

Candidate Performance on the Uniform CPA Examination

2002 Edition

NASBA

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INTRODUCTION

The National Association of State Boards of Accountancy (NASBA) began gathering data on CPA examination candidates in 1982 and has published reports on performance and selected characteristics since 1985. The 2002 edition contains reports on the Uniform CPA Examinations given in May and November 2001.

NASBA offers these reports through the voluntary participation of individual boards of accountancy and the cooperation of the American Institute of Certified Public Accountants (AICPA), which prepares and grades the Uniform CPA Examination for the 54 U.S. jurisdictions. To participate in the study, a board of accountancy distributes a questionnaire to each examination candidate requesting biographic and demographic information. Completed questionnaires are sent by the boards to NASBA after 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.

The tabular reports for the examinations given in 2001 are presented following this commentary. The 13 reports for each examination are consistent in topic and format with those presented from 1994 to 2000. In all of the tabular reports, as well as in this commentary, performance is defined in terms of a passing score of 75 or above. All four subjects (Auditing [AUDIT], Business Law and Professional Responsibilities [LPR], Financial Accounting and Reporting—Business Enterprises [FARE], and Accounting and Reporting—Other Areas [ARE]), must be passed for a candidate to successfully complete the examination. It should be recognized, however, that achieving a score of 75 or above does not assure the candidate of earning credit for a particular examination subject. This is because of conditioning requirements, which vary among jurisdictions and make the granting of credit dependent on passing two or more subjects and/or achieving a minimum score on the subjects failed. Conditioning requirements and credit earned have not been considered in preparing the tabular reports or this summary.

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 affects passing rates, a subject addressed more extensively in the discussion of performance by jurisdiction.

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. 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

A decade-long decline in the number of CPA examination candidates continued in 2001. Considering both May and November together, candidates decreased eight percent from 2000 to 2001, from 115,493 to 106,072. The decrease in first-time candidates was 12.5 percent, and there was a six percent decline in repeat candidates. This followed similarly large decreases in 2000, as the profession continued to absorb the effects of implementing the 150-hour educational requirement in the majority of its jurisdictions. There were 26 percent fewer candidates in 2001 than in 1990, the all-time high for candidate participation, and 2001 had the fewest number of candidates since 1978.

A comparative summary of candidate participation for the two most recent examinations follows.

TOTAL CPA EXAMINATION CANDIDATES

	2000	2001	Change
First-Time Candidates			
May	15,854	12,826	-19.1%
November	<u>21,223</u>	<u>19,614</u>	-7.6
Total	37,077	32,440	-12.5
Repeat Candidates			
May	37,837	35,106	-7.2%
November	<u>40,579</u>	<u>38,526</u>	-5.1
Total	78,416	73,632	-6.1
Total Candidates			
May	53,691	47,932	10.7%
November	<u>61,802</u>	<u>58,140</u>	-5.9
Total	115,493	106,072	-8.2

Traditionally there have been slightly more CPA examination candidates in November than in May. Ten years ago, in 1991, there was a nine percent increase from the spring to the fall. This disparity grew modestly in the 1990s but accelerated in 1998, when the profound effects of the 150-hour requirement began. In 2001 there were 21 percent more candidates in November than in May, made up of 53 percent more first time candidates and 10 percent more repeat candidates.

To an extent the current decline in CPA examination candidates indicates decreasing interest in accounting as a profession and/or opportunities in public accounting. As noted above, this has been strongly reinforced by the 150-hour educational requirement in many jurisdictions. Implementation of this requirement generally 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. Six additional jurisdictions implemented the higher requirement in 2001 (compared to 15 in 2000), which contributed to the lower number of first-time candidates. Moreover, for the first-time in 2001 there began to be substantial negative effects on the participation of repeat candidates. These numbers have remained relatively high because candidates in the system at the time of implementation are allowed to continue. Only as those candidates complete the examination (or drop out) do the numbers of repeat candidates decline.

The expected pattern of effects on number of first-time candidates does not prevail in all jurisdictions due to differences in implementation strategy. Some jurisdictions require 150 hours of higher education for certification (or licensure) but allow candidates to take the examination before this requirement has been fulfilled. Others allow 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. These variations also make it difficult to track the effects of implementation and the expected recovery in the number of candidates. 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 the pattern of 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 benefiting 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 2001. In 1991 just one jurisdiction (Florida) required 150 hours of higher education before taking the examination. By 2001 well 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 2001 all of these totals had declined -- to 32,400 first-time candidates (down 40 percent), 73,600 repeat candidates (down 15 percent) and 106,000 total candidates (down 24 percent). As noted, 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 2001, and 43 jurisdictions had fewer first-time candidates. This included nearly all of the jurisdictions that had implemented the 150-hour educational requirement by 2001, but declines over 10 percent in first-time candidates also were recorded by many of the jurisdictions that had not made this change. These included California, Massachusetts, Michigan, Minnesota, New York and Virginia. Their experience indicates that more than the 150-hour requirement is involved in the nationwide decline in candidates.

The 10 jurisdictions with increases in first-time candidates from 1991 to 2000 included four (Delaware, Guam, Maine and New Hampshire) that appear to have benefited from non-resident candidates. Together these four had first-time enrollments that increased ten-fold,

from 399 in 1991 to 3,847 in 2001. The number of first-time candidates also increased from 1991 to 2001 in Alaska, Colorado, New Mexico, Oklahoma, Utah and Vermont. Alaska, Guam and Utah are the only jurisdictions that implemented the 150-hour requirement in the 1991-2001 period and also experienced increases in first-time candidates.

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 recovery will be slow. This is illustrated in the table below. It summarizes first-time examination participation (in total and as a share of first-time candidates) for 11 jurisdictions (Alabama, Arkansas, Georgia, Kansas, Louisiana, Mississippi, Nebraska, South Carolina, South Dakota, Tennessee and Utah), all of which implemented the 150-hour requirement in the mid-to-late 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 and participation in each of the past three years. The news in this table is mixed. The number of first-time candidates increased in these jurisdictions after implementation, initially at fairly rapid rates—65 percent by 1999 and an additional 17 percent in 2000. Unfortunately, these growth rates were achieved from the low number of candidates immediately after implementation. Even more distressing, there was virtually no growth in first-time candidates for these jurisdictions in 2001, and the number of first-time candidates for that year was less than 40 percent of the total for the "normal" pre-implementation year. It is premature to conclude that the pool of upcoming candidates has permanently shrunk, but certainly the 2001 experience in these 11 jurisdictions is not encouraging.

**PARTICIPATION OF FIRST-TIME CPA EXAMINATION
CANDIDATES FOR 11 SELECTED JURISDICTIONS**

	Number of Candidates	Ratio to Total First-Time Candidates
Third and fourth examinations prior to implementation of 150-hour requirement	6,881	15%
Last two examinations before implementation of 150-hour requirement	11,396	24%
First two examinations after implementation of 150-hour requirement	1,466	3.5%
First time candidates in 1999	2,412	5%
First time candidates in 2000	2,679	7%
First time candidates in 2001	2,696	8%

Six jurisdictions are implementing the 150-hour requirement in the 2002-04 period, and this will have an adverse long-term effect on first-time enrollments in these jurisdictions. It had been hoped that the recovery in first-time candidates in the states already implemented would offset the declines in the newly implemented jurisdictions and thus that the bottom might have been reached for first-time candidates. Based upon the 2001 experience in the 11 selected jurisdictions, this does not seem as likely as it did a year ago. An additional matter of concern is the lagged effect of the current declines for first-time candidates on the future numbers of repeat candidates. Coupled with the uncertainty of first-time candidate growth, this latter factor strongly implies that total candidate enrollment will continue to fall for some years to come.

A NATIONAL VIEW OF PERFORMANCE

Jurisdictional and national passing percentages by subject and overall are presented in Reports 1, 2 and 3. National percentages for the past two years are summarized below and compared to the 1994-99 period. For purposes of this summary, the passing percentages for May and November have been combined (weighted by number of candidates at each examination).

NATIONAL PASSING PERCENTAGES BY SUBJECT AND OVERALL

	1994-1999	2000	2001
First-Time Candidates			
Auditing (AUDIT)	29.8%	30.2%	31.6%
Business Law and Professional Responsibilities (LPR)	31.2	32.0	35.9
Financial Accounting & Reporting - Business Enterprises (FARE)	29.4	28.9	30.7
Accounting & Reporting - Other Areas (ARE)	28.4	28.9	30.0
All subjects taken	15.7%	16.7%	17.8%
Some subject(s), not all	<u>29.4</u>	<u>27.8</u>	<u>29.2</u>
All or some subjects	45.1	44.5	47.0
No subjects	54.9	55.5	53.0

NATIONAL PASSING PERCENTAGES BY SUBJECT AND OVERALL, continued

	1994-1999	2000	2001
Repeat Candidates			
Auditing (AUDIT)	33.5%	32.1%	33.4%
Business Law and Professional Responsibilities (LPR)	34.3	32.6	32.9
Financial Accounting & Reporting - Business Enterprises (FARE)	28.8	25.5	25.8
Accounting & Reporting - Other Areas (ARE)	30.5	30.1	29.2
All subjects taken	28.1%	26.4%	26.1%
Some subject(s), not all	<u>28.1</u>	<u>27.7</u>	<u>28.2</u>
All or some subjects	56.2	54.1	54.3
No subjects	43.8	45.9	45.7
Total Candidates			
Auditing (AUDIT)	31.9%	31.3%	32.7%
Responsibilities (LPR)	32.9	32.4	34.1
Business Enterprises (FARE)	29.1	26.7	27.5
Other Areas (ARE)	29.6	29.7	29.5
All subjects taken	23.7%	23.3%	23.6%
Some subject(s), not all	<u>28.6</u>	<u>27.7</u>	<u>28.5</u>
All or some subjects	52.3	51.0	52.1
No subjects	47.7	49.0	47.9

First-time candidates did relatively well in 2001, both in comparison to 2000 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 higher in each individual subject, as was the all-subject pass rate, which was up a percentage point from 2000 and two percentage points from 1994-99. The number of first-time candidates passing at least one subject rose from 44.5 percent in 2000 to 47 percent in 2001. These improved percentages may indicate that the 150-hour educational requirement is beginning to pay dividends in terms of examination performance.

Passing percentages for repeat candidates were basically unchanged from 2000 to 2001, and the level of performance, both on the individual subjects and overall, remains below that experienced from 1994 to 1999. Presumably the 150-hour educational requirement will eventually enhance these scores as well, but the effect will take time as the lesser-prepared candidates work their way through the system.

