.8	5.6	30.0	13.6	50.0	36.4
YOUNGSTOWN STATE	.2	54	38.1	35.1	25.6	29.7	33.3	40.7	25.9
Oklahoma									
CAMERON U		10	11.1		10.0	12.5	10.0	80.0	10.0
EAST CENTRAL OK STATE		9	12.5	33.3		25.0	11.1	55.6	33.3
LANGSTON U		10	44.4	44.4		28.6	20.0	50.0	30.0
NORTHEASTERN OK ST	.1	23	15.0	20.0	14.3	10.0	13.0	65.2	21.7
NORTHWESTERN OK ST		6	40.0	60.0		20.0	33.3	50.0	16.7
OK CHRISTIAN COLL		5	60.0	50.0	50.0	40.0	40.0	40.0	20.0
OK CITY U		8	50.0	40.0	33.3	14.3	12.5	25.0	62.5
OK PANHANDLE ST		6	16.7			20.0		83.3	16.7
OK ST U	.1	26	36.4	28.6	8.3	21.7	11.5	50.0	38.5
ORAL ROBERTS U		9	37.5	37.5	25.0	28.6	33.3	55.6	11.1
SOUTHEASTERN OK STATE		9	42.9	50.0	12.5	25.0	11.1	55.6	33.3
SOUTHWESTERN OK STATE	.1	17	16.7	30.8	26.7	18.2	35.3	47.1	17.6
U OF OK-NORMAN	.1	37	23.3	31.0	16.1	12.9	16.2	59.5	24.3
U OF SCI & ARTS OK		6	20.0				16.7	83.3	
U OF TULSA		14	16.7	50.0	23.1		14.3	57.1	28.6
UNIV CENTRAL OKLAHOMA	.1	45	32.3	34.4	15.4	12.5	17.8	57.8	24.4
Oregon									
EASTERN OR STATE		8	12.5	50.0	33.3	16.7	12.5	50.0	37.5
LINFIELD COLL	.1	33	18.5	33.3	28.0	37.0	21.2	36.4	42.4
OREGON STATE	.1	29	50.0	47.1	29.2	40.0	34.5	24.1	41.4
PORTLAND STATE	.2	65	33.3	40.5	31.1	41.9	30.8	35.4	33.8
SOUTHERN OR STATE	.1	32	39.1	22.7	28.0	39.1	28.1	46.9	25.0
U OF OREGON	.2	72	46.0	44.9	28.3	30.8	29.2	38.9	31.9
U OF PORTLAND		14	14.3	7.7	14.3	21.4		64.3	35.7
Pennsylvania									
ALBRIGHT COLL		10	28.6	33.3	22.2		10.0	40.0	50.0

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REPORT NUMBER 32-C

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

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
ALVERNIA COLL		9	66.7	33.3	50.0	33.3	55.6	33.3	11.1
BLOOMSBURG U	.2	56	25.0	22.2	15.9	22.5	25.0	51.8	23.2
BUCKNELL U	.1	23	71.4	66.7	35.7	70.6	47.8	34.8	17.4
CALIFORNIA U		10	28.6	37.5	10.0	33.3	10.0	40.0	50.0
CEDAR CREST COLL		5		25.0		25.0	40.0	60.0	
CHESTNUT HILL COLL		5						100.0	
CHEYNEY U OF PA		5	20.0					80.0	20.0
CLARION U OF PA	.1	37	25.0	24.0	12.1	11.1	8.1	62.2	29.7
COLL MISERICORDIA		7				16.7		85.7	14.3
DE VLY COLL SCI & AGR		8	33.3	80.0		16.7	12.5	37.5	50.0
DREXEL	.2	60	25.6	29.7	17.6	11.9	18.3	53.3	28.3
DUQUESNE	.2	56	23.5	22.5	14.3	22.0	19.6	60.7	19.6
ELIZABETHTOWN COLL	.1	22	38.5	14.3	27.8	18.8	27.3	45.5	27.3
FRANKLIN & MARSHALL		16	37.5	25.0	44.4	40.0	43.8	25.0	31.3
GANNON U		11	16.7	33.3	18.2	14.3	18.2	72.7	9.1
GENEVA COLL		5	33.3	50.0			40.0	40.0	20.0
GETTYSBURG COLL		13	71.4	20.0	33.3	22.2	46.2	38.5	15.4
GROVE CITY COLL	.1	28	46.2	27.8	47.1	42.9	25.0	32.1	42.9
GWYNEDD-MERCY COLL		5	25.0	66.7		25.0	20.0	40.0	40.0
HOLY FAMILY COLL		9		14.3	11.1	14.3	11.1	66.7	22.2
INDIANA U OF PA	.2	82	33.3	27.1	25.0	26.5	22.0	48.8	29.3
JUNIATA COLL		6	33.3	33.3		16.7		50.0	50.0
KINGS COLL	.2	52	26.7	13.9	19.0	18.9	15.4	61.5	23.1
KUTZTOWN U OF PA	.1	28	44.4	41.7	30.0	41.2	32.1	39.3	28.6
LA ROCHE COLL		7	60.0				14.3	57.1	28.6
LA SALLE UNIV	.2	72	25.5	20.0	16.9	25.0	19.4	55.6	25.0
LEHIGH U	.2	77	42.5	36.4	26.5	43.1	37.7	32.5	29.9
LINCOLN U		8		20.0		33.3		75.0	25.0
LYCOMING COLL		11	25.0	20.0		33.3	27.3	45.5	27.3
MARYWOOD COLL		11			9.1	11.1		81.8	18.2
MERCYHURST COLL		9	28.6	28.6			11.1	77.8	11.1
MESSIAH COLL		12	42.9	66.7	33.3	50.0	33.3	25.0	41.7
MILLERSVILLE U	.1	28	35.3	21.1	10.0	27.8	21.4	50.0	28.6
MORAVIAN COLL		14	14.3	14.3		30.0	14.3	71.4	14.3
MUHLENBERG COLL	.1	28	41.2	17.6	16.7	17.4	7.1	50.0	42.9
PA ST U-BEHREND	.1	22	26.7	23.5	11.1	21.4	18.2	54.5	27.3
PA ST U-CAPITOL	.1	44	42.9	18.5	19.4	18.8	20.5	50.0	29.5
PENNSYLVANIA STATE UNIV	.2	68	21.9	22.6	37.8	28.0	25.0	51.5	23.5
PHILA TEXTILE & SCI	.1	28	22.2	16.7	9.5	30.0	14.3	57.1	28.6
POINT PARK COLL		6				25.0	16.7	83.3	
ROBERT MORRIS COLL	.3	89	25.9	20.8	22.9	26.2	21.3	48.3	30.3
SHIPPENSBURG U OF PA	.1	37	31.8	20.8	22.7	32.1	27.0	43.2	29.7
SLIPPERY ROCK UNIV	.1	19	12.5	11.1	21.4	30.8	15.8	63.2	21.1
ST FRANCIS COLL	.1	19	16.7			18.8		84.2	15.8

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REPORT NUMBER 12-C

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

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
ST JOSEPHS COLL	.2	66	20.0	24.4	9.3	18.2	18.2	57.6	24.2
ST VINCENT COLL	.1	19	54.5	18.2	26.7	44.4	26.3	36.8	36.8
SUSQUEHANNA U		12	60.0	20.0	44.4	42.9	41.7	25.0	33.3
TEMPLE	.4	124	26.0	32.8	17.4	22.5	21.0	53.2	25.8
THE PENNSYLVANIA STATE	.5	159	41.9	35.9	17.5	37.0	26.4	39.0	34.6
THIEL COLL		9	12.5			25.0		77.8	22.2
U OF PA	.1	27	60.0	66.7	43.8	50.0	51.9	25.9	22.2
U OF PITTSBURGH	.3	84	31.1	30.4	25.7	24.1	25.0	45.2	29.8
U OF SCRANTON	.2	55	35.7	26.9	18.4	38.2	25.5	45.5	29.1
URSINUS COLL		11	44.4	40.0		30.0	9.1	45.5	45.5
VILLANOVA	.5	152	34.9	42.4	38.4	31.3	38.8	35.5	25.7
WAYNESBURG COLL		12	22.2	10.0	10.0	33.3	8.3	75.0	16.7
WEST CHESTER U OF PA	.1	43	33.3	19.0	17.2	31.0	34.9	53.5	11.6
WESTMINSTER COLL		15	54.5	18.2	7.7	25.0	13.3	40.0	46.7
WIDENER U	.1	31	21.1	25.0	28.0	21.7	25.8	51.6	22.6
WILKES COLL		14	45.5	22.2	20.0	33.3	7.1	42.9	50.0
YORK COLL OF PA		14	40.0	60.0	10.0	20.0	28.6	35.7	35.7
Puerto Rico									
CATHOLIC U OF PR		15	8.3	15.4	8.3		13.3	80.0	6.7
CAYEY U COLL-PR	.1	25	11.8	33.3		4.3	8.0	64.0	28.0
INTER AMER-HATO REY	.1	45	19.4	25.0	10.3	16.2	17.8	57.8	24.4
INTER AMER-SAN GERMN		10	30.0	25.0	12.5	22.2	20.0	50.0	30.0
SACRED HEART COLL	.1	18	25.0	25.0	7.1	28.6	22.2	61.1	16.7
U OF PR-MAYAGUEZ	.1	34	21.7	23.8	9.1	13.8	26.5	64.7	8.8
U OF PR-RIO PIEDRAS	.6	187	23.8	26.9	22.1	18.5	21.9	54.0	24.1
Rhode Island									
BRYANT COLL	.3	98	32.8	22.7	19.0	25.0	22.4	52.0	25.5
JOHNSON & WALES U		10	28.6	22.2	16.7	28.6	30.0	50.0	20.0
PROVIDENCE COLL	.1	33	33.3	27.8	33.3	41.4	42.4	36.4	21.2
RHODE ISLAND COLLEGE		12		18.2	9.1	10.0	16.7	75.0	8.3
ROGER WILLIAMS		6	33.3		33.3		33.3	66.7	
U OF RHODE ISLAND	.1	46	28.6	14.7	25.7	16.2	21.7	54.3	23.9
South Carolina									
BOB JONES UNIV		14	45.5	28.6	14.3	33.3	42.9	42.9	14.3
CHARLESTON COLL	.1	28	19.0	38.9	32.0	31.3	21.4	35.7	42.9
CLEMSON	.1	41	30.0	7.1	8.3	27.0	14.6	56.1	29.3
COASTAL CAROLINA UNIV		7	25.0	66.7	20.0	50.0		28.6	71.4
COLUMBIA COLL		5				20.0	20.0	80.0	
FRANCIS MARION COLL		8	28.6	42.9	28.6	33.3	25.0	37.5	37.5
FURMAN		8	33.3	33.3	37.5	42.9	25.0	25.0	50.0
LANDER UNIVERSITY		7	25.0	20.0	16.7	50.0		57.1	42.9
SC STATE		10	11.1	20.0		11.1		80.0	20.0
THE CITADEL		9	14.3	14.3		12.5	22.2	77.8	
U OF SC-AIKEN		8	40.0	20.0	37.5	28.6	12.5	62.5	25.0

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REPORT NUMBER 12-C

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MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF SC-COLUMBIA	.1	47	21.4	21.2	10.8	21.9	21.3	59.6	19.1
U OF SC-SPARTANBURG		9						100.0	
WINTHROP COLL		12	40.0	12.5	11.1	12.5	16.7	66.7	16.7
South Dakota									
AUGUSTANA COLL		8	20.0	83.3	40.0	42.9	37.5	12.5	50.0
BLACK HILLS STATE		10	28.6	14.3	22.2	25.0	20.0	70.0	10.0
NATIONAL AMERICAN UNIV		10		50.0	30.0	22.2	20.0	40.0	40.0
NORTHERN STATE		13	30.0	40.0	27.3	20.0	15.4	53.8	30.8
U OF SD	.1	26	23.8	42.1	20.0	44.4	19.2	42.3	38.5
Tennessee									
AUSTIN PEAY STATE		14	50.0	25.0	27.3	22.2	35.7	42.9	21.4
BELMONT UNIVERSITY		5	50.0	66.7		33.3		60.0	40.0
CHRISTIAN BROS UNIVERSIT	.1	19	33.3	54.5	21.1	15.4	21.1	36.8	42.1
DAVID LIPSCOMB COLL	.1	31	31.8	32.0	17.9	23.1	19.4	48.4	32.3
EAST TENN STATE		14	20.0	10.0	15.4	33.3	21.4	64.3	14.3
FREED-HARDEMAN COLL		5	50.0	33.3			20.0	60.0	20.0
MIDDLE TENN STATE	.1	37	47.8	31.8	25.0	37.0	24.3	40.5	35.1
TENN STATE		12	25.0	33.3	20.0	50.0	25.0	50.0	25.0
TENN TECH	.1	38	20.7	14.7	13.9	20.0	7.9	68.4	23.7
TREVECCA NAZARENE		8	50.0	33.3	20.0	16.7	12.5	62.5	25.0
U OF TN-CHATTANOOGA	.1	27	47.4	29.4	13.6	41.2	22.2	33.3	44.4
U OF TN-KNOXVILLE	.1	25	60.0	20.0	42.9	50.0	44.0	28.0	28.0
U OF TN-MARTIN		10	33.3	50.0	42.9	40.0	50.0	30.0	20.0
UNION U		5				33.3	20.0	80.0	
UNIVERSITY OF MEMPHIS	.1	35	30.4	16.7	11.8	10.3	11.4	54.3	34.3
Texas									
ABILENE CHRISTIAN		12	16.7	25.0	18.2	36.4		41.7	58.3
BAYLOR	.1	23	33.3	42.9	5.6	18.2	8.7	43.5	47.8
CORPUS CHRISTI STATE U		9		28.6	22.2	33.3	22.2	44.4	33.3
HARDIN-SIMMONS U		6	33.3	16.7		16.7		50.0	50.0
HOWARD PAYNE U		5	20.0	25.0			20.0	60.0	20.0
INCARNATE WORD COLL		5	20.0	20.0	20.0	20.0	20.0	80.0	
LAMAR U		13	18.2	53.8	33.3	16.7	7.7	30.8	61.5
LAREDO STATE		5	33.3	50.0		25.0	20.0	60.0	20.0
LUBBOCK CHRISTIAN		7	14.3		16.7			85.7	14.3
MIDWESTERN STATE		12	18.2	36.4	16.7	25.0	8.3	41.7	50.0
PAN AMERICAN U		8		16.7	12.5	28.6		50.0	50.0
SAM HOUSTON STATE	.1	33	26.9	28.0	20.0	32.1	21.2	45.5	33.3
SOUTHERN METHODIST		10	44.4	33.3	30.0	50.0	20.0	40.0	40.0
SOUTHWEST TEX STATE	.2	61	23.4	13.0	22.8	25.9	16.4	50.8	32.8
SOUTHWESTERN U		5		33.3		50.0	60.0	40.0	
ST EDWARDS U		8	33.3	20.0	28.6	14.3		62.5	37.5
ST MARYS U-SAN ANTONIO		15	11.1	11.1	14.3	30.8	13.3	60.0	26.7
STEPHEN F AUSTIN STATE	.1	24	14.3	36.4	9.1	22.7	12.5	50.0	37.5

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REPORT NUMBER 12-C

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

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
TARLETON STATE		9	25.0	28.6	22.2	25.0		44.4	55.6
TEX A&I-KINGSVILLE		5			25.0		20.0	80.0	
TEX CHRISTIAN		8	60.0	42.9	33.3	50.0	37.5	12.5	50.0
TEX LUTHERAN COLL		8	37.5	33.3	33.3	16.7	25.0	50.0	25.0
TEX SOUTHERN		9	11.1	12.5		12.5		88.9	11.1
TEX TECH	.1	37	28.1	31.3	17.1	21.2	5.4	48.6	45.9
TEXAS A&M	.2	73	41.7	29.7	29.0	9.2	9.6	41.1	49.3
TEXAS A&M COMMERCE		16	25.0	18.8	18.8	18.8	6.3	68.8	25.0
U OF HOUSTON	.2	75	25.4	32.9	15.3	26.2	17.3	49.3	33.3
U OF HOUSTON CLEAR LAKE	.1	19		29.4		27.8	21.1	63.2	15.8
U OF HOUSTON DOWN TOWN	.1	36	18.2	32.4	8.6	14.7	5.6	55.6	38.9
U OF NORTH TEXAS	.1	23	34.8	42.9	18.2	33.3	8.7	43.5	47.8
U OF TEX-ARLINGTON	.1	48	32.6	42.9	18.6	39.5	12.5	43.8	43.8
U OF TEX-AUSTIN	.1	42	39.1	54.8	29.2	57.1	38.1	28.6	33.3
U OF TEX-DALLAS	.1	28	24.0	33.3	16.0	19.2	17.9	57.1	25.0
U OF TEX-EL PASO		15	8.3	18.2		38.5	6.7	53.3	40.0
U OF TEX-PERMIAN BASIN		10	28.6	42.9	28.6	50.0	30.0	50.0	20.0
U OF TEX-SAN ANTONIO	.2	58	20.0	22.9	11.8	22.9	13.8	55.2	31.0
U OF TEX-TYLER		10	33.3	55.6				50.0	50.0
WEST TEX STATE		12	16.7	30.0		45.5	8.3	41.7	50.0
Utah									
BRIGHAM YOUNG	.2	56	48.3	34.5	43.6	51.4	39.3	30.4	30.4
SOUTHERN UTAH UNIVERSITY		7	40.0	60.0	42.9			14.3	85.7
U OF UTAH		16	50.0	58.3	36.4	45.5	37.5	25.0	37.5
UTAH STATE		10	25.0	25.0	11.1	11.1	10.0	60.0	30.0
Vermont									
CHAMPLAIN COLLEGE		8	20.0	16.7	57.1	66.7	12.5	12.5	75.0
ST MICHAELS COLL		12	50.0	25.0	20.0	36.4	25.0	33.3	41.7
TRINITY COLL		5	66.7		25.0		20.0	40.0	40.0
UNIVERSITY OF VERMONT		16	44.4	25.0	35.7	40.0	25.0	31.3	43.8
Virginia									
AVERETT COLL		8			16.7	28.6	25.0	62.5	12.5
BRIDGEWATER COLL		9	33.3			22.2		66.7	33.3
CHRISTOPHER NEWPORT	.1	23	29.4	27.8	23.8	26.3	17.4	47.8	34.8
CLINCH VALLEY		5			20.0	20.0		80.0	20.0
COLL OF WILLIAM & MARY	.1	34	38.9	34.8	38.1	33.3	32.4	32.4	35.3
EMORY & HENRY COLL		9	12.5					88.9	11.1
GEORGE MASON U	.3	89	22.7	23.9	15.4	20.6	22.5	52.8	24.7
HAMPTON UNIV.	.2	57	20.0	25.0	8.2	15.9	14.0	63.2	22.8
JAMES MADISON U	.2	59	33.3	38.2	31.3	35.7	39.0	42.4	18.6
LONGWOOD COLL		16	20.0	27.3	27.3	41.7	37.5	37.5	25.0
LYNCHBURG COLL		8		42.9	16.7	20.0	25.0	50.0	25.0
MARYMOUNT UNIVERSITY		9	28.6			11.1	11.1	77.8	11.1
NORFOLK STATE		12	33.3	22.2	9.1		8.3	66.7	25.0

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REPORT NUMBER 12-C

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

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
OLD DOMINION U	.1	33	33.3	37.5	28.6	36.4	27.3	45.5	27.3
RADFORD U	.1	31	30.8	25.0	23.1	30.4	22.6	54.8	22.6
SHENANDOAH UNIVERSITY		5		60.0		66.7	20.0	40.0	40.0
U OF RICHMOND	.1	36	57.9	36.4	28.6	28.0	38.9	33.3	27.8
UNIVERSITY OF VIRGINIA		11	75.0	83.3	37.5	16.7	45.5	27.3	27.3
UNIVERSITY OF VIRGINIA	.1	45	36.4	41.7	29.6	50.0	46.7	28.9	24.4
VA COMMONWEALTH U	.2	60	27.0	30.4	23.4	34.2	25.0	45.0	30.0
VA POLY TECH	.2	76	33.3	27.7	17.2	29.5	30.3	48.7	21.1
VA STATE		16		16.7	6.7	15.4	6.3	68.8	25.0
VA UNION		6		33.3	33.3	33.3	50.0	50.0	
WASHINGTON & LEE		12	83.3	50.0	12.5	40.0	41.7	16.7	41.7
Washington									
CENTRAL WASH U	.4	117	24.4	34.1	21.6	27.7	27.4	46.2	26.5
CITY UNIVERSITY		12	37.5	55.6	50.0	16.7	50.0	33.3	16.7
EASTERN WASH STATE	.1	37	26.9	36.0	30.6	33.3	27.0	35.1	37.8
GONZAGA U		12	40.0	20.0	40.0		16.7	58.3	25.0
PACIFIC LUTHERAN	.1	22	17.6	17.6	15.8	25.0	18.2	59.1	22.7
SEATTLE PACIFIC COLL		13	42.9	12.5	23.1	12.5	23.1	53.8	23.1
SEATTLE U	.1	32	39.1	36.4	30.8	27.3	34.4	43.8	21.9
ST MARTINS COLL	.1	18	46.7	33.3	7.7	25.0	22.2	44.4	33.3
U OF PUGET SOUND		14	12.5	30.0	18.2	11.1	21.4	57.1	21.4
UNIV OF WASHINGTON	.4	142	39.6	41.1	24.4	43.1	35.9	35.2	28.9
WALLA WALLA COLLEGE		10	40.0	25.0	25.0	28.6	30.0	60.0	10.0
WASH STATE	.2	61	40.0	44.2	34.1	28.6	37.7	36.1	26.2
WESTERN WASHINGTON UNIV	.1	46	37.9	34.6	24.3	43.2	34.8	43.5	21.7
West Virginia									
BLUEFIELD STATE		13	18.2	33.3	30.8	11.1	30.8	53.8	15.4
CONCORD COLL	.1	29	16.0	36.0	14.8	15.4	10.3	58.6	31.0
FAIRMONT STATE	.1	28	23.5	16.7	23.8	28.6	28.6	57.1	14.3
GLENVILLE STATE		10	30.0	22.2	20.0	22.2	20.0	70.0	10.0
MARSHALL U	.2	62	17.8	16.7	15.8	19.6	12.9	66.1	21.0
SHEPHERD COLL	.1	17	23.1	11.1	16.7	38.5	23.5	58.8	17.6
U OF CHARLSTON		14	18.2	10.0	15.4	16.7	21.4	71.4	7.1
W VA INST TECH	.1	22	22.2	33.3	9.5	9.1	9.1	63.6	27.3
W VA STATE	.1	31	8.0	20.0	11.1	11.1	9.7	71.0	19.4
W VA U	.3	88	24.6	18.3	23.9	25.7	26.1	51.1	22.7
W VA WESLEYAN		15	14.3					86.7	13.3
WEST LIBERTY STATE		9	57.1	33.3	22.2		11.1	33.3	55.6
WHEELING JESUIT U		13	33.3	44.4	16.7	36.4	23.1	23.1	53.8
Wisconsin									
CARTHAGE COLL		10	37.5	42.9	22.2	16.7	30.0	40.0	30.0
EDGEWOOD COLL		10		20.0		30.0	20.0	60.0	20.0
LAKELAND COLL	.1	44	30.0	55.9	21.4	30.0	38.6	36.4	25.0
MARQUETTE U	.1	32	52.6	31.3	33.3	50.0	37.5	28.1	34.4

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REPORT NUMBER 12-C

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

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
MT MARY COLL		5	40.0			50.0	20.0	40.0	40.0
ST NORBERT COLL		8	37.5	25.0	25.0	12.5		37.5	62.5
U OF WI-EAU CLAIRE	.1	31	50.0	31.6	42.3	50.0	32.3	22.6	45.2
U OF WI-LA CROSSE	.1	17	16.7	50.0	41.7	33.3	58.8	35.3	5.9
U OF WI-MADISON	.3	84	55.8	58.7	51.0	48.4	44.0	28.6	27.4
U OF WI-MILWAUKEE	.1	49	35.3	43.8	39.4	41.5	36.7	28.6	34.7
U OF WI-OSHKOSH	.1	18	12.5	66.7	46.2	38.5	38.9	22.2	38.9
U OF WI-PARKSIDE		5	50.0	25.0	40.0	25.0	40.0	40.0	20.0
U OF WI-RIVER FALLS		5	50.0	75.0	40.0	50.0	20.0	20.0	60.0
U OF WI-WHITEWATER	.1	34	36.8	52.6	33.3	47.1	55.9	26.5	17.6
U WISCONSIN - GREEN BAY	.1	18	26.7	30.8	21.4	18.2	27.8	50.0	22.2
Wyoming									
U OF WYOMING	.1	32	30.4	30.4	17.4	30.0	18.8	46.9	34.4
SCHOOLS WITH FEWER THAN FIVE	1.8	589					20.4	52.0	27.7
SCHOOLS OUTSIDE THE U.S.	5.6	1,867	37.7	38.5	34.2	42.2	35.7	37.2	27.2
SCHOOLS NOT RECORDED	13.5	4,467	31.5	32.6	26.0	32.0	28.3	46.0	25.7
TOTALS	100.0	33,116					26.7	46.3	27.1

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PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
ALABAMA A & M	.1	6	16.7	40.0	16.7	20.0	16.7	50.0	33.3
AUBURN U AUBURN	.8	38	30.0	42.3	38.7	35.7	31.6	34.2	34.2
AUBURN U-MONTGOMERY	.1	6				33.3		66.7	33.3
SAMFORD U	.2	11	25.0		33.3	25.0	27.3	45.5	27.3
TROY ST-TROY	.5	23	37.5	5.0	23.5	44.4	17.4	43.5	39.1
U OF AL-BIRMINGHAM	.2	9	20.0		33.3	50.0	22.2	44.4	33.3
U OF AL-UNIVERSITY	1.3	60	47.4	26.8	27.5	29.5	21.7	40.0	38.3
U OF SO ALABAMA	.2	8	83.3	80.0	71.4	80.0	75.0	25.0	
Arizona									
ARIZONA STATE U	.3	13	33.3	12.5	20.0	25.0	15.4	46.2	38.5
U OF ARIZONA	.1	7	20.0	25.0	20.0	66.7	14.3	42.9	42.9
Arkansas									
HENDRIX COLL	.1	5			20.0			80.0	20.0
U OF AR-FAYETTEVILLE	.1	5	100.0	75.0	25.0	66.7	20.0	20.0	60.0
California									
CAL ST U-FRESNO	.1	6	60.0	75.0		25.0	33.3	33.3	33.3
CAL ST U-HAYWARD	.6	29	34.8	31.6	35.7	47.4	41.4	31.0	27.6
CAL ST U-LONG BEACH	.1	6	40.0		50.0		50.0	50.0	
CAL ST U-LOS ANGELES	.2	10	40.0	66.7		62.5	60.0	40.0	
CAL ST U-NORTHRIDGE	.1	6	33.3	50.0	50.0	50.0	50.0	33.3	16.7
CAL ST U-SACRAMENTO	.3	12	16.7	50.0	28.6	16.7	25.0	41.7	33.3
CAL ST-DOMINGUEZ	.1	6	16.7	16.7			16.7	83.3	
CAL ST-SAN LUIS	.1	5	25.0	25.0	20.0	50.0	20.0	60.0	20.0
CAL STATE SAN BERNARDINO	.1	6	50.0	100.0	66.7	33.3	50.0	33.3	16.7
GOLDEN GATE	.3	13	83.3	42.9	33.3	50.0	53.8	23.1	23.1
NATIONAL	.3	13	57.1	62.5	42.9	37.5	53.8	23.1	23.1
SAN DIEGO STATE	.5	25	53.8	36.4	56.3	66.7	60.0	16.0	24.0
SAN FRANCISCO STATE	.4	19	28.6	30.0	41.7	54.5	47.4	42.1	10.5
SAN JOSE STATE	.3	13	66.7	25.0	42.9	50.0	61.5	30.8	7.7
U OF CAL-BERKELEY	.2	8	100.0	66.7		60.0	62.5	25.0	12.5
U OF CAL-LOS ANGELES	.3	14	36.4	42.9	37.5	20.0	42.9	35.7	21.4
U OF CAL-RIVERSIDE	.2	8	50.0	50.0	66.7	50.0	37.5	37.5	25.0
U OF CAL-SANTA BARBARA	.1	7		50.0	50.0	33.3	57.1	42.9	
U OF SOUTHERN CAL	1.6	75	59.4	45.5	70.8	67.6	60.0	29.3	10.7
Colorado									
CO STATE	.1	5	20.0	33.3	25.0	33.3	20.0	40.0	40.0
U OF CO-BOULDER	.2	9	71.4	50.0	40.0	50.0	55.6	22.2	22.2
U OF CO-DENVER	.3	13	37.5	42.9	45.5	75.0	38.5	15.4	46.2
U OF DENVER	.4	18	22.2	30.0	40.0	27.3	38.9	44.4	16.7
Connecticut									
U OF CONN	.2	9	42.9	66.7	44.4	57.1	22.2	22.2	55.6
U OF HARTFORD	.4	19	42.9	50.0	27.8	37.5	31.6	42.1	26.3
District of Columbia									
AMERICAN	.3	12	33.3	50.0	28.6	20.0	41.7	41.7	16.7

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REPORT NUMBER 12-D

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

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
GEORGE WASHINGTON	.7	31	37.5	50.0	30.8	54.5	22.6	32.3	45.2
HOWARD	.1	5		20.0	20.0			80.0	20.0
SOUTHEASTERN	.3	14	41.7	22.2	38.5		35.7	50.0	14.3
STRAYER COLL	.3	15	50.0		55.6	50.0	66.7	33.3	
Florida									
FL AGRI & MECH	.1	5	100.0	100.0	20.0	75.0	20.0		80.0
FL ATLANTIC U	.1	6		40.0		50.0	16.7	50.0	33.3
FL INTERNATIONAL	.7	32	27.8	33.3	27.3	47.8	34.4	37.5	28.1
FL STATE	.4	19	83.3	100.0	56.3	58.3	47.4	10.5	42.1
NOVA	.4	17	10.0	44.4	31.3	27.3	35.3	41.2	23.5
STETSON U	.2	10	85.7	75.0		40.0	30.0	20.0	50.0
U OF CENTRAL FL	.3	16	75.0	66.7	57.1	40.0	56.3	18.8	25.0
U OF FLORIDA	.6	36	61.1	58.3	54.2	38.1	50.0	19.4	30.6
U OF MIAMI	.4	17	57.1	50.0	38.5	63.6	29.4	23.5	47.1
U OF NORTH FL	.3	12	33.3	25.0	33.3	33.3	33.3	50.0	16.7
U OF SO FLORIDA	.3	15	50.0	80.0	50.0	76.9	53.3	26.7	20.0
U OF WEST FLORIDA	.3	12	60.0	63.6	50.0	55.6	41.7	16.7	41.7
Georgia									
GA SOUTHERN UNIV	.1	7	16.7	40.0	33.3	16.7	14.3	57.1	28.6
GA STATE	.4	17	37.5	55.6	45.5	60.0	47.1	35.3	17.6
KENNESAW STATE	.1	5	25.0	100.0	33.3		20.0	20.0	60.0
U OF GEORGIA	.3	16	66.7	58.3	44.4	11.1	43.8	25.0	31.3
VALDOSTA STATE	.1	5		25.0	20.0	50.0		60.0	40.0
Guam									
U OF GUAM	.4	17	33.3	41.7	22.2	54.5	41.2	35.3	23.5
Hawaii									
HAWAII PACIFIC COLL	.1	5	60.0		25.0		40.0	40.0	20.0
U OF HAWAII-MANOA	.2	9	50.0	40.0	66.7	57.1	66.7	22.2	11.1
Idaho									
U OF IDAHO	.1	6	33.3	33.3		16.7		66.7	33.3
Illinois									
DEPAUL	.7	31	50.0	50.0	50.0	40.0	41.9	25.8	32.3
IL STATE	.1	5		66.7	33.3		60.0	40.0	
NORTHEASTERN IL	.2	9	57.1	50.0	14.3	25.0	11.1	33.3	55.6
NORTHERN IL	.2	10	80.0	100.0	42.9	25.0	60.0	20.0	20.0
ROOSEVELT	.2	11	20.0	20.0	9.1	9.1	9.1	81.8	9.1
SOUTHERN IL U -CARBONDAL	.2	8	40.0		33.3	40.0	12.5	50.0	37.5
SOUTHERN IL U -EDWARDVIL	.1	5	33.3	66.7	66.7	66.7	60.0	20.0	20.0
U OF CHICAGO	.1	5	80.0	100.0	66.7	100.0	80.0		20.0
U OF IL-CHICAGO	.3	15	40.0	33.3	10.0	20.0	33.3	46.7	20.0
U OF IL-URBANA	.6	28	32.0	42.9	52.4	50.0	32.1	32.1	35.7
UNIV ILL SPRINGFIELD	.1	5	25.0	50.0		33.3		60.0	40.0
WESTERN IL U	.1	5	75.0		100.0	100.0	60.0	20.0	20.0
Indiana									
IN U-BLOOMINGTON	.3	13	33.3	33.3	37.5	28.6	30.8	46.2	23.1

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REPORT NUMBER 12-D

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

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
IN U-PURDUE-INDPLS	.2	9	25.0	71.4	25.0	33.3	22.2	33.3	44.4
MANCHESTER COLL	.2	8	40.0		20.0	40.0	50.0	50.0	
U OF NOTRE DAME	.1	7	40.0	20.0	40.0	40.0	28.6	42.9	28.6
Iowa									
U OF IOWA	.1	5	20.0	40.0		50.0		40.0	60.0
Kansas									
EMPORIA STATE	.1	6	25.0	20.0	20.0		33.3	66.7	
KANSAS STATE	.4	21	53.8	53.3	35.3	30.8	28.6	23.8	47.6
U OF KANSAS	.4	20	37.5	61.5	47.1	30.0	45.0	30.0	25.0
WICHITA STATE	.3	15	30.8	14.3	7.7	30.8		60.0	40.0
Kentucky									
U OF KENTUCKY	.2	9	20.0	16.7		25.0	22.2	66.7	11.1
U OF LOUISVILLE	.1	6		100.0	60.0	100.0	66.7		33.3
Louisiana									
LA ST U-A&M	.3	14	36.4	66.7	33.3	41.7	35.7	28.6	35.7
SOUTHERN U-BATON ROUGE	.2	9	37.5	42.9		12.5	11.1	55.6	33.3
TULANE U	.3	12	10.0	11.1	18.2	11.1	25.0	58.3	16.7
U OF NEW ORLEANS	.1	6	50.0	25.0	50.0	50.0	50.0	33.3	16.7
Maryland									
BOWIE STATE	.2	8	12.5	33.3		16.7	12.5	62.5	25.0
LOYOLA COLLEGE	.1	6		50.0	33.3	75.0	50.0	33.3	16.7
MORGAN STATE	.1	5	20.0		20.0	20.0		80.0	20.0
U OF MD-COLLEGE PARK	.5	22	55.0	78.6	21.4	42.9	40.9	18.2	40.9
Massachusetts									
BENTLEY COLL	.4	20	50.0	33.3	43.8	56.3	40.0	20.0	40.0
BOSTON U	.2	8		50.0	60.0	66.7	50.0	25.0	25.0
NORTHEASTERN U	1.0	45	34.8	35.7	25.0	31.3	33.3	42.2	24.4
Michigan									
MICHIGAN STATE	.6	27	38.5	50.0	52.6	41.7	51.9	29.6	18.5
U OF MI-ANN ARBOR	.1	6		66.7	50.0	100.0	66.7	16.7	16.7
WALSH COLLEGE	.4	17	38.5	69.2	63.6	42.9	47.1	17.6	35.3
WESTERN MI U	.1	6	40.0		33.3	50.0	50.0	50.0	
Minnesota									
COLL OF ST THOMAS	.2	8	20.0	66.7		66.7	37.5	12.5	50.0
Mississippi									
JACKSON STATE	.2	9		14.3	11.1	22.2		66.7	33.3
MILLSAPS COLL	.3	15	36.4	44.4	38.5	22.2	20.0	46.7	33.3
MS COLL	.4	18	28.6		12.5	35.3	11.1	50.0	38.9
MS ST U	1.1	51	24.3	20.0	20.5	17.9	17.6	54.9	27.5
U OF MS	1.2	58	25.0	20.6	16.3	24.5	17.2	55.2	27.6
U OF SOUTHERN MS	.5	24	18.8	23.5	19.0	50.0	16.7	50.0	33.3
Missouri									
SOUTHWEST MO STATE	.1	7	33.3	60.0		25.0	14.3	42.9	42.9
U OF MO-COLUMBIA	.3	16	18.2	33.3	36.4	30.0	31.3	43.8	25.0

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MAY 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF MO-KANSAS CITY	.2	11	44.4	25.0		44.4	27.3	27.3	45.5
U OF MO-ST LOUIS	.1	6	50.0		25.0	60.0	33.3	16.7	50.0
WEBSTER COLL	.1	6	25.0	50.0		33.3	16.7	33.3	50.0
Montana									
MONTANA ST UNIV-BOZEMAN	.2	10	50.0	100.0	25.0	25.0	20.0	60.0	20.0
MONTANA ST.-BILLINGS	.5	23	45.0	37.5	25.0	38.5	43.5	34.8	21.7
Nebraska									
U OF NEBR-LINCOLN	.1	7	33.3		57.1	50.0	42.9	14.3	42.9
New Hampshire									
NH COLL	.1	6		20.0	25.0		16.7	83.3	
New Jersey									
FARLGH DCKSN-MADISON	.3	13	50.0	42.9	40.0	30.0	38.5	30.8	30.8
FARLGH DCKSN-TEANECK	.2	8	33.3	33.3	16.7	50.0	37.5	50.0	12.5
MONMOUTH UNIV	.1	6		50.0	16.7		16.7	50.0	33.3
RUTGERS U-NEWARK	.7	33	23.5	28.6	31.8	45.5	39.4	39.4	21.2
SETON HALL	.2	8	28.6	40.0	28.6	20.0	25.0	37.5	37.5
ST PETERS COLL	.1	7		25.0				85.7	14.3
New Mexico									
NEW MEXICO STATE	.1	5	66.7	25.0	33.3	66.7	20.0	20.0	60.0
U OF NEW MEXICO	.2	8		50.0	60.0		50.0	37.5	12.5
New York									
ADELPHI	.1	6	100.0	100.0	100.0	100.0	100.0		
COLL OF ST ROSE	.2	8		20.0	33.3	40.0	25.0	50.0	25.0
CUNY BERNARD BARUCH	1.1	50	73.7	52.4	61.9	66.7	60.0	22.0	18.0
FORDHAM	.2	9	60.0	66.7	80.0	75.0	66.7	22.2	11.1
HOFSTRA	.3	15	71.4	66.7	37.5	20.0	53.3	33.3	13.3
L I U-BKLYN CENTER	.3	14	37.5	33.3	25.0	20.0	21.4	64.3	14.3
L I U-CW POST	.6	28	42.9	40.0	53.8	27.3	28.6	42.9	28.6
NEW YORK U	.4	19	70.0	58.3	36.4	60.0	47.4	15.8	36.8
PACE U-NY	.6	28	25.0	46.7	50.0	53.3	35.7	32.1	32.1
PACE U-PLEASANTVILLE	.1	6	33.3	66.7	50.0	100.0	66.7	33.3	
PACE U-WHITE PLAINS	.1	6		100.0	100.0	100.0	100.0		
ST BONAVENTURE U	.3	16	30.8	42.9	22.2	22.2	18.8	56.3	25.0
ST JOHNS U.,N.Y.	1.1	52	50.0	59.1	42.9	48.1	46.2	36.5	17.3
SUNY AT ALBANY	.5	22	40.0	25.0	41.7	38.5	45.5	40.9	13.6
SUNY AT BINGHAMTON	.2	9	25.0	50.0	60.0	33.3	55.6	44.4	
SUNY AT BUFFALO	.2	10	83.3	100.0	80.0	50.0	60.0	20.0	20.0
SUNY COLL OSWEGO	.2	11	66.7	25.0	60.0	57.1	45.5	27.3	27.3
SYRACUSE	.1	5	100.0	100.0	25.0	33.3	40.0	40.0	20.0
UNION COLL	.2	8	50.0	66.7		50.0	37.5	50.0	12.5
North Carolina									
APPALACHIAN STATE	.1	7	16.7	28.6		25.0	28.6	57.1	14.3
EAST CAROLINA	.4	19	23.1	46.7	26.7	33.3	36.8	31.6	31.6
NC ST U-RALEIGH	.3	15	60.0	55.6	36.4	12.5	33.3	20.0	46.7

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	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF NC-CHAPEL HILL	.9	44	59.1	47.8	26.1	39.3	43.2	36.4	20.5
U OF NC-GREENSBORO	.4	17		25.0	33.3	60.0	41.2	35.3	23.5
U OF NC-WILMINGTON	.6	28	57.9	40.0	32.0	45.0	32.1	35.7	32.1
Ohio									
CLEVELAND STATE	.3	13	18.2	30.0	20.0	54.5	15.4	46.2	38.5
KENT STATE	.1	6	33.3	25.0		50.0	33.3	33.3	33.3
MIAMI U	.1	6	40.0	75.0	20.0		33.3	33.3	33.3
OHIO U	.1	5		25.0	25.0	25.0	20.0	40.0	40.0
U OF AKRON	.1	6	16.7	33.3		20.0	16.7	66.7	16.7
U OF CINCINNATI	.1	7	40.0	40.0		25.0	57.1	42.9	
U OF TOLEDO	.2	9	50.0	75.0	25.0	66.7	66.7	22.2	11.1
Oklahoma									
OK CITY U	.1	5		50.0		50.0	20.0	60.0	20.0
OK ST U	.2	8	50.0	33.3	28.6	33.3	37.5	37.5	25.0
U OF OK-NORMAN	.1	7	66.7	50.0	20.0	25.0	42.9		57.1
UNIV CENTRAL OKLAHOMA	.1	6	60.0	66.7	40.0	25.0	50.0	16.7	33.3
Oregon									
PORTLAND STATE	.1	5		33.3	25.0	40.0	40.0	40.0	20.0
Pennsylvania									
BLOOMSBURG U	.1	5	100.0		66.7		60.0	40.0	
DREXEL	.3	14	37.5	71.4	12.5	62.5	42.9	35.7	21.4
DUQUESNE	.1	6	25.0	40.0	25.0		50.0	50.0	
INDIANA U OF PA	.2	11	33.3	33.3	37.5	20.0	54.5	45.5	
LA SALLE UNIV	.1	5	40.0	80.0	40.0	20.0		20.0	80.0
PENNSYLVANIA STATE UNIV	.1	6			50.0	75.0	66.7	33.3	
ROBERT MORRIS COLL	.2	8		20.0	16.7	20.0	25.0	62.5	12.5
SHIPPENSBURG U OF PA	.1	6	50.0	33.3	33.3		16.7	50.0	33.3
ST JOSEPHS COLL	.2	9	40.0	66.7	60.0	71.4	66.7	22.2	11.1
TEMPLE	.3	13	33.3	66.7	42.9	25.0	23.1	46.2	30.8
THE PENNSYLVANIA STATE	.1	5	25.0	50.0		60.0		40.0	60.0
U OF PA	.1	5	66.7	33.3	25.0	25.0	20.0	60.0	20.0
U OF PITTSBURGH	.2	11	20.0	33.3	25.0	50.0	36.4	45.5	18.2
WIDENER U	.1	5	66.7	66.7	33.3		20.0	20.0	60.0
Puerto Rico									
INTER AMER-HATO REY	.3	12		9.1		8.3	8.3	83.3	8.3
U OF PR-RIO PIEDRAS	.3	15	15.4	16.7	16.7	23.1	6.7	60.0	33.3
Rhode Island									
BRYANT COLL	.1	7	60.0		33.3	50.0	14.3	28.6	57.1
JOHNSON & WALES U	.1	7	20.0	50.0		33.3	28.6	42.9	28.6
South Carolina									
CLEMSON	.3	16	50.0	44.4	9.1	70.0	25.0	18.8	56.3
U OF SC-COLUMBIA	.7	35	47.4	21.1	43.8	23.8	28.6	31.4	40.0
WINTHROP COLL	.2	9	25.0	20.0	25.0	33.3	22.2	44.4	33.3
South Dakota									
U OF SD	.2	11		14.3	22.2	22.2	27.3	63.6	9.1

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Tennessee									
EAST TENN STATE	.1	7	20.0	66.7	50.0	40.0	42.9	14.3	42.9
MIDDLE TENN STATE	.1	6		50.0	33.3		16.7	50.0	33.3
TENN TECH	.4	19	50.0	37.5	20.0	53.3	36.8	31.6	31.6
U OF TN-CHATTANOOGA	.2	8	50.0	40.0	16.7	57.1	37.5	25.0	37.5
U OF TN-KNOXVILLE	1.0	46	42.1	35.0	42.9	40.0	41.3	34.8	23.9
UNIVERSITY OF MEMPHIS	.4	19	25.0	20.0	28.6	21.4	26.3	47.4	26.3
Texas									
ANGELO STATE	.2	9	44.4	44.4	37.5	50.0	11.1	44.4	44.4
BAYLOR	.3	12	42.9	30.0	33.3	40.0	33.3	25.0	41.7
SAM HOUSTON STATE	.1	6	60.0	40.0	16.7			50.0	50.0
SOUTHWEST TEX STATE	.3	12	41.7	10.0	20.0	12.5	16.7	58.3	25.0
ST THOMAS U	.1	7		28.6		14.3	14.3	71.4	14.3
STEPHEN F AUSTIN STATE	.1	5	20.0	40.0				60.0	40.0
TEX CHRISTIAN	.1	6	60.0	40.0	50.0	60.0	33.3	16.7	50.0
TEX TECH	.6	30	70.4	54.2	51.9	37.0	40.0	26.7	33.3
TEXAS A&M	.6	26	47.4	39.1	30.0	22.7	19.2	46.2	34.6
TRINITY U	.2	10	75.0	83.3	37.5	57.1	30.0	30.0	40.0
U OF HOUSTON	.1	7	33.3		20.0	16.7	14.3	57.1	28.6
U OF HOUSTON CLEAR LAKE	.1	7	40.0	71.4	16.7	40.0	28.6	14.3	57.1
U OF NORTH TEXAS	.3	16	20.0	28.6	12.5	26.7	6.3	56.3	37.5
U OF TEX-ARLINGTON	.1	6	16.7	50.0	16.7	50.0	16.7	50.0	33.3
U OF TEX-AUSTIN	1.2	58	48.8	45.7	31.6	37.5	34.5	29.3	36.2
U OF TEX-DALLAS	.2	8	62.5	75.0	42.9	28.6	37.5	12.5	50.0
U OF TEX-SAN ANTONIO	.2	8	66.7	75.0	85.7	50.0	62.5		37.5
Utah									
BRIGHAM YOUNG	1.2	56	56.7	48.3	53.1	51.7	60.7	19.6	19.6
SOUTHERN UTAH UNIVERSITY	.5	23	42.1	37.5	26.7	55.0	17.4	30.4	52.2
U OF UTAH	.8	39	45.2	16.7	14.8	39.3	23.1	38.5	38.5
UTAH STATE	.8	37	32.0	38.5	44.8	44.0	37.8	37.8	24.3
WEBER STATE	.5	23	26.7	31.3	27.8	35.0	26.1	43.5	30.4
WESTMINSTER COLL	.1	7	25.0	25.0	40.0	25.0	57.1	42.9	
Virginia									
OLD DOMINION U	.1	7	60.0	75.0	20.0	42.9	28.6	42.9	28.6
UNIVERSITY OF VIRGINIA	.1	6		40.0	20.0	33.3	16.7	50.0	33.3
VA POLY TECH	.2	11	33.3	37.5	44.4	28.6	36.4	36.4	27.3
Washington									
SEATTLE U	.1	5	66.7	100.0	25.0		40.0	40.0	20.0
UNIV OF WASHINGTON	.3	12	50.0	50.0	33.3	100.0	58.3	16.7	25.0
WASH STATE	.2	10	25.0	77.8	80.0	75.0	60.0		40.0
West Virginia									
W VA U	.3	14	60.0	28.6	16.7	25.0	28.6	28.6	42.9
WEST LIBERTY STATE	.1	5						100.0	
Wisconsin									
U OF WI-MADISON	.2	8	75.0	25.0	60.0	50.0	50.0	25.0	25.0

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF WI-MILWAUKEE	.2	8	25.0	33.3	33.3	71.4	25.0	12.5	62.5
SCHOOLS WITH FEWER THAN FIVE	19.6	925					29.9	41.2	28.9
SCHOOLS OUTSIDE THE U.S.	8.6	404	45.3	47.7	35.9	49.6	43.1	31.7	25.2
SCHOOLS NOT RECORDED	6.2	291	27.8	38.3	26.5	30.8	27.5	43.3	29.2
TOTALS	100.0	4,721					34.6	37.4	27.9

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REPORT NUMBER 12-D

SCHOOL INDEX

MAY 2000 UNIFORM CPA EXAMINATION

Alabama

ALABAMA A & M	18	HUNTINGDON COLL	3	SAMFORD U	22	U OF AL-BIRMINGHAM	72
ALABAMA STATE U	9	JACKSONVILLE STATE	16	SPRING HILL COLL	6	U OF AL-HUNTSVILLE	14
ATHENS STATE COLL	10	MILES COLL	1	TROY ST-DOTHAN	16	U OF AL-UNIVERSITY	123
AUBURN U-AUBURN	91	MOBILE COLL	2	TROY ST-MONTGOMERY	13	U OF MONTEVALLO	8
AUBURN U-MONTGOMERY	34	NORTH ALABAMA U	13	TROY ST-TROY	45	U OF SO ALABAMA	40
BIRMINGHAM SOUTHERN	22	OAKWOOD COLL	5	TUSKEGEE INSTITUTE	8	UNIV WEST ALABAMA	2

Alaska

U OF ALASKA ANCHORAGE	43	U OF ALASKA FAIRBANKS	18

Arizona

ARIZONA STATE U	132	DEVRY INSTI	12	NORTHERN ARIZ U	43	U OF ARIZONA	101
ARIZONA STATE U-WEST	61	GRAND CANYON COLL	1	THUNDERBIRD	7		

Arkansas

ARKANSAS STATE	56	HENDERSON ST U	9	OUACHITA BAPTIST	19	U OF AR-PINE BLUFF	5
ARKANSAS TECH U	17	HENDRIX COLL	9	SOUTHERN ARKANSAS U	22	U OF ARKANSAS LITTLE ROC	31
COLL OF THE OZARKS	3	JOHN BROWN U	4	U OF AR-FAYETTEVILLE	60	U OF CENTRAL AR	43
HARDING COLL	57	LYON COLLEGE	2	U OF AR-MONTICELLO	11		

California

ARMSTRONG COLL	1	CAL ST-DOMINGUEZ	55	MT SAINT MARYS	6	U OF CAL-LOS ANGELES	325
AZUSA PACIFIC COLL	12	CAL ST-SAN LUIS	119	NATIONAL	45	U OF CAL-RIVERSIDE	56
BIOLA U	19	CAL STATE - BAKERSFIELD	44	PACIFIC COLL	1	U OF CAL-SAN DIEGO	8
CAL BAPTIST COLL	4	CAL STATE SAN BERNARDINO	97	PACIFIC UNION COLL	4	U OF CAL-SANTA BARBARA	196
CAL LUTHERAN COLL	16	CHAPMAN COLL	29	PALOMAR COLLEGE	1	U OF REDLANDS	17
CAL ST STANISLAUS U	50	CLAREMONT MENS COLL	12	PEPPERDINE	27	U OF SAN DIEGO	60
CAL ST U-CHICO	59	COLL OF NOTRE DAME	3	POINT LOMA COLL	1	U OF SAN FRANCISCO	39
CAL ST U-FRESNO	134	DEVRY	9	SAN DIEGO STATE	242	U OF SANTA CLARA	79
CAL ST U-FULLERTON	215	GOLDEN GATE	65	SAN FRANCISCO STATE	166	U OF SOUTHERN CAL	289
CAL ST U-HAYWARD	625	HOLY NAMES COLL	1	SAN JOSE STATE	127	U OF THE PACIFIC	29
CAL ST U-LONG BEACH	126	HUMBOLDT STATE	11	SONOMA STATE	41	US INTERNATIONAL	1
CAL ST U-LOS ANGELES	177	LA VERNE COLL	18	SOUTHERN CAL COLL	6	US NAVAL POSTGRAD	1
CAL ST U-NORTHRIDGE	224	LOMA LINDA	1	ST MARYS OF CAL	41	WHITTIER COLL	2
CAL ST U-POMONA	112	LOS ANGELES VALLEY COLLE	1	STANFORD UNIV	3	WOODBURY	10
CAL ST U-SACRAMENTO	181	LOYOLA MARYMOUNT	52	U OF CAL-BERKELEY	174		
CAL ST UNIV-SAN MARCOS	49	MENLO COLL	1	U OF CAL-IRVINE	5		

Colorado

ADAMS STATE COLL	23	METROPOLITAN ST COLL	65	U OF CO-DENVER	63	WESTERN STATE COLLEGE	10
CO STATE	69	REGIS UNIVERSITY	49	U OF DENVER	40		
FORT LEWIS COLL	28	U OF CO-BOULDER	65	U OF NORTHERN CO	38		
MESA STATE COLLEGE	28	U OF CO-CO SPRINGS	20	U OF SOUTHERN CO	14		

Connecticut

ALBERTUS MAGNUS COLL	3	QUINNIPIAC COLL	39	U OF CONN	114	YALE	1
BRIDGEPORT	4	SACRED HEART UNIV	23	U OF HARTFORD	36		
CENTRAL CONN ST U	64	SO CT STATE U	30	U OF NEW HAVEN	13		
FAIRFIELD	63	ST JOSEPH COLL	2	WESTERN CONN ST U	20		

SCHOOL INDEX

MAY 2000 UNIFORM CPA EXAMINATION

Delaware							
DELAWARE ST UNIV	13	GOLDEY BEACOM COLL	17	U OF DELAWARE	84	WILMINGTON COLL	9
District of Columbia							
AMERICAN	53	GALLAUDET UNIV	1	HOWARD	60	TRINITY COLL	1
BENJAMIN FRANKLIN U	6	GEORGE WASHINGTON	66	SOUTHEASTERN	25	U OF DC	39
CATHOLIC U OF AMER	16	GEORGETOWN	45	STRAYER COLL	69		
Florida							
BARRY	10	FL INTERNATIONAL	133	JONES COLL-JACKSONVILLE	1	TAMPA COLL	9
BETHUNE COOKMAN COLL	3	FL MEMORIAL COLL	2	NOVA	29	U OF CENTRAL FL	80
ECKERD COLLEGE	1	FL SOUTHERN COLL	16	ORLANDO COLLEGE	2	U OF FLORIDA	145
EDWARD WATERS COLL	3	FL STATE	118	PALM BEACH ATLANTIC	5	U OF MIAMI	43
EMBRY-RIDDLE AERO	1	FLAGLER COLL	5	ROLLINS COLL	8	U OF NORTH FL	59
FL AGRI & MECH	31	FT LAUDERDALE COLL	2	ST LEO COLL	25	U OF SO FLORIDA	124
FL ATLANTIC U	76	GULF COAST COMMUNITY COL	1	ST THOMAS U	8	U OF TAMPA	15
FL INST OF TECH	1	JACKSONVILLE U	4	STETSON U	21	U OF WEST FLORIDA	43
Georgia							
ALBANY ST COLLEGE	3	EMORY	28	MERCER U-ATLANTA	8	SAVANNAH STATE	9
AUGUSTA COLL	13	FORT VALLEY STATE	4	MERCER U-MACON	16	SHORTER COLL	6
BERRY COLL	7	GA COLLEGE	18	MOREHOUSE COLL	15	U OF GEORGIA	88
BRENAU COLL	12	GA INST OF TECH	9	MORRIS BROWN COLL	9	VALDOSTA STATE	44
CLARK/ATLANTA U	19	GA SOUTHERN UNIV	47	NORTH GEORGIA COLL	16	WESLEYAN COLL	1
CLAYTON STATE COLLEGE	5	GA SOUTHWESTERN COLL	12	OGLETHORPE	9	WEST GEORGIA	21
COLUMBUS COLL	9	GA STATE	116	PAINE COLL	1		
DEVRY INSTI	4	KENNESAW STATE	73	PIEDMONT COLL	2		
Guam							
U OF GUAM	304						
Hawaii							
BYU - HAWAII	10	HAWAII PACIFIC COLL	42	U OF HAWAII-MANOA	175		
CHAMINADE	14	U OF HAWAII-HILO	2				
Idaho							
BOISE STATE UNIVERSITY	140	IDAHO STATE	35	NORTHWEST NAZARENE	9		
COLL OF IDAHO	8	LEWIS-CLARK STATE	15	U OF IDAHO	70		
Illinois							
AUGUSTANA COLL	26	ELMHURST COLL	38	MCKENDREE COLL	16	ROOSEVELT	68
AURORA COLL	5	EUREKA COLL	5	MILLIKIN	21	SOUTHERN IL U -CARBONDAL	66
BARAT COLL	6	GOVERNORS STATE	44	MONMOUTH COLL	6	SOUTHERN IL U -EDWARDVIL	37
BRADLEY	72	GREENVILLE COLL	5	NO PARK COLL	3	ST XAVIER COLL	23
CHICAGO STATE	31	IL BENEDICTINE COLL	20	NORTH CENTRAL COLL	38	TRINITY CHRISTIAN	2
COLL OF ST FRANCIS	17	IL COLL	16	NORTHEASTERN IL	92	U OF CHICAGO	10
DEPAUL	273	IL INST TECH	10	NORTHERN IL	165	U OF CHICAGO-LOYOLA	56
DEVRY	20	IL STATE	142	NORTHWESTERN	15	U OF IL-CHICAGO	152
DEVRY - OAK BROOK TERRAC	28	IL WESLEYAN	37	OLIVET NAZARENE COLL	11	U OF IL-URBANA	423
DOMINCAN UNIVERSITY	20	LEWIS	20	PARKS COLL-ST LOUIS U	1	UNIV ILL SPRINGFIELD	51
EASTERN IL	71	MACMURRAY COLL	4	QUINCY UNIVERSITY	12	WESTERN IL U	57

SCHOOL INDEX

MAY 2000 UNIFORM CPA EXAMINATION

Indiana

ANDERSON COLL	7	IN INST OF TECH	8	MANCHESTER COLL	32	TAYLOR	8
BALL ST	116	IN U-BLOOMINGTON	247	MARIAN COLL-INDPLS	13	TRI-STATE U	8
BETHEL COLL	4	IN U-FORT WAYNE	54	OAKLAND CITY COLL	7	U OF EVANSVILLE	10
BUTLER	42	IN U-KOKOMO	19	PURDUE U-CALUMET	23	U OF NOTRE DAME	203
CALUMET COLL	3	IN U-NORTHWEST	28	PURDUE U-MAIN CAMPUS	83	U OF SOUTH INDIANA	53
FRANKLIN COLL	7	IN U-PURDUE-INDPLS	120	PURDUE U-NO CENTRAL	12	UNIV OF INDIANAPOLIS	11
GOSHEN COLL	10	IN U-SOUTH BEND	31	ST FRANCIS COLL	4	VALPARAISO	21
GRACE THEOL SEMINARY	3	IN U-SOUTHEAST	34	ST JOSEPHS COLL	10		
HANOVER COLL	3	INDIANA STATE UNIVERSITY	10	ST MARY-OF-THE-WOODS	12		
HUNTINGTON COLL	7	INDIANA WESLEYAN U	5	ST MARYS COLL	20		

Iowa

BRIAR CLIFF COLL	9	GRACELAND COLL	7	MORNINGSIDE COLL	7	U OF IOWA	136
BUENA VISTA U	64	GRANDVIEW COLL	8	MT MERCY COLL	10	U OF NORTHERN IOWA	166
CENTRAL COLLEGE	15	IOWA STATE	118	N. IOWA AREA COMM. COLL.	1	UPPER IOWA U	46
CLARKE COLL	6	IOWA WESLEYAN COLL	8	NORTHWESTERN COLL	13	WARTBURG COLL	8
COE COLL	11	LORAS COLL	24	SIMPSON COLL	29	WESTMAR UNIVERSITY	3
DORDT COLL	13	LUTHER COLL	20	ST AMBROSE COLL	33	WILLIAM PENN COLL	7
DRAKE	47	MARYCREST COLL	5	U OF DUBUQUE	2		

Kansas

BAKER	5	FORT HAYS STATE	29	MID-AMERICA NAZARENE	2	STERLING COLL	3
BENEDICTINE COLL	2	FRIENDS	2	OTTAWA	1	TABOR COLL	1
BETHANY COLL	1	KANSAS NEWMAN	4	PITTSBURG STATE	20	U OF KANSAS	61
BETHEL COLL	1	KANSAS STATE	89	SOUTHWESTERN COLL	3	WASHBURN U OF TOPEKA	14
DODGE	32	KANSAS WESLEYAN	1	ST MARY COLL	2	WICHITA STATE	31
EMPORIA STATE	23	MCPHERSON COLL	2	ST MARY PLAINS COLL	1		

Kentucky

ASHLAND COMM COLLEGE	12	CUMBERLAND COLL	10	MOREHEAD STATE	50	TRANSYLVANIA	12
BELLARMINE COLL	52	EASTERN KY	59	MURRAY STATE	44	U OF KENTUCKY	176
BEREA COLL	2	GEORGETOWN COLL	18	NORTHERN KENTUCKY U	56	U OF LOUISVILLE	133
BRESCIA COLL	12	KY STATE	11	PIKEVILLE COLL	12	UNION COLL	4
CAMPBELLSVILLE COLL	11	KY WESLEYAN COLL	6	THOMAS MORE COLL	26	WESTERN KY	65

Louisiana

CENTENARY OF LA	7	LA ST U-SHREVEPORT	27	NORTHEAST LA	28	SOUTHERN U-NEW ORLEANS	7
DILLARD	8	LA TECH	22	NORTHWESTERN STATE	9	TULANE U	46
GRAMBLING STATE	15	LOYOLA U	18	OUR LADY HOLY CROSS	1	U OF NEW ORLEANS	77
LA COLL	4	MCNEESE STATE	13	SOUTHEASTERN LA	42	U OF STHWESTN LA	40
LA ST U-A&M	104	NICHOLLS STATE	20	SOUTHERN U-BATON ROUGE	27	XAVIER U OF LA	5

Maine

HUSSON COLL	34	THOMAS COLL	10	U OF ME-ORONO	19	UNIVERSITY OF MAINE	1
NASSON COLL	1	U OF ME-AUGUSTA	11	U OF ME-PRESQUE ISLE	2	WESTBROOK COLL	1
ST JOSEPHS COLL	3	U OF ME-MACHIAS	5	UNIV SOUTHERN MAINE	26		

Maryland

BOWIE STATE	49	JOHNS HOPKINS	4	SALISBURY STATE	51	U OF MD-COLLEGE PARK	386
COLL OF NOTRE DAME	10	LOYOLA COLLEGE	40	TOWSON STATE	87	U OF MD-EASTERN SHORE	3
COLUMBIA UNION COLL	8	MORGAN STATE	47	U OF BALTIMORE	81	WESTERN MARYLAND COLL	5
FROSTBURG STATE	41	MT ST MARYS COLL	39	U OF MD-BALTO	8		

Massachusetts

AMERICAN INTERNATL	6	BRIDGEWATER STATE COLLEG	7	MASS INST OF TECH	6	U OF MASS-AMHERST	111
ANNA MARIA COLL	2	CLARK U	2	MERRIMACK COLL	53	U OF MASS-BOSTON	37
ASSUMPTION COLL	23	COLLEGE OF HOLY CROSS	25	NICHOLS COLL	15	UMASS-DARTMOUTH	24
ATLANTIC UNION COLL	3	CURRY COLL	2	NORTHEASTERN U	99	WESTERN NEW ENG COLL	26
BABSON COLL	77	FITCHBURG STATE	11	SALEM STATE	35	WESTFIELD ST COLL	12
BECKER COLLEGE	1	GORDON COLL	6	SIMMONS COLL	4	WORCESTER STATE	9
BENTLEY COLL	171	HARVARD	1	STONEHILL COLL	38		
BOSTON COLL	130	LESLEY COLLEGE	1	SUFFOLK	49		
BOSTON U	68	MASS COLLEGE OF LIB ARTS	7	U MASS LOWELL	32		

Michigan

ADRIAN COLL	6	DAVENPORT COLLEGE	24	MARYGROVE COLL	1	U OF DETROIT	12
ALBION COLL	22	DETROIT COLL OF BUS	15	MICHIGAN STATE	252	U OF MI-ANN ARBOR	66
ALMA COLL	14	EASTERN MICH	69	MICHIGAN TECH	10	U OF MI-DEARBORN	49
ANDREWS	16	FERRIS STATE	23	MONROE COUNTY COMMUNITY	1	U OF MI-FLINT	25
AQUINAS COLL	14	GRAND VALLEY ST	58	NORTHERN MICH	19	WALSH COLLEGE	111
BAKER COLLEGE OF FLINT	4	HILLSDALE COLL	22	NORTHWOOD UNIVERSITY	26	WAYNE STATE	59
BAY DE NOC COMM COLLEGE	2	HOPE COLL	13	OAKLAND U	38	WESTERN MI U	144
CALVIN COLL	12	LAKE SUPERIOR STATE	15	SAGINAW VALLEY ST	20		
CENTRAL MICH	75	LAWRENCE INST TECH	3	SIENA HEIGHTS COLL	5		
CLEARY COLL	4	MADONNA COLL	4	SPRING ARBOR COLL	6		

Minnesota

AUGSBURG COLL	14	COLL OF ST THOMAS	66	MOORHEAD STATE	37	ST MARYS COLL	5
BEMIDJI STATE	17	CONCORDIA MOORHEAD	21	NORTH HENNEPIN	1	ST OLAF COLL	1
BETHEL COLL	3	GUSTAVUS ADOLPHUS	8	NORTHWESTERN COLL	7	U OF MN-DULUTH	25
COLL OF ST BENEDICT	15	INVER HILLS CC	1	SOUTHWEST STATE	11	U OF MN-TWIN CITIES	77
COLL OF ST CATHERINE	10	MACALESTER COLLEGE	3	ST CLOUD STATE	36	WINONA STATE	20
COLL OF ST SCHOLASTIC	1	MINNESOTA STATE	45	ST JOHNS U	20		

Mississippi

ALCORN STATE	6	JONES COUNTY JR COLLEGE	1	MS U FOR WOMEN	13	U OF SOUTHERN MS	80
BELHAVEN COLL	5	MILLSAPS COLL	23	MS VALLEY STATE	2	WILLIAM CAREY COLL	2
DELTA STATE	22	MS COLL	35	RUST COLLEGE	1		
JACKSON STATE	29	MS ST U	81	U OF MS	104		

Missouri

AVILA COLL	4	EVANGEL COLL	5	MO WESTERN ST COLL	12	TRUMAN STATE UNIV	52
CENTRAL METH COLL	8	FONTBONNE COLL	4	NORTHWEST MO STATE	18	U OF MO-COLUMBIA	80
CENTRAL MO STATE	25	LINCOLN U	8	PARK COLL	25	U OF MO-KANSAS CITY	48
COLLEGE OF THE OZARKS	5	LINDENWOOD COLL	9	ROCKHURST COLL	17	U OF MO-ST LOUIS	76
COLUMBIA COLL	30	MARYVILLE COLL	22	SOUTHEAST MO STATE	26	WASHINGTON U	27
CULVER-STOCKTON COLL	8	MO BAPTIST COLL	2	SOUTHWEST BAPTIST COLL	11	WEBSTER COLL	18
DEVRY INST	7	MO SOUTHERN STATE	25	SOUTHWEST MO STATE	75	WILLIAM JEWELL COLL	16
DRURY COLL	19	MO VALLEY COLL	2	ST LOUIS U	30	WILLIAM WOODS COLL	6

SCHOOL INDEX

MAY 2000 UNIFORM CPA EXAMINATION

Montana							
CARROLL COLL	16	MONTANA ST.-BILLINGS	691	ROCKY MTN COLL	2	UNIV. OF GREAT FALL	8
MONTANA ST UNIV-BOZEMAN	60	MONTANA STATE U-NORTHERN	2	U OF MONTANA	44		
Nebraska							
BELLEVUE COLL	13	DANA COLL	4	NEBR-WESLEYAN	13	U OF NEBR-OMAHA	45
CHADRON STATE	10	DOANE COLL	6	PERU STATE COLL	7	UNION COLL	6
CONCORDIA TCHRS COLL	3	HASTINGS COLL	8	U OF NEBR-KEARNEY	38	WAYNE STATE	20
CREIGHTON	16	MIDLAND LUTHERAN COLL	14	U OF NEBR-LINCOLN	61		
Nevada							
U OF NV-LAS VEGAS	93	U OF NV RENO	43				
New Hampshire							
DARTMOUTH COLL	1	NEW ENGLAND AERO INST	1	NH COLL	28	RIVIER COLL	2
FRANKLIN PIERCE COLL	23	NEW ENGLAND COLL	1	NH PLYMOUTH STATE	15	U OF NH	16
New Jersey							
BLOOMFIELD COLL	14	FELICIAN COLLEGE	1	RAMAPO COLL OF NJ	51	SETON HALL	86
CALDWELL COLL	5	GEORGIAN CT COLL	30	RICHARD STOCKTON COLLEGE	59	ST ELIZABETH COLL	7
CENTENARY COLLEGE	4	KEAN UNIVERSITY	89	RIDER UNIVERSITY	86	ST PETERS COLL	51
COLLEGE OF NEW JERSEY	53	MERCER COUNTY CC	1	ROWAN (GLASSBORO) UNIV	61	THOMAS A EDISON COLL	4
FARLGH DCKSN-MADISON	30	MONMOUTH UNIV	57	RUTGERS U-CAMDEN	80	WILLIAM PATERSON	66
FARLGH DCKSN-RTHFD	11	MONTCLAIR STATE	143	RUTGERS U-NEW BRNSWK	143		
FARLGH DCKSN-TEANECK	33	NEW JERSEY CITY UNIVERSI	44	RUTGERS U-NEWARK	219		
New Mexico							
COLL OF SANTA FE	6	EASTERN NEW MEXICO	17	NEW MEXICO STATE	60	WESTERN NEW MEXICO	6
COLL OF THE SO WEST	2	NEW MEXICO HIGHLANDS	8	U OF NEW MEXICO	82		

SCHOOL INDEX

MAY 2000 UNIFORM CPA EXAMINATION

New York

ADELPHI	35	DYOUVILLE COLL	3	NIAGARA U	30	SUC - ONEONTA	19
ALFRED	22	ELMIRA COLL	2	NY TECH INST-NYC	6	SUNY AT ALBANY	136
BARUCH COLLEGE	1	FORDHAM	107	NY TECH INST-WESTBURY	18	SUNY AT BINGHAMTON	188
CANISIUS COLL	38	FULTON MONTGOMERY COMM	1	NYACK COLLEGE	3	SUNY AT BUFFALO	119
CLARKSON U	8	HARTWICK COLLEGE	8	ONONDAGA CC	1	SUNY COLL BROCKPORT	24
COLGATE U HAMILTON	30	HOFSTRA	210	PACE U-NY	197	SUNY COLL EMPIRE STATE	10
COLL OF ST ROSE	20	HOUGHTON COLL	7	PACE U-PLEASANTVILLE	134	SUNY COLL FREDONIA	17
COLUMBIA U	5	IONA COLL	53	PACE U-WHITE PLAINS	17	SUNY COLL GENESEO	63
CORNELL	12	ITHACA COLL	24	REGENTS EXTERNAL DEG	7	SUNY COLL OLD WESTURY	60
CORNELL U STATUTORY	7	KEUKA COLL	1	RENSSELAER POLY INST	2	SUNY COLL OSWEGO	68
CUNY BERNARD BARUCH	548	L I U-BKLYN CENTER	22	ROBERTS WESLEYAN	1	SUNY COLL PLATTSBURGH	27
CUNY BROOKLYN COLL	105	L I U CW POST	117	ROCHESTER INST TECH	44	SUNY COLL UTICA-ROME	18
CUNY CITY COLL	1	L I U-SOUTHAMPTON	7	RUSSELL SAGE COLL	3	SUNY-BUFFALO	2
CUNY HUNTER COLL	83	LE MOYNE COLL	79	SIENA COLL	81	SUNY-NEW PALTZ	41
CUNY LEHMAN COLL	61	MANHATTAN COLL	35	SKIDMORE COLL	8	SYRACUSE	58
CUNY MEDGAR EVERS	28	MARIST COLL	14	ST BONAVENTURE U	40	TOURO	74
CUNY QUEENS COLL	246	MARYMOUNT MANHATTAN	8	ST FRANCIS COLL	25	U OF ROCHESTER	14
CUNY STATEN ISLAND	41	MERCY COLL	26	ST JOHN FISHER COLL	47	UNION COLL	9
CUNY YORK COLL	44	MOLLOY COLL	10	ST JOHNS U.,N.Y.	238	UTICA COLL-SYRACUSE	14
DAEMEN COLL	3	MT ST MARY COLL	13	ST JOSEPHS -SUFFOLK	34	WAGNER COLL	18
DOMINICAN BLAUVELT	14	NAZARETH OF RCHSTR	8	ST JOSEPHS COLL	4	YESHIVA	85
DOWLING COLL	67	NEW YORK U	176	ST THOMAS AQUINAS	18		

North Carolina

APPALACHIAN STATE	76	FAYETTEVILLE STATE	28	NC AGRIC & TECH	64	ST AUGUSTINES COLL	12
ATLANTIC CHRISTIAN	18	GARDNER-WEBB COLL	25	NC CENTRAL	30	U OF NC-ASHEVILLE	28
BELMONT ABBEY COLL	16	GREENSBORO COLL	9	NC ST U-RALEIGH	153	U OF NC-CHAPEL HILL	127
BENNETT COLL	3	GUILFORD COLL	23	NC WESLEYAN COLL	19	U OF NC-CHARLOTTE	103
CAMPBELL U	28	HIGH POINT U	40	PEACE COLLEGE	1	U OF NC-GREENSBORO	79
CATAWBA COLL	3	JOHNSON C SMITH U	7	PEMBROKE STATE	11	U OF NC-WILMINGTON	92
DUKE	3	LENOIR-RHYNE COLL	17	PFIEFFER COLL	11	WAKE FOREST	37
EAST CAROLINA	63	MARS HILL COLL	3	QUEENS COLL	13	WESTERN CAROLINA U	23
ELIZABETH CITY STATE	4	MEREDITH COLL	18	SHAW U	2	WINGATE COLL	7
ELON COLL	28	METHODIST COLL	7	ST ANDREWS PRESBY	1	WINSTON-SALEM STATE	13

North Dakota

DICKINSON STATE	15	MAYVILLE STATE	1	NO DAKOTA STATE	49	UNIV OF MARY	27
JAMESTOWN COLL	14	MINOT STATE UNIVERSITY	19	U OF NO DAKOTA	61	VALLEY CITY STATE	5

SCHOOL INDEX

MAY 2000 UNIFORM CPA EXAMINATION

Ohio

ASHLAND COLL	8	FRANKLIN U	45	NOTRE DAME COLL	7	U OF TOLEDO	66
BALDWIN-WALLACE	61	HEIDELBERG COLL	11	OHIO DOMINICAN COLL	7	UNIV OF FINDLAY	9
BLUFFTON COLL	8	JOHN CARROLL U	57	OHIO NORTHERN	35	URBANA COLL	6
BOWLING GREEN STATE	61	KENT STATE	79	OHIO STATE	198	WALSH COLL	14
CAPITAL U	25	LAKE ERIE COLL	6	OHIO U	79	WILBERFORCE	6
CASE WESTERN RESERVE	22	LAKELAND COMM. COLL.	1	OHIO WESLEYAN	13	WILMINGTON COLL	8
CEDARVILLE COLL	7	MALONE COLL	11	OTTERBEIN COLL	12	WITTENBERG U	8
CENTRAL STATE	3	MARIETTA COLL	17	RIO GRANDE COLL	10	WRIGHT STATE	87
CLEVELAND STATE	99	MIAMI U	170	TIFFIN U	12	XAVIER	28
CUYAHOGA COMMUNITY COLL.	1	MT ST JOSEPH	13	U OF AKRON	98	YOUNGSTOWN STATE	64
DAVID N. MYERS	23	MT UNION COLL	17	U OF CINCINNATI	119		
DEFIANCE COLL	5	MT VERNON NAZARENE	12	U OF DAYTON	74		
DEVRY INSTI	10	MUSKINGUM COLL	19	U OF STEUBENVILLE	7		

Oklahoma

BETHANY NAZARENE	3	NORTHWESTERN OK ST	7	OK ST U	48	U OF OK-NORMAN	72
CAMERON U	16	OK BAPTIST	4	ORAL ROBERTS U	13	U OF SCI & ARTS-OK	10
EAST CENTRAL OK STATE	16	OK CHRISTIAN COLL	9	PHILLIPS U	2	U OF TULSA	24
LANGSTON U	19	OK CITY U	16	SOUTHEASTERN OK STATE	12	UNIV CENTRAL OKLAHOMA	78
NORTHEASTERN OK ST	40	OK PANHANDLE ST	9	SOUTHWESTERN OK STATE	27		

Oregon

EASTERN OR STATE	10	OREGON STATE	35	SOUTHERN OR STATE	36	WARNER PACIFIC COLL	1
GEORGE FOX COLLEGE	3	PACIFIC U	3	U OF OREGON	85	WILLAMETTE U	3
LINFIELD COLL	35	PORTLAND STATE	91	U OF PORTLAND	18		

Pennsylvania

ALBRIGHT COLL	11	ELIZABETHTOWN COLL	25	MARYWOOD COLL	14	ST JOSEPHS COLL	82
ALVERNIA COLL	13	FRANKLIN & MARSHALL	18	MERCYHURST COLL	11	ST VINCENT COLL	25
BEAVER COLL	6	GANNON U	12	MESSIAH COLL	24	SUSQUEHANNA U	15
BLOOMSBURG U	82	GENEVA COLL	7	MILLERSVILLE U	35	TEMPLE	166
BUCKNELL U	27	GETTYSBURG COLL	15	MORAVIAN COLL	16	THE PENNSYLVANIA STATE	205
CALIFORNIA U	16	GROVE CITY COLL	44	MUHLENBERG COLL	31	THIEL COLL	9
CARLOW COLL	4	GWYNEDD-MERCY COLL	6	PA ST U-BEHREND	25	U OF PA	39
CARNEGIE-MELLON U	5	HOLY FAMILY COLL	10	PA ST U-CAPITOL	56	U OF PITTSBURGH	112
CEDAR CREST COLL	6	INDIANA U OF PA	107	PENNSYLVANIA STATE UNIV	77	U OF SCRANTON	63
CHATHAM COLLEGE	2	JUNIATA COLL	6	PHILA TEXTILE & SCI	33	URSINUS COLL	13
CHESTNUT HILL COLL	6	KINGS COLL	60	POINT PARK COLL	7	VILLANOVA	170
CHEYNEY U OF PA	7	KUTZTOWN U OF PA	37	ROBERT MORRIS COLL	112	WAYNESBURG COLL	16
CLARION U OF PA	48	LA ROCHE COLL	9	ROSEMONT COLL	1	WEST CHESTER U OF PA	56
COLL MISERICORDIA	7	LA SALLE UNIV	89	SETON HILL COLL	4	WESTMINSTER COLL	16
DE VLY COLL SCI & AGR	8	LEBANON VALLEY COLL	5	SHIPPENSBURG U OF PA	50	WIDENER U	43
DREXEL	91	LEHIGH U	89	SLIPPERY ROCK UNIV	27	WILKES COLL	15
DUQUESNE	69	LINCOLN U	8	SPRING GARDEN COLL	1	YORK COLL OF PA	21
EASTERN COLL	7	LYCOMING COLL	13	ST FRANCIS COLL	25		

Puerto Rico

ANTILLIAN COLL	1	CAYEY U COLL-PR	42	POLYTECHNIC U. OF PR	1	U OF PR-RIO PIEDRAS	279
BAYAMON CENTRAL U	2	INTER AMER-HATO REY	73	SACRED HEART COLL	21	WORLD U	2
CATHOLIC U OF PR	23	INTER AMER SAN GERMN	13	U OF PR-MAYAGUEZ	44		

Rhode Island

BRYANT COLL	116	PROVIDENCE COLL	38	ROGER WILLIAMS	9	U OF RHODE ISLAND	60
JOHNSON & WALES U	20	RHODE ISLAND COLLEGE	14	SALVE REGINA-NEWPORT	10		

South Carolina

BENEDICT COLL	3	CLEMSON	66	LANDER UNIVERSITY	8	U OF SC-COLUMBIA	97
BOB JONES UNIV	19	COASTAL CAROLINA UNIV	8	LIMESTONE COLL	3	U OF SC-SPARTANBURG	10
CENTRAL WESLEYAN	1	COLUMBIA COLL	5	NEWBERRY COLL	4	VOORHEES COLL	2
CHARLESTON COLL	39	COKER COLL	5	PRESBYTERIAN COLL	4	WINTHROP COLL	24
CHARLESTON SOUTHERN	4	ERSKINE COLL	3	SC STATE	10	WOFFORD COLL	4
CHESTERFIELD-MARLBORO	1	FRANCIS MARION COLL	9	THE CITADEL	10		
CLAFLIN COLLEGE	1	FURMAN	12	U OF SC-AIKEN	11		

South Dakota

AUGUSTANA COLL	11	DAKOTA WESLEYAN U	2	NATIONAL AMERICAN UNIV	10	SIOUX FALLS COLL	2
BLACK HILLS STATE	17	HURON COLL	3	NORTHERN STATE	18	U OF SD	48
DAKOTA STATE	1	MT MARTY COLL	1	SD STATE	4		

Tennessee

AUSTIN PEAY STATE	23	EAST TENN STATE	27	MILLIGAN COLL	3	U OF TN-KNOXVILLE	108
BELMONT UNIVERSITY	11	FISK U	2	S ADVENTIST U	4	U OF TN-MARTIN	26
BETHEL COLLEGE	3	FREED-HARDEMAN COLL	9	TENN STATE	27	UNION U	9
BRYAN COLL	2	KING COLL	2	TENN TECH	76	UNIVERSITY OF MEMPHIS	84
CARSON NEWMAN COLL	9	LAMBUTH COLL	3	TENN TEMPLE	2	VANDERBILT	4
CHRISTIAN BROS UNIVERSIT	26	LE MOYNE-OWEN COLL	4	TENN WESLEYAN COLL	3		
CUMBERLAND UNIVERSITY	1	LINCOLN MEMORIAL U	6	TREVECCA NAZARENE	9		
DAVID LIPSCOMB COLL	42	MIDDLE TENN STATE	63	U OF TN-CHATTANOOGA	48		

Texas

ABILENE CHRISTIAN	29	LAMAR U	14	ST EDWARDS U	10	U OF DALLAS	2
AMARILLO COLLEGE	1	LAREDO STATE	8	ST MARYS U-SAN ANTONIO	19	U OF HOUSTON	95
ANGELO STATE	20	LETOURNEAU COLL	4	ST THOMAS U	14	U OF HOUSTON CLEAR LAKE	33
AUSTIN COLL	4	LUBBOCK CHRISTIAN	8	STEPHEN F AUSTIN STATE	33	U OF HOUSTON DOWN TOWN	47
BAYLOR	48	MARY HARDIN-BAYLOR	3	TARLETON STATE	13	U OF HOUSTON-VICTORIA	4
BISHOP COLL	1	MCMURRAY COLL	5	TEX A&I-KINGSVILLE	12	U OF NORTH TEXAS	58
CORPUS CHRISTI STATE U	13	MIDWESTERN STATE	14	TEX CHRISTIAN	19	U OF TEX-ARLINGTON	72
DALLAS BAPTIST COLL	3	OUR LADY OF LAKE	5	TEX LUTHERAN COLL	10	U OF TEX-AUSTIN	232
DEVRY INSTI	3	PAN AMERICAN U	10	TEX SOUTHERN	13	U OF TEX-DALLAS	53
E TEXAS BAPT COLL	6	PAUL QUINN COLLEGE	1	TEX TECH	71	U OF TEX-EL PASO	23
HARDIN-SIMMONS U	7	PRAIRIE VIEW A & M	4	TEX WESLEYAN COLL	6	U OF TEX-PERMIAN BASIN	14
HOUSTON BAPTIST	7	RICE	4	TEX WOMANS U	2	U OF TEX-SAN ANTONIO	79
HOWARD PAYNE U	6	SAM HOUSTON STATE	44	TEXAS A&M	183	U OF TEX-TYLER	13
HUSTON-TILLOTSON	2	SOUTHERN METHODIST	16	TEXAS A&M COMMERCE	21	UNIV OF CENTRAL TEXAS	4
INCARNATE WORD COLL	8	SOUTHWEST TEX STATE	88	TEXAS A&M TEXARKANA	4	WAYLAND BAPT COLL	3
JARVIS CHRISTIAN	1	SOUTHWESTERN U	5	TRINITY U	14	WEST TEX STATE	17

Utah

BRIGHAM YOUNG	183	U OF UTAH	75	WEBER STATE	43
SOUTHERN UTAH UNIVERSITY	37	UTAH STATE	65	WESTMINSTER COLL	13

SCHOOL INDEX

MAY 2000 UNIFORM CPA EXAMINATION

Vermont

CASTLETON ST COLL	6	LYNDON STATE COLL	4	ST MICHAELS COLL	16		
CHAMPLAIN COLLEGE	11	NORWICH U	4	TRINITY COLL	7		
GODDARD COLL	1	ST JOSEPH PROVIDER	1	UNIVERSITY OF VERMONT	20		

Virgin Islands

VIRGIN ISL UNIV	4						

Virginia

AVERETT COLL	12	FERRUM COLLEGE	1	NORFOLK STATE	22	UNIVERSITY OF VIRGINIA	106
BRIDGEWATER COLL	9	GEORGE MASON U	127	OLD DOMINION U	58	VA COMMONWEALTH U	84
CHRISTOPHER NEWPORT	38	HAMPTON UNIV.	74	RADFORD U	44	VA INTERMONT COLLEGE	2
CLINCH VALLEY	10	JAMES MADISON U	76	ROANOKE COLL	8	VA POLY TECH	104
COLL OF WILLIAM & MARY	45	LONGWOOD COLL	18	SHENANDOAH UNIVERSITY	9	VA STATE	23
EASTERN MENNONITE	5	LYNCHBURG COLL	8	ST PAULS COLL	2	VA UNION	6
EMORY & HENRY COLL	12	MARYMOUNT UNIVERSITY	12	U OF RICHMOND	51	WASHINGTON & LEE	15