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

The table below (abstracted from Reports 1 and 2) compares passing percentages for the May 2001 and November 2001 examinations to the weighed averages of the percentages experienced in May and November from 1994 to 2000. Historically first-time candidates have performed better in May, but this was not the case in 2001 as the November percentages were higher in all four subjects, as well as for all subjects taken and all or some subjects. The performance for repeat candidates is typically near parity between May and November, as it was in 2001.

COMPARISON OF MAY AND NOVEMBER PASSING PERCENTAGES

	1994-2000		2001	
	May	November	May	November
First Time Candidates				
Auditing (AUDIT)	30.3%	29.5%	29.9%	32.7%
Business Law & Professional Responsibilities (LPR)	31.5	31.2	34.9	36.6
Financial Accounting & Reporting - Business Enterprises (ARE)	30.5	28.4	30.4	30.9
Accounting & Reporting - Other Areas (ARE)	30.4	27.0	28.9	30.7
All subjects taken	16.7%	15.1%	17.2%	18.2%
Some subject(s), not all	<u>29.3</u>	<u>29.2</u>	<u>28.5</u>	<u>29.6</u>
All or some subjects	46.0	44.3	45.7	47.8
No subjects	54.0	55.7	54.2	52.2
Repeat Candidates				
Auditing (AUDIT)	33.2%	33.4%	33.9%	33.0%
Business Law & Professional Responsibilities (LPR)	32.7	35.4	31.5	34.1
Financial Accounting & Reporting - Business Enterprises (ARE)	27.3	29.3	25.6	26.0
Accounting & Reporting - Other Areas (ARE)	30.7	30.2	28.3	30.1
All subjects taken	28.2%	27.6%	26.6%	25.7%
Some subject(s), not all	<u>27.1</u>	<u>28.8</u>	<u>27.2</u>	<u>29.1</u>
All or some subjects	55.3	56.4	53.8	54.8
No subjects	44.7	43.6	46.2	45.2

Passing percentages for first-time candidates have been affected by the pattern of jurisdictions implementing the 150-hour requirement. Candidates rushed to take the examination when the requirement was imminent. Many times this was without adequate preparation, thus resulting in a lower pass rate. In those years when many (and/or large) jurisdictions were about to implement the higher educational requirement, the adverse passing percentages in these states pulled down the national average. Once this flurry of candidates had passed and the new educational requirements were in place, passing percentages rebounded. Over time, hopefully, the new passing rates in these jurisdictions will exceed the normal ones previously prevailing, assuming that 150 hours of formal education translates into better examination scores. This is not a foregone conclusion, since 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 150-hour requirement, if only because the higher standard may be expected to generate a more motivated and qualified candidate.

A comparison of the 2001 first-time passing rates to those prevailing 10 years ago, in 1991, is instructive in this regard. At first glance, it appears that the 150-hour requirement has provided little benefit for this period. The composite 2001 all-subject passing rate of 17.8 percent actually was down slightly from 17.9 percent in 1991. In part this is because the 1991 passing rate was higher than that prevailing after the examination format was changed in 1994—the composite all-subject passing rate having declined to 15.8 percent for the 1994–2000 period. In addition, a disaggregation of the jurisdictions shows that those implementing the 150-hour requirement in the past 10 years have done relatively better in the all-subject passing rate, at least in comparison to where they were in 1991.

The number of jurisdictions implementing the requirement rose from one (Florida) in 1991 to 39 at the end of 2001. As noted, not all of these jurisdictions have implemented fully, i.e., some require 150 hours only for certification, rather than to take the examination, and others are “grandfathering” candidates who met the previous educational requirement prior to implementation of the 150-hour requirement or making other exceptions that allow candidates to sit without meeting the higher educational requirement. These differences were ignored, and all 39 of these jurisdictions were grouped for comparison to the 15 jurisdictions which had not yet implemented the higher educational requirement.

The 39 implementing jurisdictions had 32,988 first-time candidates in 1991, 61.4 percent of all first-time candidates in that year. This enrollment declined 60.3 percent over the next 10 years, to 13,101 first-time candidates in 2001 (40.4 percent of all first-time candidates). Of these 39 jurisdictions, 36 showed declines in first-time candidates, and only Alaska, Guam, and Utah had increases. Meantime, eight of the 15 non-implementing jurisdictions experienced increases in first-time candidates and only six had decreases. The number of first-time candidates declined for these 15 jurisdictions (in total) but only from 20,775 to

19,339 (6.9 percent), and their share of the first-time candidate pool rose from 38.6 percent in 1991 to 59.6 percent in 2001.

The 2001 passing percentages for these two groups were similar. The weighted composite for the 39 implementing jurisdictions was 18.0 percent, and for the 15 non-implementing jurisdictions it was 17.7 percent. Looking back to 1991, however, shows that the 39 implementing jurisdictions increased from a composite 15.0 passing percentage in that year while the non-implementing 15 jurisdictions declined from 22.5 percent. Thus the 39 implementing jurisdictions rose from an index value of .84 in 1991 to 1.01 in 2001 (based upon the ratios of their composite passing rates to the national passing percentage for first-time candidates). This is a significantly better relative performance than that achieved by the 15 non-implementing jurisdictions, whose index values declined from 1.26 in 1991 to .99 in 2001.

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 the 11 jurisdictions whose first-time candidate participation was described in the previous section. They have been divided between a group of five jurisdictions (Alabama, Louisiana, Mississippi, Tennessee and Utah) which implemented the 150-hour educational requirement in the mid-1990s and another group of six jurisdictions that includes Kansas (implemented in November 1997), and Arkansas, Georgia, Nebraska, South Carolina, and South Dakota (all implemented in May 1998). The table compares "normal" pre-implementation all-subject passing rates in these jurisdictions, where "normal" is defined as the third and fourth examinations prior to implementation, with passing rates in the last two examinations before implementation, the first two after implementation and those prevailing in 1991, 1999, 2000 and 2001. In both cases the pattern follows the anticipated effects of 150-hour implementation on passing rates—a sharp decline before implementation and a rebound in the following periods. Unfortunately, both groups have experienced decreases in passing percentages in recent years (the group of five starting in 2000 and the group of six in 2001). This development bears watching, but at least for now the passing percentages in both groups remain well above those prevailing before implementation.

For the second group of jurisdictions, the table shows the ratio of composite passing rates to the national average for the period involved. In 1991 the passing rate ratio was .85, i.e., 85 percent of the national average. During the "normal" pre-implementation period, it was .96. The ratio dipped to .65 in the two examinations before implementation but has exceeded 1.0 since then, indicating that the composite average for these six jurisdictions has been above the national average. The ratio declined in 2000 and 2001, in part because passing rates rose in other jurisdictions, in part because of the 2001 overall decline in passing rates in the six jurisdictions.

Because several different implementation dates were involved, it was not practicable to compare all of the ratios for the group of five jurisdictions. However, its ratio for 1991 was .61. It rose to 1.23 in 1999, was 1.00 in 2000 and .86 in 2001. Even though the index was down in 2001, it still represented an improvement over the relative performance in 1991.

COMPARATIVE FIRST-TIME PASSING PERCENTAGES FOR 11 SELECTED JURISDICTIONS

	Five Implementations in mid-1990s	Six Implementations in 1997-1998	
	Rate	Rate	Ratio
Passing rate for these jurisdictions in 1991	11.0%	15.1%	.85
Passing rate for third and fourth examinations prior to implementation of 150-hour requirement	11.7	15.3	.96
Passing rate for last two examinations before implementation of 150-hour requirement	8.1	8.9	.65
Passing rate for first two examinations after implementation of 150-hour requirement	16.5	18.8	1.16
Passing rate for these jurisdictions in 1999	18.5	21.2	1.40
Passing rate for these jurisdictions in 2000	16.7	21.5	1.29
Passing rate for these jurisdictions in 2001	15.3	18.9	1.06

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.

Report 4 summarizes the performance of candidates taking all four subjects and passing all four subjects by jurisdiction and in total. The percentages of candidates taking all four subjects were lower in 2001 than in 2000—still another effect of the implementation of the 150-hour requirement in many jurisdictions, as there were fewer first-time candidates. On an overall basis, Report 4 shows that 55 percent of all May 2001 candidates and 62 percent of all November 2001 candidates took all four subjects. Of these, 9.2 percent passed all four subjects in May and 11.5 percent passed all four in November. The percentage passing all four subjects was down from 10.4 percent in May 2000 but up from the 9.5 percent observed in November 2000.

As in the past, the 2001 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 arise because a substantial number of first-time candidates take fewer than four subjects (as discussed in the next section), primarily it indicates that repeat candidates who take all four subjects often 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 higher than the national average. The honor roll states for 2001 are presented below.

HONOR ROLL STATES

MAY 2001		NOVEMBER 2001	
Arizona	Missouri	Alabama	Nebraska
California	Montana	California	New Hampshire
Colorado	Nevada	Colorado	Utah
Delaware	New Hampshire	Delaware	Vermont
Florida	New York	Florida	Washington
Georgia	Utah	Illinois	Wisconsin
Illinois	Vermont	Minnesota	
Iowa	Wisconsin		
Minnesota			

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 11 highest ranking jurisdictions are listed by overall success of first-time candidates passing all subjects taken. The other four tables show the six jurisdictions with the highest rankings by examination subject. The listings have been expanded from their usual size because Wyoming (which appears on some of the lists) had only three first-time candidates in May 2001 and four in November 2001.

These data are presented only as a matter of interest, and conclusions as to quality should be avoided. Many factors, in addition to candidate ability and preparation, affect the performance of a jurisdiction's candidates. These include variations in eligibility to take the examination (particularly in relation to academic background), the number of subjects for which the candidate may register and conditioning requirements.