Washington

BIG BEND COMMUNITY COLL	3	GONZAGA U	51	ST MARTINS COLL	45	WESTERN WASHINGTON UNIV	136
CENTRAL WASH U	312	PACIFIC LUTHERAN	40	U OF PUGET SOUND	22	WHITMAN COLLEGE	1
CITY UNIVERSITY	50	PIERCE COLLEGE	1	UNIV OF WASHINGTON	346	WHITWORTH COLL	12
COLUMBIA BASIN CC	1	SEATTLE PACIFIC COLL	20	WALLA WALLA COLLEGE	16		
EASTERN WASH STATE	83	SEATTLE U	88	WASH STATE	139		

West Virginia

ALDERSON BROADDUS	1	FAIRMONT STATE	55	SHEPHERD COLL	22	W VA U	148
BLUEFIELD STATE	16	GLENVILLE STATE	19	U OF CHARLSTON	23	W VA WESLEYAN	21
CONCORD COLL	43	MARSHALL U	91	W VA INST TECH	36	WEST LIBERTY STATE	27
DAVIS & ELKINS COLL	3	SALEM COLL	5	W VA STATE	51	WHEELING JESUIT U	19

Wisconsin

ALVERNO COLLEGE	1	MILTON COLL	2	U OF WI-MADISON	146	U OF WI-STOUT	1
CARROLL COLL	5	MT MARY COLL	7	U OF WI-MILWAUKEE	108	U OF WI-SUPERIOR	10
CARTHAGE COLL	19	MT SENARIO COLL	1	U OF WI-OSHKOSH	30	U OF WI-WHITEWATER	80
EDGEWOOD COLL	12	NORTHLAND COLLEGE	1	U OF WI-PARKSIDE	13	U WISCONSIN - GREEN BAY	29
LAKELAND COLL	73	ST NORBERT COLL	11	U OF WI-PLATTEVILLE	6		
MADISON BUS COLL	1	U OF WI EAU CLAIRE	42	U OF WI-RIVER FALLS	8		
MARQUETTE U	68	U OF WI-LA CROSSE	26	U OF WI-STEVENS PT	5		

Wyoming

NORTH WYOMING COMM COLL	1	U OF WYOMING	43

1	Performance of First-Time Candidates by Jurisdiction	105
2	Performance of Repeat Candidates by Jurisdiction	107
3	Performance of All Candidates by Jurisdiction	109
4	Successful Candidate Report – Candidates Taking All Four Subjects and Passing All Four Subjects	111
5	Performance of Candidates by Highest Level of Education Achieved	113
6	Performance of Candidates by Total Semester Hours	114
7	Performance of First-Time Candidates by Semester Hours of Accounting	115
8	Performance of First-Time Candidates by SAT and ACT Scores	116
9	Performance of First-Time Candidates by GRE and GMAT Scores	117
10	Performance of Candidates by Supplementary Study	118
11	Performance of First-Time Candidates by Decision to Study Accounting	119
12-A	Performance of First-Time Candidates without Advanced Degrees by School	120
12-B	Performance of First-Time Candidates with Advanced Degrees by School	134
12-C	Performance of Repeat Candidates without Advanced Degrees by School	139
12-D	Performance of Repeat Candidates with Advanced Degrees by School	160
13	School Index – Total Candidates for Each College and University	167

Performance of First-Time Candidates by Jurisdiction

NOV 2000 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	1.0	209	41.1	32.1	31.1	30.6	14.4	45.5	40.2
Alaska	.2	42	17.1	11.9	16.7	9.8	4.8	71.4	23.8
Arizona	1.4	299	44.3	33.7	33.8	31.2	23.7	42.5	33.8
Arkansas	.3	66	21.2	18.2	18.2	21.2	7.6	66.7	25.8
California	13.8	2,922	30.7	36.4	31.7	28.6	17.4	53.8	28.8
Colorado	1.7	369	37.0	36.8	36.1	36.0	20.9	46.9	32.2
Connecticut	.2	51	27.5	37.3	29.4	23.5	19.6	56.9	23.5
Delaware	6.5	1,377	34.2	36.6	42.7	35.6	21.5	46.6	31.9
District of Columbia	.1	18	16.7	16.7	16.7	16.7	16.7	83.3	
Florida	3.0	628	42.8	44.1	33.4	39.0	19.9	36.9	43.2
Georgia	1.5	312	39.2	39.9	32.7	39.4	22.4	47.1	30.4
Guam	1.6	349	13.8	14.3	30.9	23.8	4.9	60.5	34.7
Hawaii	2.6	542	14.8	14.0	24.1	19.9	6.8	69.4	23.8
Idaho	.3	64	21.9	29.7	32.8	34.4	18.8	56.3	25.0
Illinois	13.7	2,913	21.3	21.1	19.7	18.0	11.4	70.9	17.6
Indiana	.5	101	28.9	32.0	27.7	30.7	16.8	57.4	25.7
Iowa	.9	193	22.3	26.4	26.0	25.5	13.5	61.1	25.4
Kansas	.4	90	30.0	28.9	28.1	36.0	14.4	54.4	31.1
Kentucky	.4	91	21.1	22.0	15.4	21.1	11.0	70.3	18.7
Louisiana	.8	177	34.5	31.6	24.9	26.6	14.7	52.0	33.3
Maine	1.0	206	39.7	34.5	39.7	29.6	20.4	47.1	32.5
Maryland	.6	120	32.8	40.3	30.4	31.6	20.0	50.0	30.0
Massachusetts	3.0	642	26.6	26.2	21.2	20.6	11.8	62.5	25.7
Michigan	2.5	536	26.0	25.0	23.0	27.3	11.6	60.4	28.0
Minnesota	1.9	399	41.1	41.4	35.3	41.4	24.8	43.6	31.6
Mississippi	.5	104	20.2	18.3	17.3	21.2	7.7	64.4	27.9
Missouri	.7	156	36.5	33.3	31.0	32.9	16.7	48.1	35.3
Montana	.2	32	35.7	30.4	10.0	36.4	28.1	50.0	21.9

* 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 2000 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.4	79	45.6	36.7	24.1	48.1	17.7	35.4	46.8
Nevada	.5	107	29.9	31.8	24.5	23.4	13.1	52.3	34.6
New Hampshire	1.0	220	45.0	45.2	40.0	37.0	25.5	43.2	31.4
New Jersey	2.3	498	26.2	33.1	21.5	22.9	14.9	61.0	24.1
New Mexico	.6	128	31.7	25.2	22.6	24.1	14.8	57.0	28.1
New York	7.2	1,532	30.0	39.3	21.7	25.2	15.4	55.9	28.7
North Carolina	2.1	444	29.1	29.3	25.5	26.3	15.8	58.6	25.7
North Dakota	.2	46	28.3	32.6	41.3	41.3	17.4	45.7	37.0
Ohio	1.0	208	32.7	30.3	30.7	29.1	19.7	57.7	22.6
Oklahoma	1.7	351	25.9	21.1	16.2	16.0	6.3	61.8	31.9
Oregon	.8	164	32.9	28.3	22.6	27.2	9.8	51.8	38.4
Pennsylvania	4.3	908	24.6	26.4	17.5	17.2	7.0	61.7	31.3
Puerto Rico	1.0	213	16.0	21.6	17.0	14.1	8.9	74.6	16.4
Rhode Island	.1	18	44.4	33.3	33.3	27.8	22.2	55.6	22.2
South Carolina	.6	122	37.2	38.8	28.1	27.3	20.5	52.5	27.0
South Dakota	.1	29	17.2	31.0	20.7	27.6	10.3	58.6	31.0
Tennessee	1.6	338	30.5	26.6	22.5	26.0	13.0	60.7	26.3
Texas	4.6	973	33.3	32.4	27.6	29.5	16.0	51.5	32.5
Utah	.4	87	47.1	48.3	56.3	54.0	31.0	26.4	42.5
Vermont	.3	62	22.6	29.0	30.6	24.2	9.7	58.1	32.3
Virgin Islands		5						100.0	
Virginia	4.3	910	31.8	28.6	29.6	25.3	16.2	57.6	26.3
Washington	1.1	239	43.3	40.2	44.5	37.0	26.4	46.4	27.2
West Virginia	.1	23	13.0	4.3	4.3	8.7	4.3	82.6	13.0
Wisconsin	2.3	497	38.1	41.2	36.6	41.6	24.3	44.9	30.8
Wyoming	.1	14	14.3	28.6	14.3	28.6	14.3	64.3	21.4
National Totals	100.0	21,223	29.7	30.9	27.7	27.0	15.5	56.4	28.1

* 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 2000 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	.8	330	41.2	29.7	31.3	38.3	26.4	35.8	37.9
Alaska	.3	122	31.1	32.6	23.7	28.9	23.8	44.3	32.0
Arizona	.8	322	46.6	34.7	37.8	38.5	24.5	35.7	39.8
Arkansas	.6	252	31.3	30.3	19.6	27.5	18.7	49.2	32.1
California	12.4	5,030	40.9	42.7	38.4	38.7	35.8	40.7	23.4
Colorado	1.3	535	38.1	38.9	29.9	35.4	29.2	38.9	32.0
Connecticut	1.2	475	28.0	28.8	19.2	24.6	18.9	47.8	33.3
Delaware	2.5	1,031	38.6	41.9	36.7	32.6	33.3	38.5	28.2
District of Columbia	.2	92	16.9	16.7	14.6	12.0	13.0	63.0	23.9
Florida	.6	254	61.1	52.9	45.8	53.9	47.6	34.6	17.7
Georgia	2.3	938	33.5	35.5	22.1	28.0	21.6	43.4	35.0
Guam	.3	110	58.9	57.1	47.1	66.7	56.4	22.7	20.9
Hawaii	1.9	759	27.2	28.3	29.7	25.4	22.8	46.5	30.7
Idaho	.5	199	20.6	25.0	25.4	30.7	17.1	46.7	36.2
Illinois	6.3	2,545	31.7	33.2	24.5	26.6	24.1	45.9	30.0
Indiana	2.1	866	27.4	26.0	16.3	25.4	17.0	54.5	28.5
Iowa	1.3	541	32.4	35.5	21.6	31.5	23.8	47.0	29.2
Kansas	.4	170	26.4	21.3	23.4	34.6	24.7	45.3	30.0
Kentucky	2.1	865	17.5	16.4	11.8	17.9	10.5	66.2	23.2
Louisiana	.8	318	28.1	32.0	16.7	26.5	16.4	50.9	32.7
Maine	.3	110	41.8	38.6	23.9	40.0	21.8	36.4	41.8
Maryland	2.9	1,181	26.1	31.8	21.5	23.2	20.9	51.2	27.9
Massachusetts	2.6	1,061	35.5	26.5	20.4	22.3	18.1	48.5	33.4
Michigan	2.5	1,011	31.6	25.2	21.3	26.1	20.5	47.8	31.8
Minnesota	1.0	419	53.6	37.6	30.0	41.3	30.5	30.1	39.4
Mississippi	.6	245	21.7	19.2	19.2	29.3	18.8	53.1	28.2
Missouri	2.0	830	32.5	28.4	22.6	27.0	21.3	48.6	30.1
Montana	.1	44	48.1	21.7	36.4	41.4	36.4	34.1	29.5

* 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 2000 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.5	222	32.5	31.7	27.8	29.8	24.8	41.0	34.2
Nevada	.4	178	36.1	24.0	26.7	28.6	21.3	44.9	33.7
New Hampshire	.3	124	29.9	40.8	24.7	34.9	32.3	41.1	26.6
New Jersey	2.8	1,124	23.7	28.9	16.7	21.6	16.8	54.2	29.0
New Mexico	.6	251	33.3	20.1	31.3	34.0	27.9	47.8	24.3
New York	12.3	4,989	38.2	41.4	38.6	33.2	32.2	45.9	21.9
North Carolina	2.4	964	28.0	30.0	22.5	28.3	19.7	48.8	31.5
North Dakota	.3	117	30.6	28.9	23.2	32.9	23.1	44.4	32.5
Ohio	4.1	1,656	28.1	29.0	22.5	26.3	21.6	49.0	29.5
Oklahoma	.8	311	25.1	25.5	25.5	17.6	25.7	50.5	23.8
Oregon	1.4	558	22.9	22.4	17.2	21.8	17.2	59.7	23.1
Pennsylvania	5.4	2,203	29.0	28.2	21.4	24.0	22.3	48.5	29.2
Puerto Rico	1.6	633	22.8	25.7	16.8	15.3	14.2	57.8	28.0
Rhode Island	.3	130	34.7	28.0	21.6	29.1	21.5	44.6	33.8
South Carolina	1.1	444	21.7	21.1	17.3	20.3	16.2	57.4	26.4
South Dakota	.2	86	31.5	30.6	26.9	40.6	27.9	33.7	38.4
Tennessee	1.2	495	34.2	30.5	23.6	27.5	22.6	45.5	31.9
Texas	5.1	2,081	30.3	32.5	25.0	28.2	24.7	45.8	29.5
Utah	.3	109	46.6	43.6	34.6	47.2	28.4	23.9	47.7
Vermont	.2	65	31.0	43.8	18.4	36.4	27.7	47.7	24.6
Virgin Islands		10	16.7	50.0	42.9	40.0	10.0	60.0	30.0
Virginia	2.8	1,147	30.8	29.2	27.2	26.2	22.2	48.1	29.6
Washington	2.9	1,187	29.1	32.6	25.9	29.5	25.8	45.2	29.0
West Virginia	.8	343	18.9	16.7	11.7	15.9	11.1	64.7	24.2
Wisconsin	1.1	459	42.7	39.1	31.2	42.8	29.0	33.1	37.9
Wyoming	.1	38	39.1	22.7	21.4	35.3	28.9	42.1	28.9
National Totals	100.0	40,579	32.0	32.3	25.6	28.5	25.2	46.6	28.2

* 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 2000 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	.9	539	41.2	30.8	31.2	34.7	21.7	39.5	38.8
Alaska	.3	164	26.7	26.0	21.6	22.9	18.9	51.2	29.9
Arizona	1.0	621	45.4	34.2	35.8	34.9	24.2	39.0	36.9
Arkansas	.5	318	28.8	27.1	19.3	25.8	16.4	52.8	30.8
California	12.9	7,952	36.1	39.7	35.2	34.0	29.0	45.5	25.4
Colorado	1.5	904	37.5	37.9	32.8	35.7	25.8	42.1	32.1
Connecticut	.9	526	28.0	29.8	20.3	24.5	19.0	48.7	32.3
Delaware	3.9	2,408	35.9	38.6	40.6	34.5	26.5	43.1	30.3
District of Columbia	.2	110	16.8	16.7	15.0	12.9	13.6	66.4	20.0
Florida	1.4	882	45.2	45.0	35.9	40.9	27.9	36.3	35.8
Georgia	2.0	1,250	35.3	36.9	25.0	31.4	21.8	44.3	33.8
Guam	.7	459	21.6	21.5	31.7	27.5	17.2	51.4	31.4
Hawaii	2.1	1,301	21.6	21.8	27.0	22.7	16.1	56.0	27.8
Idaho	.4	263	21.0	26.4	27.4	31.8	17.5	49.0	33.5
Illinois	8.8	5,458	25.4	25.8	21.8	21.5	17.4	59.3	23.4
Indiana	1.6	967	27.6	26.8	17.6	26.0	17.0	54.8	28.2
Iowa	1.2	734	29.1	32.5	22.9	29.7	21.1	50.7	28.2
Kansas	.4	260	27.9	24.4	25.2	35.2	21.2	48.5	30.4
Kentucky	1.5	956	17.9	17.0	12.1	18.3	10.6	66.6	22.8
Louisiana	.8	495	30.9	31.8	19.8	26.5	15.8	51.3	32.9
Maine	.5	316	40.3	35.7	34.8	32.6	20.9	43.4	35.8
Maryland	2.1	1,301	26.9	32.9	22.4	24.2	20.8	51.1	28.1
Massachusetts	2.8	1,703	31.5	26.4	20.7	21.6	15.7	53.8	30.5
Michigan	2.5	1,547	29.3	25.1	22.0	26.6	17.4	52.2	30.4
Minnesota	1.3	818	46.2	39.8	32.9	41.3	27.8	36.7	35.6
Mississippi	.6	349	21.1	18.9	18.6	26.4	15.5	56.4	28.1
Missouri	1.6	986	33.3	29.4	24.1	28.2	20.6	48.5	30.9
Montana	.1	76	41.8	26.1	26.4	39.2	32.9	40.8	26.3

* 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 2000 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.5	301	36.8	33.3	26.7	35.8	22.9	39.5	37.5
Nevada	.5	285	33.2	27.6	25.8	26.3	18.2	47.7	34.0
New Hampshire	.6	344	41.1	44.1	35.6	36.4	27.9	42.4	29.7
New Jersey	2.6	1,622	24.6	30.6	18.3	22.1	16.2	56.3	27.5
New Mexico	.6	379	32.6	22.5	27.9	29.8	23.5	50.9	25.6
New York	10.6	6,521	35.3	40.6	33.6	30.7	28.2	48.3	23.5
North Carolina	2.3	1,408	28.4	29.8	23.5	27.5	18.5	51.8	29.7
North Dakota	.3	163	29.9	30.2	29.1	35.9	21.5	44.8	33.7
Ohio	3.0	1,864	28.8	29.2	23.5	26.7	21.4	49.9	28.7
Oklahoma	1.1	662	25.6	22.7	20.2	16.6	15.4	56.5	28.1
Oregon	1.2	722	25.6	23.9	18.6	23.2	15.5	57.9	26.6
Pennsylvania	5.0	3,111	27.3	27.5	20.1	21.5	17.8	52.4	29.8
Puerto Rico	1.4	846	20.8	24.5	16.8	14.9	12.9	62.1	25.1
Rhode Island	.2	148	36.1	28.8	23.3	28.9	21.6	45.9	32.4
South Carolina	.9	566	25.6	25.7	19.8	22.1	17.1	56.4	26.5
South Dakota	.2	115	27.5	30.8	25.0	36.6	23.5	40.0	36.5
Tennessee	1.3	833	32.3	28.6	23.1	26.8	18.7	51.6	29.7
Texas	4.9	3,054	31.6	32.4	25.9	28.7	21.9	47.6	30.5
Utah	.3	196	46.9	46.1	46.1	50.9	29.6	25.0	45.4
Vermont	.2	127	26.0	35.5	25.2	29.2	18.9	52.8	28.3
Virgin Islands		15	9.1	22.2	25.0	20.0	6.7	73.3	20.0
Virginia	3.3	2,057	31.3	28.9	28.3	25.7	19.5	52.3	28.1
Washington	2.3	1,426	32.0	34.2	29.5	31.1	25.9	45.4	28.7
West Virginia	.6	366	18.5	15.8	11.2	15.3	10.7	65.8	23.5
Wisconsin	1.5	956	40.0	40.4	34.3	42.1	26.6	39.2	34.2
Wyoming	.1	52	29.7	25.0	19.0	32.3	25.0	48.1	26.9
National Totals	100.0	61,802	31.0	31.7	26.4	27.9	21.9	50.0	28.2

* 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 2000 UNIFORM CPA EXAMINATION

STATE	ALL CANDIDATES	CANDIDATES TAKING FOUR SUBJECTS	CANDIDATES PASSING FOUR SUBJECTS	% PASSING * FOUR SUBJECTS
Alabama	539	401	37	9.2
Alaska	164	114	5	4.4
Arizona	621	471	74	15.7
Arkansas	318	231	14	6.1
California	7,952	2,524	332	13.2
Colorado	904	663	101	15.2
Connecticut	526	370	18	4.9
Delaware	2,408	2,006	366	18.2
District of Columbia	110	87	4	4.6
Florida	882	630	125	19.8
Georgia	1,250	889	95	10.7
Guam	459	358	18	5.0
Hawaii	1,301	1,061	56	5.3
Idaho	263	199	17	8.5
Illinois	5,458	4,465	409	9.2
Indiana	967	683	43	6.3
Iowa	734	528	53	10.0
Kansas	260	197	15	7.6
Kentucky	956	753	22	2.9
Louisiana	495	381	32	8.4
Maine	316	274	46	16.8
Maryland	1,301	860	55	6.4
Massachusetts	1,703	1,326	100	7.5
Michigan	1,547	1,210	85	7.0
Minnesota	818	629	109	17.3
Mississippi	349	265	11	4.2
Missouri	986	684	56	8.2
Montana	76	36	3	8.3
Nebraska	301	210	17	8.1
Nevada	285	208	16	7.7
New Hampshire	344	276	58	21.0
New Jersey	1,622	1,222	92	7.5
New Mexico	379	168	11	6.5
New York	6,521	1,117	98	8.8
North Carolina	1,408	1,031	94	9.1
North Dakota	163	120	13	10.8
Ohio	1,864	1,262	85	6.7
Oklahoma	662	507	24	4.7
Oregon	722	537	29	5.4
Pennsylvania	3,111	2,058	70	3.4
Puerto Rico	846	680	29	4.3
Rhode Island	148	104	6	5.8
South Carolina	566	444	35	7.9
South Dakota	115	86	6	7.0
Tennessee	833	628	57	9.1

* 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 2000 UNIFORM CPA EXAMINATION

STATE	ALL CANDIDATES	CANDIDATES TAKING FOUR SUBJECTS	CANDIDATES PASSING FOUR SUBJECTS	% PASSING * FOUR SUBJECTS
Texas	3,054	2,102	211	10.0
Utah	196	141	27	19.1
Vermont	127	99	10	10.1
Virgin Islands	15	6	0	.0
Virginia	2,057	1,630	185	11.3
Washington	1,426	1,016	107	10.5
West Virginia	366	281	3	1.1
Wisconsin	956	770	138	17.9
Wyoming	52	29	2	6.9
TOTAL ALL STATES	61,802	39,027	3,724	9.5

* PERCENT BASED ON NUMBER OF CANDIDATES TAKING FOUR SUBJECTS

REPORT NUMBER 04

Performance of Candidates by Highest Level of Education Achieved

NOV 2000 UNIFORM CPA EXAMINATION

EDUCATION LEVEL	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
First-Time Candidates									
Doctoral	.1	23	52.2	54.5	52.2	47.8	34.8	34.8	30.4
Masters in Accounting	10.0	1,827	44.0	42.6	41.7	40.9	26.2	40.9	33.0
MBA Emphasis in Accounting	2.8	513	39.2	40.8	38.6	37.5	25.3	47.2	27.5
Other MBA	3.4	623	34.3	35.9	37.5	33.1	18.8	46.9	34.3
Non-Business Masters	1.0	182	39.2	41.6	43.8	40.4	26.9	42.3	30.8
Law Degree	.4	78	35.2	53.3	32.9	37.0	24.4	38.5	37.2
Bachelors	77.1	14,124	27.3	28.9	25.0	24.5	14.1	59.9	26.0
Less than Bachelors	1.2	213	21.5	23.7	22.9	23.6	11.7	63.8	24.4
No Degree	4.0	731	26.4	28.5	27.4	25.5	13.3	60.5	26.3
Total Answering	100.0	18,314	29.6	31.1	27.9	27.1	15.9	57.0	27.1
Not Answering		2,909	30.2	30.1	26.5	26.5	12.7	53.0	34.3
Repeat Candidates									
Doctoral	.1	32	44.0	47.4	30.0	36.4	43.8	40.6	15.6
Masters in Accounting	6.8	2,546	41.3	38.1	31.0	35.6	31.4	37.4	31.2
MBA Emphasis in Accounting	2.6	965	38.9	40.2	29.4	33.6	31.9	39.8	28.3
Other MBA	2.7	1,002	34.1	36.6	30.5	30.2	30.4	43.3	26.2
Non-Business Masters	.6	215	37.4	37.0	33.9	28.3	32.6	39.5	27.9
Law Degree	.4	141	32.1	42.7	23.8	32.9	26.2	42.6	31.2
Bachelors	83.4	31,103	31.2	31.3	24.6	27.7	24.0	47.5	28.5
Less than Bachelors	.6	208	33.8	34.8	31.3	30.8	27.4	45.2	27.4
No Degree	2.9	1,095	26.9	32.6	22.6	24.8	23.9	50.7	25.4
Total Answering	100.0	37,307	32.1	32.2	25.3	28.4	25.0	46.5	28.5
Not Answering		3,272	31.5	33.0	29.6	30.1	27.8	47.2	25.0

* 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

NOV 2000 UNIFORM CPA EXAMINATION

TOTAL HOURS	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	BPR	FARE	ARE	ALL *	NONE *	SOME *
First-Time Candidates									
Fewer than 120	3.1	595	28.7	31.6	28.5	28.6	13.8	55.1	31.1
120 -130	31.0	5,915	25.5	27.4	21.1	20.6	11.7	63.1	25.2
131 - 149	21.4	4,075	26.9	29.8	26.8	25.6	14.7	59.2	26.1
150 - 160	23.1	4,401	31.8	31.3	29.1	28.3	16.7	55.0	28.3
More than 160	21.4	4,092	34.5	35.9	36.7	35.6	21.4	48.7	30.0
Total Answering	100.0	19,078	29.3	30.8	27.8	27.0	15.6	57.0	27.3
Not Answering		2,145	33.1	32.5	26.2	27.4	14.1	50.9	35.0
Repeat Candidates									
Fewer than 120	2.6	981	28.6	30.4	24.2	26.5	22.7	50.8	26.5
120 - 130	38.0	14,492	31.2	31.3	24.1	27.1	23.4	48.0	28.6
131 - 149	25.9	9,881	31.2	31.7	25.7	28.0	25.4	47.2	27.4
150 - 160	16.0	6,097	33.7	32.9	26.3	28.7	25.4	44.3	30.3
More than 160	17.6	6,735	34.5	35.5	26.9	32.5	28.5	43.4	28.1
Total Answering	100.0	38,186	32.1	32.4	25.3	28.5	25.1	46.5	28.4
Not Answering		2,393	30.1	30.8	29.8	29.6	26.2	48.3	25.5

* 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

NOV 2000 UNIFORM CPA EXAMINATION

SEMESTER HOURS	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Graduate									
43 or More	35.6	1,088	39.9	38.9	38.4	39.3	23.6	43.9	32.4
37 To 42	15.8	482	44.5	43.0	44.2	42.0	27.6	41.7	30.7
31 To 36	19.3	590	43.9	44.9	42.3	42.0	27.8	39.8	32.4
24 To 30	18.3	559	40.9	44.2	40.6	35.8	24.0	42.8	33.3
15 To 23	7.2	219	33.5	37.5	41.3	34.0	20.1	46.6	33.3
10 To 14	2.2	68	43.1	42.4	39.0	34.5	19.1	45.6	35.3
Under 10	1.6	49	26.1	34.0	33.3	28.9	22.4	49.0	28.6
Total Answering	100.0	3,055	41.0	41.6	40.6	39.0	24.7	42.9	32.4
Not Answering		191	41.4	36.9	37.0	36.4	23.6	45.0	31.4
Undergraduate									
43 or More	11.7	1,678	27.3	28.0	26.0	24.9	14.5	59.4	26.1
37 To 42	9.9	1,421	28.5	27.9	25.8	26.7	15.1	59.6	25.3
31 To 36	22.8	3,279	28.1	29.5	25.0	26.6	14.7	58.6	26.7
24 To 30	37.3	5,371	28.2	30.0	24.2	23.0	13.9	59.6	26.5
15 To 23	12.7	1,824	25.9	29.3	30.7	27.7	15.4	58.6	26.0
10 To 14	3.1	442	20.9	26.0	22.6	24.7	11.3	64.0	24.7
Under 10	2.6	367	21.9	23.6	16.4	16.6	7.1	68.1	24.8
Total Answering	100.0	14,382	27.5	29.1	25.3	24.9	14.2	59.6	26.2
Not Answering		3,595	28.4	28.8	25.3	24.7	12.2	55.9	31.8

* 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 2000 UNIFORM CPA EXAMINATION

REPORTED SCORES	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
SAT Verbal									
700 And Above	2.6	156	54.2	52.9	51.7	49.7	34.6	35.9	29.5
600 To 699	18.2	1,070	49.1	49.0	42.7	43.4	26.8	34.7	38.5
550 To 599	20.0	1,180	36.9	38.9	29.4	30.6	18.0	49.5	32.5
500 To 549	23.9	1,407	33.0	34.9	25.5	26.0	15.5	54.0	30.5
450 To 499	18.9	1,110	23.1	26.2	18.4	18.9	10.2	63.8	26.0
400 To 449	11.3	663	19.8	22.4	16.2	17.2	10.0	67.3	22.8
Under 400	5.1	302	14.2	18.6	11.2	12.3	6.6	75.8	17.5
SAT Mathematics									
700 And Above	10.9	642	50.4	49.0	48.3	46.6	30.7	35.7	33.6
600 To 699	32.5	1,921	41.4	43.4	35.1	35.5	21.8	42.3	35.9
550 To 599	20.2	1,192	32.1	31.5	23.8	24.5	13.3	56.9	29.9
500 To 549	19.4	1,145	24.3	29.9	18.4	20.4	11.2	61.3	27.5
450 To 499	10.4	614	20.8	22.3	12.8	14.4	7.0	69.2	23.8
400 To 449	5.2	310	13.4	16.7	10.5	12.3	7.1	77.4	15.5
Under 400	1.4	85	7.7	12.2	8.0	7.8	5.9	84.7	9.4
ACT Verbal									
32 And Above	4.3	197	53.4	53.1	51.0	51.3	36.5	32.0	31.5
28 To 31	18.2	834	50.4	45.9	44.1	45.4	29.6	38.4	32.0
24 To 27	33.3	1,530	35.7	32.0	28.6	30.7	17.1	52.5	30.4
20 To 23	34.4	1,582	22.5	23.3	18.0	21.2	10.1	64.9	25.0
Below 20	9.8	450	12.1	12.9	11.4	12.0	5.8	79.8	14.4
ACT Mathematics									
32 And Above	5.2	245	47.7	48.5	54.4	52.1	33.9	34.3	31.8
28 To 31	24.6	1,151	45.9	42.8	41.3	43.7	27.9	41.7	30.4
24 To 27	36.2	1,691	32.3	30.8	26.8	28.4	15.9	55.2	28.9
20 To 23	26.8	1,255	20.9	20.1	13.8	17.5	7.1	68.2	24.7
Below 20	7.1	334	13.9	14.2	9.2	11.0	5.4	78.7	15.9

* 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 2000 UNIFORM CPA EXAMINATION

REPORTED SCORES	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
GRE Verbal									
700 And Above	5.0	12	75.0	75.0	91.7	83.3	75.0	8.3	16.7
600 To 699	14.7	35	72.7	67.6	70.6	72.7	54.3	14.3	31.4
550 To 599	17.6	42	56.4	53.7	47.4	48.7	35.7	35.7	28.6
500 To 549	21.0	50	34.0	42.0	35.4	29.8	18.0	48.0	34.0
450 To 499	14.7	35	27.3	39.4	27.3	31.4	22.9	60.0	17.1
400 To 449	14.7	35	46.9	38.2	34.4	39.4	25.7	42.9	31.4
Under 400	12.2	29	18.5	28.6	17.9	23.1	10.3	62.1	27.6
GRE Quantitative									
700 And Above	33.1	79	60.3	56.4	61.3	60.0	46.8	30.4	22.8
600 To 699	27.2	65	48.3	53.1	45.0	51.6	32.3	30.8	36.9
550 To 599	10.5	25	40.9	43.5	32.0	30.4	20.0	56.0	24.0
500 To 549	13.0	31	30.0	43.3	31.0	31.0	16.1	45.2	38.7
450 To 499	6.7	16	12.5	6.3		6.3		81.3	18.8
400 To 449	5.0	12	30.0	18.2	10.0	20.0	16.7	66.7	16.7
Under 400	4.6	11	18.2	27.3	18.2	18.2	9.1	63.6	27.3
GRE Analytical									
700 And Above	25.3	58	65.5	60.3	57.9	64.9	50.0	24.1	25.9
600 To 699	28.8	66	53.3	54.0	54.1	48.4	34.8	33.3	31.8
550 To 599	13.5	31	23.3	33.3	25.8	31.0	12.9	61.3	25.8
500 To 549	13.5	31	38.7	48.4	35.7	27.6	22.6	45.2	32.3
450 To 499	7.4	17	18.8	6.3	6.3	25.0	11.8	70.6	17.6
400 To 449	4.4	10	28.6	33.3		14.3	10.0	60.0	30.0
Under 400	7.0	16	18.8	31.3	18.8	18.8	6.3	56.3	37.5
GMAT									
700 And Above	4.6	126	65.0	63.4	69.4	64.7	48.4	21.4	30.2
600 To 699	25.3	690	58.2	57.1	60.1	58.0	39.6	24.2	36.2
550 To 599	23.8	651	43.7	46.5	46.2	43.1	28.0	37.6	34.4
500 To 549	21.6	589	34.0	33.5	26.4	27.4	14.4	51.8	33.8
450 To 499	15.3	417	24.3	26.6	20.1	24.9	11.0	58.3	30.7
400 To 449	6.1	167	18.4	13.9	9.7	11.5	4.2	74.3	21.6
Under 400	3.3	91	14.9	13.5	10.0	9.3	3.3	79.1	17.6

* 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 2000 UNIFORM CPA EXAMINATION

SUPPLEMENTARY STUDY	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
First-Time Candidates									
College-Sponsored	7.3	1,013	25.2	26.6	25.2	24.9	14.1	62.6	23.3
Proprietary	89.0	12,283	33.3	35.8	30.8	30.1	18.1	52.3	29.6
Firm-Sponsored	3.6	498	38.2	33.8	37.1	30.9	21.1	49.4	29.5
Total Answering	100.0	13,794	32.8	35.0	30.7	29.8	17.9	53.0	29.1
Not Answering		7,580	24.1	23.6	22.3	22.0	11.1	62.7	26.1
Repeat Candidates									
College-Sponsored	5.0	1,191	32.6	32.5	22.9	26.4	22.5	49.5	28.0
Proprietary	89.2	21,087	33.4	35.1	26.8	29.5	26.2	44.5	29.3
Firm-Sponsored	5.7	1,355	37.7	31.6	31.1	29.5	28.0	43.2	28.9
Total Answering	100.0	23,633	33.6	34.8	26.8	29.3	26.1	44.7	29.2
Not Answering		17,607	30.2	29.0	24.2	27.5	24.1	49.0	26.9

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REPORT NUMBER 10

Performance of First-Time Candidates by Decision to Study Accounting

NOV 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Graduate									
In High School or Earlier	26.2	836	37.2	36.1	34.7	35.3	21.5	48.1	30.4
Lower Division College	26.7	850	44.2	41.2	42.9	39.6	25.6	41.8	32.6
Upper Division College	10.2	324	40.1	45.1	37.7	34.8	24.1	42.9	33.0
After Undergraduate Degree	26.5	844	44.2	47.1	45.4	43.8	28.4	37.6	34.0
Other	10.5	335	37.3	39.4	41.1	39.6	23.6	45.1	31.3
Total Answering	100.0	3,189	41.2	41.7	40.7	39.1	24.9	42.8	32.3
Not Answering		57	29.8	24.6	26.8	25.0	10.5	56.1	33.3
Undergraduate									
In High School or Earlier	34.9	5,272	25.6	26.5	21.7	21.2	12.8	63.3	24.0
Lower Division College	33.5	5,060	28.2	29.3	24.5	24.6	14.0	59.5	26.6
Upper Division College	12.8	1,935	29.5	32.1	28.3	26.6	14.9	56.1	29.0
After Undergraduate Degree	9.3	1,399	32.5	35.3	36.3	32.7	19.5	51.6	28.9
Other	9.5	1,435	22.7	26.6	26.5	27.4	13.5	61.2	25.3
Total Answering	100.0	15,101	27.3	29.0	25.3	24.6	14.1	59.8	26.1
Not Answering		2,876	29.5	29.4	25.6	25.9	12.2	53.8	34.0

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PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
ATHENS STATE COLL		7	28.6	14.3	14.3	14.3	14.3	71.4	14.3
AUBURN U-AUBURN		8	37.5	50.0	37.5	37.5	37.5	50.0	12.5
AUBURN U-MONTGOMERY	.1	10	60.0	20.0	30.0	40.0	10.0	30.0	60.0
BIRMINGHAM SOUTHERN		7	33.3	14.3		16.7		71.4	28.6
JACKSONVILLE STATE		5	40.0	20.0	40.0			40.0	60.0
TROY ST-DOTHAN		8	37.5	12.5	12.5	25.0	12.5	62.5	25.0
TROY ST-MONTGOMERY		6	16.7	16.7	33.3	16.7	16.7	66.7	16.7
TROY ST-TROY		7	57.1	28.6	14.3	28.6		42.9	57.1
U OF AL-BIRMINGHAM	.2	34	44.1	35.3	30.3	30.3	20.6	47.1	32.4
U OF AL-UNIVERSITY	.1	16	18.8	25.0	13.3	6.7	6.3	68.8	25.0
U OF MONTEVALLO		6	66.7	66.7	33.3	16.7	16.7	16.7	66.7
U OF SO ALABAMA	.1	9	44.4	22.2	44.4	66.7	22.2	33.3	44.4
Alaska									
U OF ALASKA ANCHORAGE		5			20.0			80.0	20.0
U OF ALASKA FAIRBANKS		5	40.0		20.0			60.0	40.0
Arizona									
ARIZONA STATE U	.3	46	43.6	27.5	28.9	31.0	19.6	45.7	34.8
ARIZONA STATE U-WEST	.2	42	34.2	32.4	35.0	22.0	19.0	47.6	33.3
GRAND CANYON COLL	.1	10	44.4	44.4	33.3	30.0	30.0	50.0	20.0
NORTHERN ARIZ U	.1	24	40.0	42.9	39.1	35.0	25.0	41.7	33.3
U OF ARIZONA	.4	80	39.4	27.1	28.0	31.8	20.0	47.5	32.5
Arkansas									
ARKANSAS STATE		5						100.0	
HARDING COLL	.1	11	18.2	27.3	18.2	30.0	18.2	72.7	9.1
SOUTHERN ARKANSAS U		5	20.0	20.0	40.0	40.0		40.0	60.0
U OF AR-FAYETTEVILLE		7	14.3	14.3	28.6	14.3	14.3	71.4	14.3
U OF ARKANSAS LITTLE ROC		7	42.9	28.6	14.3	42.9	14.3	42.9	42.9
U OF CENTRAL AR		8	25.0	50.0	37.5	12.5	12.5	37.5	50.0
California									
CAL LUTHERAN COLL		5	50.0	40.0		20.0		40.0	60.0
CAL ST STANISLAUS U	.1	12	18.2	16.7	10.0	11.1		66.7	33.3
CAL ST U-CHICO	.1	17	31.3	23.5	10.0	23.1	5.9	58.8	35.3
CAL ST U-FRESNO	.2	28	7.7	12.0	13.0	16.7	7.1	82.1	10.7
CAL ST U-FULLERTON	.3	55	36.0	36.0	17.1	37.8	16.4	52.7	30.9
CAL ST U-HAYWARD	1.5	270	13.6	16.5	20.9	17.2	5.6	74.8	19.6
CAL ST U-LONG BEACH	.2	44	29.7	39.5	26.5	25.0	20.5	52.3	27.3
CAL ST U-LOS ANGELES	.2	31	16.7	30.0	27.3	40.0	12.9	61.3	25.8
CAL ST U-NORTHRIDGE	.4	72	15.7	36.2	17.0	21.9	6.9	56.9	36.1
CAL ST U-POMONA	.2	35	17.9	23.3	16.0	19.2	11.4	68.6	20.0
CAL ST U-SACRAMENTO	.2	42	14.7	26.3	22.6	14.7	11.9	66.7	21.4
CAL ST UNIV-SAN MARCOS	.1	14	7.1	7.1		7.7		78.6	21.4
CAL ST-DOMINGUEZ	.1	14	27.3	21.4	10.0	9.1		64.3	35.7
CAL ST-SAN LUIS	.2	43	31.7	43.9	25.0	32.4	7.0	39.5	53.5

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

REPORT NUMBER 12-A

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CAL STATE - BAKERSFIELD	.1	12	36.4	45.5	25.0	33.3	25.0	33.3	41.7
CAL STATE SAN BERNARDINO	.1	26	27.3	44.0	39.1	39.1	26.9	53.8	19.2
CHAPMAN COLL		8	25.0	37.5		25.0	12.5	50.0	37.5
CLAREMONT MENS COLL	.1	9	25.0	12.5	16.7			66.7	33.3
GOLDEN GATE	.1	10	20.0	55.6		16.7	20.0	50.0	30.0
LOYOLA MARYMOUNT	.2	27	13.0	20.8	10.5	16.0	3.7	66.7	29.6
NATIONAL	.1	11		9.1		10.0		90.9	9.1
PEPPERDINE		5	25.0	60.0	66.7	33.3	20.0	40.0	40.0
SAN DIEGO STATE	.3	49	14.0	19.6	12.5	22.5	4.1	73.5	22.4
SAN FRANCISCO STATE	.3	47	17.6	21.4	18.2	23.7	14.9	68.1	17.0
SAN JOSE STATE	.2	32	13.8	22.6	16.7	29.6	6.3	62.5	31.3
SONOMA STATE	.1	26	37.5	30.4	27.8	31.6	15.4	46.2	38.5
ST MARYS OF CAL	.1	14	15.4	15.4	25.0	27.3	7.1	64.3	28.6
U OF CAL-BERKELEY	.2	42	40.0	48.8	37.8	21.2	16.7	40.5	42.9
U OF CAL-LOS ANGELES	.6	112	37.6	47.1	39.0	44.3	20.5	38.4	41.1
U OF CAL-RIVERSIDE	.1	20	37.5	27.8	20.0	11.8	5.0	65.0	30.0
U OF CAL-SANTA BARBARA	.5	89	28.9	36.9	32.8	27.5	19.1	52.8	28.1
U OF SAN DIEGO	.1	20	50.0	63.2	29.4	31.3	30.0	25.0	45.0
U OF SAN FRANCISCO	.3	19	23.5	37.5	26.7	27.8	10.5	57.9	31.6
U OF SANTA CLARA	.1	18	40.0	41.2	33.3	44.4	22.2	44.4	33.3
U OF SOUTHERN CAL	.4	67	31.5	36.4	28.0	23.1	16.4	53.7	29.9
Colorado									
CO STATE	.1	20	35.0	30.0	20.0	25.0	20.0	60.0	20.0
FORT LEWIS COLL		8	12.5	25.0	25.0	37.5	12.5	62.5	25.0
MESA STATE COLLEGE		5	40.0	20.0	60.0	60.0	20.0	20.0	60.0
METROPOLITAN ST COLL	.1	18	16.7	16.7	11.8	23.5	11.1	77.8	11.1
REGIS UNIVERSITY	.2	29	13.8	20.7	10.3	20.7	10.3	72.4	17.2
U OF CO-BOULDER	.1	12	50.0	41.7	25.0	33.3	8.3	41.7	50.0
U OF CO-CO SPRINGS		6	16.7	16.7		50.0		50.0	50.0
U OF CO-DENVER	.1	19	47.4	47.4	31.6	42.1	15.8	36.8	47.4
U OF DENVER		6	16.7	16.7	16.7	16.7	16.7	83.3	
U OF NORTHERN CO		7	28.6	42.9	42.9	28.6	14.3	57.1	28.6
Connecticut									
FAIRFIELD	.1	15	35.7	40.0	42.9	42.9	26.7	46.7	26.7
QUINNIPIAC COLL		5		20.0				80.0	20.0
U OF CONN	.1	12	33.3	25.0	36.4	36.4	25.0	66.7	8.3
U OF HARTFORD		5	40.0	40.0	40.0	20.0	20.0	60.0	20.0
WESTERN CONN ST U		6	33.3	66.7	25.0	25.0	33.3	33.3	33.3
Delaware									
GOLDEY BEACOM COLL		5	40.0	60.0	20.0	60.0	20.0	40.0	40.0
U OF DELAWARE	.3	46	42.2	54.3	38.1	27.3	15.2	28.3	56.5
District of Columbia									
AMERICAN	.1	10	30.0	30.0	20.0	30.0	20.0	70.0	10.0
GEORGE WASHINGTON		8	50.0	50.0		25.0		37.5	62.5

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REPORT NUMBER 12-A

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
GEORGETOWN		7	57.1	42.9	66.7	66.7	42.9	42.9	14.3
HOWARD		8	25.0	25.0	12.5	25.0	12.5	62.5	25.0
STRAYER COLL	.1	14	7.1	7.1	7.1	7.1		78.6	21.4
U OF DC		7		14.3				85.7	14.3
Florida									
FL AGRI & MECH		8	28.6	14.3		12.5		75.0	25.0
FL ATLANTIC U	.2	27	48.1	51.9	46.2	57.7	29.6	33.3	37.0
FL INTERNATIONAL	.2	33	42.4	39.4	39.4	27.3	18.2	48.5	33.3
FL STATE	.1	9	44.4	44.4	37.5	50.0	11.1	44.4	44.4
NOVA		5	20.0	20.0				80.0	20.0
U OF CENTRAL FL	.1	16	25.0	31.3	25.0	31.3	6.3	50.0	43.8
U OF FLORIDA	.1	16	40.0	53.3	31.3	43.8	25.0	43.8	31.3
U OF MIAMI	.1	17	35.3	41.2	17.6	23.5	11.8	47.1	41.2
U OF NORTH FL	.1	11	45.5	36.4	27.3	36.4	18.2	45.5	36.4
U OF SO FLORIDA	.1	14	28.6	21.4	35.7	21.4	14.3	64.3	21.4
U OF TAMPA		5	75.0	40.0	40.0	50.0	20.0	40.0	40.0
Georgia									
GA SOUTHERN UNIV		5				20.0		80.0	20.0
GA STATE	.1	22	36.4	31.8	36.4	36.4	27.3	50.0	22.7
KENNESAW STATE	.1	23	30.4	26.1	21.7	26.1	4.3	56.5	39.1
NORTH GEORGIA COLL		6	50.0	50.0	33.3	50.0	33.3	50.0	16.7
OGLETHORPE		6	40.0	33.3				66.7	33.3
VALDOSTA STATE	.1	14	14.3	35.7	28.6	42.9	14.3	57.1	28.6
WEST GEORGIA	.1	10	20.0	10.0	10.0	20.0	10.0	80.0	10.0
Guam									
U OF GUAM	.5	83	9.6	6.0	19.3	13.3	3.6	78.3	18.1
Hawaii									
HAWAII PACIFIC COLL	.1	14	14.3	15.4	7.1	15.4		71.4	28.6
U OF HAWAII-MANOA	.3	50	18.0	16.0	10.2	12.0	4.0	74.0	22.0
Idaho									
BOISE STATE UNIVERSITY	.2	40	12.5	20.0	12.5	22.5	7.5	65.0	27.5
IDAHO STATE	.1	13	46.2	46.2	61.5	53.8	38.5	38.5	23.1
Illinois									
AUGUSTANA COLL	.1	23	17.4	8.7	8.7	13.0		82.6	17.4
AURORA COLL		5						100.0	
BARAT COLL	.1	10	10.0	20.0	20.0	20.0	10.0	70.0	20.0
BRADLEY	.1	18	27.8	22.2	22.2	27.8	22.2	66.7	11.1
CHICAGO STATE	.1	24	4.2					95.8	4.2
COLL OF ST FRANCIS	.1	14	14.3	7.1	7.1			78.6	21.4
DEPAUL	1.2	209	21.3	18.8	15.8	17.0	7.7	72.2	20.1
DEVRY	.1	21						100.0	
DEVRY - OAK BROOK TERRAC	.2	30						100.0	
DOMINCAN UNIVERSITY	.1	12	25.0	8.3	8.3	8.3	8.3	75.0	16.7
EASTERN IL	.2	35	19.4	17.6	12.5	12.5	8.6	77.1	14.3

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REPORT NUMBER 12-A

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
ELMHURST COLL	.1	21	19.0	14.3	14.3	14.3	14.3	81.0	4.8
GOVERNORS STATE	.2	43	16.7	16.3	11.9	14.3	9.3	81.4	9.3
IL BENEDICTINE COLL	.1	26	11.5	3.8				84.6	15.4
IL STATE	.2	30	17.2	13.3	13.8	13.8	10.0	80.0	10.0
LEWIS	.1	9						100.0	
MCKENDREE COLL	.1	17	25.0	23.5	18.8	12.5	11.8	76.5	11.8
MILLIKIN	.1	22	18.2	13.6	18.2	13.6	9.1	77.3	13.6
MONMOUTH COLL	.1	10	20.0	30.0	20.0	20.0	20.0	70.0	10.0
NORTH CENTRAL COLL	.2	37	27.0	21.6	24.3	24.3	13.5	62.2	24.3
NORTHEASTERN IL	.4	71	20.0	24.3	10.3	13.0	7.0	74.6	18.3
NORTHERN IL	.8	141	32.6	29.1	30.5	27.0	18.4	57.4	24.1
OLIVET NAZARENE COLL		7						100.0	
QUINCY UNIVERSITY		5						100.0	
ROOSEVELT	.4	64	15.9	21.9	11.1	11.1	6.3	75.0	18.8
SOUTHERN IL U CARBONDAL	.2	39	7.9	10.3	10.5	7.9	5.1	87.2	7.7
SOUTHERN IL U -EDWARDVIL	.2	40	25.0	10.0	7.5	17.5	7.5	72.5	20.0
ST XAVIER COLL	.2	35	11.4	14.3	17.1	22.9	8.6	77.1	14.3
U OF CHICAGO-LOYOLA	.1	14	21.4	21.4	7.1	7.1	7.1	78.6	14.3
U OF IL-CHICAGO	.6	112	10.9	10.7	11.1	11.0	6.3	84.8	8.9
U OF IL-URBANA	.4	77	16.2	20.3	18.9	13.7	10.4	70.1	19.5
UNIV ILL SPRINGFIELD	.2	41	17.1	26.8	17.1	22.0	14.6	70.7	14.6
WESTERN IL U	.2	42	11.9	21.4	20.0	14.6	7.1	76.2	16.7
Indiana									
BALL ST		6	20.0	20.0	16.7			83.3	16.7
BUTLER	.1	21	42.9	42.9	33.3	33.3	19.0	42.9	38.1
CALUMET COLL		6	16.7	20.0		16.7		83.3	16.7
IN U-BLOOMINGTON	.5	93	26.1	25.0	19.6	17.6	12.9	68.8	18.3
IN U-NORTHWEST	.1	13	15.4	7.7	7.7	7.7	7.7	84.6	7.7
IN U-SOUTHEAST		5				20.0		80.0	20.0
PURDUE U-CALUMET	.1	16	25.0	18.8	12.5	18.8	12.5	75.0	12.5
PURDUE U-MAIN CAMPUS	.2	30	24.1	23.3	13.8	17.2	10.0	70.0	20.0
U OF NOTRE DAME	.2	40	38.5	43.6	18.9	24.3	17.5	55.0	27.5
VALPARAISO	.1	10	60.0	50.0	40.0	30.0	30.0	30.0	40.0
Iowa									
BUENA VISTA U	.1	10	40.0	30.0	30.0	40.0	30.0	60.0	10.0
CLARKE COLL		8	12.5	25.0		25.0		75.0	25.0
GRANDVIEW COLL		6	16.7	33.3		16.7		66.7	33.3
IOWA STATE	.2	41	12.2	26.8	20.0	22.5	7.3	65.9	26.8
LUTHER COLL	.1	12	25.0	25.0	16.7	33.3	8.3	58.3	33.3
MT MERCY COLL		7	14.3	28.6	14.3	14.3	14.3	71.4	14.3
NORTHWESTERN COLL	.1	9	22.2	33.3	33.3	44.4	11.1	55.6	33.3
ST AMBROSE COLL	.1	13		7.7	15.4	7.7		76.9	23.1
U OF IOWA	.2	35	50.0	45.7	45.7	47.1	31.4	31.4	37.1
U OF NORTHERN IOWA	.1	10	20.0	30.0	30.0	20.0	10.0	60.0	30.0

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REPORT NUMBER 12-A

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
UPPER IOWA U	.2	30	13.3	20.0	20.0	20.0	10.0	73.3	16.7
Kansas									
DODGE	.1	21	10.5	10.5	14.3	15.4	4.8	85.7	9.5
EMPORIA STATE		5	20.0	20.0	20.0	20.0	20.0	80.0	
KANSAS STATE	.1	20	15.0	20.0	15.0	15.0	5.0	55.0	40.0
PITTSBURG STATE		5	20.0	40.0	80.0	20.0	20.0	20.0	60.0
U OF KANSAS	.1	12	36.4	16.7	25.0	18.2		41.7	58.3
WICHITA STATE	.1	13	15.4	15.4	7.7	15.4	7.7	76.9	15.4
Kentucky									
ASHLAND COMM COLLEGE		5	25.0	50.0	66.7	40.0	20.0	60.0	20.0
BELLARMINE COLL		6	16.7	16.7		33.3		66.7	33.3
MOREHEAD STATE		7	57.1	42.9	28.6	57.1	28.6	42.9	28.6
MURRAY STATE	.1	11	18.2	9.1	18.2	9.1	9.1	81.8	9.1
U OF KENTUCKY	.1	23	18.2	17.4	13.0	13.6	13.0	82.6	4.3
U OF LOUISVILLE	.1	11		9.1		9.1		81.8	18.2
Louisiana									
DILLARD		6	50.0	16.7				50.0	50.0
LA ST U-A&M	.1	21	42.9	33.3	23.8	19.0	19.0	52.4	28.6
LA ST U-SHREVEPORT		8		12.5	25.0	12.5		75.0	25.0
MCNEESE STATE		5		20.0	20.0	20.0		60.0	40.0
NORTHEAST LA	.1	10	10.0	30.0	10.0			70.0	30.0
NORTHWESTERN STATE		7	14.3	14.3	14.3	28.6	14.3	71.4	14.3
SOUTHEASTERN LA		8	57.1	50.0	25.0	42.9	25.0	37.5	37.5
SOUTHERN U-BATON ROUGE		6	16.7	16.7	16.7	16.7	16.7	83.3	
TULANE U	.1	16	26.7	68.8	28.6	33.3	18.8	31.3	50.0
U OF NEW ORLEANS	.1	16	37.5	31.3	25.0	31.3	18.8	56.3	25.0
U OF STHWESTN LA	.1	17	41.2	23.5	35.3	29.4	11.8	47.1	41.2
Maine									
HUSSON COLL	.1	10	10.0	10.0				80.0	20.0
U OF ME-AUGUSTA		5	40.0	40.0	20.0	40.0	20.0	40.0	40.0
U OF ME-ORONO		5	20.0		20.0	40.0		40.0	60.0
UNIV SOUTHERN MAINE	.1	11	45.5	36.4	36.4	45.5	27.3	36.4	36.4
Maryland									
BOWIE STATE		7						100.0	
LOYOLA COLLEGE		7	50.0	57.1	66.7	28.6	14.3	28.6	57.1
MORGAN STATE		7	42.9	57.1	33.3	16.7	14.3	28.6	57.1
MT ST MARYS COLL		5	40.0	20.0	40.0	60.0	20.0	40.0	40.0
SALISBURY STATE	.1	10	30.0	50.0	50.0	40.0	30.0	40.0	30.0
TOWSON STATE	.1	12	25.0	41.7	25.0	25.0	16.7	50.0	33.3
U OF BALTIMORE		8	37.5	37.5	37.5	25.0	12.5	37.5	50.0
U OF MD-COLLEGE PARK	.3	62	29.5	29.5	21.1	23.7	17.7	61.3	21.0
Massachusetts									
ASSUMPTION COLL	.1	13	15.4	7.7	7.7	15.4	7.7	76.9	15.4
BABSON COLL	.1	16	25.0	25.0	21.4	21.4	18.8	75.0	6.3

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NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
BENTLEY COLL	.3	57	28.1	31.6	26.8	21.4	17.5	61.4	21.1
BOSTON COLL	.3	47	37.0	34.0	22.2	20.0	14.9	59.6	25.5
BOSTON U	.1	20	40.0	50.0	45.0	31.6	30.0	40.0	30.0
COLLEGE OF HOLY CROSS	.1	18	44.4	38.9	35.3	41.2	27.8	44.4	27.8
MERRIMACK COLL	.1	13	15.4	7.7	15.4	15.4	7.7	84.6	7.7
NICHOLS COLL	.1	11	18.2	36.4	18.2	18.2		54.5	45.5
NORTHEASTERN U	.2	29	20.7	20.7	13.8	10.3	6.9	75.9	17.2
SALEM STATE	.1	16	6.3	13.3	6.3	12.5	6.3	81.3	12.5
STONEHILL COLL	.1	11	36.4	18.2	9.1	18.2		54.5	45.5
SUFFOLK	.1	15	6.7	6.7	14.3	7.1		80.0	20.0
U MASS LOWELL	.1	12	41.7	16.7		8.3		58.3	41.7
U OF MASS-AMHERST	.1	23	13.0	21.7	4.5	4.8		69.6	30.4
U OF MASS-BOSTON	.1	9	33.3	25.0	11.1			66.7	33.3
UMASS-DARTMOUTH	.1	20	20.0	20.0	20.0	25.0	10.0	65.0	25.0
WESTERN NEW ENG COLL		6						100.0	
WORCESTER STATE		6						100.0	
Michigan									
ALBION COLL	.1	10	10.0	20.0				80.0	20.0
ALMA COLL		8	25.0	50.0	37.5	25.0		50.0	50.0
CALVIN COLL		8	12.5	37.5	50.0	25.0	12.5	37.5	50.0
CENTRAL MICH	.2	27	11.1	7.4	3.8	11.5	3.7	88.9	7.4
DAVENPORT COLLEGE	.1	19	21.1	31.6	15.8	26.3		57.9	42.1
DETROIT COLL OF BUS		8				12.5		87.5	12.5
EASTERN MICH	.1	14	21.4	35.7	7.1	14.3	7.1	57.1	35.7
FERRIS STATE		6	33.3	33.3	33.3	33.3	33.3	66.7	
GRAND VALLEY ST	.2	30	30.0	43.3	26.7	36.7	10.0	40.0	50.0
MICHIGAN STATE	.6	100	21.2	18.2	10.1	15.6	5.0	69.0	26.0
NORTHERN MICH	.1	12	8.3	8.3	8.3	16.7		66.7	33.3
NORTHWOOD UNIVERSITY	.1	20				10.0		90.0	10.0
OAKLAND U	.1	20	25.0	15.0	30.0	30.0	5.0	65.0	30.0
SAGINAW VALLEY ST		6	40.0	33.3	20.0	20.0	16.7	66.7	16.7
U OF MI-ANN ARBOR	.1	22	59.1	59.1	45.5	45.5	27.3	27.3	45.5
U OF MI-DEARBORN	.1	20	15.0	15.8	15.0	16.7	5.0	75.0	20.0
U OF MI-FLINT		7	28.6	57.1	42.9	42.9	28.6	42.9	28.6
WALSH COLLEGE	.2	41	34.1	26.8	26.8	26.8	14.6	58.5	26.8
WAYNE STATE		5	40.0	40.0	40.0	40.0	40.0	60.0	
WESTERN MI U	.3	45	20.0	11.1	15.6	15.6	6.7	71.1	22.2
Minnesota									
AUGSBURG COLL	.1	12	50.0	58.3	33.3	50.0	25.0	33.3	41.7
BEMIDJI STATE		7	28.6	42.9	42.9	28.6	28.6	57.1	14.3
COLL OF ST BENEDICT		5	60.0	60.0	20.0	60.0	20.0	20.0	60.0
COLL OF ST CATHERINE	.1	9	11.1	22.2	22.2	22.2	11.1	77.8	11.1
COLL OF ST THOMAS	.2	44	36.4	38.6	27.3	31.8	20.5	54.5	25.0
CONCORDIA MOORHEAD		8	37.5	50.0	37.5	50.0	25.0	50.0	25.0

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
GUSTAVUS ADOLPHUS	.1	10	60.0	50.0	50.0	40.0	40.0	40.0	20.0
MINNESOTA STATE	.2	27	22.2	18.5	22.2	29.6	11.1	66.7	22.2
MOORHEAD STATE	.1	14	35.7	28.6	28.6	42.9	14.3	57.1	28.6
NORTHWESTERN COLL		7	42.9	71.4	57.1	71.4	42.9	28.6	28.6
SOUTHWEST STATE		6	50.0	33.3	33.3	33.3	33.3	50.0	16.7
ST CLOUD STATE	.2	32	41.9	46.9	31.3	38.7	25.0	40.6	34.4
ST JOHNS U		8	37.5	25.0	37.5	12.5	12.5	50.0	37.5
ST MARYS COLL		8	12.5	12.5	12.5	12.5		62.5	37.5
U OF MN DULUTH	.1	20	50.0	50.0	40.0	55.0	35.0	35.0	30.0
U OF MN-TWIN CITIES	.3	48	54.2	50.0	43.8	45.8	35.4	35.4	29.2
WINONA STATE	.1	16	31.3	37.5	31.3	43.8	18.8	50.0	31.3
Mississippi									
JACKSON STATE		5	40.0	20.0				60.0	40.0
MS COLL		7	28.6	28.6	14.3	28.6	14.3	71.4	14.3
MS ST U		7	71.4	71.4	42.9	71.4	42.9	14.3	42.9
U OF MS	.1	14	28.6	21.4	28.6	28.6	21.4	71.4	7.1
U OF SOUTHERN MS	.1	19	26.3	31.6	21.1	31.6	21.1	63.2	15.8
Missouri									
COLUMBIA COLL	.1	21	10.0	9.5	5.0	15.0	4.8	81.0	14.3
CULVER-STOCKTON COLL		5	20.0	40.0		20.0		60.0	40.0
EVANGEL COLL		6	50.0	50.0	50.0	33.3	33.3	50.0	16.7
MO SOUTHERN STATE		5	20.0	40.0	60.0	40.0		40.0	60.0
NORTHWEST MO STATE		5	40.0	40.0	20.0	40.0	20.0	60.0	20.0
SOUTHWEST MO STATE	.1	13	23.1	7.7	15.4	38.5	7.7	61.5	30.8
ST LOUIS U		7						100.0	
TRUMAN STATE UNIV		5	20.0	20.0	40.0	40.0	20.0	60.0	20.0
U OF MO-ST LOUIS		5			20.0			80.0	20.0
WASHINGTON U	.1	11	45.5	54.5	27.3	27.3	18.2	45.5	36.4
Montana									
MONTANA ST UNIV-BOZEMAN	.2	27	18.5	20.8	19.0	22.7	14.8	63.0	22.2
MONTANA ST.-BILLINGS	2.0	360	13.1	15.8	23.7	25.1	9.2	67.2	23.6
U OF MONTANA	.1	11	36.4	40.0	50.0	40.0	36.4	36.4	27.3
Nebraska									
CREIGHTON	.1	11	63.6	27.3	45.5	45.5		27.3	72.7
U OF NEBR-LINCOLN		8	50.0	37.5	25.0	37.5	12.5	25.0	62.5
U OF NEBR-OMAHA	.1	9	33.3	22.2	22.2	33.3	22.2	55.6	22.2
Nevada									
U OF NV-LAS VEGAS	.2	44	30.2	27.9	20.5	20.5	11.4	59.1	29.5
U OF NV-RENO	.1	16	56.3	43.8	40.0	37.5	12.5	25.0	62.5
New Hampshire									
NH COLL	.1	13	7.7					92.3	7.7
NH PLYMOUTH STATE		5						100.0	
U OF NH	.1	12	16.7	25.0	16.7	16.7		75.0	25.0
New Jersey									
COLLEGE OF NEW JERSEY	.2	28	60.7	67.9	42.9	42.9	28.6	21.4	50.0

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
FARLGH DCKSN-MADISON		6		16.7				83.3	16.7
FARLGH DCKSN-TEANECK		5						100.0	
GEORGIAN CT COLL		7			14.3	16.7		85.7	14.3
KEAN UNIVERSITY	.1	19	5.3	15.8		11.8		73.7	26.3
MONMOUTH UNIV	.1	20	25.0	25.0	5.3	10.5	5.0	65.0	30.0
MONTCLAIR STATE	.2	41	7.5	15.0	11.4	11.4	2.4	80.5	17.1
NEW JERSEY CITY UNIVERSI	.1	15	7.7	14.3	7.1	7.1	6.7	86.7	6.7
RAMAPO COLL OF NJ	.1	19	15.8	27.8	13.3	14.3	15.8	73.7	10.5
RICHARD STOCKTON COLLEGE	.1	23	13.0	17.4	4.5	4.5	4.3	82.6	13.0
RIDER UNIVERSITY	.1	25	13.0	12.0	8.3	12.5	8.0	84.0	8.0
ROWAN (GLASSBORO) UNIV	.1	23	17.4	30.4	22.7	34.8	13.0	56.5	30.4
RUTGERS U-CAMDEN	.1	21	9.5	28.6	19.0	4.8	4.8	61.9	33.3
RUTGERS U-NEW BRNSWK	.3	56	58.0	77.4	46.9	46.3	35.7	25.0	39.3
RUTGERS U-NEWARK	.2	44	9.1	20.5	5.1	10.3	2.3	77.3	20.5
SETON HALL	.1	14	21.4	50.0	15.4	23.1	14.3	50.0	35.7
ST PETERS COLL	.1	14	21.4	35.7	7.1	14.3	7.1	64.3	28.6
WILLIAM PATERSON	.1	15	13.3	20.0	7.1	14.3	6.7	73.3	20.0
New Mexico									
NEW MEXICO STATE	.1	13	38.5	23.1	9.1	9.1	15.4	61.5	23.1
U OF NEW MEXICO	.1	9	44.4	62.5	37.5	37.5	22.2	33.3	44.4
New York									
ADELPHI		5	40.0	50.0			20.0	60.0	20.0
ALFRED		5	40.0					60.0	40.0
CANISIUS COLL	.1	13	66.7	53.8	25.0			30.8	69.2
COLGATE U HAMILTON	.1	17	18.2	23.1			5.9	76.5	17.6
CUNY BERNARD BARUCH	.6	99	23.2	36.8	21.7	28.4	14.1	59.6	26.3
CUNY BROOKLYN COLL	.1	18	33.3	44.4	22.2	30.0	27.8	55.6	16.7
CUNY HUNTER COLL	.1	26		25.0	7.7	18.2	7.7	73.1	19.2
CUNY QUEENS COLL	.4	74	20.7	38.0	6.5	18.0	13.5	60.8	25.7
CUNY STATEN ISLAND	.1	14	9.1	30.8	11.1	27.3	7.1	64.3	28.6
CUNY YORK COLL		5	25.0	20.0	33.3		20.0	80.0	
DOWLING COLL	.1	11	22.2	50.0	50.0	28.6	27.3	45.5	27.3
FORDHAM	.1	20	27.8	27.8	7.7	14.3	15.0	65.0	20.0
HARTWICK COLLEGE		5	40.0	40.0	40.0	40.0	40.0	60.0	
HOFSTRA	.2	39	22.9	29.7	21.7	25.8	15.4	61.5	23.1
IONA COLL	.1	10	22.2	20.0				80.0	20.0
L I U-CW POST	.1	16	28.6	26.7	15.4	33.3	18.8	56.3	25.0
LE MOYNE COLL	.1	12	9.1	18.2	22.2	8.3		75.0	25.0
MANHATTAN COLL		5	25.0	25.0	33.3	33.3	20.0	80.0	
MARIST COLL		6	16.7	16.7				83.3	16.7
MERCY COLL		6						100.0	
MT ST MARY COLL		5				25.0		80.0	20.0
NEW YORK U	.1	22	28.6	57.1	8.3	6.3	13.6	40.9	45.5
NIAGARA U	.1	12	45.5	25.0	11.1	8.3		41.7	58.3

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PACE U-NY	.2	29	34.6	44.8	14.3	20.0	17.2	48.3	34.5
PACE U-PLEASANTVILLE	.1	16	25.0	20.0		37.5	6.3	56.3	37.5
ROCHESTER INST TECH	.1	12	18.2	16.7	11.1	18.2	8.3	75.0	16.7
SIENA COLL	.1	26	26.1	33.3	5.3	23.8	7.7	65.4	26.9
ST BONAVENTURE U		6	16.7					83.3	16.7
ST FRANCIS COLL		7		14.3				85.7	14.3
ST JOHN FISHER COLL		7	14.3	14.3	40.0	20.0	14.3	71.4	14.3
ST JOHNS U.,N.Y.	.3	46	21.1	19.0	4.3	5.7	8.7	73.9	17.4
SUNY AT ALBANY	.2	27	34.8	40.0	15.0	33.3	14.8	55.6	29.6
SUNY AT BINGHAMTON	.2	29	32.0	48.1	33.3	20.8	17.2	44.8	37.9
SUNY AT BUFFALO	.1	23	42.1	50.0	33.3	38.9	21.7	43.5	34.8
SUNY COLL BROCKPORT		5	40.0	40.0	33.3	20.0		40.0	60.0
SUNY COLL FREDONIA		5	20.0	60.0				40.0	60.0
SUNY COLL GENESEO	.1	14	27.3	64.3		28.6		28.6	71.4
SUNY COLL OLD WESTURY	.1	12			16.7	20.0		83.3	16.7
SUNY COLL OSWEGO	.1	13	50.0	41.7	12.5	25.0	7.7	53.8	38.5
SUNY COLL PLATTSBURGH	.1	11	20.0	20.0	20.0	18.2	9.1	72.7	18.2
SUNY-NEW PALTZ	.1	9	33.3	22.2	25.0	37.5	22.2	55.6	22.2
SYRACUSE	.1	25	43.5	45.8	27.3	33.3	28.0	48.0	24.0
TOURO	.1	21	83.3	75.0	50.0	40.0	42.9	28.6	28.6
YESHIVA	.1	9		33.3		11.1	11.1	66.7	22.2
North Carolina									
APPALACHIAN STATE	.2	38	28.9	34.2	34.2	34.2	18.4	52.6	28.9
CAMPBELL U		7	14.3	14.3				85.7	14.3
EAST CAROLINA		6						100.0	
ELIZABETH CITY STATE		8	12.5	12.5	25.0			75.0	25.0
ELON COLL	.1	9	11.1	11.1		12.5	11.1	77.8	11.1
FAYETTEVILLE STATE		8	25.0	25.0	25.0	25.0	25.0	75.0	
GUILFORD COLL		7	57.1	57.1	42.9	42.9	28.6	42.9	28.6
HIGH POINT U	.1	13	7.7	15.4	8.3	8.3		76.9	23.1
NC AGRIC & TECH	.1	11						100.0	
NC ST U-RALEIGH	.1	24	20.8	29.2	21.7	29.2	12.5	54.2	33.3
NC WESLEYAN COLL		5	20.0	40.0	20.0	40.0		40.0	60.0
U OF NC-ASHEVILLE	.1	10	30.0	30.0	40.0	30.0	20.0	50.0	30.0
U OF NC-CHARLOTTE	.1	19	52.6	52.6	47.4	31.6	31.6	36.8	31.6
U OF NC-GREENSBORO		8	25.0	25.0	25.0	25.0	12.5	62.5	25.0
U OF NC-WILMINGTON		8	12.5	37.5	12.5	25.0	12.5	50.0	37.5
WESTERN CAROLINA U		6	16.7			16.7		66.7	33.3
North Dakota									
MINOT STATE UNIVERSITY		8	25.0	12.5	25.0	12.5		75.0	25.0
NO DAKOTA STATE	.1	15	40.0	40.0	40.0	73.3	26.7	26.7	46.7
U OF NO DAKOTA	.1	23	26.1	43.5	40.9	40.9	17.4	39.1	43.5
Ohio									
BALDWIN-WALLACE		7		28.6		28.6		57.1	42.9

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REPORT NUMBER 12-A

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
BOWLING GREEN STATE		7	42.9	42.9	14.3	28.6	14.3	42.9	42.9
CAPITAL U		7	42.9	42.9	42.9	42.9	42.9	57.1	
CASE WESTERN RESERVE		5						100.0	
CEDARVILLE COLL		7	71.4	57.1	57.1	42.9	42.9	28.6	28.6
CLEVELAND STATE		7	57.1	71.4	57.1	57.1	57.1	28.6	14.3
FRANKLIN U		6	16.7	16.7	16.7	16.7	16.7	83.3	
JOHN CARROLL U		6	50.0	33.3	50.0	66.7	33.3	33.3	33.3
MIAMI U	.2	37	34.3	33.3	30.6	22.2	21.6	64.9	13.5
OHIO STATE	.1	19	36.8	26.3	36.8	21.1	15.8	52.6	31.6
OHIO U		8	25.0	12.5	12.5	12.5		75.0	25.0
OHIO WESLEYAN		5	20.0	40.0	20.0			60.0	40.0
U OF AKRON		6	16.7	16.7	16.7	16.7	16.7	83.3	
U OF CINCINNATI		5						100.0	
U OF DAYTON	.1	9	44.4	44.4	55.6	33.3	33.3	44.4	22.2
U OF TOLEDO		6				16.7		83.3	16.7
WRIGHT STATE		6		16.7		16.7		66.7	33.3
XAVIER		6	33.3	33.3	16.7	16.7		66.7	33.3
YOUNGSTOWN STATE		5	20.0			20.0		80.0	20.0
Oklahoma									
EAST CENTRAL OK STATE	.1	10	10.0					90.0	10.0
LANGSTON U	.1	20	25.0	20.0	10.0	20.0	5.0	65.0	30.0
NORTHEASTERN OK ST	.1	11	27.3	36.4	27.3	18.2	18.2	54.5	27.3
OK ST U	.1	23	31.8	18.2	31.8	18.2	8.7	60.9	30.4
ORAL ROBERTS U		6	50.0		33.3	16.7		50.0	50.0
SOUTHWESTERN OK STATE	.1	10						100.0	
U OF OK-NORMAN	.2	35	31.4	25.7	17.1	20.0	11.4	54.3	34.3
U OF SCI & ARTS-OK		8	42.9	62.5	20.0	42.9	25.0	37.5	37.5
UNIV CENTRAL OKLAHOMA	.1	23	43.5	47.8	34.8	43.5	26.1	34.8	39.1
Oregon									
LINFIELD COLL		8	12.5	28.6	28.6	14.3	12.5	62.5	25.0
OREGON STATE	.1	10	40.0	37.5	10.0	28.6	10.0	50.0	40.0
PORTLAND STATE	.3	55	48.1	28.8	35.8	44.2	16.4	41.8	41.8
SOUTHERN OR STATE		6						100.0	
U OF OREGON	.1	15	40.0	50.0	46.2	42.9	26.7	46.7	26.7
Pennsylvania									
ALBRIGHT COLL		8	37.5	12.5		25.0		50.0	50.0
BLOOMSBURG U	.1	23	21.7	26.1	17.4	17.4	13.0	69.6	17.4
BUCKNELL U	.1	20	33.3	42.1	50.0	31.6	15.0	40.0	45.0
CARLOW COLL		5						100.0	
CLARION U OF PA	.1	12	8.3	16.7		16.7		75.0	25.0
DREXEL	.1	22	31.8	54.5	18.2	22.7	13.6	40.9	45.5
DUQUESNE	.1	23	17.4	13.0	13.0	17.4		73.9	26.1
EASTERN COLL		5	20.0	40.0	20.0	20.0	20.0	60.0	20.0
ELIZABETHTOWN COLL	.1	11	18.2	9.1	18.2	18.2	9.1	72.7	18.2

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NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
FRANKLIN & MARSHALL		8	12.5	12.5	25.0	12.5		62.5	37.5
GROVE CITY COLL		8	12.5	12.5				75.0	25.0
HOLY FAMILY COLL	.1	10		30.0	10.0	20.0		70.0	30.0
INDIANA U OF PA	.1	13	15.4	15.4	15.4	23.1	15.4	76.9	7.7
KINGS COLL	.1	20	10.0	15.0	5.0			80.0	20.0
KUTZTOWN U OF PA	.1	14	35.7	42.9	35.7	35.7	21.4	42.9	35.7
LA SALLE UNIV	.1	26	34.6	38.5	26.9	15.4	15.4	57.7	26.9
LEBANON VALLEY COLL		8	12.5	12.5	12.5	12.5		75.0	25.0
LEHIGH U	.2	31	50.0	46.7	29.6	28.6	25.8	38.7	35.5
MERCYHURST COLL	.1	9	25.0	37.5	25.0	37.5	11.1	55.6	33.3
MESSIAH COLL		5	20.0	20.0		20.0		60.0	40.0
MILLERSVILLE U	.1	10	50.0	40.0	10.0	30.0		40.0	60.0
MUHLENBERG COLL	.1	10	30.0	20.0	50.0	30.0	10.0	50.0	40.0
PA ST U-BEHREND	.1	12	8.3	25.0	16.7	33.3	8.3	66.7	25.0
PA ST U-CAPITOL	.1	14	7.1	14.3	7.1	7.1	7.1	85.7	7.1
PHILA TEXTILE & SCI	.1	14	28.6	28.6	28.6	28.6	21.4	64.3	14.3
ROBERT MORRIS COLL	.1	12	25.0	33.3	41.7	33.3	16.7	58.3	25.0
SHIPPENSBURG U OF PA	.1	18	38.9	27.8	33.3	16.7	5.6	50.0	44.4
SLIPPERY ROCK UNIV		6	50.0	50.0	50.0	33.3	33.3	50.0	16.7
ST FRANCIS COLL		7	28.6	42.9	14.3	28.6	14.3	57.1	28.6
ST JOSEPHS COLL	.1	16	12.5	18.8	12.5	12.5	6.3	81.3	12.5
ST VINCENT COLL	.1	11	36.4	27.3	9.1	9.1		63.6	36.4
SUSQUEHANNA U		6	50.0	50.0	33.3	33.3	16.7	16.7	66.7
TEMPLE	.3	47	8.7	17.0	13.0	11.1	6.4	80.9	12.8
THE PENNSYLVANIA STATE	.5	95	30.9	38.7	16.1	16.7	5.3	51.6	43.2
U OF PA	.1	12	66.7	41.7	36.4	54.5	33.3	25.0	41.7
U OF PITTSBURGH	.2	44	22.7	13.6	6.8	9.1	4.5	77.3	18.2
U OF SCRANTON	.1	15	33.3	26.7		7.1	6.7	66.7	26.7
VILLANOVA	.5	84	35.9	34.9	14.9	15.8	7.1	57.1	35.7
WEST CHESTER U OF PA	.1	24	37.5	33.3	25.0	25.0	20.8	58.3	20.8
WESTMINSTER COLL		6	50.0	50.0	33.3	16.7	16.7	50.0	33.3
WIDENER U	.1	11	9.1	18.2	18.2	18.2	9.1	81.8	9.1
WILKES COLL		8	12.5	12.5				87.5	12.5
YORK COLL OF PA		7	71.4	85.7	42.9	57.1	28.6	14.3	57.1
Puerto Rico									
CATHOLIC U OF PR	.1	17						100.0	
CAYEY U COLL-PR	.1	11		9.1				90.9	9.1
INTER AMER-HATO REY	.1	21		5.0				95.2	4.8
SACRED HEART COLL		5		20.0		20.0		60.0	40.0
U OF PR-MAYAGUEZ	.1	17	11.8	17.6	17.6	5.9		70.6	29.4
U OF PR-RIO PIEDRAS	.3	62	40.3	40.3	38.7	32.3	24.2	50.0	25.8
Rhode Island									
BRYANT COLL	.2	35	45.7	31.4	25.7	28.6	11.4	40.0	48.6
PROVIDENCE COLL	.1	15	28.6	26.7	13.3	14.3	13.3	73.3	13.3

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF RHODE ISLAND	.1	13	23.1	23.1	18.2			69.2	30.8
South Carolina									
BOB JONES UNIV	.1	11	54.5	45.5	45.5	27.3	18.2	27.3	54.5
CHARLESTON COLL		6	16.7	16.7	16.7	16.7	16.7	83.3	
CLEMSON	.1	10	30.0	20.0	10.0	30.0	10.0	60.0	30.0
FURMAN		5	60.0	60.0	80.0	80.0	60.0	20.0	20.0
SC STATE		6						100.0	
THE CITADEL		6	16.7	16.7				83.3	16.7
U OF SC-COLUMBIA	.1	17	23.5	29.4	17.6	17.6	17.6	64.7	17.6
South Dakota									
BLACK HILLS STATE	.1	9	33.3	55.6	55.6	55.6	33.3	33.3	33.3
NORTHERN STATE	.1	10	30.0	30.0	20.0	20.0	10.0	50.0	40.0
U OF SD	.1	14	28.6	28.6	21.4	14.3	7.1	71.4	21.4
Tennessee									
AUSTIN PEAY STATE	.1	11	54.5	36.4	27.3	36.4	27.3	45.5	27.3
BELMONT UNIVERSITY		6						100.0	
CHRISTIAN BROS UNIVERSIT	.1	10	30.0	50.0	40.0	50.0	10.0	40.0	50.0
DAVID LIPSCOMB COLL	.1	10	50.0	40.0	30.0	30.0	30.0	50.0	20.0
EAST TENN STATE	.1	9	11.1	11.1	11.1	22.2	11.1	77.8	11.1
FREED-HARDEMAN COLL	.1	9	33.3	33.3	11.1	22.2	11.1	66.7	22.2
MIDDLE TENN STATE	.2	38	13.2	15.8	7.9	13.2	5.3	81.6	13.2
TENN STATE	.1	9	33.3	22.2	22.2	11.1	11.1	66.7	22.2
TENN TECH	.1	19	21.1	21.1	10.5	15.8		63.2	36.8
U OF TN-CHATTANOOGA	.1	15	40.0	40.0	46.7	33.3	33.3	53.3	13.3
U OF TN-KNOXVILLE	.1	25	40.0	36.0	20.0	28.0	20.0	52.0	28.0
UNION U		8	50.0	37.5	25.0	50.0	12.5	37.5	50.0
UNIVERSITY OF MEMPHIS	.1	16	25.0	37.5	12.5	12.5	6.3	62.5	31.3
Texas									
ABILENE CHRISTIAN	.1	9	33.3	22.2	11.1	22.2	11.1	66.7	22.2
BAYLOR	.1	14	61.5	35.7	38.5	53.8	28.6	35.7	35.7
LAMAR U	.1	12	33.3	41.7	41.7	41.7	33.3	41.7	25.0
PAN AMERICAN U		5			20.0			80.0	20.0
SAM HOUSTON STATE	.1	20	26.3	25.0	17.6	5.6	5.0	70.0	25.0
SOUTHERN METHODIST		6		16.7				83.3	16.7
SOUTHWEST TEX STATE	.1	18	11.1	11.1	5.6	11.1	5.6	88.9	5.6
STEPHEN F AUSTIN STATE		7	14.3	14.3	14.3			71.4	28.6
TARLETON STATE		6		16.7		16.7		83.3	16.7
TEX CHRISTIAN	.1	9	66.7	55.6	44.4	66.7	33.3	22.2	44.4
TEX EASTERN U		5	40.0	20.0	60.0	40.0	20.0	40.0	40.0
TEX TECH	.1	13	15.4	15.4	15.4	15.4		61.5	38.5
TEX WOMANS U		6	50.0	33.3	33.3	50.0	33.3	33.3	33.3
TEXAS A&M	.2	42	33.3	33.3	33.3	21.4	14.3	45.2	40.5
TEXAS A&M COMMERCE		5	20.0	20.0		20.0		80.0	20.0
U OF HOUSTON	.3	45	35.6	42.2	31.1	33.3	20.0	48.9	31.1

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF HOUSTON CLEAR LAKE	.1	18	5.6	11.1	5.6	11.1	5.6	83.3	11.1
U OF HOUSTON DOWN TOWN	.1	20	30.0	30.0	40.0	25.0	20.0	60.0	20.0
U OF NORTH TEXAS	.1	18	27.8	33.3	11.1	16.7	5.6	61.1	33.3
U OF TEX-ARLINGTON	.1	22	18.2	18.2	4.5	9.1		72.7	27.3
U OF TEX-AUSTIN		7	42.9	42.9	14.3	14.3		42.9	57.1
U OF TEX-DALLAS	.1	20	25.0	40.0	30.0	25.0	25.0	55.0	20.0
U OF TEX-EL PASO		6	40.0	16.7	40.0	66.7	16.7	33.3	50.0
U OF TEX-SAN ANTONIO	.1	16	37.5	18.8	12.5	31.3		56.3	43.8
WEST TEX STATE		6	33.3	33.3	33.3	33.3	33.3	66.7	
Utah									
BRIGHAM YOUNG	.2	30	37.0	40.0	45.8	38.5	26.7	46.7	26.7
SOUTHERN UTAH UNIVERSITY		5	20.0	20.0				60.0	40.0
U OF UTAH		8	37.5	28.6	25.0	14.3	12.5	50.0	37.5
UTAH STATE		5	20.0	20.0	20.0	20.0	20.0	80.0	
WEBER STATE		7	71.4	50.0	50.0	50.0	57.1	28.6	14.3
Vermont									
CHAMPLAIN COLLEGE	.1	13	30.8	30.8	30.8	15.4	15.4	61.5	23.1
ST MICHAELS COLL		6						100.0	
UNIVERSITY OF VERMONT		6	33.3	16.7	33.3	16.7		50.0	50.0
Virginia									
BRIDGEWATER COLL		6						100.0	
CHRISTOPHER NEWPORT	.1	12	41.7	33.3	50.0	33.3	25.0	50.0	25.0
CLINCH VALLEY	.1	10	10.0		10.0	10.0		80.0	20.0
COLL OF WILLIAM & MARY	.1	17	35.3	17.6	52.9	35.3	17.6	47.1	35.3
GEORGE MASON U	.2	44	28.6	28.6	30.2	26.2	20.5	63.6	15.9
HAMPTON UNIV.		7	16.7	28.6	16.7		14.3	57.1	28.6
JAMES MADISON U	.2	43	44.2	41.9	44.2	30.2	23.3	41.9	34.9
LONGWOOD COLL	.1	13	23.1	30.8	23.1	30.8	23.1	69.2	7.7
MARYMOUNT UNIVERSITY		5				20.0		80.0	20.0
NORFOLK STATE		8	42.9	37.5	37.5	25.0	25.0	62.5	12.5
OLD DOMINION U	.2	31	41.9	22.6	30.0	32.3	12.9	48.4	38.7
RADFORD U	.1	13	8.3	8.3	8.3			84.6	15.4
SHENANDOAH UNIVERSITY		5						100.0	
U OF RICHMOND	.2	33	59.4	48.5	68.8	50.0	33.3	24.2	42.4
UNIVERSITY OF VIRGINIA	.1	20	75.0	70.0	89.5	57.9	55.0	15.0	30.0
VA COMMONWEALTH U	.2	42	19.0	19.0	23.8	28.6	16.7	71.4	11.9
VA POLY TECH	.2	30	33.3	10.0	20.0	16.7	6.7	66.7	26.7
VA STATE		5						100.0	
WASHINGTON & LEE		8	37.5	12.5	50.0	25.0		37.5	62.5
Washington									
CENTRAL WASH U	.1	11	9.1	18.2	18.2	9.1		72.7	27.3
EASTERN WASH STATE	.1	12	50.0	66.7	50.0	66.7	41.7	33.3	25.0
UNIV OF WASHINGTON	.1	23	42.9	36.4	30.4	14.3	8.7	39.1	52.2
WASH STATE	.1	16	42.9	35.7	33.3	31.3	18.8	56.3	25.0