Of the 18 jurisdictions listed in one or both of the listings of highest-ranking jurisdictions for candidates passing all subjects, 10 appeared on the May or November list in 2000, and 14 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 2001			NOVEMBER 2001		
1	Montana	36.1	1	Utah	38.7
2	Iowa	34.1	2	Colorado	30.7
3	Wyoming	33.3	3	New Hampshire	29.4
4	Nevada	31.3	4	Washington	28.0
5	Illinois	30.6	5	Idaho	27.9
6	Colorado	30.5	6	Wisconsin	27.0
7	Georgia	30.4	7	Illinois	26.8
8	Connecticut	28.6	8	Minnesota	26.5
9	Wisconsin	28.0	9	Iowa	26.1
10	Missouri	26.4	10	Delaware	25.8
11	Florida	23.5	11	Nebraska	25.4

First-Time Candidates Passing Auditing (AUDIT)

RANK	JURISDICTION	PERCENTAGE PASSING	RANK	JURISDICTION	PERCENTAGE PASSING
MAY 2001			NOVEMBER 2001		
1	Nevada	56.3	1	District of Columbia	52.4
2	Iowa	49.2		New Hampshire	52.4
3	Connecticut	47.6	3	Utah	51.4
4	Colorado	44.6	4	Minnesota	45.6
5	Georgia	44.5	5	Colorado	44.2
6	Montana	44.3	6	Florida	42.2

SUCCESS RANKING BY JURISDICTION, continued

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

RANK	JURISDICTION	PERCENTAGE PASSING	RANK	JURISDICTION	PERCENTAGE PASSING
MAY 2001			NOVEMBER 2001		
1	Wyoming	66.7	1	Utah	57.7
2	Iowa	57.9	2	District of Columbia	57.1
3	Nevada	56.3	3	Wisconsin	50.8
4	Georgia	54.0	4	Florida	50.0
5	Colorado	51.3		Wyoming	50.0
	Illinois	51.3	6	Washington	49.1

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

RANK	JURISDICTION	PERCENTAGE PASSING	RANK	JURISDICTION	PERCENTAGE PASSING
MAY 2001			NOVEMBER 2001		
1	Wyoming	66.7	1	Utah	54.1
2	Montana	51.1	2	Washington	47.7
3	Illinois	48.1	3	New Hampshire	46.7
4	Colorado	45.3	4	Delaware	46.5
5	Iowa	44.4	5	Colorado	44.4
6	Georgia	44.0	6	Minnesota	43.7

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

RANK	JURISDICTION	PERCENTAGE PASSING	RANK	JURISDICTION	PERCENTAGE PASSING
MAY 2001			NOVEMBER 2001		
1	Montana	51.1	1	Utah	55.0
2	Iowa	48.4	2	Colorado	44.4
3	Illinois	45.0		Minnesota	44.4
4	Colorado	41.8	4	Florida	44.1
5	Georgia	41.1	5	Washington	44.0
6	Wisconsin	40.9	6	Wisconsin	43.5

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, 71 percent of the 2001 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 large jurisdictions take fewer than four subjects. In 2001 only 34.5 percent of California's first-time candidates took all four subjects, and in New York it was 16.7 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 11 jurisdictions for first-time candidates passing all subjects taken. For both May and November, seven of the 10 jurisdictions listed below appear on the earlier list.

CANDIDATES TAKING ALL FOUR SUBJECTS AND PASSING ALL FOUR SUBJECTS

RANK	JURISDICTION	PERCENTAGE PASSING	RANK	JURISDICTION	PERCENTAGE PASSING
MAY 2001			NOVEMBER 2001		
1	Montana	30.3	1	Utah	25.6
2	Iowa	22.3	2	New Hampshire	24.8
3	Colorado	21.3	3	Nebraska	23.9
4	Wisconsin	18.1	4	Colorado	23.7
5	Utah	16.0	5	Vermont	21.6
6	Vermont	15.8	6	Delaware	20.3
7	Florida	15.7	7	Florida	19.1
8	Delaware	15.0	8	Minnesota	18.7
9	Nevada	14.7	9	Maine	17.9
10	Georgia	14.4	10	Wisconsin	17.8

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 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 and November 2001. Seven other schools appeared on both listings. Not surprisingly, the institutions with the most first-time candidates without advanced degrees tend to be from jurisdictions that have not adopted the 150-hour requirement, especially California, with five institutions on the May 2001 list and four on the November list. Moreover, implementation of the 150-hour requirement in Illinois led to one notable omission from the May 2001 listing. The University of Illinois-Urbana, which had the most first-time May candidates without advanced degrees from 1989 to 1998, and the second most in May 1999 and May 2000, had only 40 first-time candidates without advanced degrees in May 2001, thus is not listed.

The University of Texas-Austin had the most first-time May 2001 candidates with advanced degrees. It has led that listing since 1995. Brigham Young University, the advanced degree November leader in three of the preceding four years, continued in that position in November 2001. Texas schools held the first two positions on the May 2001 listing, but North Carolina had three representatives on that list. The November 2001 listing included two institutions each from Alabama, Florida, Indiana and Utah.

The ranking below summarizes the colleges and universities with the most 2001 first-time candidates at each examination. Based upon the submitted questionnaires, there were 67 institutions with 20 or more first-time candidates without advanced degrees in May 2001 and 139 in November 2001. These represent substantial declines from 2000 and particularly from 1999, when jurisdictions benefited from a surge of candidates prior to implementation of the 150-hour educational requirement. There were 55 institutions in May 2001 with 10 or more first-time candidates with advanced degrees and 89 in November 2001—as one would expect, given the greater emphasis on advanced education, these represent increases over 2000, a small one in May and a much larger one (from 69 schools) in November.

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

MAY 2001			NOVEMBER 2001		
RANK	SCHOOL	NUMBER	RANK	SCHOOL	NUMBER
Candidates Without Advanced Degrees					
1	Montana State University - Billings	341	1	Montana State University - Billings	237
2	California State University - Hayward	185	2	Baruch College of CUNY	175
3	University of California - Los Angeles	119	3	California State University - Hayward	169
4	Baruch College of CUNY	108	4	University of California - Los Angeles	152
5	University of Guam	90	5	University of California - Santa Barbara	125
6	University of California - Santa Barbara	79	6	University of Puerto Rico - Rio Piedras	100
7	Texas A & M University	67	7	California State University - Northridge	93
	University of Puerto Rico - Rio Piedras	67	8	University of Guam	91
9	California State University - Northridge	64	9	Queens College of CUNY	84
10	San Diego State University	63	10	Indiana University - Bloomington	81
Candidates With Advanced Degrees					
1	University of Texas - Austin	102	1	Brigham Young University	68
2	Texas A & M University	63	2	University of Texas - Austin	62
3	Brigham Young University	61	3	University of Notre Dame	55
4	University of North Carolina - Chapel Hill	60	4	University of Southern California	54
5	University of Georgia	48	5	University of Virginia	50
6	University of Florida	46	6	Auburn University - Auburn	42
7	North Carolina State University - Raleigh	44	7	University of Alabama - Tuscaloosa	40
8	University of Illinois - Urbana	42	8	Indiana University - Bloomington	39
9	Wake Forest University	40		University of Florida	39
10	University of Missouri - Columbia	38	10	Florida International University	36
				Miami University	36
				University of Utah	36

INSTITUTIONAL PASSING RATES

The schools with the highest passing percentages for first-time candidates on individual examination subjects are listed below for the May 2001 and November 2001 examinations. To be eligible for inclusion, an institution needed 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 2001			NOVEMBER 2001		
RANK	SCHOOL	PERCENTAGE PASSING	RANK	SCHOOL	PERCENTAGE PASSING
Auditing (AUDIT)					
1	University of Northern Iowa	69.8	1	Towson State University	60.0
2	University of South Florida	63.6		University of Central Florida	60.0
3	University of North Dakota	54.5		University of Virginia	60.0
4	University of Iowa	54.2	4	University of Wisconsin - La Crosse	54.5
5	University of Wisconsin - Whitewater	52.4	5	Brigham Young University	50.0
				University of Minnesota - Twin Cities	50.0
Business Law & Professional Responsibilities (LPR)					
1	University of Iowa	75.0	1	University of Virginia	66.7
2	University of Northern Iowa	72.1	2	University of Notre Dame	65.7
3	University of North Dakota	68.2	3	Louisiana State University - A & M	65.5
4	University of California - Los Angeles	60.0	4	University of Wisconsin - La Crosse	65.2
5	State University of New York at Albany	57.7	5	Towson State University	65.0
Financial Accounting & Reporting - Business Enterprises (FARE)					
1	Texas A & M University	55.2	1	Towson State University	60.0
2	Pace University - New York	52.9		University of Minnesota - Twin Cities	60.0
3	University of Virginia	52.4	3	University of Central Florida	58.3
4	University of Iowa	50.0	4	University of Wisconsin - Madison	52.2
	University of North Dakota	50.0	5	University of Santa Clara	51.6
	University of Wisconsin - Whitewater	50.0			
Accounting & Reporting - Other Areas (ARE)					
1	University of Iowa	69.6	1	University of Central Florida	62.5
2	Florida Atlantic University	61.9	2	Florida Atlantic University	61.3
3	University of Wisconsin - Whitewater	57.1	3	University of Minnesota - Twin Cities	60.0
4	University of California - Los Angeles	51.5	4	University of Virginia	56.7
5	University of Northern Iowa	51.2	5	University of Wisconsin - La Crosse	56.5

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

Candidates With Advanced Degrees					
MAY 2001			NOVEMBER 2001		
RANK	SCHOOL	PERCENTAGE PASSING	RANK	SCHOOL	PERCENTAGE PASSING
Auditing (AUDIT)					
1	University of Wisconsin - Madison	93.3	1	University of Wisconsin - Madison	85.7
2	Montana State University - Bozeman	86.7	2	Loyola College (Baltimore)	75.0
3	Wake Forest University	82.5	3	Baruch College of CUNY	72.0
4	University of Houston	80.0	4	University of South Florida	71.4
5	Baruch College of CUNY	75.0	5	University of Oklahoma - Norman	70.0
Business Law & Professional Responsibilities (LPR)					
1	Wake Forest University	97.5	1	George Washington University	81.8
2	University of Wisconsin - Madison	93.3		Texas Christian University	81.8
3	Manchester College	91.7	3	University of Wisconsin - Madison	80.0
4	University of Montana	91.3	4	Oklahoma State University	78.6
5	University of South Florida	86.7		University of South Florida	78.6
Financial Accounting & Reporting - Business Enterprises (FARE)					
1	University of South Florida	92.9	1	University of Wisconsin - Madison	97.1
2	Wake Forest University	92.5	2	University of South Florida	85.7
3	Montana State University - Bozeman	86.7	3	Loyola College (Baltimore)	83.3
	Univeristy of Wisconsin - Madison	86.7	4	University of Florida	76.3
5	University of Montana	86.4	5	john Carroll University	72.2
Accounting & Reporting - Other Areas (ARE)					
1	Montana State University - Bozeman	93.3	1	University of South Florida	92.9
2	Univeristy of Wisconsin - Madison	86.7	2	University of Wisconsin - Madison	82.9
3	Wake Forest University	82.5	3	University of California - Los Angeles	80.0
4	Manchester College	81.8	4	Ohio University	75.0
	University of Montana	81.8	5	California State University - Los Angeles	73.3

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 in one of the jurisdictions (California, New Mexico, New York and the Virgin Islands) that do not require first-time candidates to 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, provided they would have been presented in the all-subject ranking if they had 20 or more candidates. These institutions, listed in order of all-subject passing percentage, include the University of Notre Dame (from the May 2001 examination) and the University of Wisconsin-Oshkosh, University of Iowa, University of Florida, University of Missouri-St. Louis, University of Texas-Arlington, Boston University and University of Washington (from the November 2001 examination).