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
WESTERN WASHINGTON UNIV		5	20.0			20.0		60.0	40.0
West Virginia									
FAIRMONT STATE		6				16.7		83.3	16.7
MARSHALL U		5						100.0	
W VA U	.1	16	18.8	12.5	18.8	12.5	12.5	81.3	6.3
Wisconsin									
CARROLL COLL	.1	15	20.0	26.7	40.0	26.7	13.3	46.7	40.0
CARTHAGE COLL	.1	14	21.4	28.6	28.6	21.4	14.3	71.4	14.3
EDGEWOOD COLL		7	57.1	42.9	28.6	57.1	28.6	42.9	28.6
LAKELAND COLL	.2	39	17.9	25.6	15.8	21.1	7.7	61.5	30.8
MARQUETTE U	.2	33	28.1	45.5	21.9	18.8	9.1	54.5	36.4
MT MARY COLL		5	60.0	60.0	40.0	40.0	40.0	40.0	20.0
ST NORBERT COLL	.1	14	35.7	35.7	35.7	35.7	28.6	57.1	14.3
U OF WI-EAU CLAIRE	.3	56	48.2	46.4	57.1	60.7	39.3	33.9	26.8
U OF WI-LA CROSSE	.2	29	42.9	51.7	46.4	53.6	31.0	41.4	27.6
U OF WI-MADISON	.3	46	33.3	39.1	40.9	31.1	19.6	43.5	37.0
U OF WI-MILWAUKEE	.4	70	47.1	42.9	32.9	45.7	24.3	37.1	38.6
U OF WI-OSHKOSH	.1	25	44.0	52.0	24.0	44.0	20.0	44.0	36.0
U OF WI-PARKSIDE	.1	16	26.7	37.5	28.6	40.0	12.5	50.0	37.5
U OF WI-RIVER FALLS	.1	9	11.1	11.1	22.2	22.2	11.1	77.8	11.1
U OF WI-STEVENS PT	.1	10	20.0	50.0	20.0	40.0	20.0	40.0	40.0
U OF WI-SUPERIOR		8	37.5	12.5	62.5	62.5	12.5	37.5	50.0
U OF WI-WHITEWATER	.3	56	50.0	51.9	46.4	49.1	35.7	33.9	30.4
U WISCONSIN - GREEN BAY	.1	11	54.5	36.4	36.4	63.6	36.4	27.3	36.4
Wyoming									
U OF WYOMING	.1	12	25.0	33.3	16.7	25.0	16.7	58.3	25.0
SCHOOLS WITH FEWER THAN FIVE	5.0	896					10.6	67.3	22.1
SCHOOLS OUTSIDE THE U.S.	16.0	2,885	33.9	34.7	40.6	32.1	19.9	49.8	30.3
SCHOOLS NOT RECORDED	19.3	3,461	27.6	29.1	23.0	24.0	12.5	58.0	29.6
TOTALS	100.0	17,977					13.8	58.8	27.3

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

REPORT NUMBER 12 A

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
AUBURN U-AUBURN	.8	26	23.1	34.6	30.8	42.3	15.4	46.2	38.5
AUBURN U-MONTGOMERY	.2	5	40.0	20.0	20.0	20.0	20.0	60.0	20.0
BIRMINGHAM SOUTHERN	.2	6	33.3	33.3	16.7	33.3	16.7	66.7	16.7
TROY ST-TROY	.5	16	25.0	18.8	25.0	12.5	6.3	62.5	31.3
U OF AL-BIRMINGHAM	.2	7	42.9	57.1	28.6	14.3	14.3	28.6	57.1
U OF AL-UNIVERSITY	1.7	54	50.0	37.0	35.2	35.2	14.8	38.9	46.3
Arizona									
ARIZONA STATE U	.3	10	20.0	20.0	20.0			60.0	40.0
ARIZONA STATE U-WEST	.2	7	20.0	16.7	33.3	20.0	28.6	57.1	14.3
U OF ARIZONA	.2	6	50.0			25.0	16.7	50.0	33.3
Arkansas									
ARKANSAS STATE	.2	5	40.0	20.0		20.0		60.0	40.0
U OF AR-FAYETTEVILLE	.5	16	12.5	18.8	12.5	12.5		68.8	31.3
California									
CAL ST U-HAYWARD	.5	16	21.4	26.7	12.5	30.8	12.5	68.8	18.8
CAL ST U-LOS ANGELES	.2	7	50.0	83.3	57.1	66.7	28.6	14.3	57.1
CAL ST U SACRAMENTO	.2	6		75.0	50.0	66.7	33.3	33.3	33.3
GOLDEN GATE	.2	7	57.1	28.6	42.9	28.6	14.3	42.9	42.9
SAN DIEGO STATE	.3	11	45.5	63.6	50.0	60.0	45.5	36.4	18.2
SAN FRANCISCO STATE	.2	5	40.0	66.7				60.0	40.0
SAN JOSE STATE	.4	14	45.5	78.6	50.0	46.2	14.3	21.4	64.3
U OF CAL-LOS ANGELES	.3	9	44.4	66.7	57.1	71.4	22.2	11.1	66.7
U OF SOUTHERN CAL	.9	28	47.8	54.5	52.0	45.0	35.7	32.1	32.1
Colorado									
CO STATE	.2	5	60.0	60.0	40.0	40.0	20.0	40.0	40.0
U OF CO-BOULDER	.3	11	63.6	54.5	54.5	45.5	45.5	36.4	18.2
U OF DENVER	.2	7	14.3	14.3	14.3	14.3	14.3	85.7	
Connecticut									
U OF HARTFORD	.2	7		28.6	14.3	14.3		71.4	28.6
District of Columbia									
AMERICAN	.2	6	80.0	66.7	80.0	66.7	66.7	33.3	
GEORGE WASHINGTON	.3	11	55.6	72.7	77.8	45.5	36.4	18.2	45.5
Florida									
FL INTERNATIONAL	.2	6	60.0	50.0	33.3	50.0	33.3	33.3	33.3
FL STATE	.2	5	60.0	80.0	60.0	60.0	40.0	20.0	40.0
U OF FLORIDA	.3	11	63.6	60.0	63.6	70.0	63.6	27.3	9.1
Georgia									
GA SOUTHERN UNIV	.3	10		10.0	10.0	10.0		90.0	10.0
GA STATE	.6	19	42.1	47.4	42.1	52.6	31.6	36.8	31.6
KENNESAW STATE	.2	6	33.3	33.3	33.3	33.3	33.3	66.7	
U OF GEORGIA	.5	16	62.5	56.3	75.0	81.3	43.8	12.5	43.8
Guam									
U OF GUAM	.3	10	20.0	20.0	40.0	30.0	20.0	60.0	20.0

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REPORT NUMBER 12-B

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Hawaii									
HAWAII PACIFIC COLL	.2	7	28.6	28.6	14.3	14.3	14.3	71.4	14.3
U OF HAWAII-MANOA	.2	6	50.0	33.3	33.3	33.3	33.3	50.0	16.7
Illinois									
DEPAUL	.6	19	47.4	36.8	52.6	47.4	31.6	31.6	36.8
NORTHERN IL	.3	9	44.4	66.7	55.6	66.7	44.4	33.3	22.2
ROOSEVELT	.2	7	28.6	14.3	28.6	14.3	14.3	57.1	28.6
SOUTHERN IL U -CARBONDAL	.2	6	33.3	66.7	66.7	33.3		16.7	83.3
U OF IL-CHICAGO	.2	8	42.9	12.5	42.9	42.9	12.5	50.0	37.5
U OF IL-URBANA	.4	13	38.5	38.5	33.3	33.3	38.5	61.5	
UNIV ILL SPRINGFIELD	.2	6	83.3	83.3	83.3	83.3	66.7		33.3
Indiana									
IN U-BLOOMINGTON	.8	26	46.2	50.0	48.0	40.0	34.6	42.3	23.1
U OF NOTRE DAME	1.0	34	61.8	55.9	42.4	27.3	23.5	29.4	47.1
Kansas									
EMPORIA STATE	.2	5	20.0		20.0	20.0		80.0	20.0
KANSAS STATE	.7	22	40.9	22.7	5.0	35.0	4.5	54.5	40.9
U OF KANSAS	.6	18	50.0	44.4	55.6	55.6	33.3	22.2	44.4
Kentucky									
U OF KENTUCKY	.2	7	66.7	33.3	42.9	28.6	28.6	28.6	42.9
Louisiana									
LA ST U-A&M	.3	11	45.5	54.5	27.3	45.5	18.2	36.4	45.5
LA TECH	.2	5						100.0	
U OF NEW ORLEANS	.2	5	40.0	40.0	60.0	40.0	40.0	40.0	20.0
Maryland									
LOYOLA COLLEGE	.2	8	50.0	62.5	25.0	37.5	25.0	37.5	37.5
U OF BALTIMORE	.2	5	80.0	100.0	100.0	80.0	80.0		20.0
U OF MD-COLLEGE PARK	.2	7	14.3	42.9	28.6	28.6		42.9	57.1
Massachusetts									
BENTLEY COLL	.3	10	55.6	55.6	75.0	62.5	50.0	30.0	20.0
NORTHEASTERN U	1.1	35	22.9	42.9	25.7	31.4	14.3	45.7	40.0
Michigan									
EASTERN MICH	.2	5	80.0	60.0	60.0	80.0	40.0	20.0	40.0
MICHIGAN STATE	.6	18	43.8	47.1	41.2	52.9	38.9	50.0	11.1
U OF MI-ANN ARBOR	.3	9	66.7	55.6	55.6	66.7	55.6	22.2	22.2
WALSH COLLEGE	.2	8	37.5	50.0	50.0	62.5	37.5	12.5	50.0
Minnesota									
COLL OF ST THOMAS	.2	8	62.5	50.0	37.5	62.5	37.5	25.0	37.5
Mississippi									
MS COLL	.3	11	18.2	36.4	9.1	18.2	9.1	54.5	36.4
MS ST U	.6	19	15.8	15.8	10.5	21.1	5.3	68.4	26.3
U OF MS	1.2	40	37.5	22.5	25.0	27.5	10.0	52.5	37.5
U OF SOUTHERN MS	.3	11	27.3	9.1	27.3	9.1		63.6	36.4
Missouri									
U OF MO-COLUMBIA	.8	27	66.7	51.9	66.7	59.3	37.0	22.2	40.7

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REPORT NUMBER 12-B

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FAR	ARE	ALL *	NONE *	SOME *
U OF MO-KANSAS CITY	.2	7	28.6	42.9	42.9	42.9	28.6	57.1	14.3
Montana									
MONTANA ST.-BILLINGS	1.0	33	20.7	26.7	43.8	38.7	18.2	51.5	30.3
Nebraska									
U OF NEBR LINCOLN	.5	16	43.8	31.3	31.3	62.5	25.0	37.5	37.5
New Hampshire									
NH COLL	.2	7	42.9	42.9	57.1	42.9	42.9	42.9	14.3
U OF NH	.2	5		20.0	40.0	40.0		60.0	40.0
New Jersey									
FARLGH DCKSN-MADISON	.2	6	66.7	33.3	25.0		16.7	33.3	50.0
FARLGH DCKSN-TEANECK	.3	10	30.0	30.0	30.0	40.0	20.0	50.0	30.0
RUTGERS U-NEWARK	.5	17	42.9	50.0	47.1	35.3	35.3	47.1	17.6
New York									
CUNY BERNARD BARUCH	.5	16	60.0	71.4	63.6	76.9	43.8	12.5	43.8
FORDHAM	.2	6	80.0	66.7	80.0	50.0	50.0	33.3	16.7
L I U-CW POST	.2	6	33.3	16.7		20.0		83.3	16.7
NEW YORK U	.2	8	25.0	62.5	42.9	50.0	12.5	37.5	50.0
PACE U-NY	.4	12	60.0	36.4	55.6	30.0	33.3	50.0	16.7
SIENA COLL	.2	5	60.0	20.0	20.0	60.0		40.0	60.0
ST BONAVENTURE U	.3	11	36.4	45.5	30.0	40.0		27.3	72.7
ST JOHNS U.,N.Y.	.6	19	27.8	42.1		16.7	5.3	52.6	42.1
SUNY AT ALBANY	.2	6	50.0	50.0	20.0	20.0	16.7	33.3	50.0
North Carolina									
APPALACHIAN STATE	.2	7	71.4	42.9	28.6	71.4	28.6	28.6	42.9
EAST CAROLINA	.6	20	20.0	25.0	40.0	45.0	10.0	35.0	55.0
U OF NC-CHAPEL HILL	.7	24	41.7	41.7	39.1	21.7	16.7	45.8	37.5
U OF NC-GREENSBORO	.2	8	50.0	62.5	50.0	50.0	37.5	25.0	37.5
U OF NC-WILMINGTON	.4	14	28.6	14.3	7.1	7.1		71.4	28.6
WESTERN CAROLINA U	.2	7	28.6	28.6	28.6			71.4	28.6
Ohio									
CLEVELAND STATE	.4	12	41.7	33.3	41.7	33.3	25.0	50.0	25.0
MIAMI U	.3	11	63.6	54.5	60.0	45.5	27.3	27.3	45.5
OHIO U	.2	7	42.9	28.6	42.9	28.6	28.6	57.1	14.3
Oklahoma									
OK ST U	.4	13	50.0	30.8	33.3	30.8	23.1	30.8	46.2
U OF OK-NORMAN	.5	15	28.6	35.7	26.7	40.0	26.7	46.7	26.7
Pennsylvania									
ROBERT MORRIS COLL	.3	10	30.0		10.0	10.0		70.0	30.0
TEMPLE	.2	5	20.0	60.0	20.0	20.0		40.0	60.0
VILLANOVA	.2	5			20.0			80.0	20.0
Puerto Rico									
INTER AMER-HATO REY	.2	8	12.5	25.0	37.5	25.0	12.5	62.5	25.0
U OF PR-RIO PIEDRAS	.2	5		20.0	20.0	20.0		80.0	20.0
Rhode Island									
BRYANT COLL	.2	5	20.0	40.0	40.0	40.0	20.0	60.0	20.0

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REPORT NUMBER 12-B

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

PERFORMANCE OF FIRST TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF RHODE ISLAND	.2	5	25.0	40.0	25.0	40.0	40.0	60.0	
South Carolina									
CLEMSON	.5	17	35.3	35.3	37.5	50.0	29.4	52.9	17.6
U OF SC-COLUMBIA	.5	15	46.7	46.7	33.3	33.3	26.7	46.7	26.7
South Dakota									
U OF SD	.2	5	40.0	20.0	40.0	40.0	20.0	60.0	20.0
Tennessee									
BELMONT UNIVERSITY	.2	8	62.5	37.5	37.5	50.0	25.0	37.5	37.5
EAST TENN STATE	.3	11	45.5	36.4	27.3	45.5	18.2	36.4	45.5
MIDDLE TENN STATE	.2	6	33.3	16.7	50.0	16.7	16.7	50.0	33.3
TENN TECH	.2	8		25.0	25.0	50.0		50.0	50.0
U OF TN-CHATTANOOGA	.2	6	16.7	33.3	33.3	33.3	16.7	50.0	33.3
U OF TN-KNOXVILLE	1.0	32	46.9	40.6	28.1	37.5	21.9	50.0	28.1
U OF TN-MARTIN	.2	5		20.0				80.0	20.0
UNIVERSITY OF MEMPHIS	.3	10	40.0	10.0	10.0			60.0	40.0
Texas									
ABILENE CHRISTIAN	.2	5	40.0	60.0	40.0	40.0	40.0	40.0	20.0
ANGELO STATE	.2	5	20.0	20.0	20.0	40.0	20.0	60.0	20.0
BAYLOR	.7	23	60.9	65.2	56.5	56.5	39.1	26.1	34.8
SAM HOUSTON STATE	.2	8	50.0	25.0	37.5	25.0	25.0	50.0	25.0
SOUTHERN METHODIST	.2	8	37.5	37.5	25.0	25.0	25.0	62.5	12.5
SOUTHWEST TEX STATE	.2	8	62.5	50.0	37.5	75.0	37.5	25.0	37.5
ST THOMAS U	.2	5	20.0		20.0	20.0		60.0	40.0
STEPHEN F AUSTIN STATE	.4	12	25.0	16.7	8.3	25.0	8.3	58.3	33.3
TEX TECH	.6	18	33.3	44.4	33.3	44.4	27.8	38.9	33.3
TEXAS A&M	.8	25	36.0	28.0	40.0	44.0	20.0	40.0	40.0
TRINITY U	.4	14	71.4	64.3	50.0	57.1	42.9	21.4	35.7
U OF HOUSTON	.2	5	50.0	20.0	20.0	50.0	20.0	40.0	40.0
U OF HOUSTON CLEAR LAKE	.2	6	20.0	16.7		20.0		83.3	16.7
U OF NORTH TEXAS	.4	14	42.9	50.0	42.9	57.1	28.6	28.6	42.9
U OF TEX-ARLINGTON	.6	18	50.0	47.1	50.0	44.4	22.2	33.3	44.4
U OF TEX-AUSTIN	1.6	52	54.0	53.8	66.7	60.0	44.2	23.1	32.7
U OF TEX-DALLAS	.3	10	66.7	60.0	44.4	50.0	30.0	30.0	40.0
U OF TEX-EL PASO	.2	5	40.0	40.0	40.0	60.0	20.0	40.0	40.0
Utah									
BRIGHAM YOUNG	1.9	62	60.7	59.7	75.0	65.6	43.5	14.5	41.9
SOUTHERN UTAH UNIVERSITY	.3	9	22.2	33.3	11.1	33.3	11.1	55.6	33.3
U OF UTAH	1.0	31	38.7	35.5	51.6	45.2	22.6	29.0	48.4
UTAH STATE	.6	18	41.2	35.3	38.9	44.4	27.8	50.0	22.2
WEBER STATE	.3	10	50.0	70.0	50.0	50.0	30.0	30.0	40.0
WESTMINSTER COLL	.2	7		14.3	14.3			71.4	28.6
Virginia									
GEORGE MASON U	.2	5				20.0		80.0	20.0
JAMES MADISON U	.2	5	40.0	40.0	40.0	40.0	40.0	60.0	

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NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
OLD DOMINION U	.2	5	60.0	80.0	100.0	60.0	60.0	20.0	20.0
UNIVERSITY OF VIRGINIA	1.0	34	47.1	32.4	25.8	21.9	14.7	47.1	38.2
VA COMMONWEALTH U	.2	5	60.0	80.0	80.0	60.0	40.0	20.0	40.0
VA POLY TECH	.4	14	57.1	57.1	50.0	57.1	42.9	28.6	28.6
Washington									
UNIV OF WASHINGTON	.2	7	57.1	100.0	85.7	85.7	57.1		42.9
West Virginia									
W VA U	.3	10	30.0	30.0	30.0	30.0	20.0	50.0	30.0
Wisconsin									
U OF WI-MADISON	.8	26	92.3	88.5	92.0	80.0	73.1	3.8	23.1
U OF WI-MILWAUKEE	.2	8	50.0	50.0	50.0	50.0	37.5	37.5	25.0
U OF WI-WHITEWATER	.2	6	83.3	66.7	66.7	100.0	50.0		50.0
SCHOOLS WITH FEWER THAN FIVE	20.0	648					19.8	46.5	33.8
SCHOOLS OUTSIDE THE U.S.	18.4	597	45.5	44.2	48.2	38.5	29.3	42.2	28.5
SCHOOLS NOT RECORDED	5.5	178	35.5	37.8	38.1	31.5	25.8	52.2	21.9
TOTALS	100.0	3,246					24.7	43.0	32.3

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

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
ATHENS STATE COLL		12	33.3	20.0		50.0		50.0	50.0
AUBURN U-AUBURN	.1	20	45.5	45.5	35.3	42.9	35.0	30.0	35.0
AUBURN U-MONTGOMERY	.1	22	21.1	17.6	22.2	33.3	13.6	54.5	31.8
BIRMINGHAM SOUTHERN		16	71.4	25.0	23.1	54.5	31.3	12.5	56.3
JACKSONVILLE STATE		10	16.7	25.0	25.0	50.0	20.0	40.0	40.0
NORTH ALABAMA U		5		25.0	25.0	25.0	20.0	60.0	20.0
OAKWOOD COLL		6		33.3	16.7	40.0		66.7	33.3
SAMFORD U		5	66.7		50.0	66.7	40.0	20.0	40.0
TROY ST-DOTHAN		17	36.4	30.0	12.5	25.0	17.6	41.2	41.2
TROY ST-MONTGOMERY		10	33.3	11.1	10.0	33.3	10.0	40.0	50.0
TROY ST-TROY		11	50.0	14.3	25.0	14.3	9.1	45.5	45.5
TUSKEGEE INSTITUTE		12	28.6	42.9	20.0	22.2	33.3	50.0	16.7
U OF AL-BIRMINGHAM	.1	42	37.0	10.3	39.5	33.3	31.0	38.1	31.0
U OF AL-HUNTSVILLE		8	33.3	50.0	14.3	14.3		62.5	37.5
U OF AL-UNIVERSITY	.1	37	47.8	36.0	36.4	45.8	24.3	32.4	43.2
U OF MONTEVALLO		8	20.0	16.7	37.5	33.3	25.0	62.5	12.5
U OF SO ALABAMA	.1	22	33.3	58.8	23.5	53.3	31.8	40.9	27.3
Alaska									
U OF ALASKA ANCHORAGE	.1	25	50.0	31.3	47.4	35.7	40.0	32.0	28.0
U OF ALASKA FAIRBANKS		16	16.7	7.7	7.1	25.0	6.3	62.5	31.3
Arizona									
ARIZONA STATE U	.2	89	35.8	33.8	35.0	31.9	22.5	44.9	32.6
ARIZONA STATE U-WEST	.1	49	48.6	28.6	27.9	27.8	26.5	40.8	32.7
DEVRY INSTI		9	75.0	50.0	33.3	62.5	33.3	11.1	55.6
NORTHERN ARIZ U	.1	22	25.0	37.5	31.3	35.0	18.2	45.5	36.4
U OF ARIZONA	.2	55	41.9	29.3	20.9	36.6	27.3	49.1	23.6
Arkansas									
ARKANSAS STATE	.1	40	29.4	27.3	21.1	21.9	22.5	55.0	22.5
ARKANSAS TECH U		7	40.0	33.3	50.0	80.0	57.1	28.6	14.3
HARDING COLL	.1	40	40.0	39.1	18.2	32.0	22.5	42.5	35.0
HENDERSON ST U		11	22.2	28.6	40.0	25.0	27.3	45.5	27.3
OUACHITA BAPTIST		16	23.1	27.3	6.7	26.7	6.3	56.3	37.5
SOUTHERN ARKANSAS U		10	37.5	44.4		22.2		50.0	50.0
U OF AR-FAYETTEVILLE	.1	43	48.1	28.0	30.8	28.6	23.3	39.5	37.2
U OF AR-MONTICELLO		7	33.3	33.3	16.7		28.6	57.1	14.3
U OF AR-PINE BLUFF		6						100.0	
U OF ARKANSAS LITTLE ROC	.1	28	35.0	17.6	16.7	27.8	21.4	57.1	21.4
U OF CENTRAL AR	.1	26	25.0	33.3	4.3	14.3	3.8	50.0	46.2
California									
AZUSA PACIFIC COLL		7	66.7	60.0	100.0	66.7	57.1	28.6	14.3
BIOLA U		7	100.0		50.0	66.7	71.4	14.3	14.3
CAL LUTHERAN COLL		11	33.3		42.9	40.0	18.2	54.5	27.3
CAL ST STANISLAUS U	.1	31	26.3	35.0	25.0	37.5	25.8	54.8	19.4

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REPORT NUMBER 12-C

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

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CAL ST U-CHICO	1	53	36.7	25.0	38.5	41.4	22.6	47.2	30.2
CAL ST U-FRESNO	.3	104	23.1	31.0	31.8	30.0	21.2	51.0	27.9
CAL ST U-FULLERTON	.4	158	34.8	46.8	50.6	36.1	41.1	39.2	19.6
CAL ST U-HAYWARD	1.0	364	27.4	30.9	26.8	20.4	25.3	49.5	25.3
CAL ST U-LONG BEACH	.3	121	38.5	42.9	30.8	29.8	28.1	45.5	26.4
CAL ST U LOS ANGELES	.4	131	23.3	39.7	37.9	37.5	30.5	49.6	19.8
CAL ST U-NORTHRIDGE	.5	188	42.6	48.6	31.7	49.0	36.2	34.6	29.3
CAL ST U-POMONA	.3	90	31.8	49.1	40.5	46.2	40.0	35.6	24.4
CAL ST U-SACRAMENTO	.4	143	35.1	37.8	27.3	42.0	25.2	47.6	27.3
CAL ST UNIV-SAN MARCOS	.1	38	43.8	29.4	50.0	26.3	34.2	39.5	26.3
CAL ST-DOMINGUEZ	.1	38	9.5	20.0	33.3	25.0	21.1	60.5	18.4
CAL ST-SAN LUIS	.2	84	46.7	56.5	34.1	45.9	35.7	35.7	28.6
CAL STATE - BAKERSFIELD	.1	37	58.3	40.0	50.0	40.0	40.5	27.0	32.4
CAL STATE SAN BERNARDINO	.2	67	31.0	31.1	21.9	21.6	22.4	58.2	19.4
CHAPMAN COLL	.1	27	58.8	20.0	25.0	25.0	25.9	48.1	25.9
CLAREMONT MENS COLL		9	66.7	20.0	50.0		44.4	44.4	11.1
COLL OF NOTRE DAME		5	50.0		60.0		20.0	40.0	40.0
DEVRY		16	16.7	20.0			6.3	81.3	12.5
GOLDEN GATE	.1	33	52.6	50.0	45.5	50.0	45.5	33.3	21.2
HUMBOLDT STATE		9	57.1	66.7	42.9	37.5	22.2	22.2	55.6
LA VERNE COLL		8	50.0		16.7	50.0	25.0	62.5	12.5
LOYOLA MARYMOUNT	.1	37	35.0	30.4	45.0	47.8	24.3	37.8	37.8
NATIONAL	.1	24	33.3	21.1	8.3	44.4	8.3	58.3	33.3
PEPPERDINE	.1	20	50.0	62.5	20.0	30.0	45.0	55.0	
SAN DIEGO STATE	.4	151	32.9	42.6	36.5	31.8	32.5	41.7	25.8
SAN FRANCISCO STATE	.4	134	30.0	36.6	33.3	33.3	32.1	45.5	22.4
SAN JOSE STATE	.2	81	31.4	34.9	25.6	34.1	24.7	48.1	27.2
SONOMA STATE	.1	36	58.8	37.5	38.9	40.9	41.7	41.7	16.7
ST MARYS OF CAL	.1	30	50.0	33.3	40.0	28.6	30.0	50.0	20.0
STANFORD UNIV		11	33.3	37.5	57.1	37.5	27.3	27.3	45.5
U OF CAL-BERKELEY	.3	123	56.3	52.0	47.2	48.3	43.1	29.3	27.6
U OF CAL-LOS ANGELES	.6	216	42.0	52.3	48.8	41.4	39.8	38.0	22.2
U OF CAL-RIVERSIDE	.1	41	37.5	32.1	20.0	52.0	31.7	43.9	24.4
U OF CAL-SANTA BARBARA	.5	178	48.7	52.4	52.9	47.8	42.7	36.0	21.3
U OF REDLANDS		10	25.0	33.3	57.1	33.3	50.0	40.0	10.0
U OF SAN DIEGO	.2	67	35.7	44.1	28.6	35.5	26.9	47.8	25.4
U OF SAN FRANCISCO	.1	26	46.2	69.2	58.3	43.8	50.0	38.5	11.5
U OF SANTA CLARA	.1	43	47.6	42.9	33.3	37.5	39.5	44.2	16.3
U OF SOUTHERN CAL	.5	162	37.3	46.6	41.0	37.9	38.9	40.1	21.0
U OF THE PACIFIC		11	42.9	16.7	20.0	28.6	27.3	63.6	9.1
WOODBURY		12	12.5	14.3		45.5	8.3	58.3	33.3
Colorado									
ADAMS STATE COLL		13	18.2	30.8	10.0	10.0	15.4	53.8	30.8
CO STATE	.1	53	52.9	44.1	25.6	28.2	24.5	41.5	34.0

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REPORT NUMBER 12-C

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

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
FORT LEWIS COLL	.1	25	38.1	25.0	27.3	28.6	16.0	48.0	36.0
MESA STATE COLLEGE	.1	21	37.5	20.0	40.0	50.0	19.0	42.9	38.1
METROPOLITAN ST COLL	.1	40	40.6	40.0	28.6	27.6	20.0	50.0	30.0
REGIS UNIVERSITY	.1	31	28.6	50.0	17.9	36.4	22.6	35.5	41.9
U OF CO BOULDER	.1	28	36.8	22.2	21.7	33.3	25.0	35.7	39.3
U OF CO-CO SPRINGS		13	40.0	30.0	25.0	41.7	15.4	30.8	53.8
U OF CO-DENVER	.1	34	30.4	34.8	34.4	12.0	23.5	44.1	32.4
U OF DENVER		9	40.0	28.6	25.0	33.3	22.2	55.6	22.2
U OF NORTHERN CO	.1	29	28.6	30.8	5.0	20.0	13.8	48.3	37.9
U OF SOUTHERN CO		5	66.7	33.3	60.0	50.0	60.0	40.0	
WESTERN STATE COLLEGE		7		20.0	14.3	50.0	14.3	42.9	42.9
Connecticut									
CENTRAL CONN ST U	.2	63	30.8	33.3	13.8	23.4	12.7	42.9	44.4
FAIRFIELD	.1	45	43.5	33.3	25.8	32.3	31.1	35.6	33.3
QUINNIPIAC COLL	.1	33	12.0	7.4	12.0	7.7	9.1	75.8	15.2
SACRED HEART UNIV	.1	18	35.7	37.5	14.3	33.3	11.1	50.0	38.9
SO CT STATE U	.1	20	38.9	35.3	5.6	22.2	10.0	45.0	45.0
U OF CONN	.3	109	34.2	26.5	18.4	28.6	18.3	48.6	33.0
U OF HARTFORD		13	33.3	12.5	25.0	44.4	23.1	46.2	30.8
U OF NEW HAVEN		12		11.1	16.7		8.3	75.0	16.7
WESTERN CONN ST U		16	6.7	33.3		15.4	6.3	68.8	25.0
Delaware									
DELAWARE ST UNIV		15	26.7	6.7	6.7	13.3		66.7	33.3
GOLDEY BEACOM COLL		14	33.3	33.3	36.4	22.2	28.6	57.1	14.3
U OF DELAWARE	.2	71	56.8	48.6	41.5	46.5	46.5	32.4	21.1
WILMINGTON COLL		5				50.0		60.0	40.0
District of Columbia									
AMERICAN	.3	29	35.0	36.4	26.9	8.7	17.2	41.4	41.4
CATHOLIC U OF AMER		13	25.0	12.5	27.3	11.1	38.5	53.8	7.7
GEORGE WASHINGTON	.1	19	46.2	25.0	37.5		21.1	42.1	36.8
GEORGETOWN	.1	20	88.9	87.5	54.5	61.5	65.0	10.0	25.0
HOWARD	.2	54	26.8	34.1	9.6	6.7	13.0	53.7	33.3
SOUTHEASTERN	.1	20	35.0	31.6	20.0	26.3	10.0	55.0	35.0
STRAYER COLL	.1	41	18.2	31.3	26.3	31.3	17.1	58.5	24.4
U OF DC	.1	33	10.3	22.2	6.7	6.9	3.0	69.7	27.3
Florida									
FL AGRI & MECH		14	45.5	20.0	7.1	16.7	7.1	50.0	42.9
FL ATLANTIC U	.1	30	52.6	61.1	47.6	47.4	53.3	30.0	16.7
FL INTERNATIONAL	.1	47	35.7	55.9	42.9	32.4	31.9	27.7	40.4
FL STATE	.1	26	42.9	38.5	52.6	35.3	46.2	26.9	26.9
NOVA		6	20.0	66.7	50.0			16.7	83.3
ST LEO COLL		14	33.3	18.2	30.8	36.4	14.3	50.0	35.7
U OF CENTRAL FL	.1	20	38.5	45.5	46.2	38.5	30.0	40.0	30.0
U OF FLORIDA	.1	21	30.0	46.7	42.9	40.0	52.4	28.6	19.0

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NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > >						
			AUD	BPR	FARE	ARE	ALL *	NONE *	SOME *
U OF MIAMI		9	66.7	75.0	25.0	33.3	55.6	44.4	
U OF NORTH FL	.1	18	50.0	44.4	30.8	35.7	33.3	44.4	22.2
U OF SO FLORIDA	.1	35	5.9	21.1	33.3	40.9	34.3	45.7	20.0
U OF TAMPA		10	42.9	50.0	20.0	20.0	30.0	30.0	40.0
U OF WEST FLORIDA		9	42.9	14.3	44.4	14.3	33.3	44.4	22.2
Georgia									
AUGUSTA COLL		8	16.7	28.6	33.3	42.9	12.5	25.0	62.5
BERRY COLL		6	40.0	60.0		16.7		50.0	50.0
BRENAU COLL		9	33.3	20.0	33.3	20.0	33.3	33.3	33.3
CLARK/ATLANTA U		15	44.4	42.9	15.4	20.0	20.0	53.3	26.7
CLAYTON STATE COLLEGE		8	33.3	33.3	28.6	50.0	25.0	37.5	37.5
COLUMBUS COLL		6	33.3	33.3		33.3	16.7	50.0	33.3
EMORY	.1	21	70.0	75.0	30.8	21.4	23.8	33.3	42.9
GA COLLEGE	.1	18	25.0	16.7	16.7	21.4	16.7	61.1	22.2
GA INST OF TECH		7	100.0	100.0	50.0	16.7	28.6	14.3	57.1
GA SOUTHERN UNIV	.1	34	34.6	20.0	20.6	35.7	17.6	44.1	38.2
GA SOUTHWESTERN COLL		13	16.7	16.7	15.4	8.3	15.4	69.2	15.4
GA STATE	.2	78	35.2	36.5	24.7	33.9	21.8	39.7	38.5
KENNESAW STATE	.2	70	36.2	36.5	30.8	28.6	18.6	38.6	42.9
MERCER U-MACON		9	57.1	42.9	12.5	33.3	22.2	33.3	44.4
MOREHOUSE COLL		9		33.3	16.7	28.6	44.4	44.4	11.1
MORRIS BROWN COLL		8		16.7				87.5	12.5
NORTH GEORGIA COLL		14	20.0	27.3	15.4	25.0	14.3	50.0	35.7
OGLETHORPE		6	50.0	50.0	66.7	40.0	50.0	33.3	16.7
SAVANNAH STATE		9	28.6	42.9		11.1		55.6	44.4
SHORTER COLL		8	66.7	60.0	28.6	40.0	37.5	12.5	50.0
U OF GEORGIA	.1	32	47.6	35.0	31.6	26.3	34.4	43.8	21.9
VALDOSTA STATE	.1	28	36.4	35.0	21.7	38.9	25.0	50.0	25.0
WEST GEORGIA		14	33.3	20.0	50.0	36.4	14.3	42.9	42.9
Guam									
U OF GUAM	.2	68	30.0	30.0	30.0	31.5	25.0	48.5	26.5
Hawaii									
BYU - HAWAII		9	50.0	33.3		33.3	11.1	55.6	33.3
HAWAII PACIFIC COLL	.1	24	33.3	36.4	50.0	44.4	45.8	33.3	20.8
U OF HAWAII-MANOA	.4	131	33.7	34.0	25.2	24.5	17.6	44.3	38.2
Idaho									
BOISE STATE UNIVERSITY	.3	95	15.5	25.3	25.6	28.6	15.8	48.4	35.8
IDAHO STATE	.1	24	19.0	10.0	30.0	38.1	16.7	45.8	37.5
LEWIS-CLARK STATE		8	14.3	28.6	14.3	57.1	12.5	37.5	50.0
NORTHWEST NAZARENE		12	27.3	30.0	27.3	30.0	16.7	58.3	25.0
U OF IDAHO	.1	28	31.6	35.0	25.0	22.7	21.4	46.4	32.1
Illinois									
AUGUSTANA COLL		16	15.4	7.7	15.4	16.7	6.3	68.8	25.0
BARAT COLL		7		33.3	50.0	40.0	28.6	57.1	14.3

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			AUD	LPR	FAR	ARE	ALL *	NONE *	SOME *
BRADLEY	.1	43	41.4	46.2	11.4	42.9	16.3	32.6	51.2
CHICAGO STATE	.1	28	11.5	29.2	7.7	4.2	14.3	60.7	25.0
COLL OF ST FRANCIS		14	27.3	23.1	7.7	16.7	7.1	57.1	35.7
DEPAUL	.4	152	29.2	28.8	22.8	23.1	25.0	48.7	26.3
DEVRY		9	16.7	25.0	28.6	25.0	11.1	55.6	33.3
DEVRY OAK BROOK TERRAC		15		8.3	8.3	9.1	20.0	80.0	
DOMINCAN UNIVERSITY		12	40.0	12.5	30.0	20.0	33.3	58.3	8.3
EASTERN IL	.2	60	31.9	32.6	26.9	31.9	28.3	50.0	21.7
ELMHURST COLL	.1	29	30.0	31.8	30.4	27.3	34.5	51.7	13.8
GOVERNORS STATE	.1	24	23.8	6.3	15.0	11.8	25.0	66.7	8.3
GREENVILLE COLL		6	20.0		33.3		16.7	66.7	16.7
IL BENEDICTINE COLL		16	14.3	14.3	35.7	54.5	43.8	37.5	18.8
IL COLL		16	22.2	12.5	30.8	45.5	31.3	50.0	18.8
IL STATE	.2	69	39.5	18.8	23.3	28.3	23.2	50.7	26.1
IL WESLEYAN	.1	25	33.3	58.8	23.8	45.0	36.0	32.0	32.0
LEWIS		13	45.5	22.2	9.1	22.2	23.1	46.2	30.8
MCKENDREE COLL	.1	21	17.6	20.0	5.3	11.1	4.8	71.4	23.8
MILLIKIN	.1	18	23.1	25.0	16.7	23.1	16.7	55.6	27.8
NORTH CENTRAL COLL	.1	25	35.3	28.6	21.1	20.0	24.0	52.0	24.0
NORTHEASTERN IL	.1	45	11.1	15.6	18.6	13.9	13.3	66.7	20.0
NORTHERN IL	.3	124	49.3	41.6	36.2	33.7	32.3	33.9	33.9
NORTHWESTERN		5		40.0	20.0	40.0		40.0	60.0
OLIVET NAZARENE COLL		9	12.5	22.2		33.3	11.1	44.4	44.4
QUINCY UNIVERSITY		6	33.3		20.0	40.0	16.7	33.3	50.0
ROOSEVELT	.1	46	13.2	30.6	14.6	24.4	17.4	50.0	32.6
SOUTHERN IL U -CARBONDAL	.1	43	28.1	33.3	17.1	25.0	20.9	46.5	32.6
SOUTHERN IL U -EDWARDVIL	.1	28	34.8	21.7	25.0	8.0	14.3	53.6	32.1
ST XAVIER COLL		16	22.2	25.0	35.7	46.2	31.3	43.8	25.0
TRINITY CHRISTIAN		6	50.0	60.0	33.3	40.0	50.0	33.3	16.7
U OF CHICAGO-LOYOLA	.1	41	40.0	22.6	20.6	16.1	22.0	56.1	22.0
U OF IL-CHICAGO	.3	122	27.7	37.8	23.8	30.4	25.4	45.1	29.5
U OF IL-URBANA	.6	227	49.7	47.0	32.1	33.9	30.4	32.6	37.0
UNIV ILL SPRINGFIELD	.1	26	18.2	35.0	20.0	33.3	19.2	50.0	30.8
WESTERN IL U	.1	34	22.2	24.0	29.6	26.1	23.5	47.1	29.4
Indiana									
ANDERSON COLL		6	40.0	20.0	16.7			66.7	33.3
BALL ST	.3	104	32.9	23.5	16.1	29.8	15.4	50.0	34.6
BUTLER	.1	23	38.5	35.7	17.6	52.6	30.4	30.4	39.1
FRANKLIN COLL		9	37.5	25.0	25.0	14.3	22.2	66.7	11.1
GOSHEN COLL		11	50.0	20.0	11.1	14.3	18.2	36.4	45.5
GRACE THEOL SEMINARY		7	14.3		14.3			85.7	14.3
IN INST OF TECH		5			25.0		20.0	80.0	
IN U-BLOOMINGTON	.5	194	36.1	36.0	20.4	25.9	20.1	47.4	32.5
IN U-FORT WAYNE	.1	46	34.3	24.1	16.7	35.5	26.1	47.8	26.1