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

MAY 2001			NOVEMBER 2001		
RANK	SCHOOL	PERCENTAGE PASSING	RANK	SCHOOL	PERCENTAGE PASSING
Candidates Without Advanced Degrees (20 or more candidates)					
1	University of Wisconsin - Whitewater	45.5	1	University of Central Florida	48.0
2	University of Northern Iowa	41.9	2	University of Minnesota - Twin Cities	40.0
3	University of Iowa	41.7	3	College of New Jersey	35.0
4	University of North Dakota	36.4	4	University of Wisconsin - La Crosse	34.8
5	University of California - Los Angeles	33.6	5	Minnesota State University	33.0
6	University of Virginia	33.3		Walsh College	33.0
7	University of Wisconsin - Madison	31.8	7	Florida Atlantic University	32.3
8	University of Illinois - Urbana	30.0		University of Virginia	32.3
9	Arizona State University	29.7	9	Louisiana State University - A & M	31.0
10	Pace University - New York	29.4	10	University of Delaware	29.0
Candidates With Advanced Degrees (10 or more candidates)					
1	Wake Forest University	75.0	1	University of South Florida	71.4
2	University of Wisconsin - Madison	73.3	2	University of Wisconsin - Madison	65.7
3	Manchester College	66.7	3	John Carroll University	50.0
	Montana State University - Bozeman	66.7		University of Nebraska - Lincoln	50.0
	University of South Florida	66.7	5	University of Utah	47.2
6	Florida State University	60.0	6	Brigham Young University	47.1
	University of Houston	60.0	7	University of Florida	46.2
8	University of Colorado - Boulder	53.8	8	George Washington University	45.5
9	University of Michigan - Ann Arbor	53.3		Texas Christian University	45.5
10	University of Missouri - Columbia	52.6	10	University of Texas - Austin	45.2

Among institutions with 20 or more first-time candidates without advanced degrees, the University of Wisconsin-Whitewater, which had finished among the top five schools in each of the 10 examinations given from 1996 to 2000, led the list in May 2001. A perennially strong May performer, the University of Northern Iowa, moved from first in May 2000 to

second in May 2001. The University of Central Florida was the November 2001 leader, replacing the University of Virginia. Institutions from 14 different jurisdictions were included on the listings—two each from Iowa and Wisconsin in May and two each from Florida and Minnesota in November.

The top performer for May 2001, among institutions with 10 or more first-time candidates with advanced degrees, was Wake Forest University. It has been first or second at every May examination since 1997. The November 2001 leader was the University of South Florida, the most-frequently cited advanced-degree institution in recent years. The University of Wisconsin-Madison, leader in November 2000, was second in both May 2001 and November 2001. Altogether there were institutions from 13 jurisdictions on these two lists. Florida had two representatives at each examination. Texas and Utah had two each in November 2001.

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 1992 to 2001. 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
1992-2001**

Candidates Without Advanced Degrees		Candidates With Advanced Degrees	
School	Listings	School	Listings
University of Wisconsin - Whitewater	12	University of South Florida	14
University of Illinois - Urbana	11	University of Texas - Austin	10
University of Wisconsin - Madison	10	Florida State University	7
University of Northern Iowa	9	University of Florida	7
University of Pennsylvania	7	University of Michigan - Ann Arbor	7
University of Wisconsin - La Crosse	7	University of Wisconsin - Madison	7
University of Wisconsin - Oshkosh	7	University of Virginia	6
Florida Atlantic University	6	Brigham Young University	5
University of Florida	6	University of Central Florida	5
University of Virginia	6	Wake Forest University	5
Montana State University	5	University of Georgia	4
University of California - Los Angeles	5	University of Missouri - Columbia	4
University of Michigan - Ann Arbor	5		
Northern Illinois University	4		
Portland State University	4		
University of Iowa	4		
University of Minnesota - Twin Cities	4		
University of Washington	4		

CHARACTERISTICS OF CANDIDATES

A primary impetus for this survey is to gather information on the characteristics of the CPA examination candidate population, relate these characteristics to examination performance and identify changes and trends in the pattern of characteristics. Three questions in the candidate questionnaire address the nature of the candidate's educational background. The first of these, summarized in Report 5, asks for academic degrees earned or to be earned in the 120 days subsequent to the examination. The second (Report 6) requests total semester hours earned or to be earned in the 120 days subsequent to the examination. 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 6,809 first-time candidates with advanced degrees in 2001 (considering both the May and November examinations). This constitutes 24.7 percent of the reporting candidates and represents an increase from 6,033 in 2000 (18.6 percent) and 4,065 in 1990 (10.2 percent). While it is gratifying that nearly a quarter of the first-time candidates held advanced degrees in 2001, this statistic is a bit misleading. It resulted to a large extent because there were far fewer first-time candidates holding bachelor's degrees in 2001. On the positive side, however, the absolute number of candidates with advanced degrees did increase substantially in 2001—up 13 percent from 2000 and 67.5 percent from 1990.

The proportion of repeat candidates with advanced degrees increased to 15.8 percent in 2001 but remained 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 generally 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 2001 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 eight percent of the total body of first-time candidates. However, the holders of the master's in accounting have increased from three percent of the first-time candidates in 1990 to 14.5 percent in 2001.

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

	1990	1995	2001
Doctoral	1.0%	1.0%	1.0%
Master's in accounting	31.0	47.3	58.8
MBA with accounting emphasis	25.2	19.0	15.7
MBA with other emphasis	32.6	24.7	18.4
Non-business master's	5.8	5.3	4.0
Law degree	<u>4.4</u>	<u>2.7</u>	<u>2.1</u>
TOTAL	100.0	100.0	100.0

Completion of an advanced degree is associated with strong CPA examination performance, particularly for first-time candidates. In 2001, 27.1 percent of first-time candidates who held advanced degrees passed all subjects. This compares to 15.4 percent for candidates with bachelor's degrees only. Among the three major advanced degrees, the leading performers were holders of the master's in accounting (29.3 percent passed all subjects). Holders of the MBA trailed somewhat, those with a concentration in accounting achieving a 21.8 percent pass rate and the other first-time candidates with MBAs a pass rate of 23.7 percent. As a group, the holders of non-business master's, law degrees and the Ph.D. had an all-subject pass rate of 28.8 percent.

The following table shows the 2001 first-time passing percentages for individual subjects, based upon the candidates' educational backgrounds. As in prior years, candidates with doctoral degrees and master's in accounting did better on all subjects. They were joined in 2001 by the holders of non-business master's, a better than normal performance for this group. Candidates with law degrees did well on the LPR examination but were relatively weak on the AUDIT examination. Advanced-degree holders had their greatest relative advantage on the FARE and ARE examinations, primarily because the passing rates for bachelor's holders were lower, rather than the advanced-degree passing rates being higher.

**FIRST-TIME PASSING RATES FOR INDIVIDUAL CPA EXAMINATION
SUBJECTS BASED UPON EDUCATIONAL BACKGROUND
2001**

Degree	AUDIT	LPR	FARE	ARE
Doctoral	44.8%	47.2%	47.0%	49.3%
Master's in accounting	46.7	51.8	46.0	45.5
MBA with accounting emphasis	38.2	42.4	36.4	32.3
MBA with other emphasis	38.2	45.1	38.7	36.2
Non-business master's	44.0	51.2	46.7	49.6
Law degree	32.2	49.3	37.4	43.6
 All advanced degrees	 43.4%	 48.9%	 43.0%	 41.8%
Bachelor's degree	28.2	32.8	26.9	26.7
Ratio	1.54	1.49	1.60	1.57

TOTAL SEMESTER HOURS

Over 55 percent of the first-time candidates in 2001 reported 150 or more semester hours of academic study, and nearly half of this group reported more than 160 hours. These are substantial increases from 2000. Only 26 percent of the first-time candidates reported 130 or fewer hours, and just three percent reported fewer than 120.

The average for all first-time candidates was 146.8 semester hours, up from 143.7 hours observed in 2000. Semester hours for repeat candidates also rose, from 140.5 hours to 141.9 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 44 percent better chance to pass all subjects when compared to those with fewer than 150 hours. This benefit is down somewhat from that noted in recent years. The advanced-degree advantage for repeat candidates was only seven percent, relatively minor compared to the disparity for first-time candidates. This is because bachelor degree holders achieve higher passing percentages when they repeat the examination and also because better prepared advanced degree holders tend to pass all subjects the first time, thus eliminating themselves from the repeat candidate pool.

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

SEMESTER HOURS OF ACCOUNTING

First-time candidates with advanced degrees reported an average of 36.1 semester hours of accounting in 2001. The average reported for first-time candidates without advanced degrees was 30.3 semester hours. The changes from recent years were positive but relatively minor. Again it is likely that these hours are overstated somewhat, given the possibility of reporting error discussed in the previous section.

Advanced-degree holders with more than 30 hours of accounting had a 10 percent better chance to pass all subjects taken on the first attempt, and bachelor's degree holders with more than 30 hours had a five percent better chance to pass all subjects, in both cases in comparison to candidates with 30 hours or less. The former percentage is down slightly from recent years, but the five percent for bachelor degree holders is basically unchanged. For the latter especially, accounting education has not translated into significantly better examination performance.

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 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 2001 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. Here the results are good. Average scores on the SAT, the ACT and the GMAT all continued to rise in 2001, after being up slightly in 2000. GRE scores also were higher, rebounding from lower levels in 2000.

ESTIMATED AVERAGE SCORES FOR FIRST-TIME CANDIDATES				
	1994	1997	2000	2001
SAT verbal	511	508	531	544
SAT mathematics	576	569	585	589
ACT verbal	24.1	24.3	24.6	24.9
ACT mathematics	25.4	25.3	25.4	25.7
GRE verbal	539	531	523	540
GRE quantitative	611	601	563	621
GRE analytical	593	591	596	610
GMAT	547	549	562	565

Higher scores on these examinations historically have been strongly associated with improved CPA examination performance, and this continued in 2001. 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 2001			
	High Group	Middle Group	Low Group
SAT verbal	1.80	1.01	.54
SAT mathematics	1.49	.77	.43
ACT verbal	1.91	1.15	.63
ACT mathematics	1.78	1.06	.51
GRE verbal	2.81	1.59	.95
GRE quantitative	2.18	1.03	.75
GRE analytical	2.25	1.20	.67
GMAT	2.47	1.29	.52

SUPPLEMENTARY EXAMINATION PREPARATION

The proportion of first-time candidates reporting participation in a CPA review course in the six months prior to the examination was 64.1 percent in 2001, exactly the same percentage as in 2000. Repeat candidates indicated more likelihood of participation than in recent years: 57.9 percent in 2001, compared to 56.4 percent in 2000 and 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 89 percent of both the first-time and repeat candidates who had taken courses. This domination is consistent with recent years. College-sponsored non-credit courses were reported by over six percent of first-time candidates taking a course, and just under five percent of the first-time 2001 candidates (with courses) had firm-sponsored courses. For repeat candidates, firm-sponsored courses were the choice of over six percent of the candidates (with courses), and college-sponsored courses were reported by under five percent.

Two tables in this section relate the effectiveness of 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 1.0. 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 2001 candidates who had a coaching course were 41 percent more likely to pass the AUDIT examination in 2001 and 50 percent more likely to pass the LPR examination, in comparison to candidates with no coaching course. The tables compare 2001 success with 2000 and with the 1994-99 weighted average.

RATIOS OF SUCCESS FOR CANDIDATES PARTICIPATING IN CPA REVIEW COURSES

	1994-1999	2000	2001
First-Time Candidates			
Auditing (AUDIT)	1.51	1.46	1.41
Business Law & Professional Responsibilities (LPR)	1.60	1.54	1.50
Financial Accounting & Reporting - Business Enterprises (FARE)	1.52	1.44	1.39
Accounting & Reporting - Other Areas (ARE)	1.56	1.54	1.42
Passing all subjects taken	1.82	1.71	1.53
Passing one or more subjects	1.38	1.33	1.36
Repeat Candidates			
Auditing (AUDIT)	1.11	1.12	1.09
Business Law & Professional Responsibilities (LPR)	1.19	1.18	1.13
Financial Accounting & Reporting - Business Enterprises (FARE)	1.11	1.10	1.10
Accounting & Reporting - Other Areas (ARE)	1.13	1.11	1.09
Passing all subjects taken	1.03	1.07	1.09
Passing one or more subjects	1.09	1.09	1.07

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

	1994-1999	2000	2001
First-Time Candidates			
Passing all subjects taken			
College-sponsored	1.89	1.89	1.42
Proprietary	1.82	1.69	1.55
Firm-sponsored	1.44	1.67	1.43
Passing one or more subjects			
College-sponsored	1.36	1.30	1.24
Proprietary	1.28	1.33	1.37
Firm-sponsored	1.28	1.27	1.29
Repeat Candidates			
Passing all subjects taken			
College-sponsored	.91	.94	.96
Proprietary	1.03	1.07	1.09
Firm-sponsored	1.03	1.14	1.08
Passing one or more subjects			
College-sponsored	1.03	1.01	1.02
Proprietary	1.10	1.09	1.07
Firm-sponsored	1.13	1.12	1.09

On an overall basis, first-time candidates with CPA review courses performed substantially better in 2001 than candidates without these courses, but their advantage was less than for 2000 and the average for 1994-1999. For repeat candidates the relative advantage from coaching courses changed relatively little. The data never show as much review course benefit for repeat candidates, probably because candidates with one or two subjects to pass (the ones most likely to be successful) are less likely to take review courses in the six months prior to the examination.

All three types of coaching courses are beneficial to first-time candidates. In recent years, college-sponsored and proprietary courses have outperformed firm-sponsored courses, but this advantage narrowed in 2000 and college-sponsored courses moved well ahead of proprietary courses. In contrast, proprietary courses were clearly superior to the other two types of course for first-time candidates in 2001. For 2001 repeat candidates, both proprietary and firm-sponsored courses again outperformed the college-sponsored courses.

College-sponsored courses in general are more effective for the May examination than they are in November, particularly for first-time candidates. 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.

Proprietary courses facilitate success on all examination subjects, but their greatest relative benefit (in 2001 and historically) has been on the LPR examination. Other past observations, again confirmed in 2001, were that firm-sponsored courses are most beneficial (compared to other subjects) in Auditing and that college-sponsored courses provide their greatest advantage, at least for first-time candidates, in the FARE and ARE examinations.

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 2001 with the average from 1994 to 2000. The "other" choice presumably attracted those candidates who could not recall with certainty.

**TIMING OF DECISION TO MAJOR IN ACCOUNTING
1994-2001**

	Graduate		Undergraduate	
	1994-00	2001	1994-00	2001
In high school or earlier	22.4%	26.5%	38.3%	32.2%
Lower division college	25.8	28.8	36.2	35.1
Upper division college	10.4	11.8	11.1	13.5
After undergraduate degree	31.0	24.5	8.6	11.2
Other	10.4	8.4	5.8	8.0

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 and 2001 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 2001, as it had in 2000.

At the undergraduate level, on the other hand, the 2001 data (as in 2000) indicate later decisions than the average for the preceding years. Particularly noteworthy is the larger percentage of these candidates who decided to become accountants after the undergraduate degree. Even in 2001, however, over two-thirds of these candidates had decided on accounting by the end of the sophomore year.

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 2001 candidates who chose accounting in high school were 14 percent less likely to pass all subjects than the average candidate. Persons making the selection after the

bachelor's degree had a 20 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 1994-2000 tendency to make a decision in high school (partly reversed in 2000 and 2001) continued a trend already observed in 1980. Similarly, the ongoing movement toward fewer decisions during the undergraduate college years may be abating to some extent. As compared to 1970, many more 1994-2001 candidates decided upon accounting after the bachelor's degree, but this change had been largely accomplished by 1980.

HISTORICAL COMPARISON OF DECISION TO MAJOR IN ACCOUNTING

	1970	1980	1994-2000	2001
High school or earlier	29.1%	33.8%	38.5%	33.5%
Lower division college	53.2	41.4	37.1	36.6
Upper division college	13.2	12.2	11.8	14.2
After undergraduate degree	4.5	12.6	12.6	15.7

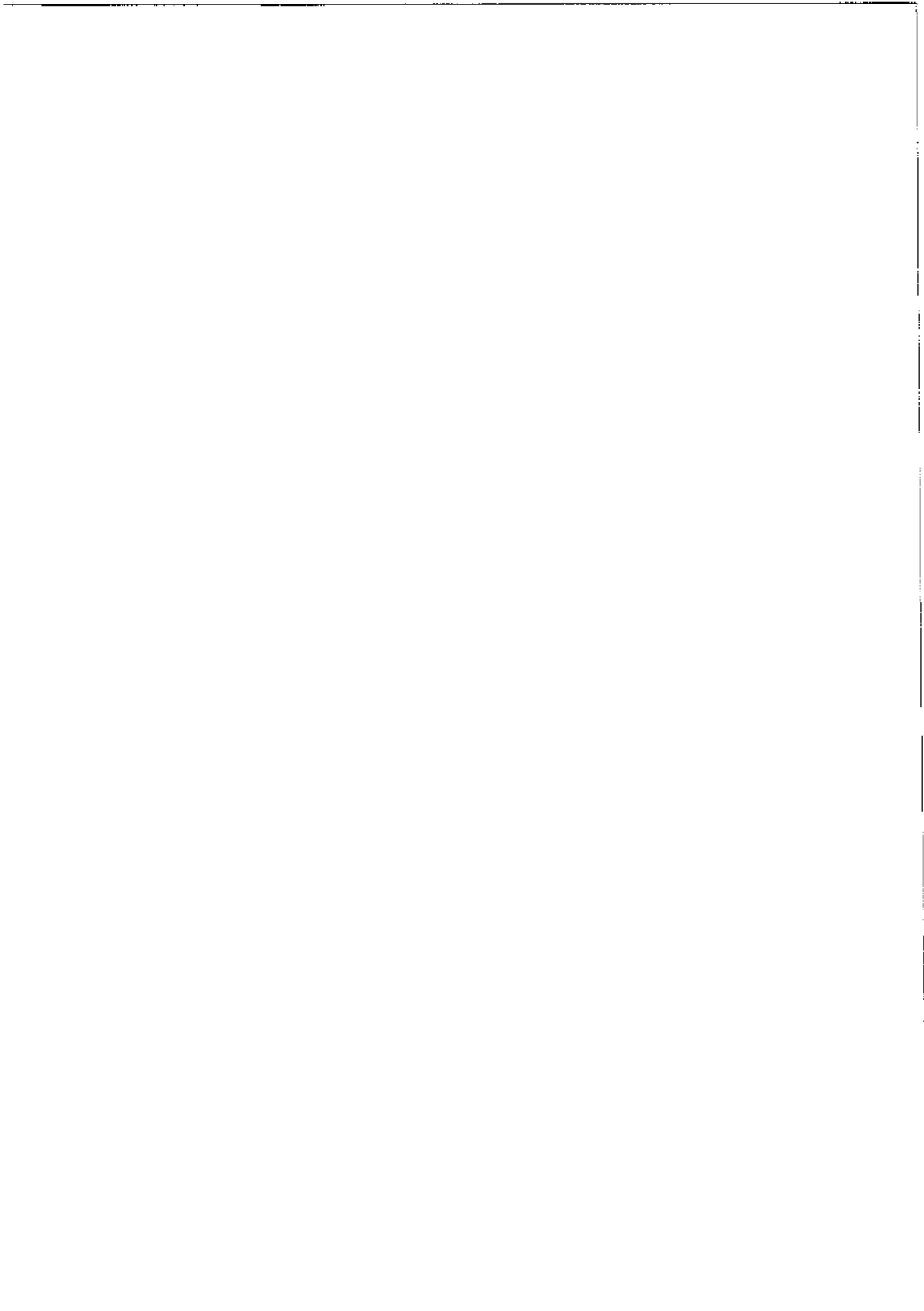
SUMMARY

The 2001 NASBA study of CPA examination candidate characteristics and performance continues a tradition begun in the early 1980's. The results often affirmed those reported in prior years, but this year's study also provided some interesting developments. First-time candidates in 2001 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 still beneficial, did not contribute as much to the success of first-time 2001 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 hurry to get into the examination system. This increase in first-time candidates 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. At the succeeding examinations, the numbers of first-time candidates go down, there tend to be more advanced degrees and more semester hours of academic study and passing rates rise.