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REPORT NUMBER 12-C

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

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
IN U-KOKOMO		15	15.4	23.1	7.1	21.4	13.3	53.3	33.3
IN U-NORTHWEST	.1	27	27.3	38.9		30.0	14.8	55.6	29.6
IN U-PURDUE-INDPLS	.3	97	29.5	26.7	15.1	31.8	13.4	52.6	34.0
IN U-SOUTH BEND	.1	27	16.7	25.0	15.0		14.8	66.7	18.5
IN U-SOUTHEAST	.1	28	14.3	30.4	8.3	42.9	10.7	57.1	32.1
INDIANA STATE UNIVERSITY		5		33.3		40.0	20.0	40.0	40.0
INDIANA WESLEYAN U		5	20.0	50.0		33.3	20.0	40.0	40.0
MANCHESTER COLL		11	25.0	33.3	27.3	44.4	27.3	36.4	36.4
MARIAN COLL-INDPLS		15	46.7	38.5	15.4	28.6	26.7	46.7	26.7
OAKLAND CITY COLL		6	16.7	20.0		20.0		83.3	16.7
PURDUE U-CALUMET		14		18.2		25.0	7.1	71.4	21.4
PURDUE U-MAIN CAMPUS	.2	69	25.4	23.7	17.7	15.3	14.5	58.0	27.5
PURDUE U-NO CENTRAL		10	12.5	28.6		22.2	20.0	50.0	30.0
ST JOSEPHS COLL		10	14.3	42.9	25.0	33.3	20.0	60.0	20.0
ST MARY-OF-THE-WOODS		8	20.0	20.0	28.6	33.3	37.5	62.5	
ST MARYS COLL		13	44.4	62.5	27.3	36.4	30.8	30.8	38.5
TAYLOR		8	20.0	20.0	14.3	33.3	12.5	62.5	25.0
TRI-STATE U		6	33.3	20.0	20.0	20.0	33.3	66.7	
U OF EVANSVILLE		14	41.7	33.3	7.7	42.9	14.3	57.1	28.6
U OF NOTRE DAME	.3	111	54.7	47.6	32.9	32.1	38.7	29.7	31.5
U OF SOUTH INDIANA	.2	58	34.6	27.7	12.5	17.0	10.3	50.0	39.7
UNIV OF INDIANAPOLIS		14	16.7	16.7		21.4		78.6	21.4
VALPARAISO	.1	20	33.3	21.4	33.3	57.1	25.0	35.0	40.0
Iowa									
BRIAR CLIFF COLL		11	22.2	50.0	11.1	33.3	18.2	36.4	45.5
BUENA VISTA U	.1	45	18.4	30.6	11.9	21.6	11.1	57.8	31.1
CENTRAL COLLEGE		8	75.0	40.0	33.3	20.0	25.0	50.0	25.0
COE COLL		8	42.9	62.5	28.6	16.7	25.0	37.5	37.5
DORDT COLL		7	40.0	33.3	33.3	16.7	28.6	57.1	14.3
DRAKE	.1	23	47.4	53.3	26.3	35.3	30.4	21.7	47.8
GRACELAND COLL		5			20.0			80.0	20.0
GRANDVIEW COLL		7			14.3		14.3	85.7	
IOWA STATE	.2	89	37.5	42.0	21.5	25.0	19.1	48.3	32.6
IOWA WESLEYAN COLL		7	14.3	14.3		42.9		57.1	42.9
LORAS COLL		17	20.0	40.0	33.3	40.0	41.2	41.2	17.6
LUTHER COLL		11	16.7	57.1		63.6	45.5	27.3	27.3
MORNINGSIDE COLL		5						100.0	
MT MERCY COLL		11	9.1	30.0	18.2	40.0	9.1	45.5	45.5
NORTHWESTERN COLL		12	54.5	50.0	36.4	60.0	33.3	33.3	33.3
SIMPSON COLL	.1	22	47.1	41.2	30.0	33.3	27.3	50.0	22.7
ST AMBROSE COLL	.1	22	21.1	29.4	20.0	41.2	13.6	50.0	36.4
U OF IOWA	.3	101	45.9	37.5	31.1	52.8	32.7	29.7	37.6
U OF NORTHERN IOWA	.3	95	44.7	36.0	17.5	30.0	32.6	45.3	22.1
UPPER IOWA U	.1	28	18.2	19.0	26.9	19.0	21.4	67.9	10.7

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REPORT NUMBER 12 C

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

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
WARTBURG COLL		5	50.0	40.0	50.0	50.0	40.0	60.0	
WESTMAR UNIVERSITY		5	50.0	100.0	75.0		40.0		60.0
Kansas									
BAKER		5	25.0					80.0	20.0
DODGE	.1	31	38.5	40.0	57.1	22.2	32.3	45.2	22.6
EMPORIA STATE		12	18.2	25.0	18.2	30.0	25.0	58.3	16.7
FORT HAYS STATE	.1	22	11.8	11.8	16.7	25.0	18.2	59.1	22.7
KANSAS STATE	.1	38	33.3	36.8	18.2	25.9	23.7	47.4	28.9
PITTSBURG STATE		16	36.4	11.1	28.6	66.7	25.0	25.0	50.0
U OF KANSAS	.1	23	28.6	14.3	44.4	15.4	39.1	43.5	17.4
WASHBURN U OF TOPEKA		7	40.0	40.0	20.0	20.0	42.9	28.6	28.6
WICHITA STATE		10	20.0	14.3	37.5	42.9	10.0	50.0	40.0
Kentucky									
ASHLAND COMM COLLEGE		13	28.6	28.6	66.7		38.5	53.8	7.7
BELLARMINE COLL	.1	47	19.4	19.4	13.0	16.7	6.4	61.7	31.9
BEREA COLL		7	20.0	16.7	42.9	33.3	28.6	42.9	28.6
BRESCIA COLL		8		12.5		12.5		87.5	12.5
CAMPBELLSVILLE COLL		15	28.6	21.4	20.0	21.4	13.3	66.7	20.0
CUMBERLAND COLL		7	14.3	28.6		28.6		57.1	42.9
EASTERN KY	.2	71	13.3	9.1	3.1	11.1	2.8	80.3	16.9
GEORGETOWN COLL		15	16.7	9.1	13.3	18.2	6.7	73.3	20.0
KY STATE		10				10.0	10.0	90.0	
KY WESLEYAN COLL		5		20.0	20.0			60.0	40.0
MOREHEAD STATE	.1	50	5.3	19.5	11.4	9.1	14.0	70.0	16.0
MURRAY STATE	.1	45	30.3	7.7	5.1	12.8	6.7	64.4	28.9
NORTHERN KENTUCKY U	.1	42	15.6	17.2	15.8	24.3	14.3	59.5	26.2
PIKEVILLE COLL	.1	29		7.1	3.7	7.4	3.4	86.2	10.3
THOMAS MORE COLL	.1	29	8.7	20.8	18.5	14.3	13.8	65.5	20.7
TRANSYLVANIA		6	33.3	33.3	33.3		16.7	50.0	33.3
U OF KENTUCKY	.5	188	22.2	21.8	14.1	22.1	12.2	59.6	28.2
U OF LOUISVILLE	.4	136	22.6	23.9	18.5	24.8	19.1	58.8	22.1
UNION COLL		11	10.0	20.0		9.1		81.8	18.2
WESTERN KY	.2	66	14.0	9.8	9.8	16.7	7.6	74.2	18.2
Louisiana									
CENTENARY OF LA		8	20.0	50.0	42.9	71.4	37.5	12.5	50.0
DILLARD		7	40.0	20.0	14.3			71.4	28.6
GRAMBLING STATE		10	12.5		11.1	12.5	10.0	70.0	20.0
LA ST U-A&M	.2	77	32.7	40.8	16.7	26.7	16.9	49.4	33.8
LA ST U-SHREVEPORT		17	20.0	38.5	6.3	16.7	5.9	52.9	41.2
LA TECH		16	38.5	27.3	23.1	8.3	12.5	56.3	31.3
LOYOLA U		8	20.0	16.7	25.0		12.5	50.0	37.5
MCNEESE STATE		8			28.6	42.9	37.5	50.0	12.5
NICHOLLS STATE		10	33.3	40.0	22.2	25.0	20.0	50.0	30.0
NORTHEAST LA	.1	27	10.0	21.1	8.7	10.0	7.4	74.1	18.5

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NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
SOUTHEASTERN LA	.1	30	28.6	40.9	10.7	19.2		53.3	46.7
SOUTHERN U-BATON ROUGE		15	25.0	16.7	8.3	14.3	13.3	53.3	33.3
SOUTHERN U-NEW ORLEANS		9	12.5	37.5				66.7	33.3
TULANE U		15	25.0	37.5	72.7	42.9	53.3	33.3	13.3
U OF NEW ORLEANS	.1	48	31.0	35.7	22.0	36.1	27.1	47.9	25.0
U OF STHWESTN LA	.1	35	26.7	37.0	16.7	34.5	14.3	40.0	45.7
XAVIER U OF LA		5		25.0				80.0	20.0
Maine									
HUSSON COLL	.1	30	23.1	30.0	25.9	29.2	13.3	50.0	36.7
THOMAS COLL		8	33.3		14.3	42.9		50.0	50.0
U OF ME-ORONO	.1	18	46.2	50.0	27.3	46.2	38.9	22.2	38.9
UNIV SOUTHERN MAINE	.1	25	53.3	41.2	33.3	66.7	24.0	24.0	52.0
Maryland									
BOWIE STATE	.1	27	16.0	19.0	12.0	10.0	14.8	63.0	22.2
COLL OF NOTRE DAME		10	40.0	33.3		12.5		60.0	40.0
FROSTBURG STATE	.1	37	24.2	10.7	10.3	14.8	18.9	70.3	10.8
LOYOLA COLLEGE	.1	34	21.1	21.1	40.7	24.0	32.4	44.1	23.5
MORGAN STATE	.1	40	21.9	20.0	8.3	3.1	10.0	65.0	25.0
MT ST MARYS COLL	.1	38	27.3	20.8	27.3	20.7	28.9	52.6	18.4
SALISBURY STATE	.1	47	22.2	24.3	23.1	23.7	17.0	55.3	27.7
TOWSON STATE	.2	72	31.4	43.1	32.8	35.7	27.8	45.8	26.4
U OF BALTIMORE	.1	51	13.2	17.1	9.1	17.1	15.7	68.6	15.7
U OF MD-BALTO		12		25.0	27.3	36.4	25.0	58.3	16.7
U OF MD-COLLEGE PARK	.8	272	31.8	33.9	21.3	21.5	19.1	45.6	35.3
U OF MD-EASTERN SHORE		5	25.0	40.0	25.0			60.0	40.0
Massachusetts									
AMERICAN INTERNATL		8	37.5	28.6	28.6	50.0		50.0	50.0
ASSUMPTION COLL	.1	27	50.0	33.3	12.5	20.8	14.8	37.0	48.1
BABSON COLL	.2	57	33.3	26.3	20.5	30.8	24.6	40.4	35.1
BENTLEY COLL	.4	132	34.3	27.6	23.2	21.7	16.7	47.0	36.4
BOSTON COLL	.3	108	50.0	35.6	30.4	22.7	28.7	42.6	28.7
BOSTON U	.1	37	56.5	52.2	40.0	46.2	35.1	27.0	37.8
COLLEGE OF HOLY CROSS		14	50.0	28.6	27.3	23.1	21.4	42.9	35.7
FITCHBURG STATE		5	25.0	25.0	25.0	66.7		40.0	60.0
GORDON COLL		6	20.0	25.0				83.3	16.7
MASS COLLEGE OF LIB ARTS		8	20.0	50.0	28.6	42.9	37.5	37.5	25.0
MERRIMACK COLL	.1	47	39.0	24.3	8.5	23.1	6.4	42.6	51.1
NICHOLS COLL		16	33.3	20.0	6.3	18.8	6.3	56.3	37.5
NORTHEASTERN U	.1	46	24.2	30.6	22.5	18.4	19.6	52.2	28.3
SALEM STATE	.1	32	21.4	34.5	6.3	22.6	6.3	59.4	34.4
STONEHILL COLL	.1	26	46.7	35.7	27.3	31.6	34.6	38.5	26.9
SUFFOLK	.1	31	8.0	19.2	10.3	10.3	16.1	71.0	12.9
U MASS LOWELL	.1	34	43.5	23.1	34.5	37.0	29.4	32.4	38.2
U OF MASS-AMHERST	.2	87	37.3	19.0	26.8	20.6	17.2	50.6	32.2

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF MASS-BOSTON	.1	22	20.0	33.3	5.0	19.0	4.5	68.2	27.3
UMASS DARTMOUTH	.1	19	33.3	30.8	26.7	21.4	15.8	42.1	42.1
WESTERN NEW ENG COLL	.1	26	19.0	22.7	12.5	19.0	11.5	53.8	34.6
WESTFIELD ST COLL		15	9.1	18.2	20.0	15.4	6.7	66.7	26.7
WORCESTER STATE		11	57.1	57.1	27.3	44.4	27.3	36.4	36.4
Michigan									
ALBION COLL		15	33.3	30.8	40.0	30.8	13.3	40.0	46.7
ALMA COLL		12	50.0		20.0	20.0	25.0	33.3	41.7
ANDREWS		12	12.5	22.2	18.2	20.0	25.0	66.7	8.3
AQUINAS COLL		8	33.3	16.7	12.5	16.7	12.5	37.5	50.0
BAKER COLLEGE OF FLINT		6	33.3	50.0	16.7	33.3	16.7	50.0	33.3
CALVIN COLL		12	37.5	33.3	33.3	50.0	33.3	33.3	33.3
CENTRAL MICH	.2	56	22.0	19.1	25.5	23.3	19.6	48.2	32.1
DAVENPORT COLLEGE	.1	28	20.0	8.0	7.1	16.0	7.1	71.4	21.4
DETROIT COLL OF BUS		9	37.5	28.6	12.5	28.6	11.1	44.4	44.4
EASTERN MICH	.1	44	30.3	16.7	14.6	30.3	18.2	54.5	27.3
FERRIS STATE		16	20.0	45.5	30.8	22.2	25.0	50.0	25.0
GRAND VALLEY ST	.1	40	35.5	28.6	22.2	41.9	20.0	35.0	45.0
HILLSDALE COLL	.1	25	29.4	55.0	26.3	45.0	40.0	24.0	36.0
HOPE COLL		9	60.0	14.3	42.9	50.0	33.3	22.2	44.4
LAKE SUPERIOR STATE		12	27.3	27.3	33.3	41.7	16.7	50.0	33.3
MICHIGAN STATE	.5	171	37.6	28.6	21.8	17.8	19.3	48.5	32.2
MICHIGAN TECH		7			33.3	16.7	14.3	57.1	28.6
NORTHERN MICH		14	30.8	30.8	10.0	22.2	21.4	50.0	28.6
NORTHWOOD UNIVERSITY	.1	23	41.2	40.0	23.8	22.2	17.4	39.1	43.5
OAKLAND U	.1	33	8.3	18.5	13.8	25.9	15.2	60.6	24.2
SAGINAW VALLEY ST		16	35.7	12.5	7.1	7.1	6.3	62.5	31.3
SPRING ARBOR COLL		7	20.0		50.0		42.9	57.1	
U OF DETROIT		8		33.3		20.0	25.0	75.0	
U OF MI-ANN ARBOR	.1	20	44.4	40.0	53.3	28.6	45.0	40.0	15.0
U OF MI-DEARBORN	.1	42	38.7	34.4	27.3	33.3	23.8	42.9	33.3
U OF MI-FLINT	.1	23	34.3	13.6	4.3	15.0	4.3	78.3	17.4
WALSH COLLEGE	.2	75	32.8	21.5	19.7	32.2	16.0	46.7	37.3
WAYNE STATE	.1	48	34.5	25.0	31.8	25.0	29.2	35.4	35.4
WESTERN MI U	.3	106	32.1	28.6	28.1	28.8	20.8	43.4	35.8
Minnesota									
AUGSBURG COLL		10	57.1		33.3	44.4	30.0	30.0	40.0
BEMIDJI STATE		12	11.1	33.3	33.3	50.0	16.7	33.3	50.0
COLL OF ST BENEDICT		10	33.3	40.0	50.0	62.5	50.0	30.0	20.0
COLL OF ST CATHERINE		10	14.3	16.7	33.3		20.0	60.0	20.0
COLL OF ST THOMAS	.1	48	50.0	39.5	21.4	38.9	18.8	41.7	39.6
CONCORDIA MOORHEAD		8	50.0	33.3	40.0	75.0	50.0	25.0	25.0
GUSTAVUS ADOLPHUS		7	50.0		28.6	20.0	28.6	42.9	28.6
MINNESOTA STATE	.1	30	34.8	26.1	14.3	30.0	26.7	33.3	40.0

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REPORT NUMBER 12-C

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PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
MOORHEAD STATE	.1	23	44.4	44.4	40.0	38.9	26.1	21.7	52.2
NORTHWESTERN COLL		6	25.0	33.3	20.0	33.3	16.7	33.3	50.0
SOUTHWEST STATE		10	26.6	14.3	20.0	16.7	10.0	50.0	40.0
ST CLOUD STATE	.1	29	70.0	47.4	30.4	44.4	27.6	20.7	51.7
ST JOHNS U		15	90.9	46.2	40.0	58.3	40.0	6.7	53.3
ST MARYS COLL		8	50.0	37.5	14.3	14.3	12.5	50.0	37.5
U OF MN-DULUTH		14	60.0	66.7	30.0	50.0	21.4	14.3	64.3
U OF MN-TWIN CITIES	.1	42	60.0	46.2	38.7	44.8	42.9	26.2	31.0
WINONA STATE		15	63.6		36.4	50.0	33.3	46.7	20.0
Mississippi									
DELTA STATE		13	14.3	25.0	27.3	50.0	15.4	46.2	38.5
JACKSON STATE	.1	23	35.3	17.6	9.5		4.3	65.2	30.4
MILLSAPS COLL		5	33.3	66.7	50.0	40.0	40.0	40.0	20.0
MS COLL		12		10.0	8.3	20.0	8.3	66.7	25.0
MS ST U		14		30.0	14.3	30.0	7.1	57.1	35.7
MS U FOR WOMEN		9	42.9	28.6	33.3	25.0	22.2	55.6	22.2
U OF MS	.1	23	33.3	31.3	25.0	35.3	17.4	39.1	43.5
U OF SOUTHERN MS	.1	43	20.7	31.0	30.0	23.3	23.3	44.2	32.6
Missouri									
CENTRAL MO STATE	.1	21	25.0	22.2	20.0	25.0	9.5	61.9	28.6
COLUMBIA COLL	.1	31	18.5	11.5	10.3	11.5	12.9	67.7	19.4
CULVER-STOCKTON COLL		8	42.9	57.1	12.5	42.9	12.5	12.5	75.0
DEVRY INST		5	25.0			40.0		60.0	40.0
DRURY COLL		17	35.7	40.0	31.3	20.0	17.6	47.1	35.3
EVANGEL COLL		7	42.9	42.9	16.7	16.7	28.6	57.1	14.3
FONTBONNE COLL		8		12.5		12.5		75.0	25.0
LINCOLN U		6	25.0	25.0		40.0	50.0	50.0	
LINDENWOOD COLL		5		40.0				60.0	40.0
MARYVILLE COLL		17	20.0	20.0	7.1	14.3		70.6	29.4
MO SOUTHERN STATE	.1	23	16.7	18.8	15.8	27.8	17.4	56.5	26.1
MO WESTERN ST COLL		10	12.5	28.6	10.0			70.0	30.0
NORTHWEST MO STATE	.1	19	25.0	15.4	11.1	16.7	15.8	63.2	21.1
PARK COLL	.1	25	10.0	26.3	22.7	25.0	20.0	60.0	20.0
ROCKHURST COLL		14	25.0	40.0	27.3	36.4	28.6	35.7	35.7
SOUTHEAST MO STATE	.1	39	28.6	33.3	11.1	24.2	7.7	53.8	38.5
SOUTHWEST BAPTIST COLL		7	50.0	25.0	33.3	33.3	42.9	42.9	14.3
SOUTHWEST MO STATE	.2	61	38.6	31.1	17.5	20.8	18.0	49.2	32.8
ST LOUIS U	.1	34	26.9	24.0	19.2	19.2	29.4	52.9	17.6
TRUMAN STATE UNIV	.1	47	38.9	20.6	23.7	39.0	19.1	44.7	36.2
U OF MO-COLUMBIA	.1	24	50.0	30.0	33.3	62.5	41.7	29.2	29.2
U OF MO-KANSAS CITY	.1	35	40.6	26.9	20.7	22.2	20.0	45.7	34.3
U OF MO-ST LOUIS	.2	70	28.0	27.8	23.0	21.1	20.0	52.9	27.1
WASHINGTON U	.1	18	58.3	57.1	38.5	33.3	38.9	22.2	38.9
WEBSTER COLL		11	54.5	33.3	18.2	22.2	9.1	45.5	45.5

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REPORT NUMBER 12-C

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

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
WILLIAM JEWELL COLL		13	50.0	66.7	54.5	50.0	53.8	23.1	23.1
Montana									
CARROLL COLL		7	40.0	28.6	33.3	16.7	14.3	71.4	14.3
MONTANA ST UNIV-BOZEMAN	.2	73	17.5	25.4	34.5	35.2	27.4	43.8	28.8
MONTANA ST.-BILLINGS	.8	275	27.2	29.4	26.7	27.7	26.5	46.2	27.3
ROCKY MTN COLL		5	100.0	100.0	50.0	66.7	40.0	40.0	20.0
U OF MONTANA	.3	20	46.7	20.0	43.8	38.5	20.0	25.0	55.0
Nebraska									
BELLEVUE COLL		12	22.2	44.4	33.3	50.0	33.3	25.0	41.7
CHADRON STATE		10		12.5	12.5	33.3	10.0	70.0	20.0
CREIGHTON		9	75.0	28.6	50.0	71.4	22.2	11.1	66.7
MIDLAND LUTHERAN COLL		12	18.2	10.0	10.0	20.0	25.0	66.7	8.3
NEBR-WESLEYAN		12	25.0	55.6	30.0	44.4	41.7	33.3	25.0
PERU STATE COLL		7	20.0		33.3	33.3	28.6	42.9	28.6
U OF NEBR-KEARNEY	.1	35	34.6	28.6	29.0	14.8	22.9	42.9	34.3
U OF NEBR-LINCOLN	.1	44	32.4	33.3	24.3	16.2	13.6	36.4	50.0
U OF NEBR-OMAHA	.1	37	34.8	34.5	32.3	36.0	27.0	37.8	35.1
WAYNE STATE		13	22.2	22.2	9.1	37.5	15.4	53.8	30.8
Nevada									
U OF NV-LAS VEGAS	.2	68	34.2	25.6	23.7	33.3	27.9	42.6	29.4
U OF NV-RENO	.1	33	50.0	34.8	22.2	34.6	24.2	39.4	36.4
New Hampshire									
FRANKLIN PIERCE COLL		11	30.0	55.6	20.0	44.4	18.2	36.4	45.5
NH COLL		17	7.7	35.7	12.5	7.7	17.6	58.8	23.5
NH PLYMOUTH STATE		10	57.1	60.0	25.0		20.0	40.0	40.0
U OF NH		8	20.0	40.0		20.0	12.5	62.5	25.0
New Jersey									
BLOOMFIELD COLL		11	30.0	42.9			9.1	63.6	27.3
COLLEGE OF NEW JERSEY	.1	43	50.0	52.4	32.4	33.3	34.9	34.9	30.2
FARLGH DCKSN-MADISON		15	9.1	20.0	25.0	27.3	26.7	60.0	13.3
FARLGH DCKSN-TEANECK		12	10.0		20.0	40.0	16.7	58.3	25.0
GEORGIAN CT COLL	.1	24	18.8	22.2	13.6	21.1	16.7	66.7	16.7
KEAN UNIVERSITY	.2	69	26.8	34.0	9.6	24.0	13.0	55.1	31.9
MONMOUTH UNIV	.1	44	23.5	27.3	5.7	25.7	18.2	63.6	18.2
MONTCLAIR STATE	.3	109	30.8	40.0	15.9	24.3	19.3	44.0	36.7
NEW JERSEY CITY UNIVERSI	.1	39	17.4	30.8	9.4	15.6	15.4	64.1	20.5
RAMAPO COLL OF NJ	.1	45	35.5	21.4	24.2	20.7	24.4	51.1	24.4
RICHARD STOCKTON COLLEGE	.1	50	10.5	18.9	15.9	24.3	12.0	66.0	22.0
RIDER UNIVERSITY	.2	71	19.6	18.2	26.3	28.0	22.5	49.3	28.2
ROWAN (GLASSBORO) UNIV	.1	51	21.4	33.3	14.6	9.1	17.6	51.0	31.4
RUTGERS U-CAMDEN	.2	69	12.0	28.6	13.5	20.8	17.4	56.5	26.1
RUTGERS U-NEW BRNSWK	.3	117	51.9	57.9	38.2	43.8	36.8	31.6	31.6
RUTGERS U-NEWARK	.4	149	18.3	25.5	19.2	25.0	22.1	57.7	20.1
SETON HALL	.2	65	32.6	39.5	14.3	19.0	24.6	52.3	23.1

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PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FAR	ARE	ALL *	NONE *	SOME *
ST PETERS COLL	.1	45	18.2	29.2	19.4	14.8	20.0	62.2	17.8
WILLIAM PATERSON	.2	57	38.6	36.1	15.2	12.9	15.8	56.1	28.1
New Mexico									
EASTERN NEW MEXICO		15	22.2	50.0	28.6	25.0	26.7	40.0	33.3
NEW MEXICO HIGHLANDS		6	66.7		33.3		33.3	33.3	33.3
NEW MEXICO STATE	.1	39	37.5	26.1	33.3	28.0	23.1	41.0	35.9
U OF NEW MEXICO	.2	63	29.3	35.8	24.4	34.9	20.6	58.7	20.6
New York									
ADELPHI	.1	29	20.0	26.7	27.3	10.5	13.8	69.0	17.2
ALFRED		17	12.5	20.0	28.6	60.0	35.3	41.2	23.5
CANISIUS COLL	.1	28	27.8	13.3	41.2	21.4	28.6	50.0	21.4
CLARKSON U		7	25.0		33.3	25.0	14.3	57.1	28.6
COLGATE U HAMILTON	.1	28	46.2	52.6	55.6	30.8	39.3	39.3	21.4
COLL OF ST ROSE		7	33.3	33.3		100.0	28.6	57.1	14.3
CORNELL		7	66.7	50.0	40.0		42.9	42.9	14.3
CUNY BERNARD BARUCH	1.2	414	39.4	51.3	35.9	32.6	31.6	44.4	23.9
CUNY BROOKLYN COLL	.3	91	35.7	41.5	31.7	40.5	37.4	45.1	17.6
CUNY HUNTER COLL	.2	61	45.5	54.5	28.0	35.1	32.8	47.5	19.7
CUNY LEHMAN COLL	.3	39	36.4	31.8	25.0	31.6	33.3	43.6	23.1
CUNY MEDGAR EVERS	.1	18	12.5	55.6	18.2	11.1	16.7	55.6	27.8
CUNY QUEENS COLL	.6	200	29.3	40.4	27.2	31.7	27.5	53.0	19.5
CUNY STATEN ISLAND	.1	38	17.6	36.0	28.6	23.8	18.4	60.5	21.1
CUNY YORK COLL	.1	38	29.4	52.4	21.1	4.8	10.5	55.3	34.2
DOMINICAN BLAUVELT		9	33.3	33.3	33.3	20.0	22.2	44.4	33.3
DOWLING COLL	.2	59	35.7	33.3	23.8	28.1	22.0	57.6	20.3
DYOUVILLE COLL		5	33.3	25.0			20.0	80.0	
ELMIRA COLL		5	20.0	50.0				60.0	40.0
FORDHAM	.2	89	47.8	37.5	55.6	22.5	34.8	41.6	23.6
HARTWICK COLLEGE		5	75.0	50.0	66.7	66.7	40.0	20.0	40.0
HOFSTRA	.5	168	42.3	40.2	48.7	24.4	33.9	44.0	22.0
IONA COLL	.1	42	42.1	34.8	26.3	21.7	23.8	57.1	19.0
ITHACA COLL	.1	20	58.3	23.1	20.0	21.4	25.0	40.0	35.0
L I U-BKLYN CENTER		9	20.0	33.3	66.7	50.0	55.6	22.2	22.2
L I U-CW POST	.2	75	14.3	29.3	28.2	20.0	20.0	61.3	18.7
L I U-SOUTHAMPTON		8	25.0	40.0	25.0	16.7	25.0	50.0	25.0
LE MOYNE COLL	.2	67	27.3	23.3	28.2	24.4	19.4	52.2	28.4
MANHATTAN COLL	.1	34	31.8	38.1	26.7	16.7	26.5	55.9	17.6
MARIST COLL		12			12.5	40.0	8.3	58.3	33.3
MARYMOUNT MANHATTAN		5				60.0	20.0	40.0	40.0
MERCY COLL	.3	26	28.6	35.7	6.3	37.5	19.2	57.7	23.1
MOLLOY COLL		8	33.3		66.7		37.5	62.5	
MT ST MARY COLL		14	10.0	20.0	16.7		7.1	71.4	21.4
NEW YORK U	.3	107	37.5	54.8	47.5	33.3	34.6	41.1	24.3
NIAGARA U	.1	21	27.3	22.2	90.0	75.0	57.1	28.6	14.3

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NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
NY TECH INST-WESTBURY		17	20.0	40.0	33.3	33.3	23.5	52.9	23.5
PACE U-NY	.4	125	32.7	36.7	28.1	34.5	28.0	52.0	20.0
PACE U-PLEASANTVILLE	.3	111	34.6	33.3	22.4	30.4	22.5	55.9	21.6
PACE U-WHITE PLAINS		9	100.0	66.7	14.3		11.1	55.6	33.3
ROCHESTER INST TECH	.1	32	46.2	23.1	35.3	31.3	34.4	50.0	15.6
SIENA COLL	.2	75	28.6	36.6	26.5	25.5	25.3	50.7	24.0
SKIDMORE COLL		7	66.7	25.0	20.0	50.0	42.9	42.9	14.3
ST BONAVENTURE U	.1	19	45.5	36.4	18.2	25.0	15.8	47.4	36.8
ST FRANCIS COLL		15			10.0		6.7	93.3	
ST JOHN FISHER COLL	.1	29	58.3	35.7	53.8	27.3	37.9	34.5	27.6
ST JOHNS U.,N.Y.	.4	140	28.1	35.6	34.0	35.4	29.3	52.9	17.9
ST JOSEPHS -SUFFOLK	.1	24	30.0	50.0	26.7	20.0	29.2	54.2	16.7
ST THOMAS AQUINAS		16	12.5	14.3	14.3	36.4	18.8	68.8	12.5
SUC - ONEONTA		17	71.4	66.7	55.6	50.0	64.7	17.6	17.6
SUNY AT ALBANY	.3	102	44.4	50.9	52.4	47.4	42.2	31.4	26.5
SUNY AT BINGHAMTON	.4	129	48.9	44.2	44.8	44.8	41.9	36.4	21.7
SUNY AT BUFFALO	.2	80	51.5	40.0	51.4	35.7	40.0	38.8	21.3
SUNY COLL BROCKPORT	.1	25	25.0	29.4	36.4	18.2	4.0	52.0	44.0
SUNY COLL EMPIRE STATE		10	40.0	16.7		42.9	40.0	60.0	
SUNY COLL FREDONIA		15	16.7	16.7	22.2		20.0	73.3	6.7
SUNY COLL GENESEO	.2	58	56.7	51.6	45.2	31.0	41.4	34.5	24.1
SUNY COLL OLD WESTURY	.1	51	12.0	37.0	33.3	27.6	19.6	52.9	27.5
SUNY COLL OSWEGO	.1	40	29.2	28.6	26.1	34.6	27.5	50.0	22.5
SUNY COLL PLATTSBURGH	.1	20	10.0	40.0	23.1	45.5	25.0	50.0	25.0
SUNY COLL UTICA-ROME		12	20.0	14.3	37.5	12.5	16.7	50.0	33.3
SUNY-NEW PALTZ	.1	38	45.5	53.8	42.9	22.2	26.3	36.8	36.8
SYRACUSE	.1	37	21.7	21.7	20.8	18.2	21.6	59.5	18.9
TOURO	.2	65	61.8	50.0	56.5	53.3	56.9	32.3	10.8
UTICA COLL-SYRACUSE		13	12.5	12.5	33.3	25.0	23.1	53.8	23.1
WAGNER COLL	.1	21	18.2	27.3	33.3	10.0	14.3	66.7	19.0
YESHIVA	.2	68	46.7	60.0	54.8	43.3	44.1	32.4	23.5
North Carolina									
APPALACHIAN STATE	.1	47	19.4	21.9	17.5	28.6	12.8	59.6	27.7
ATLANTIC CHRISTIAN		12		14.3	30.0	25.0	8.3	58.3	33.3
BELMONT ABBEY COLL		8	33.3	60.0	12.5	50.0	12.5	37.5	50.0
CAMPBELL U		17	36.4	33.3	21.4	50.0	23.5	23.5	52.9
EAST CAROLINA	.1	25	21.1	16.7	18.2	27.8	16.0	60.0	24.0
ELIZABETH CITY STATE		6	66.7	33.3	16.7	20.0	16.7	50.0	33.3
ELON COLL	.1	23	27.8	23.5	27.8	21.1	13.0	60.9	26.1
FAYETTEVILLE STATE		12	10.0	12.5	9.1	11.1	16.7	66.7	16.7
GARDNER-WEBB COLL		9	28.6	16.7	14.3	14.3	33.3	66.7	
GREENSBORO COLL		7	16.7	42.9	14.3		14.3	42.9	42.9
GUILFORD COLL	.1	18	13.3	15.4	17.6	14.3	16.7	55.6	27.8
HIGH POINT U	.1	23	11.8	29.4	13.6	22.2	13.0	60.9	26.1

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LENOIR-RHYNE COLL		10	25.0			11.1		70.0	30.0
MEREDITH COLL		13	20.0			18.2		76.9	23.1
NC AGRIC & TECH	.1	43	15.6	9.7	18.9	5.3	9.3	72.1	18.6
NC CENTRAL		17	16.7	23.1	12.5	12.5	17.6	58.8	23.5
NC ST U-RALEIGH	.2	57	20.5	28.2	19.2	16.7	14.0	52.6	33.3
NC WESLEYAN COLL		6	20.0	20.0	16.7	20.0	16.7	83.3	
PEMBROKE STATE		11	10.0	45.5	20.0	40.0		36.4	63.6
PFIEFFER COLL		8			33.3	33.3	25.0	75.0	
QUEENS COLL		8		50.0	25.0	20.0	25.0	37.5	37.5
ST AUGUSTINES COLL		10	22.2	20.0				70.0	30.0
U OF NC-ASHEVILLE	.1	19	16.7	16.7	26.7	40.0	21.1	52.6	26.3
U OF NC-CHAPEL HILL		7		28.6	16.7	33.3	14.3	57.1	28.6
U OF NC-CHARLOTTE	.2	64	34.0	34.0	17.6	18.0	21.9	50.0	28.1
U OF NC-GREENSBORO	.1	32	36.4	42.9	25.0	45.8	28.1	31.3	40.6
U OF NC-WILMINGTON	.1	21	25.0	28.6	15.0	13.3	9.5	66.7	23.8
WESTERN CAROLINA U		13	36.4	22.2	40.0	50.0	38.5	46.2	15.4
WINGATE COLL		5				20.0	20.0	80.0	
North Dakota									
DICKINSON STATE		10	33.3		28.6	20.0	40.0	50.0	10.0
MINOT STATE UNIVERSITY		16	27.3	33.3	30.8	30.0	31.3	43.8	25.0
NO DAKOTA STATE	.1	31	43.5	33.3	25.9	33.3	32.3	38.7	29.0
U OF NO DAKOTA	.1	34	26.1	27.3	26.9	39.1	20.6	32.4	47.1
UNIV OF MARY	.1	20		5.6	15.0	21.1	10.0	70.0	20.0
Ohio									
ASHLAND COLL		7		14.3		16.7		71.4	28.6
BALDWIN-WALLACE	.1	50	20.6	25.0	16.3	17.1	20.0	54.0	26.0
BLUFFTON COLL		13	33.3	41.7	30.8	33.3	23.1	46.2	30.8
BOWLING GREEN STATE	.1	49	29.7	20.0	25.6	22.0	24.5	55.1	20.4
CAPITAL U		15	20.0	20.0	23.1	15.4	13.3	60.0	26.7
CEDARVILLE COLL		5	100.0	100.0	66.7	100.0	80.0		20.0
CLEVELAND STATE	.2	71	17.3	20.4	18.8	22.8	16.9	59.2	23.9
DAVID N. MYERS		15	9.1	25.0	8.3	11.1	13.3	60.0	26.7
DEVRY INSTI		9	33.3	14.3	33.3	28.6	22.2	66.7	11.1
FRANKLIN U	.1	47	22.2	21.6	14.3	21.1	14.9	48.9	36.2
HEIDELBERG COLL		10	20.0	20.0		10.0		70.0	30.0
JOHN CARROLL U	.1	40	40.0	42.9	37.9	30.3	22.5	37.5	40.0
KENT STATE	.2	55	30.8	25.0	22.4	26.7	21.8	41.8	36.4
LAKE ERIE COLL		6		60.0	16.7	33.3		33.3	66.7
MALONE COLL		5	60.0		33.3	66.7	40.0	20.0	40.0
MARIETTA COLL		8		40.0	66.7	33.3	37.5	37.5	25.0
MIAMI U	.4	131	30.0	25.9	28.6	20.6	22.1	46.6	31.3
MT UNION COLL		13	25.0	27.3	11.1	37.5	15.4	46.2	38.5
MT VERNON NAZARENE		6	20.0	20.0		20.0		83.3	16.7
MUSKINGUM COLL		15	30.0	33.3	38.5	20.0	26.7	40.0	33.3

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REPORT NUMBER 12-C

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

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
OHIO NORTHERN	.1	32	37.5	55.6	39.1	47.1	34.4	28.1	37.5
OHIO STATE	.4	154	30.6	34.3	27.3	29.9	24.7	41.6	33.8
OHIO U	.2	61	43.2	35.7	15.8	25.0	19.7	44.3	36.1
OHIO WESLEYAN		11	66.7	40.0	55.6	50.0	63.6	27.3	9.1
OTTERBEIN COLL		11	22.2	25.0	20.0	25.0	18.2	54.5	27.3
RIO GRANDE COLL		6	16.7	16.7				83.3	16.7
TIFFIN U		13		20.0	16.7	50.0	15.4	46.2	38.5
U OF AKRON	.2	74	38.6	32.7	19.0	25.0	23.0	47.3	29.7
U OF CINCINNATI	.2	89	38.8	22.6	26.9	30.0	19.1	53.9	27.0
U OF DAYTON	.1	52	41.2	21.2	17.4	22.9	21.2	53.8	25.0
U OF STEUBENVILLE		5	33.3			25.0	20.0	60.0	20.0
U OF TOLEDO	.1	42	27.3	40.7	29.0	27.3	33.3	45.2	21.4
URBANA COLL		6	50.0	75.0	33.3	50.0	33.3	16.7	50.0
WALSH COLL		10	14.3	33.3		25.0	30.0	60.0	10.0
WILMINGTON COLL		10	12.5	25.0	22.2	30.0	30.0	60.0	10.0
WITTENBERG U		6		20.0	20.0	33.3	16.7	50.0	33.3
WRIGHT STATE	.2	72	33.3	29.6	22.4	26.3	20.8	47.2	31.9
XAVIER	.1	24	20.0	25.0	13.6	22.2	16.7	66.7	16.7
YOUNGSTOWN STATE	.2	54	30.4	27.3	20.8	20.5	18.5	50.0	31.5
Oklahoma									
CAMERON U		7	33.3	60.0	33.3	40.0	42.9	28.6	28.6
EAST CENTRAL OK STATE		5	40.0	20.0				60.0	40.0
LANGSTON U		14	22.2	14.3	41.7		42.9	50.0	7.1
NORTHEASTERN OK ST		14	20.0	16.7	8.3	18.2	14.3	57.1	28.6
OK BAPTIST		7	20.0	50.0	50.0	57.1	42.9	28.6	28.6
OK PANHANDLE ST		7	20.0					85.7	14.3
OK ST U	.1	41	23.3	22.6	21.1	12.1	14.6	46.3	39.0
ORAL ROBERTS U		9	33.3	20.0	14.3	25.0	11.1	55.6	33.3
SOUTHEASTERN OK STATE		11	25.0	14.3	22.2	14.3	36.4	54.5	9.1
SOUTHWESTERN OK STATE		14	15.4	23.1		7.1		64.3	35.7
U OF OK-NORMAN	.1	46	23.1	21.2	14.7	27.0	19.6	56.5	23.9
U OF SCI & ARTS OK		9	20.0	25.0	44.4		33.3	55.6	11.1
U OF TULSA	.1	18	9.1	16.7	6.7	14.3	16.7	72.2	11.1
UNIV CENTRAL OKLAHOMA	.1	41	18.5	41.4	14.3	21.9	22.0	53.7	24.4
Oregon									
EASTERN OR STATE		9	33.3	50.0	28.6	37.5	22.2	44.4	33.3
GEORGE FOX COLLEGE		8	40.0	16.7	28.6	42.9	12.5	50.0	37.5
LINFIELD COLL	.1	50	21.4	17.5	7.3	24.4	16.0	64.0	20.0
OREGON STATE	.1	42	33.3	11.1	23.7	21.9	19.0	52.4	28.6
PORTLAND STATE	.3	99	24.3	21.6	17.9	17.1	16.2	63.6	20.2
SOUTHERN OR STATE	.1	26	13.6	18.2	12.0	21.1	3.8	69.2	26.9
U OF OREGON	.3	106	31.3	27.5	18.2	18.3	19.8	51.9	28.3
U OF PORTLAND	.1	21	5.9	11.1	5.3	15.0	14.3	81.0	4.8
Pennsylvania									
ALBRIGHT COLL		15	11.1	18.2	38.5	25.0	13.3	40.0	46.7

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REPORT NUMBER 12-C

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

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
ALVERNIA COLL		13	22.2		18.2	25.0	15.4	53.8	30.8
BEAVER COLL		5	25.0		25.0		40.0	60.0	
BLOOMSBURG U	.2	63	40.5	26.7	13.2	16.0	12.7	49.2	38.1
BUCKNELL U	.1	18	42.9	42.9	57.1	9.1	27.8	33.3	38.9
CALIFORNIA U		12	20.0	42.9	20.0	57.1	25.0	41.7	33.3
CEDAR CREST COLL		7	16.7	16.7		28.6		57.1	42.9
CLARION U OF PA	.1	41	23.3	23.3	11.1	29.4	14.6	51.2	34.1
COLL MISERICORDIA		7		16.7	16.7		14.3	71.4	14.3
DE VLY COLL SCI & AGR		7	25.0	33.3		60.0	28.6	42.9	28.6
DREXEL	.2	60	22.5	38.2	17.4	30.2	20.0	53.3	26.7
DUQUESNE	.1	46	37.9	18.8	18.4	11.1	17.4	54.3	28.3
ELIZABETHTOWN COLL	.1	18	30.0	33.3	21.4	36.4	22.2	38.9	38.9
FRANKLIN & MARSHALL		14	37.5	44.4	30.0	23.1	28.6	21.4	50.0
GANNON U		13	22.2	25.0	38.5	36.4	30.8	46.2	23.1
GENEVA COLL		7	33.3	60.0	16.7	33.3	28.6	28.6	42.9
GETTYSBURG COLL		10	20.0	20.0	12.5	33.3	30.0	40.0	30.0
GROVE CITY COLL	.1	24	66.7	33.3	58.3	53.3	37.5	33.3	29.2
GWYNEDD-MERCY COLL		7		25.0	16.7	66.7	28.6	28.6	42.9
HOLY FAMILY COLL		11	22.2	37.5	10.0	12.5	9.1	54.5	36.4
INDIANA U OF PA	.2	86	29.4	21.1	20.0	21.7	18.6	57.0	24.4
JUNIATA COLL		5	33.3	33.3				80.0	20.0
KINGS COLL	.1	53	34.5	14.7	24.4	15.8	24.5	50.9	24.5
KUTZTOWN U OF PA	.1	28	16.7	35.3	23.5	37.5	28.6	50.0	21.4
LA ROCHE COLL		8	28.6	50.0				62.5	37.5
LA SALLE UNIV	.2	73	24.5	15.6	20.9	9.8	15.1	61.6	23.3
LEBANON VALLEY COLL		11	22.2			22.2	27.3	63.6	9.1
LEHIGH U	.2	61	44.4	27.3	45.0	38.9	42.6	39.3	18.0
LINCOLN U		6						100.0	
LYCOMING COLL		11	28.6		33.3	12.5		54.5	45.5
MARYWOOD COLL		13	9.1	10.0	18.2	44.4	15.4	53.8	30.8
MERCYHURST COLL		9	20.0	25.0	33.3	33.3	33.3	44.4	22.2
MESSIAH COLL		11	71.4	50.0	62.5	16.7	45.5	27.3	27.3
MILLERSVILLE U	.1	29	33.3	41.7	23.1	19.0	17.2	31.0	51.7
MORAVIAN COLL		11	16.7	33.3	20.0	25.0	18.2	63.6	18.2
MUHLENBERG COLL	.1	31	46.7	52.9	30.4	28.6	38.7	32.3	29.0
PA ST U-BEHREND	.1	26	23.5	44.4	26.1	38.9	30.8	50.0	19.2
PA ST U-CAPITOL	.1	49	30.3	31.4	15.0	26.8	22.4	44.9	32.7
PENNSYLVANIA STATE UNIV	.2	75	36.2	40.4	20.0	24.6	21.3	41.3	37.3
PHILA TEXTILE & SCI	.1	27	29.4	31.6	23.8	17.6	25.9	55.6	18.5
ROBERT MORRIS COLL	.2	81	26.7	23.1	24.6	29.6	32.1	48.1	19.8
SHIPPENSBURG U OF PA	.1	31	23.8	32.0	18.2	21.7	25.8	45.2	29.0
SLIPPERY ROCK UNIV	.1	21	38.5	21.4	21.1	21.4	14.3	47.6	38.1
ST FRANCIS COLL	.1	24	31.3	23.5	14.3	5.9	12.5	58.3	29.2
ST JOSEPHS COLL	.2	67	21.7	29.2	19.3	24.5	20.9	47.8	31.3