In 2001, as 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. This reaction to the enhanced educational requirement follows the expected pattern, but it may be argued that candidate numbers have declined more and recovered less than anticipated. Predicting future candidate enrollments thus is difficult, but further short-term declines are likely. The numbers of first-time candidates are rising slowly (if at all) in the jurisdictions which have implemented the 150-hour requirement, and these increases will be offset by declines in the six jurisdictions implementing the enhanced educational requirement in the 2002-2004 period. As the effects of the implementation ripple through the system, moreover, the number of repeat candidates will continue to decline.

On a more positive note, implementation of the 150-hour educational requirement already has led to greater candidate success in the jurisdictions involved. Again one could argue that the improvements should have been greater, but this is a matter of judgment. Certainly a continuing rise in national passing percentages may be expected as the impact lessens from lower scores just prior to implementation and more candidates meet the higher educational standards.



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Performance of First-Time Candidates by Jurisdiction

MAY 2001 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	.6	78	17.9	32.1	14.1	21.8	7.7	59.0	33.3
Alaska	.7	86	12.8	16.3	21.2	17.9	7.0	70.9	22.1
Arizona	1.9	247	32.6	41.8	27.9	25.1	20.6	47.4	32.0
Arkansas	.6	76	19.7	32.9	23.7	28.9	14.5	57.9	27.6
California	20.7	2,657	27.3	32.8	31.6	26.5	15.8	55.9	28.4
Colorado	3.4	436	44.6	51.3	45.3	41.8	30.5	38.8	30.7
Connecticut	.2	21	47.6	42.9	38.1	33.3	28.6	47.6	23.8
Delaware	6.2	796	34.4	35.4	40.9	38.5	22.2	47.9	29.9
District of Columbia	.1	14	28.6	35.7	30.8	35.7	21.4	57.1	21.4
Florida	1.8	226	38.9	46.9	36.4	40.3	23.5	41.2	35.4
Georgia	2.2	276	44.5	54.0	44.0	41.1	30.4	37.3	32.2
Guam	1.5	189	15.9	12.7	29.8	18.5	10.1	68.8	21.2
Hawaii	.4	48	18.8	16.7	29.2	23.4	6.3	62.5	31.3
Idaho	.2	27	7.4	14.8	11.5	7.7	3.7	81.5	14.8
Illinois	2.4	314	42.7	51.3	48.1	45.0	30.6	36.9	32.5
Indiana	.5	60	33.3	42.4	31.0	35.1	21.7	48.3	30.0
Iowa	1.0	126	49.2	57.9	44.4	48.4	34.1	35.7	30.2
Kansas	.5	58	31.0	36.2	31.0	25.9	19.0	55.2	25.9
Kentucky	.7	92	17.4	18.5	14.6	23.1	10.9	70.7	18.5
Louisiana	.7	88	18.2	35.2	14.8	20.5	10.2	59.1	30.7
Maine	3.0	379	21.0	23.8	29.5	24.0	12.4	61.5	26.1
Maryland	.6	76	30.7	26.3	24.3	30.3	14.5	52.6	32.9
Massachusetts	3.1	398	22.0	24.6	18.9	17.8	9.3	64.8	25.9
Michigan	3.0	381	24.5	25.8	20.8	26.9	12.6	61.2	26.2
Minnesota	1.0	127	29.1	33.1	26.0	27.6	15.0	55.9	29.1
Mississippi	.4	53	15.1	30.2	18.9	11.3	7.5	66.0	26.4
Missouri	1.2	148	41.9	45.3	43.5	39.5	26.4	44.6	29.1
Montana	.8	97	44.3	49.0	51.1	51.1	36.1	40.2	23.7

* 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 2001 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.2	32	28.1	28.1	19.4	38.7	9.4	46.9	43.8
Nevada	.1	16	56.3	56.3	37.5	31.3	31.3	31.3	37.5
New Hampshire	1.3	165	29.7	30.9	33.9	25.0	13.9	50.9	35.2
New Jersey	.9	117	18.3	29.3	17.4	17.4	9.4	65.0	25.6
New Mexico	1.1	139	18.2	26.2	23.9	23.6	10.8	62.6	26.6
New York	8.2	1,049	33.3	37.9	25.9	25.1	17.4	56.1	26.4
North Carolina	2.9	377	33.5	43.5	36.6	34.9	22.5	46.4	31.0
North Dakota	.5	60	33.3	40.0	21.7	33.3	18.3	55.0	26.7
Ohio	1.4	182	33.0	36.8	25.4	31.9	17.0	53.3	29.7
Oklahoma	2.4	304	18.4	23.7	11.5	14.5	5.9	67.8	26.3
Oregon	.5	66	33.3	39.3	36.1	28.8	15.2	43.9	40.9
Pennsylvania	2.7	348	22.0	26.0	12.6	11.2	3.7	67.0	29.3
Puerto Rico	1.5	198	11.1	12.7	14.8	11.7	3.5	79.3	17.2
Rhode Island	.1	10	30.0	10.0	10.0	30.0		60.0	40.0
South Carolina	.5	63	31.7	27.0	24.2	27.0	12.7	58.7	28.6
South Dakota	.2	28	7.1	10.7	3.7	10.7		85.7	14.3
Tennessee	1.6	210	26.3	29.7	17.3	19.8	11.4	61.9	26.7
Texas	5.6	720	35.0	40.3	33.1	35.0	19.3	47.4	33.3
Utah	.5	62	37.1	43.5	33.9	37.1	17.7	38.7	43.5
Vermont	.5	66	34.8	29.2	33.8	29.2	15.2	56.1	28.8
Virgin Islands		1						100.0	
Virginia	4.7	609	28.9	33.9	27.6	26.3	17.7	59.3	23.0
Washington	1.7	214	31.9	41.6	41.3	34.7	20.6	46.7	32.7
West Virginia	.2	27	18.5	18.5	14.8	14.8	7.4	70.4	22.2
Wisconsin	1.5	186	37.6	46.2	41.1	40.9	28.0	42.5	29.6
Wyoming		3	33.3	66.7	66.7	33.3	33.3	33.3	33.3
National Totals	100.0	12,826	29.9	34.9	30.4	28.9	17.2	54.2	28.5

* 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 2001 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	1.0	346	44.6	37.2	21.6	31.8	28.0	34.1	37.9
Alaska	.3	108	25.9	30.5	20.9	30.2	23.1	47.2	29.6
Arizona	.7	247	44.6	42.3	28.1	43.1	35.6	33.2	31.2
Arkansas	.6	222	32.3	25.0	18.5	24.5	19.8	48.2	32.0
California	13.8	4,856	42.3	37.3	39.5	38.5	35.0	41.6	23.4
Colorado	1.4	495	36.7	41.0	27.0	34.2	31.3	39.2	29.5
Connecticut	.9	305	38.8	22.1	20.0	24.0	19.7	47.9	32.5
Delaware	3.6	1,264	37.9	32.9	35.4	32.8	31.0	38.2	30.8
District of Columbia	.2	62	14.3	14.9	18.5	16.3	14.5	64.5	21.0
Florida	1.3	453	37.3	40.6	30.6	35.4	30.5	39.5	30.0
Georgia	2.2	756	33.9	29.7	24.8	29.1	25.9	43.8	30.3
Guam	.8	297	28.4	26.4	27.6	25.9	25.6	48.8	25.6
Hawaii	1.2	438	31.4	28.8	24.2	29.9	29.9	42.2	27.9
Idaho	.5	159	29.4	34.5	23.6	27.2	24.5	47.8	27.7
Illinois	6.1	2,155	35.8	35.2	29.7	30.3	28.9	40.9	30.3
Indiana	1.7	594	25.6	23.8	18.3	21.9	19.9	54.0	26.1
Iowa	.7	247	39.0	39.8	23.0	31.3	30.8	43.7	25.5
Kansas	.4	135	24.0	31.3	17.5	21.6	22.2	51.9	25.9
Kentucky	1.6	551	18.6	18.3	16.0	16.5	16.7	60.8	22.5
Louisiana	.8	286	28.5	41.3	18.7	21.6	18.2	47.2	34.6
Maine	.5	158	33.7	34.8	25.6	30.8	28.5	41.1	30.4
Maryland	2.6	924	23.3	26.9	17.7	21.9	18.8	54.5	26.6
Massachusetts	2.9	1,007	39.2	30.9	19.6	24.7	21.5	44.5	34.0
Michigan	2.9	1,033	27.2	23.8	15.7	20.7	17.5	54.0	28.5
Minnesota	1.0	349	46.0	45.3	36.3	34.5	37.5	30.4	32.1
Mississippi	.7	230	30.6	21.3	16.2	19.1	18.3	54.8	27.0
Missouri	1.5	532	35.8	29.9	23.4	25.2	24.2	45.3	30.5
Montana	.1	37	36.4	36.4	37.0	19.0	32.4	40.5	27.0

* 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 2001 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.3	108	44.4	35.2	26.6	23.6	30.6	48.1	21.3
Nevada	.3	90	40.6	28.6	36.4	35.7	35.6	40.0	24.4
New Hampshire	.4	151	38.9	34.0	35.1	36.0	35.8	37.7	26.5
New Jersey	2.6	916	27.2	27.6	18.9	24.7	20.1	51.7	28.2
New Mexico	.7	229	44.1	49.6	26.2	32.8	32.3	39.7	27.9
New York	12.7	4,466	40.5	32.7	38.9	33.4	33.1	48.2	18.7
North Carolina	2.0	719	32.1	29.9	19.5	26.9	23.1	47.8	29.1
North Dakota	.3	102	34.2	30.0	15.4	28.6	25.5	50.0	24.5
Ohio	3.4	1,177	29.6	31.4	20.3	24.1	19.7	48.6	31.7
Oklahoma	.9	306	27.8	29.6	19.8	25.7	23.9	50.7	25.5
Oregon	.9	300	35.5	28.0	26.7	21.4	23.7	47.0	29.3
Pennsylvania	5.6	1,972	30.3	24.7	17.9	21.3	21.7	53.9	24.5
Puerto Rico	1.3	471	26.3	20.6	21.4	19.4	18.3	53.1	28.7
Rhode Island	.3	93	35.9	21.7	20.5	19.7	14.0	49.5	36.6
South Carolina	.8	279	28.1	32.3	17.5	26.8	22.6	49.5	28.0
South Dakota	.2	75	38.1	24.1	18.8	28.1	17.3	46.7	36.0
Tennessee	1.5	524	36.6	31.1	20.2	21.3	21.6	45.8	32.6
Texas	5.5	1,946	28.1	31.0	22.7	23.4	20.6	48.7	30.7
Utah	.3	122	45.6	43.8	37.8	41.9	32.8	33.6	33.6
Vermont	.2	64	47.6	44.2	33.3	48.0	34.4	34.4	31.3
Virgin Islands		10	50.0				30.0	60.0	10.0
Virginia	3.4	1,195	31.9	33.6	21.3	29.0	23.8	44.7	31.5
Washington	2.4	854	29.6	30.9	24.5	28.9	23.3	45.8	30.9
West Virginia	.8	282	17.5	16.8	11.1	16.7	13.1	65.2	21.6
Wisconsin	1.1	380	41.1	44.9	34.4	41.5	38.9	30.8	30.3
Wyoming	.1	29	23.5	50.0	20.8	31.3	24.1	41.4	34.5
	=====	=====							
National Totals	100.0	35,106	33.9	31.5	25.6	28.3	26.6	46.2	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 2001 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	.9	424	37.5	36.0	19.9	29.4	24.3	38.7	37.0
Alaska	.4	194	19.3	23.2	21.1	24.1	16.0	57.7	26.3
Arizona	1.0	494	37.1	42.0	28.0	33.0	28.1	40.3	31.6
Arkansas	.6	298	28.3	27.6	19.9	26.0	18.5	50.7	30.9
California	15.7	7,513	35.3	35.2	35.9	33.2	28.2	46.6	25.2
Colorado	1.9	931	41.2	46.9	36.7	38.4	30.9	39.0	30.1
Connecticut	.7	326	39.6	24.1	21.4	24.8	20.2	47.9	31.9
Delaware	4.3	2,060	36.4	34.1	38.0	35.3	27.6	41.9	30.4
District of Columbia	.2	76	17.5	19.7	20.9	20.6	15.8	63.2	21.1
Florida	1.4	679	38.1	43.7	32.9	37.5	28.1	40.1	31.8
Georgia	2.2	1,032	37.7	38.6	30.5	33.1	27.1	42.1	30.8
Guam	1.0	486	22.9	20.4	28.6	22.5	19.5	56.6	23.9
Hawaii	1.0	486	29.8	27.2	25.0	29.0	27.6	44.2	28.2
Idaho	.4	186	25.5	30.7	21.6	23.6	21.5	52.7	25.8
Illinois	5.2	2,469	37.0	38.1	32.4	32.7	29.1	40.4	30.5
Indiana	1.4	654	26.6	26.1	19.6	23.4	20.0	53.5	26.5
Iowa	.8	373	43.9	49.2	32.0	39.3	31.9	41.0	27.1
Kansas	.4	193	26.6	33.1	22.4	23.3	21.2	52.8	25.9
Kentucky	1.3	643	18.4	18.4	15.8	17.7	15.9	62.2	21.9
Louisiana	.8	374	25.3	39.3	17.6	21.3	16.3	50.0	33.7
Maine	1.1	537	23.6	26.3	28.6	25.7	17.1	55.5	27.4
Maryland	2.1	1,000	24.1	26.9	18.3	22.7	18.5	54.4	27.1
Massachusetts	2.9	1,405	32.7	28.6	19.4	22.5	18.1	50.2	31.7
Michigan	3.0	1,414	26.3	24.5	17.2	22.7	16.2	55.9	27.9
Minnesota	1.0	476	39.2	40.7	32.9	31.8	31.5	37.2	31.3
Mississippi	.6	283	26.9	23.4	16.8	17.3	16.3	56.9	26.9
Missouri	1.4	680	37.7	34.5	28.6	29.3	24.7	45.1	30.1
Montana	.3	134	42.9	46.6	47.9	45.2	35.1	40.3	24.6

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

REPORT NUMBER 03

Performance of All Candidates by Jurisdiction

MAY 2001 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.3	140	37.7	32.6	24.5	29.1	25.7	47.9	26.4
Nevada	.2	106	45.8	36.2	36.6	34.7	34.9	38.7	26.4
New Hampshire	.7	316	33.1	32.0	34.4	29.5	24.4	44.6	31.0
New Jersey	2.2	1,033	25.8	27.9	18.7	23.7	18.9	53.2	27.9
New Mexico	.8	368	31.5	37.9	25.2	28.7	24.2	48.4	27.4
New York	11.5	5,515	38.3	34.4	35.6	31.3	30.2	49.7	20.1
North Carolina	2.3	1,096	32.7	36.0	26.2	30.3	22.9	47.4	29.7
North Dakota	.3	162	33.8	34.6	18.1	30.8	22.8	51.9	25.3
Ohio	2.8	1,359	30.3	32.5	21.1	25.4	19.4	49.2	31.4
Oklahoma	1.3	610	22.1	26.0	15.3	19.2	14.9	59.2	25.9
Oregon	.8	366	35.0	30.8	28.7	23.2	22.1	46.4	31.4
Pennsylvania	4.8	2,320	28.4	25.0	16.9	19.3	19.0	55.8	25.2
Puerto Rico	1.4	669	20.9	17.7	19.2	16.9	13.9	60.8	25.3
Rhode Island	.2	103	35.1	20.3	19.4	21.0	12.6	50.5	36.9
South Carolina	.7	342	29.0	31.0	18.9	26.8	20.8	51.2	28.1
South Dakota	.2	103	28.6	19.8	14.3	22.4	12.6	57.3	30.1
Tennessee	1.5	734	32.7	30.6	19.3	20.8	18.7	50.4	30.9
Texas	5.6	2,666	30.6	34.3	25.9	27.2	20.2	48.3	31.4
Utah	.4	184	41.8	43.7	36.1	39.7	27.7	35.3	37.0
Vermont	.3	130	39.8	35.2	33.6	37.4	24.6	45.4	30.0
Virgin Islands		11	44.4				27.3	63.6	9.1
Virginia	3.8	1,804	30.6	33.7	23.8	28.0	21.8	49.6	28.6
Washington	2.2	1,068	30.2	33.7	28.5	30.3	22.8	46.0	31.3
West Virginia	.6	309	17.6	17.0	11.5	16.5	12.6	65.7	21.7
Wisconsin	1.2	566	39.6	45.5	37.1	41.2	35.3	34.6	30.0
Wyoming	.1	32	25.0	52.2	25.9	31.6	25.0	40.6	34.4
=====		=====							
National Totals	100.0	47,932	32.5	32.7	27.1	28.5	24.1	48.4	27.5

* 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 2001 UNIFORM CPA EXAMINATION

STATE	ALL CANDIDATES	CANDIDATES TAKING FOUR SUBJECTS	CANDIDATES PASSING FOUR SUBJECTS	% PASSING * FOUR SUBJECTS
Alabama	424	261	10	3.8
Alaska	194	154	8	5.2
Arizona	494	317	38	12.0
Arkansas	298	215	13	6.0
California	7,513	2,252	262	11.6
Colorado	931	696	148	21.3
Connecticut	326	195	9	4.6
Delaware	2,060	1,568	235	15.0
District of Columbia	76	54	3	5.6
Florida	679	408	64	15.7
Georgia	1,032	695	100	14.4
Guam	486	371	30	8.1
Hawaii	486	259	5	1.9
Idaho	186	124	7	5.6
Illinois	2,469	1,554	171	11.0
Indiana	654	399	24	6.0
Iowa	373	206	46	22.3
Kansas	193	128	12	9.4
Kentucky	643	452	14	3.1
Louisiana	374	250	13	5.2
Maine	537	459	50	10.9
Maryland	1,000	613	25	4.1
Massachusetts	1,405	970	55	5.7
Michigan	1,414	1,053	60	5.7
Minnesota	476	271	28	10.3
Mississippi	283	201	7	3.5
Missouri	680	422	49	11.6
Montana	134	109	33	30.3
Nebraska	140	61	5	8.2
Nevada	106	34	5	14.7
New Hampshire	316	243	28	11.5
New Jersey	1,033	627	27	4.3
New Mexico	368	153	11	7.2
New York	5,515	750	85	11.3
North Carolina	1,096	753	94	12.5

* 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 2001 UNIFORM CPA EXAMINATION

STATE	ALL CANDIDATES	CANDIDATES TAKING FOUR SUBJECTS	CANDIDATES PASSING FOUR SUBJECTS	% PASSING * FOUR SUBJECTS
North Dakota	162	121	13	10.7
Ohio	1,359	847	42	5.0
Oklahoma	610	467	22	4.7
Oregon	366	216	13	6.0
Pennsylvania	2,320	1,299	21	1.6
Puerto Rico	669	508	11	2.2
Rhode Island	103	68	1	1.5
South Carolina	342	221	11	5.0
South Dakota	103	78	0	.0
Tennessee	734	513	32	6.2
Texas	2,666	1,812	179	9.9
Utah	184	119	19	16.0
Vermont	130	101	16	15.8
Virgin Islands	11	3	0	.0
Virginia	1,804	1,313	133	10.1
Washington	1,068	724	58	8.0
West Virginia	309	231	4	1.7
Wisconsin	566	354	64	18.1
Wyoming	32	16	1	6.3
	=====	=====	=====	
TOTAL ALL STATES	47,932	26,288	2,414	9.2