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REPORT NUMBER 12 C

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

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
ST VINCENT COLL	.1	19	20.0	33.3	14.3	37.5	36.8	47.4	15.8
SUSQUEHANNA U		13	55.6	22.2	33.3	12.5	30.8	30.8	38.5
TEMPLE	.4	125	26.7	30.4	19.4	25.0	24.0	51.2	24.8
THE PENNSYLVANIA STATE	.4	137	48.3	39.7	34.0	38.6	29.9	35.0	35.0
THIEL COLL		11	22.2	20.0	9.1		9.1	72.7	18.2
U OF PA	.1	23	66.7	66.7	61.5	23.1	52.2	39.1	8.7
U OF PITTSBURGH	.2	79	27.7	23.7	15.2	18.0	17.7	58.2	24.1
U OF SCRANTON	.2	56	26.7	14.8	25.0	28.9	25.0	48.2	26.8
URSINUS COLL		9		33.3		33.3	11.1	66.7	22.2
VILLANOVA	.4	139	37.9	35.8	34.0	31.6	30.2	42.4	27.3
WAYNESBURG COLL		15	16.7	33.3	7.1	20.0	13.3	53.3	33.3
WEST CHESTER U OF PA	.1	42	45.5	50.0	26.5	30.8	35.7	28.6	35.7
WESTMINSTER COLL		13	33.3	33.3	16.7	22.2	23.1	38.5	38.5
WIDENER U	.1	31	32.0	38.5	8.0	38.5	16.1	38.7	45.2
WILKES COLL	.1	19	16.7	33.3	20.0	9.1	21.1	68.4	10.5
YORK COLL OF PA		15	25.0	27.3	21.4	27.3	20.0	46.7	33.3
Puerto Rico									
CATHOLIC U OF PR	.1	20	5.6	22.2		10.5		75.0	25.0
CAYEY U COLL-PR	.1	34	37.0	48.1	18.5	32.3	20.6	38.2	41.2
INTER AMER HATO REY	.2	54	23.8	23.3	10.0	14.9	9.3	63.0	27.8
INTER AMER-SAN GERMN		8	14.3	28.6	28.6		12.5	62.5	25.0
SACRED HEART COLL	.1	21	6.3	6.3	20.0	11.8	14.3	71.4	14.3
U OF PR MAYAGUEZ	.1	39	23.3	25.0	19.4	20.0	17.9	46.2	35.9
U OF PR-RIO PIEDRAS	.6	201	30.8	28.8	19.5	15.4	15.4	55.7	28.9
Rhode Island									
BRYANT COLL	.3	109	33.8	30.0	25.6	20.7	21.1	50.5	28.4
JOHNSON & WALES U		8	12.5		12.5			87.5	12.5
PROVIDENCE COLL	.1	24	25.0	33.3	33.3	30.0	20.8	37.5	41.7
RHODE ISLAND COLLEGE		11	36.4	11.1	18.2	22.2	9.1	54.5	36.4
U OF RHODE ISLAND	.1	42	32.3	28.1	20.0	33.3	26.2	42.9	31.0
South Carolina									
BOB JONES UNIV	.1	18	64.3	42.9	35.3	35.3	5.6	27.8	66.7
CHARLESTON COLL	.1	34	20.7	20.0	10.0	20.0	11.8	64.7	23.5
CHARLESTON SOUTHERN		5	20.0		20.0	25.0	20.0	60.0	20.0
CLEMSON	.1	47	29.7	28.9	18.2	30.0	14.9	55.3	29.8
COASTAL CAROLINA UNIV	.1	23	5.3	5.9	9.5	16.7	13.0	73.9	13.0
COLUMBIA COLL		11	10.0	10.0	9.1	10.0	9.1	81.8	9.1
FRANCIS MARION COLL		12	16.7	9.1	16.7	27.3	8.3	58.3	33.3
FURMAN		9	28.6	14.3	37.5		11.1	44.4	44.4
LANDER UNIVERSITY		9		14.3	12.5	28.6	11.1	55.6	33.3
NEWBERRY COLL		5						100.0	
SC STATE		9	11.1	11.1				88.9	11.1
THE CITADEL		10			20.0	20.0	10.0	70.0	20.0
U OF SC-AIKEN	.1	19	21.4		6.3	12.5	10.5	73.7	15.8

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF SC-COLUMBIA	.2	67	17.3	23.6	19.0	17.0	14.9	58.2	26.9
U OF SC-SPARTANBURG		15	14.3	23.1	13.3	28.6	6.7	60.0	33.3
WINTHROP COLL		14	12.5	50.0	9.1	20.0	21.4	42.9	35.7
WOFFORD COLL		8	50.0	66.7	40.0	50.0	62.5	25.0	12.5
South Dakota									
AUGUSTANA COLL		14	58.3	50.0	60.0	36.4	28.6	14.3	57.1
BLACK HILLS STATE		15	25.0	46.2	28.6	41.7	26.7	40.0	33.3
NATIONAL AMERICAN UNIV		11	30.0	25.0	11.1	25.0	27.3	36.4	36.4
NORTHERN STATE		15	50.0	18.2		41.7	26.7	26.7	46.7
U OF SD	.1	22	57.9	53.8	43.8	53.8	40.9	13.6	45.5
Tennessee									
AUSTIN PEAY STATE		15	41.7	27.3	23.1	38.5	26.7	53.3	20.0
BELMONT UNIVERSITY		8	50.0	33.3	16.7	50.0	37.5	37.5	25.0
CARSON NEWMAN COLL		5	25.0	33.3	25.0	66.7	40.0	20.0	40.0
CHRISTIAN BROS UNIVERSIT	.1	22	38.5	23.1	31.8	29.4	18.2	45.5	36.4
DAVID LIPSCOMB COLL	.1	27	25.0	14.3	12.5	25.0	14.8	55.6	29.6
EAST TENN STATE		10	16.7	28.6	30.0	42.9	30.0	40.0	30.0
FREED-HARDEMAN COLL		6	33.3	33.3				50.0	50.0
LINCOLN MEMORIAL U		7		14.3				85.7	14.3
MIDDLE TENN STATE	.1	43	11.5	24.1	25.0	19.4	23.3	60.5	16.3
TENN STATE	.1	19		7.1	17.6	8.3	15.8	78.9	5.3
TENN TECH	.1	43	42.4	21.1	13.2	27.3	9.3	41.9	48.8
TREVECCA NAZARENE		5		50.0		50.0	40.0	40.0	20.0
U OF TN-CHATTANOOGA	.1	29	46.7	38.9	51.9	33.3	37.9	31.0	31.0
U OF TN-KNOXVILLE	.1	25	50.0	33.3	28.6	22.2	20.0	44.0	36.0
U OF TN-MARTIN		15	41.7	54.5	33.3	60.0	33.3	33.3	33.3
UNION U		6		25.0	16.7	33.3	16.7	66.7	16.7
UNIVERSITY OF MEMPHIS	.1	45	25.8	22.6	17.1	30.6	17.8	51.1	31.1
Texas									
ABILENE CHRISTIAN		15	44.4	63.6	33.3	50.0	33.3	40.0	26.7
ANGELO STATE		5	33.3	25.0			20.0	60.0	20.0
BAYLOR	.1	33	36.8	50.0	38.5	34.6	39.4	24.2	36.4
CORPUS CHRISTI STATE U	.1	25	22.2	41.2	25.0	22.2	20.0	44.0	36.0
DEVRY INSTI		5	20.0	33.3				60.0	40.0
HARDIN-SIMMONS U		9	25.0		28.6		22.2	66.7	11.1
HOUSTON BAPTIST		5	25.0	25.0	20.0	25.0		60.0	40.0
LAMAR U		17	42.9	53.3	13.3	21.4	23.5	47.1	29.4
LAREDO STATE		8	25.0	25.0		40.0	37.5	50.0	12.5
LETOURNEAU COLL		5	50.0	20.0		60.0		20.0	80.0
LUBBOCK CHRISTIAN		10	22.2	22.2	25.0	22.2	10.0	60.0	30.0
MCMURRAY COLL		5			40.0		40.0	60.0	
MIDWESTERN STATE		16	38.5	45.5	20.0		18.8	37.5	43.8
OUR LADY OF LAKE		6		50.0	20.0	20.0	16.7	33.3	50.0
PAN AMERICAN U		8	28.6	20.0	14.3	40.0	25.0	50.0	25.0

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REPORT NUMBER 12-C

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

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
PRAIRIE VIEW A & M		7	40.0			16.7	14.3	57.1	28.6
SAM HOUSTON STATE	.1	42	24.3	27.0	13.2	32.5	14.3	42.9	42.9
SOUTHERN METHODIST	.1	21	25.0	23.1	37.5	30.8	28.6	57.1	14.3
SOUTHWEST TEX STATE	.2	72	27.6	15.3	15.4	20.6	11.1	62.5	26.4
ST EDWARDS U		13		25.0		36.4	23.1	61.5	15.4
ST MARYS U-SAN ANTONIO		15	23.1	20.0	16.7	27.3	20.0	73.3	6.7
STEPHEN F AUSTIN STATE	.1	26	28.6	11.1	12.5	10.5	3.8	61.5	34.6
TARLETON STATE		13	41.7	33.3	22.2	40.0	38.5	38.5	23.1
TEX CHRISTIAN		13	83.3	55.6	40.0	25.0	38.5	30.8	30.8
TEX EASTERN U		17	26.7	53.3	29.4	33.3		29.4	70.6
TEX LUTHERAN COLL		10	50.0	33.3		14.3	20.0	40.0	40.0
TEX SOUTHERN		13	11.1	25.0	9.1	20.0	15.4	69.2	15.4
TEX TECH	.1	45	35.7	17.9	27.3	38.7	31.1	37.8	31.1
TEX WOMANS U		10	20.0	30.0		10.0		60.0	40.0
TEXAS A&M	.3	121	42.1	40.2	41.5	39.8	29.8	29.8	40.5
TEXAS A&M COMMERCE	.1	18	26.7	21.4	7.7	16.7	22.2	55.6	22.2
TEXAS A&M TEXARKANA		8	33.3	33.3	12.5	28.6		62.5	37.5
U OF HOUSTON	.3	97	31.9	39.0	17.5	25.9	19.6	49.5	30.9
U OF HOUSTON CLEAR LAKE	.1	38	32.0	50.0	28.6	28.6	28.9	42.1	28.9
U OF HOUSTON DOWN TOWN	.2	54	9.8	29.3	21.3	19.0	14.8	59.3	25.9
U OF HOUSTON-VICTORIA		9	33.3	28.6		16.7	22.2	66.7	11.1
U OF NORTH TEXAS	.1	38	34.5	30.4	19.4	28.6	31.6	42.1	26.3
U OF TEX - BROWNSVILLE		7		25.0	50.0	33.3	28.6	57.1	14.3
U OF TEX-ARLINGTON	.2	75	36.2	32.0	19.4	34.0	25.3	45.3	29.3
U OF TEX-AUSTIN	.2	69	21.3	34.8	40.7	26.1	33.3	42.0	24.6
U OF TEX-DALLAS	.1	43	23.3	40.0	26.3	36.4	30.2	34.9	34.9
U OF TEX-EL PASO	.1	26	29.2	20.0	14.3	20.0	19.2	57.7	23.1
U OF TEX-PERMIAN BASIN	.1	19	6.7	7.1		7.1	15.8	84.2	
U OF TEX-SAN ANTONIO	.1	48	19.4	25.0	14.0	19.4	18.8	60.4	20.8
WEST TEX STATE		16	23.1	11.1	38.5	20.0	25.0	50.0	25.0
Utah									
BRIGHAM YOUNG	.1	53	65.6	37.9	55.9	42.4	34.0	24.5	41.5
SOUTHERN UTAH UNIVERSITY		8	16.7		20.0	33.3	37.5	62.5	
U OF UTAH		15	44.4	41.7	62.5	36.4	33.3	20.0	46.7
UTAH STATE		17	20.0	33.3	12.5	33.3	17.6	64.7	17.6
WEBER STATE		5				20.0		80.0	20.0
Vermont									
CASTLETON ST COLL		6	16.7		20.0	40.0	16.7	50.0	33.3
CHAMPLAIN COLLEGE		11	75.0	50.0	14.3	28.6	27.3	45.5	27.3
ST MICHAELS COLL		16	60.0	53.8	16.7	14.3	18.8	50.0	31.3
TRINITY COLL		8	14.3	14.3	12.5	37.5	12.5	62.5	25.0
UNIVERSITY OF VERMONT		15	66.7	44.4	66.7	57.1	40.0	26.7	33.3
Virginia									
AVERETT COLL		7	33.3		16.7		14.3	57.1	28.6

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REPORT NUMBER 12-C

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

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
BRIDGEWATER COLL		10	50.0	50.0	10.0	50.0	10.0	40.0	50.0
CHRISTOPHER NEWPORT	.1	33	29.2	29.6	23.3	44.4	18.2	39.4	42.4
CLINCH VALLEY		7	42.9	57.1	33.3	50.0	28.6	42.9	28.6
COLL OF WILLIAM & MARY	.1	30	64.7	47.6	20.0	41.7	23.3	33.3	43.3
EASTERN MENNONITE		6	50.0		60.0	33.3	50.0	33.3	16.7
EMORY & HENRY COLL		15	41.7	18.2	28.6	8.3	6.7	46.7	46.7
GEORGE MASON U	.3	107	30.8	27.9	18.1	15.3	13.1	53.3	33.6
HAMPTON UNIV.	.1	42	29.6	30.8	21.6	6.5	14.3	61.9	23.8
JAMES MADISON U	.1	51	60.6	40.0	32.4	33.3	37.3	27.5	35.3
LONGWOOD COLL		10	50.0	25.0	28.6	28.6	30.0	50.0	20.0
MARYMOUNT UNIVERSITY		9	20.0	28.6		25.0	22.2	66.7	11.1
NORFOLK STATE		17	16.7	18.2	11.8	25.0	5.9	70.6	23.5
OLD DOMINION U	.1	44	44.8	33.3	31.6	36.7	29.5	43.2	27.3
RADFORD U	.1	22	5.9	15.0	15.8	6.3	13.6	77.3	9.1
SHENANDOAH UNIVERSITY		6		50.0	40.0			33.3	66.7
U OF RICHMOND	.1	35	58.8	45.8	33.3	26.9	20.0	45.7	34.3
UNIVERSITY OF VIRGINIA		16	33.3	25.0	53.8	60.0	50.0	37.5	12.5
UNIVERSITY OF VIRGINIA		15	75.0	62.5	41.7	44.4	46.7	13.3	40.0
VA COMMONWEALTH U	.2	54	24.3	32.6	26.7	20.0	22.2	44.4	33.3
VA POLY TECH	.2	62	32.6	21.3	36.8	24.5	19.4	48.4	32.3
VA STATE	.1	18	6.7	13.3	5.9		5.6	83.3	11.1
WASHINGTON & LEE		7	100.0		25.0	50.0	57.1	14.3	28.6
Washington									
CENTRAL WASH U	.4	145	19.2	25.4	20.7	27.4	17.2	54.5	28.3
CITY UNIVERSITY	.1	30	29.2	27.3	30.8	22.7	16.7	46.7	36.7
EASTERN WASH STATE	.1	44	12.1	15.6	12.8	17.1	11.4	61.4	27.3
GONZAGA U	.1	18	46.2	36.4	37.5	38.5	44.4	50.0	5.6
PACIFIC LUTHERAN	.1	24	25.0		4.8	38.1	8.3	54.2	37.5
SEATTLE PACIFIC COLL		13	33.3	50.0	41.7	33.3	38.5	38.5	23.1
SEATTLE U	.1	44	14.3	22.2	18.9	23.7	20.5	61.4	18.2
ST MARTINS COLL	.1	27	23.8	19.0	26.1	30.0	22.2	48.1	29.6
U OF PUGET SOUND		12	28.6	25.0	27.3	11.1	33.3	50.0	16.7
UNIV OF WASHINGTON	.4	149	48.6	40.5	31.9	34.3	30.2	31.5	38.3
WALLA WALLA COLLEGE		8			25.0	37.5	12.5	50.0	37.5
WASH STATE	.3	98	26.5	28.6	21.4	26.1	18.4	50.0	31.6
WESTERN WASHINGTON UNIV	.2	77	33.3	48.1	34.8	45.8	32.5	29.9	37.7
WHITWORTH COLL		9	33.3	33.3		37.5		44.4	55.6
West Virginia									
BLUEFIELD STATE		6				20.0		83.3	16.7
CONCORD COLL	.1	23	36.8	23.5	9.5	16.7	17.4	60.9	21.7
FAIRMONT STATE	.1	26	5.6	27.3	12.0	13.6	15.4	65.4	19.2
GLENVILLE STATE		13	9.1	8.3	7.7	18.2	7.7	69.2	23.1
MARSHALL U	.1	52	16.7	17.1	19.6	22.5	13.5	59.6	26.9
SALEM COLL		5						100.0	

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REPORT NUMBER 12-C

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PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
SHEPHERD COLL		14	16.7	10.0	16.7	30.0	14.3	57.1	28.6
U OF CHARLSTON		16	20.0	13.3	12.5	13.3	6.3	68.8	25.0
W VA INST TECH	.1	22	11.1	17.6	14.3	13.6	9.1	72.7	18.2
W VA STATE	.1	40	17.1	19.4	11.1	14.3	15.0	60.0	25.0
W VA U	.3	95	32.4	29.1	12.9	20.5	13.7	53.7	32.6
W VA WESLEYAN		15	42.9	21.4	13.3	20.0		46.7	53.3
WEST LIBERTY STATE		12		10.0		11.1	8.3	91.7	
WHEELING JESUIT U		12	12.5	50.0	27.3	42.9	16.7	41.7	41.7
Wisconsin									
CARROLL COLL		12	60.0	50.0	27.3	44.4	33.3	33.3	33.3
CARTHAGE COLL		16	30.0	30.0	20.0	16.7	12.5	50.0	37.5
EDGEWOOD COLL		6	25.0	50.0	66.7	50.0	50.0	33.3	16.7
LAKELAND COLL	.1	47	32.4	16.7	25.0	41.0	21.3	40.4	38.3
MARQUETTE U	.1	50	47.2	54.1	27.3	44.7	24.0	30.0	46.0
MT MARY COLL		5			20.0		20.0	80.0	
ST NORBERT COLL		11	44.4	30.0	10.0	50.0		36.4	63.6
U OF WI-EAU CLAIRE	.1	40	39.3	46.7	40.0	45.8	37.5	30.0	32.5
U OF WI-LA CROSSE		14	57.1	23.1	16.7	41.7	14.3	28.6	57.1
U OF WI-MADISON	.2	83	66.0	54.3	45.5	48.4	43.4	19.3	37.3
U OF WI-MILWAUKEE	.1	50	36.8	40.0	38.5	42.9	38.0	34.0	28.0
U OF WI-OSHKOSH	.1	19	41.7	37.5	30.8	63.6	21.1	31.6	47.4
U OF WI-PARKSIDE		10	55.6	28.6	37.5	33.3	30.0	40.0	30.0
U OF WI PLATTEVILLE		5	60.0	50.0	40.0	50.0	40.0	40.0	20.0
U OF WI-RIVER FALLS		13	66.7	50.0	30.0	62.5	38.5	23.1	38.5
U OF WI-STEVENS PT		5	75.0	50.0	40.0	60.0	40.0	20.0	40.0
U OF WI-SUPERIOR		6	75.0	20.0	25.0	83.3	16.7		83.3
U OF WI-WHITEWATER	.2	55	51.2	46.3	27.3	48.8	29.1	27.3	43.6
U WISCONSIN - GREEN BAY		16	35.7	36.4	45.5	37.5	25.0	37.5	37.5
Wyoming									
U OF WYOMING	.1	34	45.8	15.8	30.8	41.2	35.3	32.4	32.4
SCHOOLS WITH FEWER THAN FIVE	1.7	595					21.0	55.1	23.9
SCHOOLS OUTSIDE THE U.S.	6.4	2,286	37.9	41.1	33.8	32.2	33.8	39.3	26.9
SCHOOLS NOT RECORDED	12.8	4,582	27.7	29.1	25.8	27.7	24.1	50.0	26.0
TOTALS	100.0	35,678					24.4	47.6	28.1

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REPORT NUMBER 12-C

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

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
AUBURN U-AUBURN	1.0	51	48.3	35.5	35.1	54.3	39.2	25.5	35.3
AUBURN U-MONTGOMERY	.1	7	33.3	16.7		28.6		57.1	42.9
NORTH ALABAMA U	.1	5		25.0	20.0	20.0		40.0	60.0
SAMFORD U	.2	11	60.0	66.7	44.4	25.0	27.3	18.2	54.5
TROY ST TROY	.4	21	38.5	30.0	33.3	25.0	28.6	42.9	28.6
U OF AL-BIRMINGHAM	.2	12	36.4	18.2	27.3	10.0	8.3	50.0	41.7
U OF AL-UNIVERSITY	1.1	55	40.6	37.1	31.7	40.5	32.7	34.5	32.7
U OF SO ALABAMA	.1	6	66.7	50.0	33.3	33.3	50.0	16.7	33.3
Arizona									
ARIZONA STATE U	.1	7	66.7	40.0	60.0	50.0	42.9	28.6	28.6
Arkansas									
ARKANSAS STATE	.1	6	40.0	50.0	20.0	20.0	16.7	50.0	33.3
HENDRIX COLL	.1	6	66.7	33.3	16.7	50.0	16.7	33.3	50.0
U OF AR-FAYETTEVILLE	.2	9	50.0	40.0	37.5	80.0	44.4	11.1	44.4
U OF CENTRAL AR	.1	7	14.3			14.3		71.4	28.6
California									
CAL ST STANISLAUS U	.1	5	66.7					60.0	40.0
CAL ST U FRESNO	.2	10	50.0	20.0	22.2	42.9	20.0	30.0	50.0
CAL ST U-FULLERTON	.1	6	33.3		50.0	100.0	33.3	50.0	16.7
CAL ST U-HAYWARD	.7	32	44.4	30.4	44.4	11.1	34.4	34.4	31.3
CAL ST U-LOS ANGELES	.3	13	42.9	28.6	44.4		30.8	38.5	30.8
CAL ST U-NORTHRIDGE	.1	7	75.0	66.7	100.0	50.0	85.7	14.3	
CAL ST U-POMONA	.1	7	66.7	100.0	100.0	100.0	85.7		14.3
CAL ST U-SACRAMENTO	.2	12	33.3	20.0	50.0	16.7	33.3	58.3	8.3
CAL ST SAN LUIS	.1	5	60.0		50.0	33.3	40.0	40.0	20.0
CAL STATE SAN BERNARDINO	.1	6				33.3	16.7	83.3	
GOLDEN GATE	.3	17	20.0	33.3	22.2	36.4	35.3	58.8	5.9
SAN DIEGO STATE	.5	26	68.8	40.0	44.4	58.3	46.2	26.9	26.9
SAN FRANCISCO STATE	.4	19	66.7	63.6	12.5	33.3	47.4	42.1	10.5
SAN JOSE STATE	.1	7	50.0	66.7	60.0	33.3	57.1	14.3	28.6
U OF CAL-BERKELEY	.1	5	25.0	50.0		50.0	40.0	40.0	20.0
U OF CAL-LOS ANGELES	.3	17	60.0	50.0	33.3	30.0	23.5	35.3	41.2
U OF CAL-RIVERSIDE	.2	8	33.3	75.0	40.0	20.0		37.5	62.5
U OF SOUTHERN CAL	1.3	63	71.0	61.5	59.3	57.7	54.0	25.4	20.6
Colorado									
CO STATE	.1	7	60.0	50.0	60.0	100.0	57.1	14.3	28.6
U OF CO-BOULDER	.2	10	14.3	37.5	12.5	37.5	30.0	50.0	20.0
U OF CO-DENVER	.3	13	20.0	50.0	54.5	40.0	46.2	30.8	23.1
U OF DENVER	.4	22	15.4	15.4	20.0	40.0	22.7	54.5	22.7
Connecticut									
U OF CONN	.2	10	57.1	20.0	25.0	33.3	40.0	40.0	20.0
U OF HARTFORD	.3	17	33.3	41.7	50.0		11.8	35.3	52.9
District of Columbia									
AMERICAN	.2	11	37.5	80.0	50.0	71.4	54.5	9.1	36.4

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REPORT NUMBER 12-D

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
GEORGE WASHINGTON	.6	31	44.4	35.7	55.0	42.9	51.6	38.7	9.7
STRAYER COLL	.2	12	18.2	27.3	10.0	20.0	8.3	75.0	16.7
Florida									
FL INTERNATIONAL	.1	6		25.0	20.0	20.0	16.7	50.0	33.3
FL STATE	.2	12	25.0	83.3	11.1	62.5	16.7	25.0	58.3
U OF CENTRAL FL	.1	6			75.0	66.7	66.7	33.3	
U OF FLORIDA	.4	20	50.0	50.0	50.0	30.0	45.0	25.0	30.0
U OF MIAMI	.1	5	100.0	100.0	50.0		40.0		60.0
Georgia									
GA SOUTHERN UNIV	.2	11	30.0	11.1	11.1	30.0	18.2	63.6	18.2
GA STATE	.5	26	33.3	44.4	16.7	37.5	23.1	46.2	30.8
KENNESAW STATE	.2	8	28.6	40.0		33.3	12.5	37.5	50.0
U OF GEORGIA	.5	25	33.3	47.4	37.5	44.4	36.0	24.0	40.0
VALDOSTA STATE	.1	6	16.7			20.0	16.7	66.7	16.7
Hawaii									
HAWAII PACIFIC COLL	.1	5	50.0	100.0	33.3	75.0	40.0	20.0	40.0
U OF HAWAII-MANOA	.1	6	75.0	100.0	20.0	20.0	16.7		83.3
Illinois									
BRADLEY	.1	5	50.0	33.3	60.0	50.0	20.0	40.0	40.0
DEPAUL	.5	23	21.4	35.7	31.3	50.0	26.1	34.8	39.1
NORTHERN IL	.2	8	100.0	100.0	42.9	25.0	50.0	25.0	25.0
ROOSEVELT	.3	15	18.2	16.7	14.3	7.7	6.7	80.0	13.3
SOUTHERN IL U -CARBONDAL	.2	10	71.4	85.7	71.4	60.0	60.0		40.0
U OF CHICAGO-LOYOLA	.1	5	100.0	100.0	50.0		60.0	40.0	
U OF IL-CHICAGO	.2	11	33.3	40.0	42.9	42.9	45.5	36.4	18.2
U OF IL URBANA	.6	30	39.1	58.3	29.4	33.3	26.7	33.3	40.0
Indiana									
IN U-BLOOMINGTON	.4	22	37.5	46.7	41.7	26.7	36.4	40.9	22.7
IN U-PURDUE-INDPLS	.2	8	42.9	25.0	14.3	40.0	25.0	50.0	25.0
MANCHESTER COLL	.3	15	20.0	14.3	36.4		26.7	60.0	13.3
PURDUE U-CALUMET	.2	9	62.5	57.1	33.3	37.5	22.2	33.3	44.4
U OF NOTRE DAME	.3	13	27.3	28.6	50.0		15.4	46.2	38.5
Iowa									
U OF IOWA	.2	8	60.0	33.3	71.4	40.0	37.5	25.0	37.5
Kansas									
KANSAS STATE	.5	23	46.2	23.1	25.0	35.3	39.1	39.1	21.7
U OF KANSAS	.4	20	60.0	45.5	52.9	10.0	45.0	25.0	30.0
WICHITA STATE	.3	17	30.8	13.3	14.3	40.0	17.6	47.1	35.3
Kentucky									
U OF KENTUCKY	.2	12	22.2	25.0	18.2	25.0	16.7	58.3	25.0
U OF LOUISVILLE	.1	5	33.3		60.0	50.0	40.0	40.0	20.0
Louisiana									
LA ST U-A&M	.2	11	50.0	20.0	33.3	50.0	36.4	27.3	36.4
LA TECH	.2	8	60.0		42.9	20.0		50.0	50.0

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

REPORT NUMBER 12-D

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

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
NORTHEAST LA	.1	5	66.7	33.3	50.0	50.0	60.0	20.0	20.0
SOUTHEASTERN LA	.2	8	28.6	42.9		37.5	25.0	50.0	25.0
SOUTHERN U-BATON ROUGE	.2	9		16.7	11.1			77.8	22.2
TULANE U	.3	13	44.4	25.0	20.0	62.5	23.1	30.8	46.2
Maryland									
BOWIE STATE	.2	11	55.6	50.0	27.3	22.2	27.3	36.4	36.4
LOYOLA COLLEGE	.1	5	20.0	20.0		20.0		80.0	20.0
U OF BALTIMORE	.1	6	33.3	50.0	25.0		33.3	33.3	33.3
U OF MD-COLLEGE PARK	.3	14	37.5	28.6	27.3	20.0	28.6	42.9	28.6
Massachusetts									
BENTLEY COLL	.3	16	20.0	23.1		11.1	6.3	62.5	31.3
BOSTON U	.1	6	50.0	33.3	25.0	25.0	33.3	33.3	33.3
NORTHEASTERN U	.6	31	47.6	31.8	34.6	29.6	16.1	41.9	41.9
SUFFOLK	.2	12	37.5	12.5	12.5		16.7	66.7	16.7
U OF MASS-BOSTON	.1	5	25.0					80.0	20.0
Michigan									
EASTERN MICH	.1	7	20.0	33.3		33.3	28.6	42.9	28.6
MICHIGAN STATE	.3	15	33.3	50.0	30.0	36.4	40.0	26.7	33.3
U OF MI-ANN ARBOR	.2	12	66.7	71.4	71.4	75.0	58.3	16.7	25.0
WALSH COLLEGE	.3	15	50.0	40.0		66.7	33.3	33.3	33.3
WAYNE STATE	.1	7	33.3	16.7	16.7	16.7	14.3	57.1	28.6
WESTERN MI U	.1	6	33.3	33.3		20.0	16.7	66.7	16.7
Mississippi									
JACKSON STATE	.1	5		25.0		20.0		60.0	40.0
MILLSAPS COLL	.2	11	66.7	50.0	28.6	40.0	45.5	27.3	27.3
MS COLL	.3	16	25.0	7.1	13.3	25.0	6.3	62.5	31.3
MS ST U	1.1	54	26.7	13.6	12.8	28.3	14.8	57.4	27.8
U OF MS	1.3	62	23.8	20.5	17.6	19.1	21.0	59.7	19.4
U OF SOUTHERN MS	.6	28	14.3	14.3	20.8	25.0	17.9	57.1	25.0
Missouri									
SOUTHWEST MO STATE	.2	10	50.0	33.3	28.6	60.0	20.0	40.0	40.0
U OF MO-COLUMBIA	.6	27	61.9	37.5	47.1	44.4	48.1	29.6	22.2
U OF MO-KANSAS CITY	.1	7	16.7	28.6	16.7	28.6	14.3	71.4	14.3
U OF MO ST LOUIS	.1	5	33.3	50.0	40.0	50.0	40.0	40.0	20.0
WASHINGTON U	.1	6	33.3	40.0	33.3	20.0	16.7	50.0	33.3
Montana									
MONTANA ST UNIV-BOZEMAN	.3	13	40.0	25.0	20.0	36.4	23.1	53.8	23.1
MONTANA ST.-BILLINGS	.3	15	40.0	40.0	50.0	33.3	33.3	40.0	26.7
Nebraska									
U OF NEBR-LINCOLN	.2	8	71.4	71.4	42.9	33.3	25.0	12.5	62.5
Nevada									
U OF NV-LAS VEGAS	.1	6	50.0	50.0	40.0	75.0	16.7	16.7	66.7
New Jersey									
FARLGH DCKSN-MADISON	.2	10	80.0	50.0		71.4	40.0	20.0	40.0

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REPORT NUMBER 12-D

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NOVEMBER 2000 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
FARLGH DCKSN-TEANECK	.2	10	16.7	50.0	50.0	25.0	20.0	40.0	40.0
RIDER UNIVERSITY	.1	7	75.0	50.0	75.0	75.0	71.4	14.3	14.3
RUTGERS U-NEWARK	.6	26	50.0	50.0	29.4	41.7	42.3	42.3	15.4
SETON HALL	.3	14	44.4	42.9	30.0	33.3	21.4	42.9	35.7
ST PETERS COLL	.1	6	66.7		50.0		50.0	33.3	16.7
New Mexico									
NEW MEXICO STATE	.1	6	50.0	50.0	25.0		33.3	50.0	16.7
U OF NEW MEXICO	.1	7	75.0		50.0	33.3	42.9	42.9	14.3
New York									
COLL OF ST ROSE	.1	7	60.0	25.0		40.0	42.9	28.6	28.6
CUNY BERNARD BARUCH	1.1	52	72.2	78.3	64.3	35.0	57.7	28.8	13.5
DOWLING COLL	.1	5	33.3	100.0		50.0	40.0	20.0	40.0
FORDHAM	.2	11	85.7	50.0	14.3	60.0	27.3	18.2	54.5
HOFSTRA	.3	13		33.3	40.0	37.5	46.2	38.5	15.4
L I U-BKLYN CENTER	.2	8			50.0		12.5	87.5	
L I U-CW POST	.9	44	25.0	40.9	27.3	44.0	31.8	40.9	27.3
NEW YORK U	.3	13	14.3	28.6	50.0	44.4	46.2	30.8	23.1
PACE U NY	.7	36	43.8	55.6	47.1	54.2	44.4	33.3	22.2
PACE U PLEASANTVILLE	.1	5	75.0	50.0	33.3		60.0	20.0	20.0
PACE U-WHITE PLAINS	.1	7		66.7		60.0	28.6	28.6	42.9
ROCHESTER INST TECH	.1	5			100.0	50.0	40.0	20.0	40.0
SIENA COLL	.2	8	50.0	25.0	50.0	80.0	37.5	37.5	25.0
ST BONAVENTURE U	.4	19	38.5	18.2	36.4	18.2	10.5	42.1	47.4
ST JOHNS U.,N.Y.	1.2	57	50.0	54.5	32.3	35.7	33.3	45.6	21.1
SUNY AT ALBANY	.4	20	42.9	60.0	54.5	57.1	55.0	35.0	10.0
SUNY AT BINGHAMTON	.2	8	100.0	100.0	75.0	66.7	75.0	12.5	12.5
SUNY AT BUFFALO	.1	7		100.0	100.0	66.7	57.1	28.6	14.3
SUNY COLL OSWEGO	.2	12	33.3	28.6	25.0	50.0	41.7	41.7	16.7
SYRACUSE	.1	7	33.3	50.0	25.0	33.3	42.9	42.9	14.3
U OF ROCHESTER	.1	5	50.0	75.0		50.0	60.0	20.0	20.0
UNION COLL	.2	9	66.7	50.0	42.9	20.0	44.4	44.4	11.1
North Carolina									
APPALACHIAN STATE	.2	10	37.5	44.4	12.5	28.6	10.0	40.0	50.0
EAST CAROLINA	.6	28	47.8	39.1	21.7	42.9	21.4	35.7	42.9
NC ST U-RALEIGH	.7	34	42.9	27.8	19.0	23.8	35.3	44.1	20.6
U OF NC-CHAPEL HILL	1.3	66	58.7	39.6	46.9	34.0	33.3	24.2	42.4
U OF NC-CHARLOTTE	.1	6		25.0	33.3	20.0		66.7	33.3
U OF NC-GREENSBORO	.6	27	30.4	23.8	20.0	38.1	14.8	51.9	33.3
U OF NC-WILMINGTON	.9	45	41.9	28.1	23.1	21.9	15.6	37.8	46.7
WAKE FOREST	.1	7	40.0	83.3	40.0	50.0	42.9	14.3	42.9
Ohio									
CLEVELAND STATE	.2	12	55.6	62.5	40.0	57.1	41.7	25.0	33.3
KENT STATE	.1	5	50.0	33.3		25.0		40.0	60.0
MIAMI U	.1	7	50.0	40.0	66.7	40.0	14.3	14.3	71.4

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
OHIO STATE	.1	6	60.0	83.3	40.0	40.0	50.0	16.7	33.3
OHIO U	.2	10	25.0	28.6	37.5	33.3	20.0	60.0	20.0
U OF AKRON	.1	6	16.7					83.3	16.7
U OF CINCINNATI	.1	6				16.7		83.3	16.7
U OF TOLEDO	.1	5		50.0	20.0		20.0	40.0	40.0
Oklahoma									
OK CITY U	.2	9	40.0	25.0	33.3	20.0	44.4	33.3	22.2
OK ST U	.1	7	75.0	57.1	40.0	20.0	28.6	28.6	42.9
U OF OK-NORMAN	.2	8	50.0	33.3	16.7		37.5	37.5	25.0
UNIV CENTRAL OKLAHOMA	.1	5	50.0	25.0	20.0	20.0		60.0	40.0
Oregon									
PORTLAND STATE	.1	5	50.0	25.0	20.0	25.0	20.0	40.0	40.0
U OF OREGON	.1	7	60.0	66.7	50.0	50.0	57.1	42.9	
Pennsylvania									
BLOOMSBURG U	.1	6	50.0	40.0				50.0	50.0
DREXEL	.3	14	25.0	25.0	10.0	30.0	28.6	42.9	28.6
DUQUESNE	.2	8	16.7	33.3	12.5	37.5		50.0	50.0
GROVE CITY COLL	.2	8	40.0	40.0	40.0	33.3	37.5	25.0	37.5
INDIANA U OF PA	.1	7	33.3	33.3	42.9	25.0	42.9	42.9	14.3
LA SALLE UNIV	.2	9	100.0	50.0	50.0	66.7	55.6	11.1	33.3
PENNSYLVANIA STATE UNIV	.1	5		40.0		25.0	20.0	40.0	40.0
ROBERT MORRIS COLL	.2	9		14.3	25.0	28.6	11.1	55.6	33.3
TEMPLE	.4	18	35.7	50.0	16.7	41.7	27.8	50.0	22.2
THE PENNSYLVANIA STATE	.2	9	33.3	33.3	25.0	25.0	33.3	55.6	11.1
U OF PITTSBURGH	.2	11	25.0	50.0	12.5	60.0	18.2	54.5	27.3
VILLANOVA	.1	5	33.3			25.0		60.0	40.0
WIDENER U	.1	5		100.0			20.0	40.0	40.0
Puerto Rico									
CATHOLIC U OF PR	.1	5	20.0	25.0		20.0	20.0	60.0	20.0
INTER AMER-HATO REY	.3	16	33.3	31.3	12.5	13.3	6.3	68.8	25.0
U OF PR-RIO PIEDRAS	.3	16	41.7	58.3	15.4	25.0	31.3	25.0	43.8
Rhode Island									
BRYANT COLL	.2	9	50.0	33.3	20.0	57.1	22.2	33.3	44.4
SALVE REGINA-NEWPORT	.1	5				20.0	20.0	80.0	
U OF RHODE ISLAND	.2	8	33.3	80.0	50.0	33.3	75.0	12.5	12.5
South Carolina									
CHARLESTON COLL	.2	11	22.2		20.0	42.9	27.3	45.5	27.3
CLEMSON	.4	18	41.7	40.0	52.9	50.0	33.3	27.8	38.9
U OF SC-COLUMBIA	.7	33	50.0	40.0	20.0	33.3	30.3	33.3	36.4
WINTHROP COLL	.2	10	33.3	42.9	33.3	50.0	30.0	40.0	30.0
South Dakota									
U OF SD	.3	17	50.0	38.5	30.8	35.7	29.4	29.4	41.2
Tennessee									
BELMONT UNIVERSITY	.1	5	40.0	20.0	20.0	40.0	20.0	40.0	40.0

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			AUD	LPR	FAR	ARE	ALL *	NONE *	SOME *
EAST TENN STATE	.1	7	42.9	33.3	20.0	20.0	14.3	28.6	57.1
MIDDLE TENN STATE	.1	6	25.0		40.0	50.0	33.3	33.3	33.3
TENN TECH	.3	15	33.3	50.0	46.2		40.0	26.7	33.3
U OF TN-CHATTANOOGA	.2	11	28.6	44.4	54.5	37.5	36.4	27.3	36.4
U OF TN-KNOXVILLE	.9	44	56.5	53.6	21.4	21.4	34.1	38.6	27.3
U OF TN-MARTIN	.2	9	55.6	37.5	12.5	33.3	22.2	44.4	33.3
UNIVERSITY OF MEMPHIS	.4	19	53.8	50.0	35.7	35.7	36.8	26.3	36.8
Texas									
ABILENE CHRISTIAN	.2	9	40.0	50.0	33.3	25.0	44.4	33.3	22.2
ANGELO STATE	.2	8	33.3	50.0	28.6	33.3	25.0	37.5	37.5
BAYLOR	.4	21	54.5	62.5	40.0	25.0	38.1	19.0	42.9
SAM HOUSTON STATE	.2	10		40.0		28.6	10.0	70.0	20.0
SOUTHWEST TEX STATE	.3	13	60.0	40.0	25.0	33.3	38.5	38.5	23.1
ST THOMAS U	.2	11	9.1	40.0		42.9		54.5	45.5
STEPHEN F AUSTIN STATE	.2	9	20.0	16.7	14.3	42.9	22.2	55.6	22.2
TARLETON STATE	.1	5	66.7	100.0	50.0	100.0	60.0		40.0
TEX A&I-KINGSVILLE	.1	7	50.0	60.0	33.3	100.0	28.6		71.4
TEX CHRISTIAN	.1	6		60.0		33.3	66.7	33.3	
TEX TECH	.4	22	30.8	26.7	12.5	27.8	18.2	45.5	36.4
TEXAS A&M	1.2	59	47.4	37.8	39.0	26.8	37.3	32.2	30.5
TRINITY U	.1	7	66.7		16.7	16.7	28.6	42.9	28.6
U OF HOUSTON	.2	10	28.6	75.0	33.3	37.5	40.0	30.0	30.0
U OF HOUSTON CLEAR LAKE	.2	12	44.4	44.4	36.4	27.3	33.3	41.7	25.0
U OF NORTH TEXAS	.6	30	40.9	36.8	29.2	38.1	23.3	30.0	46.7
U OF TEX ARLINGTON	.3	15	50.0	50.0	50.0	33.3	53.3	33.3	13.3
U OF TEX-AUSTIN	1.8	90	40.0	41.9	43.9	32.1	37.8	34.4	27.8
U OF TEX-DALLAS	.2	10	42.9	57.1	62.5	50.0	50.0		50.0
U OF TEX-SAN ANTONIO	.2	9	11.1	57.1		71.4		44.4	55.6
Utah									
BRIGHAM YOUNG	1.0	49	66.7	55.6	45.8	50.0	53.0	24.5	24.5
SOUTHERN UTAH UNIVERSITY	.5	26	30.0	25.0	35.3	47.1	23.1	34.6	42.3
U OF UTAH	.8	37	42.3	34.5	43.3	44.0	29.7	27.0	43.2
UTAH STATE	.5	24	47.1	68.8	46.7	71.4	25.0	12.5	62.5
WEBER STATE	.5	26	66.7	42.9	23.8	50.0	26.9	19.2	53.8
WESTMINSTER COLL	.2	9	25.0	28.6	25.0	12.5	11.1	44.4	44.4
Virginia									
GEORGE MASON U	.1	7	60.0	50.0	25.0	50.0	57.1	14.3	28.6
OLD DOMINION U	.2	10	40.0	25.0	50.0	62.5	40.0	30.0	30.0
UNIVERSITY OF VIRGINIA	.2	8	33.3	25.0		40.0	50.0	50.0	
UNIVERSITY OF VIRGINIA	.1	6	25.0		25.0	50.0	33.3	50.0	16.7
VA POLY TECH	.2	9	60.0	33.3	33.3	71.4	11.1	11.1	77.8
Washington									
SEATTLE U	.2	8	33.3	60.0	42.9	20.0	25.0	25.0	50.0
UNIV OF WASHINGTON	.2	11	50.0	50.0	57.1	50.0	54.5	18.2	27.3

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
WASH STATE	.2	8	83.3	100.0	60.0	100.0	75.0	12.5	12.5
West Virginia									
W VA U	.3	13	37.5	42.9	33.3	25.0	30.8	38.5	30.8
Wisconsin									
U OF WI-MILWAUKEE	.2	10	44.4	20.0	33.3	66.7	40.0	20.0	40.0
SCHOOLS WITH FEWER THAN FIVE	18.5	909					26.2	46.6	27.2
SCHOOLS OUTSIDE THE U.S.	9.4	463	40.2	47.0	36.4	35.9	38.0	34.1	27.9
SCHOOLS NOT RECORDED	5.5	271	31.4	35.5	31.6	30.6	31.0	45.8	23.2
TOTALS	100.0	4,901					31.3	39.3	29.4

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SCHOOL INDEX

NOVEMBER 2000 UNIFORM CPA EXAMINATION

Alabama

ALABAMA A & M	11	JACKSONVILLE STATE	21	SPRING HILL COLL	8	U OF AL-UNIVERSITY	162
ALABAMA STATE U	7	MILES COLL	1	TROY ST-DOTHAN	27	U OF MONTEVALLO	16
ATHENS STATE COLL	22	MOBILE COLL	3	TROY ST-MONTGOMERY	19	U OF SO ALABAMA	39
AUBURN U-AUBURN	105	NORTH ALABAMA U	18	TROY ST-TROY	55	UNIV WEST ALABAMA	4
AUBURN U-MONTGOMERY	44	OAKWOOD COLL	8	TUSKEGEE INSTITUTE	18		
BIRMINGHAM SOUTHERN	31	SAMFORD U	21	U OF AL-BIRMINGHAM	95		
HUNTINGDON COLL	7	SOUTHERN UNION ST CC	1	U OF AL-HUNTSVILLE	17		

Alaska

U OF ALASKA ANCHORAGE	31	U OF ALASKA FAIRBANKS	22

Arizona

ARIZONA STATE U	152	GLENDALE COMMUNITY	1	THUNDERBIRD	5
ARIZONA STATE U-WEST	101	GRAND CANYON COLL	10	U OF ARIZONA	144
DEVRY INSTI	13	NORTHERN ARIZ U	46	UNIVERSITY OF PHOENIX	1

Arkansas

ARKANSAS STATE	56	HENDRIX COLL	11	SOUTHERN ARKANSAS U	17	U OF CENTRAL AR	41
ARKANSAS TECH U	12	JOHN BROWN U	4	U OF AR-FAYETTEVILLE	75	WESTARK COMMUNITY	1
COLL OF THE OZARKS	4	LYON COLLEGE	3	U OF AR-MONTICELLO	9		
HARDING COLL	53	OUACHITA BAPTIST	21	U OF AR-PINE BLUFF	10		
HENDERSON ST U	16	PHILANDER SMITH COLLEGE	1	U OF ARKANSAS LITTLE ROC	37		

California

ARMSTRONG COLL	2	CAL ST-SAN LUIS	133	MENLO COLL	2	U OF CAL-LOS ANGELES	354
AZUSA PACIFIC COLL	10	CAL STATE - BAKERSFIELD	51	MT SAINT MARYS	5	U OF CAL-RIVERSIDE	73
BIOLA U	16	CAL STATE SAN BERNARDINO	100	NATIONAL	43	U OF CAL-SAN DIEGO	12
CAL BAPTIST COLL	4	CERRITOS COLLEGE	1	OCCIDENTAL COLLEGE	1	U OF CAL-SANTA BARBARA	272
CAL LUTHERAN COLL	16	CHAPMAN COLL	35	PACIFIC UNION COLL	5	U OF REDLANDS	10
CAL ST STANISLAUS U	49	CLAREMONT MENS COLL	19	PEPPERDINE	29	U OF SAN DIEGO	90
CAL ST U-CHICO	71	CLAREMONT U-GRAD CTR	2	POINT LOMA COLL	5	U OF SAN FRANCISCO	47
CAL ST U-FRESNO	143	COLL OF NOTRE DAME	5	SAN DIEGO STATE	237	U OF SANTA CLARA	65
CAL ST U-FULLERTON	221	DEVRY	19	SAN FRANCISCO STATE	205	U OF SOUTHERN CAL	320
CAL ST U-HAYWARD	682	GOLDEN GATE	67	SAN JOSE STATE	134	U OF THE PACIFIC	13
CAL ST U-LONG BEACH	171	HOLY NAMES COLL	2	SHASTA COLLEGE	1	US INTERNATIONAL	1
CAL ST U-LOS ANGELES	182	HUMBOLDT STATE	10	SONOMA STATE	62	US NAVAL POSTGRAD	1
CAL ST U-NORTHRIDGE	269	LA SIERRA UNIVERSITY	4	SOUTHERN CAL COLL	6	WEST HILLS COLLEGE	3
CAL ST U-POMONA	134	LA VERNE COLL	11	ST MARYS OF CAL	46	WEST VALLEY COLLEGE	1
CAL ST U-SACRAMENTO	203	LINCOLN U	4	STANFORD UNIV	13	WHITTIER COLL	2
CAL ST UNIV-SAN MARCOS	55	LOS ANGELES VALLEY COLLE	1	U OF CAL-BERKELEY	171	WOODBURY	17
CAL ST-DOMINGUEZ	55	LOYOLA MARYMOUNT	66	U OF CAL-IRVINE	5		

Colorado

ADAMS STATE COLL	15	MESA STATE COLLEGE	26	U OF CO-CO SPRINGS	21	U OF SOUTHERN CO	13
CO COLL	1	METROPOLITAN ST COLL	62	U OF CO-DENVER	69	WESTERN STATE COLLEGE	10
CO STATE	85	REGIS UNIVERSITY	63	U OF DENVER	44		
FORT LEWIS COLL	34	U OF CO-BOULDER	61	U OF NORTHERN CO	37		

SCHOOL INDEX

NOVEMBER 2000 UNIFORM CPA EXAMINATION

Connecticut

ALBERTUS MAGNUS COLL	4	HARTFORD GRAD CTR	1	ST JOSEPH COLL	2	WESTERN CONN ST U	24
BRIDGEPORT	7	QUINNIPIAC COLL	40	U OF CONN	135		
CENTRAL CONN ST U	69	SACRED HEART UNIV	24	U OF HARTFORD	42		
FAIRFIELD	62	SO CT STATE U	25	U OF NEW HAVEN	17		

Delaware

DELAWARE ST UNIV	20	GOLDEY BEACOM COLL	20	U OF DELAWARE	121	WILMINGTON COLL	8

District of Columbia

AMERICAN	56	GALLAUDET UNIV	2	HOWARD	64	TRINITY COLL	1
BENJAMIN FRANKLIN U	5	GEORGE WASHINGTON	69	SOUTHEASTERN	28	U OF DC	46
CATHOLIC U OF AMER	20	GEORGETOWN	28	STRAYER COLL	69		

Florida

BARRY	4	FL MEMORIAL COLL	2	NOVA	17	U OF CENTRAL FL	43
BETHUNE COOKMAN COLL	5	FL SOUTHERN COLL	3	ORLANDO COLLEGE	2	U OF FLORIDA	68
ECKERD COLLEGE	2	FL STATE	52	ROLLINS COLL	4	U OF MIAMI	33
EDWARD WATERS COLL	3	FLAGLER COLL	2	ST LEO COLL	19	U OF NORTH FL	31
FL AGRI & MECH	29	FT LAUDERDALE COLL	3	ST THOMAS U	5	U OF SO FLORIDA	53
FL ATLANTIC U	63	JACKSONVILLE U	1	STETSON U	7	U OF TAMPA	17
FL INTERNATIONAL	92	JONES COLL JACKSONVILLE	1	TAMPA COLL	4	U OF WEST FLORIDA	13

Georgia

ALBANY ST COLLEGE	3	DEVRY INSTI	8	KENNESAW STATE	107	OGLETHORPE	12
AMERICAN INTERCONTINENTA	1	EMORY	25	LAGRANGE COLL	1	SAVANNAH STATE	19
AUGUSTA COLL	13	FORT VALLEY STATE	3	MERCER U-ATLANTA	8	SHORTER COLL	10
BERRY COLL	8	GA COLLEGE	21	MERCER U-MACON	15	U OF GEORGIA	77
BRENAU COLL	11	GA INST OF TECH	10	MOREHOUSE COLL	13	VALDOSTA STATE	48
CLARK/ATLANTA U	24	GA SOUTHERN UNIV	60	MORRIS BROWN COLL	9	WESLEYAN COLL	2
CLAYTON STATE COLLEGE	10	GA SOUTHWESTERN COLL	15	NORTH GEORGIA COLL	23	WEST GEORGIA	29
COLUMBUS COLL	10	GA STATE	145	NORTH GEORGIA COLLEGE	3		

Guam

U OF GUAM	165						

Hawaii

BYU - HAWAII	16	HAWAII PACIFIC COLL	50	U OF HAWAII-MANOA	193		
CHAMINADE	12	U OF HAWAII-HILO	5				

Idaho

BOISE STATE UNIVERSITY	139	IDAHO STATE	40	NORTHWEST NAZARENE	13		
COLL OF IDAHO	4	LEWIS-CLARK STATE	12	U OF IDAHO	37		

SCHOOL INDEX

NOVEMBER 2000 UNIFORM CPA EXAMINATION

Illinois

AUGUSTANA COLL	41	EUREKA COLL	6	MONMOUTH COLL	14	SOUTHERN IL U -EDWARDVIL	73
AURORA COLL	9	GOVERNORS STATE	71	NO PARK COLL	6	ST XAVIER COLL	51
BARAT COLL	18	GREENVILLE COLL	9	NORTH CENTRAL COLL	62	TRINITY CHRISTIAN	10
BRADLEY	67	IL BENEDICTINE COLL	44	NORTHEASTERN IL	119	U OF CHICAGO	7
CHICAGO STATE	58	IL COLL	20	NORTHERN IL	282	U OF CHICAGO-LOYOLA	64
COLL OF ST FRANCIS	30	IL INST TECH	6	NORTHWESTERN	15	U OF IL-CHICAGO	253
DEPAUL	403	IL STATE	104	OLIVET NAZARENE COLL	16	U OF IL-URBANA	347
DEVRY	31	IL WESLEYAN	29	PARKS COLL-ST LOUIS U	1	UNIV ILL SPRINGFIELD	77
DEVRY - OAK BROOK TERRAC	46	LEWIS	24	PRINCIPIA COLL	1	WESTERN IL U	81
DOMINCAN UNIVERSITY	30	MACMURRAY COLL	4	QUINCY UNIVERSITY	11		
EASTERN IL	98	MCKENDREE COLL	38	ROOSEVELT	132		
ELMHURST COLL	50	MILLIKIN	40	SOUTHERN IL U -CARBONDAL	98		

Indiana

ANDERSON COLL	7	IN INST OF TECH	6	MANCHESTER COLL	27	TAYLOR	12
BALL ST	113	IN U-BLOOMINGTON	335	MARIAN COLL-INDPLS	17	TRI-STATE U	6
BETHEL COLL	4	IN U-FORT WAYNE	47	OAKLAND CITY COLL	6	U OF EVANSVILLE	17
BUTLER	47	IN U-KOKOMO	15	PURDUE U-CALUMET	40	U OF NOTRE DAME	198
CALUMET COLL	10	IN U NORTHWEST	41	PURDUE U-MAIN CAMPUS	106	U OF SOUTH INDIANA	63
FRANKLIN COLL	9	IN U-PURDUE-INDPLS	109	PURDUE U-NO CENTRAL	11	UNIV OF INDIANAPOLIS	14
GOSHEN COLL	14	IN U-SOUTH BEND	31	ST FRANCIS COLL	3	VALPARAISO	31
GRACE THEOL SEMINARY	9	IN U-SOUTHEAST	33	ST JOSEPHS COLL	13		
HANOVER COLL	1	INDIANA STATE UNIVERSITY	8	ST MARY-OF-THE-WOODS	9		
HUNTINGTON COLL	5	INDIANA WESLEYAN U	6	ST MARYS COLL	15		

Iowa

BRIAR CLIFF COLL	13	GRACELAND COLL	7	MORNINGSIDE COLL	7	U OF NORTHERN IOWA	106
BUENA VISTA U	56	GRANDVIEW COLL	13	MT MERCY COLL	18	UPPER IOWA U	62
CENTRAL COLLEGE	12	IOWA STATE	132	NORTHWESTERN COLL	21	WARTBURG COLL	6
CLARKE COLL	13	IOWA WESLEYAN COLL	9	SIMPSON COLL	26	WESTMAR UNIVERSITY	5
COE COLL	11	LORAS COLL	22	ST AMBROSE COLL	37	WILLIAM PENN COLL	4
DORDT COLL	9	LUTHER COLL	23	U OF DUBUQUE	6		
DRAKE	31	MARYCREST COLL	7	U OF IOWA	146		

Kansas

BAKER	6	FORT HAYS STATE	27	MCPHERSON COLL	3	STERLING COLL	2
BENEDICTINE COLL	4	FRIENDS	3	MID-AMERICA NAZARENE	4	U OF KANSAS	73
BETHANY COLL	4	KANSAS NEWMAN	4	OTTAWA	2	WASHBURN U OF TOPEKA	12
BETHEL COLL	3	KANSAS STATE	103	PITTSBURG STATE	23	WICHITA STATE	42
DODGE	52	KANSAS WESLEYAN	3	SOUTHWESTERN COLL	4		
EMPORIA STATE	25	MARYMOUNT COLL	1	ST MARY PLAINS COLL	2		

Kentucky

ASHLAND COMM COLLEGE	18	CUMBERLAND COLL	10	MOREHEAD STATE	60	TRANSYLVANIA	8
BELLARMINE COLL	59	EASTERN KY	79	MURRAY STATE	59	U OF KENTUCKY	230
BEREA COLL	9	GEORGETOWN COLL	18	NORTHERN KENTUCKY U	46	U OF LOUISVILLE	153
BRESCIA COLL	10	KY STATE	14	PIKEVILLE COLL	32	UNION COLL	11
CAMPBELLSVILLE COLL	16	KY WESLEYAN COLL	7	THOMAS MORE COLL	34	WESTERN KY	72

Louisiana

CENTENARY OF LA	12	LA ST U-SHREVEPORT	29	NORTHEAST LA	43	U OF NEW ORLEANS	73
DILLARD	14	LA STATE U MEDICAL CENTE	1	NORTHWESTERN STATE	13	U OF STHWESTN LA	54
GRAMBLING STATE	16	LA TECH	33	SOUTHEASTERN LA	48	XAVIER U OF LA	7
LA COLL	6	LOYOLA U	11	SOUTHERN U-BATON ROUGE	30		
LA ST U-A&M	120	MCNEESE STATE	16	SOUTHERN U-NEW ORLEANS	13		
LA ST U-ALEXANDRIA	1	NICHOLLS STATE	13	TULANE U	48		

Maine

HUSSON COLL	43	THOMAS COLL	12	U OF ME-ORONO	24	WESTBROOK COLL	1
NASSON COLL	1	U OF ME-AUGUSTA	8	U OF ME-PRESQUE ISLE	1		
ST JOSEPHS COLL	5	U OF ME-MACHIAS	3	UNIV SOUTHERN MAINE	37		

Maryland

BOWIE STATE	45	JOHNS HOPKINS	2	TOWSON STATE	84	UNIV OF MARYLAND UNIV CO	1
COLL OF NOTRE DAME	12	LOYOLA COLLEGE	54	U OF BALTIMORE	70	WESTERN MARYLAND COLL	4
COLUMBIA UNION COLL	3	MORGAN STATE	52	U OF MD-BALTO	34		
ESSEX COMMUNITY COLLEGE	1	MT ST MARYS COLL	45	U OF MD-COLLEGE PARK	355		
FROSTBURG STATE	41	SALISBURY STATE	60	U OF MD-EASTERN SHORE	8		

Massachusetts

AMERICAN INTERNATL	13	BRIDGEWATER STATE COLLEG	7	MASS INST OF TECH	1	U OF MASS-AMHERST	116
ANNA MARIA COLL	1	CLARK U	1	MERRIMACK COLL	62	U OF MASS-BOSTON	36
ASSUMPTION COLL	41	COLLEGE OF HOLY CROSS	32	NICHOLS COLL	28	UMASS-DARTMOUTH	42
ATLANTIC UNION COLL	8	CURRY COLL	3	NORTHEASTERN U	141	WESTERN NEW ENG COLL	35
BABSON COLL	76	EASTERN NAZARENE	2	SALEM STATE	50	WESTFIELD ST COLL	17
BECKER COLLEGE	1	FITCHBURG STATE	11	SIMMONS COLL	7	WORCESTER STATE	20
BENTLEY COLL	215	GORDON COLL	10	STONEHILL COLL	44		
BOSTON COLL	158	HARVARD	2	SUFFOLK	62		
BOSTON U	64	MASS COLLEGE OF LIB ARTS	12	U MASS LOWELL	48		

Michigan

ADRIAN COLL	6	DETROIT COLL OF BUS	20	MICHIGAN STATE	304	SPRING ARBOR COLL	7
ALBION COLL	25	EASTERN MICH	70	MICHIGAN TECH	9	U OF DETROIT	10
ALMA COLL	20	FERRIS STATE	23	MID MICHIGAN	2	U OF MI-ANN ARBOR	63
ANDREWS	17	GRAND VALLEY ST	74	MONROE COUNTY COMMUNITY	2	U OF MI-DEARBORN	62
AQUINAS COLL	12	HILLSDALE COLL	29	NORTHERN MICH	27	U OF MI-FLINT	30
BAKER COLLEGE OF FLINT	6	HOPE COLL	13	NORTHWOOD UNIVERSITY	44	WALSH COLLEGE	139
CALVIN COLL	20	LAKE SUPERIOR STATE	14	OAKLAND U	56	WAYNE STATE	64
CENTRAL MICH	89	LAWRENCE INST TECH	4	OLIVET COLL	2	WESTERN MI U	158
CLEARY COLL	4	MADONNA COLL	4	SAGINAW VALLEY ST	23		
DAVENPORT COLLEGE	49	MARYGROVE COLL	1	SIENA HEIGHTS COLL	8		

Minnesota

AUGSBURG COLL	22	COLL OF ST THOMAS	104	NORTHWESTERN COLL	13	U OF MN-DULUTH	37
BEMIDJI STATE	19	CONCORDIA MOORHEAD	16	SOUTHWEST STATE	16	U OF MN-TWIN CITIES	95
BETHEL COLL	6	GUSTAVUS ADOLPHUS	17	ST CLOUD STATE	65	WINONA STATE	32
COLL OF ST BENEDICT	15	MACALESTER COLLEGE	2	ST JOHNS U	23		
COLL OF ST CATHERINE	20	MINNESOTA STATE	58	ST MARYS COLL	17		
COLL OF ST SCHOLASTIC	5	MOORHEAD STATE	38	ST OLAF COLL	1		

Mississippi

ALCORN STATE	6	JACKSON STATE	37	MS U FOR WOMEN	17	U OF SOUTHERN MS	101
BELHAVEN COLL	7	MILLSAPS COLL	21	MS VALLEY STATE	3	WILLIAM CAREY COLL	2
BLUE MTN COLL	1	MS COLL	46	RUST COLLEGE	2		
DELTA STATE	22	MS ST U	94	U OF MS	139		

Missouri

AVILA COLL	4	EVANGEL COLL	13	NORTHWEST MO STATE	25	U OF MO-COLUMBIA	79
CENTRAL METH COLL	6	FONTBONNE COLL	12	PARK COLL	27	U OF MO-KANSAS CITY	52
CENTRAL MO STATE	25	LINCOLN U	7	ROCKHURST COLL	19	U OF MO-ST LOUIS	82
COLLEGE OF THE OZARKS	6	LINDENWOOD COLL	10	SOUTHEAST MO STATE	43	WASHINGTON U	35
COLUMBIA COLL	52	MARYVILLE COLL	21	SOUTHWEST BAPTIST COLL	10	WEBSTER COLL	15
COTTEY COLLEGE	1	MO BAPTIST COLL	2	SOUTHWEST MO STATE	85	WILLIAM JEWELL COLL	15
CULVER-STOCKTON COLL	15	MO SOUTHERN STATE	30	ST LOUIS U	42	WILLIAM WOODS COLL	4
DEVRY INST	9	MO VALLEY COLL	2	STEPHENS COLL	1		
DRURY COLL	19	MO WESTERN ST COLL	11	TRUMAN STATE UNIV	59		

Montana

CARROLL COLL	9	MONTANA ST.-BILLINGS	683	MONTANA TECH	1	U OF MONTANA	36
MONTANA ST UNIV-BOZEMAN	117	MONTANA STATE U-NORTHERN	1	ROCKY MTN COLL	5	UNIV. OF GREAT FALL	8

Nebraska

BELLEVUE COLL	16	DANA COLL	3	NEBR-WESLEYAN	15	U OF NEBR-OMAHA	52
CHADRON STATE	13	DOANE COLL	6	PERU STATE COLL	8	UNION COLL	2
CONCORDIA TCHRS COLL	2	HASTINGS COLL	7	U OF NEBR-KEARNEY	41	WAYNE STATE	18
CREIGHTON	21	MIDLAND LUTHERAN COLL	17	U OF NEBR-LINCOLN	76		

Nevada

U OF NV-LAS VEGAS	122	U OF NV-RENO	50

New Hampshire

DARTMOUTH COLL	2	NEW ENGLAND AERO INST	3	NH PLYMOUTH STATE	16
FRANKLIN PIERCE COLL	13	NEW ENGLAND COLL	1	RIVIER COLL	2
MCINTOSH COLLEGE	1	NH COLL	41	U OF NH	27

New Jersey

BLOOMFIELD COLL	12	GEORGIAN CT COLL	31	RIDER UNIVERSITY	106	ST PETERS COLL	67
CALDWELL COLL	2	KEAN UNIVERSITY	93	ROWAN (GLASSBORO) UNIV	76	THOMAS A EDISON COLL	6
CENTENARY COLLEGE	6	MONMOUTH UNIV	69	RUTGERS U-CAMDEN	96	UPSALA COLL	1
COLLEGE OF NEW JERSEY	74	MONTCLAIR STATE	156	RUTGERS U-NEW BRNSWK	177	WILLIAM PATERSON	75
FARLGH DCKSN-MADISON	37	NEW JERSEY CITY UNIVERSI	58	RUTGERS U-NEWARK	236		
FARLGH DCKSN-RTHFD	6	RAMAPO COLL OF NJ	64	SETON HALL	95		
FARLGH DCKSN-TEANECK	37	RICHARD STOCKTON COLLEGE	74	ST ELIZABETH COLL	5		

New Mexico

COLL OF SANTA FE	3	EASTERN NEW MEXICO	21	NEW MEXICO STATE	60	WESTERN NEW MEXICO	10
COLL OF THE SO WEST	4	NEW MEXICO HIGHLANDS	6	U OF NEW MEXICO	83		

SCHOOL INDEX

NOVEMBER 2000 UNIFORM CPA EXAMINATION

New York

ADELPHI	36	DOWLING COLL	76	NEW YORK U	150	SUC - ONEONTA	18
ALFRED	23	DYOBVILLE COLL	6	NIAGARA U	37	SUNY AT ALBANY	155
BARUCH COLLEGE	3	ELMIRA COLL	5	NY TECH INST-NYC	9	SUNY AT BINGHAMTON	169
CANISIUS COLL	47	FORDHAM	126	NY TECH INST WESTBURY	20	SUNY AT BUFFALO	112
CLARKSON U	8	HARTWICK COLLEGE	10	NYACK COLLEGE	1	SUNY COLL BROCKPORT	30
COLGATE U HAMILTON	45	HOFSTRA	222	PACE U-NY	202	SUNY COLL EMPIRE STATE	11
COLL OF ST ROSE	19	HOUGHTON COLL	4	PACE U-PLEASANTVILLE	133	SUNY COLL FREDONIA	21
COLUMBIA U	3	IONA COLL	54	PACE U-WHITE PLAINS	22	SUNY COLL GENESEO	73
CORNELL	13	ITHACA COLL	24	REGENTS EXTERNAL DEG	7	SUNY COLL OLD WESTURY	65
CORNELL U STATUTORY	3	KEUKA COLL	2	RENSSELAER POLY INST	2	SUNY COLL OSWEGO	68
CUNY BERNARD BARUCH	581	L I U-BKLYN CENTER	22	ROCHESTER INST TECH	51	SUNY COLL PLATTSBURGH	33
CUNY BROOKLYN COLL	111	L I U-CW POST	141	RUSSELL SAGE COLL	3	SUNY COLL UTICA-ROME	19
CUNY CITY COLL	1	L I U-SOUTHAMPTON	9	SIENA COLL	114	SUNY-BUFFALO	5
CUNY HUNTER COLL	88	LE MOYNE COLL	82	SKIDMORE COLL	8	SUNY-NEW PALTZ	49
CUNY LEHMAN COLL	47	MANHATTAN COLL	41	ST BONAVENTURE U	55	SYRACUSE	71
CUNY MEDGAR EVERS	25	MARIST COLL	20	ST FRANCIS COLL	24	TOURO	88
CUNY QUEENS COLL	279	MARYMOUNT MANHATTAN	8	ST JOHN FISHER COLL	39	U OF ROCHESTER	6
CUNY STATEN ISLAND	54	MERCY COLL	37	ST JOHNS U.,N.Y.	262	UNION COLL	10
CUNY YORK COLL	45	MOLLOY COLL	10	ST JOSEPHS -SUFFOLK	29	UTICA COLL-SYRACUSE	16
DAEMEN COLL	3	MT ST MARY COLL	21	ST JOSEPHS COLL	4	WAGNER COLL	25
DOMINICAN BLAUVELT	11	NAZARETH OF RCHSTR	7	ST THOMAS AQUINAS	20	YESHIVA	77

North Carolina

APPALACHIAN STATE	102	FAYETTEVILLE STATE	23	METHODIST COLL	8	U OF NC-ASHEVILLE	33
ATLANTIC CHRISTIAN	15	GARDNER-WEBB COLL	14	NC AGRIC & TECH	57	U OF NC-CHAPEL HILL	100
BELMONT ABBEY COLL	11	GREENSBORO COLL	7	NC CENTRAL	24	U OF NC-CHARLOTTE	90
BENNETT COLL	1	GUILFORD COLL	28	NC ST U-RALEIGH	118	U OF NC-GREENSBORO	75
CAMPBELL U	25	HIGH POINT U	37	NC WESLEYAN COLL	13	U OF NC-WILMINGTON	88
CATAWBA COLL	4	JOHNSON C SMITH U	4	PEMBROKE STATE	13	WAKE FOREST	10
DUKE	3	LENOIR-RHYNE COLL	11	PFIEFFER COLL	10	WESTERN CAROLINA U	29
EAST CAROLINA	79	LIVINGSTONE COLL	1	QUEENS COLL	12	WINGATE COLL	9
ELIZABETH CITY STATE	14	MARS HILL COLL	6	SHAW U	5	WINSTON SALEM STATE	3
ELON COLL	33	MEREDITH COLL	16	ST AUGUSTINES COLL	15		

North Dakota

DICKINSON STATE	14	MAYVILLE STATE	1	NO DAKOTA STATE	48	UNIV OF MARY	20
JAMESTOWN COLL	5	MINOT STATE UNIVERSITY	24	U OF NO DAKOTA	60	VALLEY CITY STATE	4

SCHOOL INDEX

NOVEMBER 2000 UNIFORM CPA EXAMINATION

Ohio

ASHLAND COLL	9	FRANKLIN U	54	NOTRE DAME COLL	2	U OF TOLEDO	54
BALDWIN-WALLACE	57	HEIDELBERG COLL	11	OHIO DOMINICAN COLL	2	UNIV OF FINDLAY	3
BLUFFTON COLL	15	JOHN CARROLL U	47	OHIO NORTHERN	40	URBANA COLL	6
BOWLING GREEN STATE	59	KENT STATE	68	OHIO STATE	181	WALSH COLL	12
CAPITAL U	24	LAKE ERIE COLL	6	OHIO U	86	WILBERFORCE	6
CASE WESTERN RESERVE	15	LAKELAND COMM. COLL.	1	OHIO WESLEYAN	16	WILMINGTON COLL	10
CEDARVILLE COLL	12	MALONE COLL	6	OTTERBEIN COLL	11	WITTENBERG U	7
CENTRAL STATE	5	MARIETTA COLL	13	RIO GRANDE COLL	10	WRIGHT STATE	83
CLEVELAND STATE	102	MIAMI U	186	TIFFIN U	14	XAVIER	34
COLL OF WOOSTER	2	MT ST JOSEPH	3	U OF AKRON	88	YOUNGSTOWN STATE	61
DAVID N. MYERS	15	MT UNION COLL	14	U OF CINCINNATI	100		
DEFIANCE COLL	6	MT VERNON NAZARENE	7	U OF DAYTON	63		
DEVRY INSTI	11	MUSKINGUM COLL	17	U OF STEUBENVILLE	8		

Oklahoma

BARTLESVILLE WESLEYAN	4	NORTHEASTERN OK ST	27	OK PANHANDLE ST	9	SOUTHWESTERN OK STATE	24
BETHANY NAZARENE	6	NORTHWESTERN OK ST	6	OK ST U	84	U OF OK-NORMAN	104
CAMERON U	12	OK BAPTIST	10	ORAL ROBERTS U	18	U OF SCI & ARTS-OK	17
EAST CENTRAL OK STATE	15	OK CHRISTIAN COLL	5	PHILLIPS U	3	U OF TULSA	25
LANGSTON U	35	OK CITY U	12	SOUTHEASTERN OK STATE	16	UNIV CENTRAL OKLAHOMA	70

Oregon

EASTERN OR STATE	11	OREGON STATE	53	SOUTHERN OR STATE	32	WARNER PACIFIC COLL	2
GEORGE FOX COLLEGE	10	PACIFIC U	4	U OF OREGON	130	WILLAMETTE U	4
LINFIELD COLL	59	PORTLAND STATE	163	U OF PORTLAND	26		

Pennsylvania

ALBRIGHT COLL	23	FRANKLIN & MARSHALL	24	MERCYHURST COLL	18	ST. JOSEPH'S	2
ALVERNIA COLL	15	GANNON U	15	MESSIAH COLL	16	SUSQUEHANNA U	19
BEAVER COLL	7	GENEVA COLL	9	MILLERSVILLE U	41	TEMPLE	195
BLOOMSBURG U	96	GETTYSBURG COLL	11	MORAVIAN COLL	13	THE PENNSYLVANIA STATE	243
BUCKNELL U	38	GROVE CITY COLL	40	MUHLENBERG COLL	44	THIEL COLL	15
CALIFORNIA U	14	GWYNEDD-MERCY COLL	9	PA ST U-BEHREND	38	U OF PA	39
CARLOW COLL	8	HOLY FAMILY COLL	21	PA ST U-CAPITOL	65	U OF PITTSBURGH	134
CARNEGIE-MELLON U	3	INDIANA U OF PA	107	PENNSYLVANIA STATE UNIV	81	U OF SCRANTON	78
CEDAR CREST COLL	13	JUNIATA COLL	7	PHILA TEXTILE & SCI	45	URSINUS COLL	15
CHATHAM COLLEGE	2	KINGS COLL	74	POINT PARK COLL	4	VILLANOVA	233
CHESTNUT HILL COLL	5	KUTZTOWN U OF PA	42	ROBERT MORRIS COLL	112	WAYNESBURG COLL	18
CHEYNEY U OF PA	5	LA ROCHE COLL	8	ROSEMONT COLL	3	WEST CHESTER U OF PA	67
CLARION U OF PA	55	LA SALLE UNIV	111	SETON HILL COLL	2	WESTMINSTER COLL	19
COLL MISERICORDIA	8	LAFAYETTE COLLEGE	1	SHIPPENSBURG U OF PA	53	WIDENER U	49
DE VLY COLL SCI & AGR	9	LEBANON VALLEY COLL	20	SLIPPERY ROCK UNIV	30	WILKES COLL	28
DREXEL	97	LEHIGH U	94	SPRING GARDEN COLL	1	YORK COLL OF PA	27
DUQUESNE	79	LINCOLN U	9	ST FRANCIS COLL	33		
EASTERN COLL	11	LYCOMING COLL	14	ST JOSEPHS COLL	88		
ELIZABETHTOWN COLL	30	MARYWOOD COLL	18	ST VINCENT COLL	32		

Puerto Rico

ANTILLIAN COLL	1	CAYEY U COLL-PR	48	SACRED HEART COLL	27	WORLD U	1
BAYAMON CENTRAL U	4	INTER AMER-HATO REY	99	U OF PR-MAYAGUEZ	59		
CATHOLIC U OF PR	43	INTER AMER-SAN GERMN	12	U OF PR-RIO PIEDRAS	284		

Rhode Island

BRYANT COLL	158	PROVIDENCE COLL	40	ROGER WILLIAMS	8	U OF RHODE ISLAND	68
JOHNSON & WALES U	14	RHODE ISLAND COLLEGE	15	SALVE REGINA-NEWPORT	10		

South Carolina

BENEDICT COLL	4	COASTAL CAROLINA UNIV	27	LANDER UNIVERSITY	10	U OF SC-AIKEN	24
BOB JONES UNIV	33	COLUMBIA COLL	14	LIMESTONE COLL	4	U OF SC-COLUMBIA	132
CENTRAL WESLEYAN	1	COKER COLL	4	NEWBERRY COLL	11	U OF SC-SPARTANBURG	18
CHARLESTON COLL	55	ERSKINE COLL	3	PRESBYTERIAN COLL	4	VOORHEES COLL	2
CHARLESTON SOUTHERN	7	FRANCIS MARION COLL	13	SC STATE	15	WINTHROP COLL	31
CLEMSON	92	FURMAN	16	THE CITADEL	16	WOFFORD COLL	11

South Dakota

AUGUSTANA COLL	18	DAKOTA WESLEYAN U	2	NATIONAL AMERICAN UNIV	14	SIOUX FALLS COLL	4
BLACK HILLS STATE	25	HURON COLL	2	NORTHERN STATE	26	U OF SD	58
DAKOTA STATE	1	MT MARTY COLL	2	SD STATE	2	UNIVERSITY OF S. DAKOTA	1

Tennessee

AUSTIN PEAY STATE	29	FISK U	5	MILLIGAN COLL	3	U OF TN-KNOXVILLE	126
BELMONT UNIVERSITY	27	FREED HARDEMAN COLL	15	S ADVENTIST U	10	U OF TN-MARTIN	33
BETHEL COLLEGE	1	KING COLL	1	TENN STATE	35	UNION U	15
BRYAN COLL	2	KNOXVILLE COLL	1	TENN TECH	85	UNIVERSITY OF MEMPHIS	90
CARSON NEWMAN COLL	9	LAMBUTH COLL	2	TENN TEMPLE	1	VANDERBILT	4
CHRISTIAN BROS UNIVERSIT	34	LE MOYNE-OWEN COLL	1	TENN WESLEYAN COLL	6		
DAVID LIPSCOMB COLL	42	LINCOLN MEMORIAL U	9	TREVECCA NAZARENE	6		
EAST TENN STATE	37	MIDDLE TENN STATE	93	U OF TN-CHATTANOOGA	61		

Texas

ABILENE CHRISTIAN	38	LUBBOCK CHRISTIAN	12	ST THOMAS U	21	U OF HOUSTON	157
ANGELO STATE	22	MARY HARDIN-BAYLOR	8	STEPHEN F AUSTIN STATE	54	U OF HOUSTON CLEAR LAKE	74
AUSTIN COLL	7	MCMURRAY COLL	10	SUL ROSS STATE	4	U OF HOUSTON DOWN TOWN	79
BAYLOR	91	MIDWESTERN STATE	20	TARLETON STATE	27	U OF HOUSTON-VICTORIA	12
CONCORDIA UNIVERSITY	2	OUR LADY OF LAKE	9	TEX A&I-KINGSVILLE	13	U OF NORTH TEXAS	100
CORPUS CHRISTI STATE U	31	PAN AMERICAN U	13	TEX CHRISTIAN	32	U OF TEX - BROWNSVILLE	8
DALLAS BAPTIST COLL	7	PAUL QUINN COLLEGE	2	TEX EASTERN U	24	U OF TEX-ARLINGTON	130
DEVRY INSTI	7	PRAIRIE VIEW A & M	7	TEX LUTHERAN COLL	14	U OF TEX-AUSTIN	218
E TEXAS BAPT COLL	4	RICE	2	TEX SOUTHERN	19	U OF TEX-DALLAS	83
HARDIN-SIMMONS U	15	SAM HOUSTON STATE	80	TEX TECH	98	U OF TEX-EL PASO	41
HOUSTON BAPTIST	9	SCHREINER COLLEGE	3	TEX WESLEYAN COLL	6	U OF TEX-PERMIAN BASIN	22
HOWARD PAYNE U	6	SOUTHERN METHODIST	39	TEX WOMANS U	17	U OF TEX-SAN ANTONIO	76
HUSTON-TILLOTSON	3	SOUTHWEST TEX STATE	111	TEXAS A&M	247	UNIV OF CENTRAL TEXAS	2
INCARNATE WORD COLL	7	SOUTHWESTERN ADVENTIST	2	TEXAS A&M COMMERCE	25	VERNON REGIONAL JR COLL	2
LAMAR U	29	SOUTHWESTERN U	7	TEXAS A&M TEXARKANA	12	WAYLAND BAPT COLL	3
LAREDO STATE	11	ST EDWARDS U	17	TRINITY U	26	WEST TEX STATE	27
LETOURNEAU COLL	5	ST MARYS U-SAN ANTONIO	22	U OF DALLAS	5	WILEY COLL	3

Utah

BRIGHAM YOUNG	194	U OF UTAH	91	WEBER STATE	48
SOUTHERN UTAH UNIVERSITY	48	UTAH STATE	64	WESTMINSTER COLL	18

SCHOOL INDEX

NOVEMBER 2000 UNIFORM CPA EXAMINATION

Vermont							
CASTLETON ST COLL	11	JOHNSON STATE COLL	1	SOUTHERN VT COLL	1	TRINITY COLL	9
CHAMPLAIN COLLEGE	25	LYNDON STATE COLL	2	ST JOSEPH PROVIDER	1	UNIVERSITY OF VERMONT	21
GREEN MNT COLL	1	NORWICH U	4	ST MICHAELS COLL	22		
Virgin Islands							
VIRGIN ISL UNIV	11						
Virginia							
AVERETT COLL	12	EMORY & HENRY COLL	19	NORFOLK STATE	29	UNIVERSITY OF VIRGINIA	101
BRIDGEWATER COLL	18	GEORGE MASON U	163	OLD DOMINION U	90	VA COMMONWEALTH U	104
CHRISTOPHER NEWPORT	45	HAMPTON UNIV.	51	RADFORD U	39	VA INTERMONT COLLEGE	1
CLINCH VALLEY	19	JAMES MADISON U	102	ROANOKE COLL	6	VA POLY TECH	115
COLL OF WILLIAM & MARY	53	LONGWOOD COLL	23	SHENANDOAH UNIVERSITY	11	VA STATE	25
EASTERN MENNONITE	8	LYNCHBURG COLL	10	ST PAULS COLL	2	VA UNION	4
EASTERN SHORE COMMUNITY	1	MARYMOUNT UNIVERSITY	15	U OF RICHMOND	69	WASHINGTON & LEE	16
Washington							
BIG BEND COMMUNITY COLL	1	GONZAGA U	24	SEATTLE U	59	WALLA WALLA COLLEGE	8
CENTRAL WASH U	160	PACIFIC LUTHERAN	30	ST MARTINS COLL	31	WASH STATE	125
CITY UNIVERSITY	38	PIERCE COLLEGE	2	U OF PUGET SOUND	14	WESTERN WASHINGTON UNIV	84
EASTERN WASH STATE	59	SEATTLE PACIFIC COLL	13	UNIV OF WASHINGTON	190	WHITWORTH COLL	9
West Virginia							
ALDERSON BROADDUS	3	FAIRMONT STATE	35	SHEPHERD COLL	20	W VA U	134
BLUEFIELD STATE	7	GLENVILLE STATE	16	U OF CHARLSTON	18	W VA WESLEYAN	17
CONCORD COLL	25	MARSHALL U	59	W VA INST TECH	25	WEST LIBERTY STATE	16
DAVIS & ELKINS COLL	2	SALEM COLL	6	W VA STATE	42	WHEELING JESUIT U	17
Wisconsin							
ALVERNO COLLEGE	1	MARQUETTE U	87	U OF WI-MADISON	159	U OF WI-STEVENS PT	15
CARROLL COLL	27	MT MARY COLL	10	U OF WI-MILWAUKEE	138	U OF WI-STOUT	1
CARTHAGE COLL	30	MT SENARIO COLL	1	U OF WI-OSHKOSH	45	U OF WI-SUPERIOR	14
EDGEWOOD COLL	14	ST NORBERT COLL	26	U OF WI-PARKSIDE	27	U OF WI-WHITEWATER	120
LAKELAND COLL	91	U OF WI-EAU CLAIRE	99	U OF WI-PLATTEVILLE	9	U WISCONSIN - GREEN BAY	27
MADISON BUS COLL	5	U OF WI-LA CROSSE	45	U OF WI-RIVER FALLS	23		
Wyoming							
NORTH WYOMING COMM COLL	1	U OF WYOMING	49				