* PERCENT BASED ON NUMBER OF CANDIDATES TAKING FOUR SUBJECTS

REPORT NUMBER 04

Performance of Candidates by Highest Level of Education Achieved

MAY 2001 UNIFORM CPA EXAMINATION

EDUCATION LEVEL	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	PER CENT FARE	ARE	ALL *	NONE *	SOME *
First-Time Candidates									
Doctoral	.3	28	44.4	52.0	44.4	51.9	25.0	39.3	35.7
Masters in Accounting	15.1	1,691	47.4	53.5	49.3	48.0	31.4	33.5	35.1
MBA Emphasis in Accounting	3.8	425	32.5	37.0	33.2	29.0	17.9	49.9	32.2
Other MBA	4.3	480	36.4	45.0	38.4	34.8	21.5	43.8	34.8
Non-Business Masters	1.1	119	39.8	44.3	45.5	44.2	31.1	42.9	26.1
Law Degree	.6	65	31.0	47.6	37.3	43.3	23.1	50.8	26.2
Bachelors	69.7	7,801	26.3	31.2	26.1	25.2	14.9	58.5	26.6
Less than Bachelors	1.4	152	39.7	38.0	42.4	42.7	21.7	46.1	32.2
No Degree	3.9	435	26.2	29.0	30.9	22.5	14.9	60.5	24.6
=====									
Total Answering	100.0	11,196	30.7	35.7	31.4	29.9	18.1	53.4	28.5
Not Answering		1,630	24.4	29.2	23.7	21.7	11.2	59.8	29.0
Repeat Candidates									
Doctoral	.1	38	21.4	27.6	23.3	25.0	21.1	52.6	26.3
Masters in Accounting	8.3	2,719	41.6	37.9	28.0	34.2	31.0	37.8	31.2
MBA Emphasis in Accounting	2.9	936	33.4	33.0	27.1	28.1	29.3	44.9	25.9
Other MBA	3.2	1,055	35.6	37.7	28.6	30.6	29.3	43.5	27.2
Non-Business Masters	.7	225	37.3	37.7	28.9	30.6	32.9	39.1	28.0
Law Degree	.3	113	36.5	53.4	35.0	38.5	31.0	32.7	36.3
Bachelors	80.5	26,279	33.1	30.3	24.8	27.6	25.8	47.3	26.9
Less than Bachelors	.6	200	30.6	32.0	27.6	32.0	28.5	47.0	24.5
No Degree	3.3	1,079	32.8	29.9	25.2	26.2	25.0	47.5	27.5
=====									
Total Answering	100.0	32,644	33.9	31.3	25.3	28.3	26.5	46.2	27.3
Not Answering		2,462	33.8	33.6	29.2	28.6	28.6	46.1	25.3

* 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 2001 UNIFORM CPA EXAMINATION

TOTAL HOURS	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *

First-Time Candidates

=====

Fewer than 120	3.2	374	28.2	32.2	31.7	31.3	17.1	56.4	26.5
120 - 130	22.3	2,573	26.2	30.8	24.0	22.4	13.4	59.3	27.3
131 - 149	18.7	2,160	27.5	31.6	27.9	24.5	15.3	58.6	26.1
150 - 160	28.7	3,305	31.5	35.9	31.4	31.0	18.8	52.8	28.4
More than 160	27.0	3,112	35.1	42.5	38.9	37.3	22.8	45.5	31.7
	=====	=====							
Total Answering	100.0	11,524	30.5	35.7	31.3	29.8	18.0	53.5	28.5
Not Answering		1,302	24.5	28.3	22.1	20.9	10.6	60.9	28.5

Repeat Candidates

=====

Fewer than 120	2.7	911	33.5	28.9	28.0	29.4	26.9	45.4	27.7
120 - 130	35.3	11,764	34.1	30.0	25.1	27.7	26.0	47.5	26.5
131 - 149	24.3	8,102	33.8	30.6	25.4	27.6	26.7	47.2	26.1
150 - 160	18.5	6,168	32.0	31.2	23.6	27.0	25.1	46.2	28.7
More than 160	19.2	6,419	35.7	35.3	27.8	31.3	29.2	42.7	28.1
	=====	=====							
Total Answering	100.0	33,364	33.9	31.4	25.5	28.3	26.6	46.2	27.2
Not Answering		1,742	33.3	33.7	27.7	28.1	26.8	46.0	27.3

* 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 2001 UNIFORM CPA EXAMINATION

SEMESTER HOURS	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Graduate									
=====									
43 or More	37.7	1,022	46.6	53.5	48.6	48.3	31.6	34.1	34.3
37 To 42	19.7	534	42.3	50.7	44.1	42.9	26.8	36.3	36.9
31 To 36	18.1	489	41.4	48.3	40.0	38.9	26.0	42.1	31.9
24 To 30	14.1	382	40.7	46.8	45.2	38.7	24.6	40.1	35.3
15 To 23	5.9	161	35.7	40.0	42.9	40.6	24.2	45.3	30.4
10 To 14	2.2	60	34.7	46.2	44.6	36.5	21.7	41.7	36.7
Under 10	2.3	61	32.2	28.3	33.9	34.0	18.0	57.4	24.6
	=====	=====							
Total Answering	100.0	2,709	42.8	49.6	44.9	43.2	27.7	38.2	34.1
Not Answering		99	38.5	34.0	34.7	30.9	19.2	49.5	31.3
Undergraduate									
=====									
43 or More	11.8	952	29.8	33.9	31.1	28.0	18.6	55.8	25.6
37 To 42	11.8	957	26.4	30.7	28.0	26.0	14.6	58.8	26.5
31 To 36	24.2	1,961	26.4	30.6	23.3	23.6	13.8	59.9	26.3
24 To 30	32.7	2,647	25.3	31.5	23.7	24.1	13.9	58.4	27.7
15 To 23	11.7	947	29.5	32.9	36.2	30.5	18.4	53.3	28.3
10 To 14	4.2	341	21.2	29.4	28.4	28.8	15.0	61.6	23.5
Under 10	3.6	293	19.6	24.1	19.2	17.8	9.6	66.9	23.5
	=====	=====							
Total Answering	100.0	8,098	26.4	31.3	26.5	25.3	14.9	58.4	26.7
Not Answering		1,920	25.4	29.1	24.8	22.4	12.0	59.8	28.2

* The ALL, NONE & SOME columns are based on the actual subjects taken (may be fewer than four). REPORT NUMBER 07

Performance of First-Time Candidates by SAT & ACT Scores

MAY 2001 UNIFORM CPA EXAMINATION

REPORTED SCORES	PERCENT OF TOTAL CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
SAT Verbal								
700 And Above	4.1	164	56.9	62.1	55.9	43.3	31.1	25.6
600 To 699	20.4	807	51.9	58.0	50.3	32.7	31.2	36.1
550 To 599	20.9	828	39.0	47.4	36.0	22.6	42.8	34.7
500 To 549	23.8	942	32.5	36.9	27.0	17.1	51.9	31.0
450 To 499	16.8	666	25.1	27.0	20.1	11.6	62.6	25.8
400 To 449	10.1	401	19.2	23.8	15.0	10.0	70.3	19.7
Under 400	3.8	152	16.9	20.4	21.7	6.6	69.1	24.3
SAT Mathematics								
700 And Above	13.0	517	49.4	56.5	54.4	36.2	34.0	29.8
600 To 699	35.0	1,390	42.6	49.3	40.7	25.9	40.0	34.1
550 To 599	19.6	777	34.8	36.8	26.3	16.2	51.6	32.2
500 To 549	17.2	682	27.9	31.6	21.9	12.8	58.5	28.7
450 To 499	9.8	389	20.6	26.4	14.9	10.5	66.6	22.9
400 To 449	4.6	181	14.4	19.1	9.6	3.9	76.2	19.9
Under 400	.8	31		6.9	12.0		87.1	12.9
ACT Verbal								
32 And Above	6.1	159	60.1	59.1	51.9	41.5	28.3	30.2
28 To 31	22.3	583	51.4	57.6	47.7	34.0	32.1	34.0
24 To 27	35.6	929	36.1	42.8	31.5	21.0	47.7	31.3
20 To 23	27.2	710	23.3	28.8	21.1	10.8	61.1	28.0
Below 20	8.8	230	16.2	19.2	14.9	8.3	73.9	17.8
ACT Mathematics								
32 And Above	7.6	203	51.0	56.9	56.4	41.9	33.0	25.1
28 To 31	29.4	783	49.0	52.0	45.0	30.5	36.0	33.5
24 To 27	35.2	938	33.4	40.4	28.9	19.1	49.4	31.6
20 To 23	20.7	552	19.2	25.4	15.3	7.8	66.5	25.7
Below 20	7.0	186	19.1	23.9	12.8	8.6	72.0	19.4

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

REPORT NUMBER 08

Performance of First-Time Candidates by GRE & GMAT Scores

MAY 2001 UNIFORM CPA EXAMINATION

REPORTED SCORES		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P A S S I N G	A R E	A L L *	NONE *	SOME *
GRE Verbal											
700 And Above	9.2	17	53.3	58.8	60.0	56.3	47.1	41.2			11.8
600 To 699	20.7	38	57.9	66.7	57.9	62.9	42.1	26.3			31.6
550 To 599	13.6	25	56.0	68.0	52.0	60.0	36.0	24.0			40.0
500 To 549	20.7	38	52.6	55.6	44.1	45.5	18.4	26.3			55.3
450 To 499	14.1	26	20.8	26.9	18.2	21.7	15.4	61.5			23.1
400 To 449	12.5	23	40.9	43.5	45.0	45.5	17.4	39.1			43.5
Under 400	9.2	17	23.5	29.4	47.1	52.9	11.8	41.2			47.1
GRE Quantitative											
700 And Above	38.3	70	50.0	62.3	57.6	63.6	34.3	25.7			40.0
600 To 699	27.9	51	47.1	54.0	48.0	52.1	33.3	37.3			29.4
550 To 599	7.7	14	21.4	38.5	33.3	46.2	7.1	42.9			50.0
500 To 549	14.2	26	61.5	48.0	37.5	39.1	19.2	30.8			50.0
450 To 499	6.6	12	33.3	33.3	40.0	30.0	25.0	50.0			25.0
400 To 449	3.8	7	14.3	14.3	33.3	33.3	85.7	14.3			14.3
Under 400	1.6	3	33.3	33.3	33.3	33.3	33.3	33.3			66.7
GRE Analytical											
700 And Above	30.3	53	49.1	63.5	67.3	65.4	37.7	24.5			37.7
600 To 699	28.6	50	54.2	56.3	52.2	57.4	34.0	34.0			32.0
550 To 599	12.6	22	31.8	47.6	30.0	40.0	13.6	45.5			40.9
500 To 549	14.3	25	48.0	40.0	33.3	36.4	20.0	32.0			48.0
450 To 499	7.4	13	30.8	38.5	33.3	41.7	23.1	53.8			23.1
400 To 449	4.6	8	25.0	25.0	25.0	16.7	75.0	25.0			25.0
Under 400	2.3	4	25.0	25.0	25.0	25.0	50.0	50.0			50.0
GMAT											
700 And Above	5.3	127	65.9	74.8	77.6	71.3	54.3	14.2			31.5
600 To 699	30.2	724	59.5	67.2	61.8	61.4	43.2	21.3			35.5
550 To 599	24.0	576	43.7	49.3	45.9	45.5	28.1	37.3			34.5
500 To 549	22.2	531	35.7	44.1	37.4	36.4	19.8	43.1			37.1
450 To 499	10.7	256	24.9	31.0	19.8	22.0	10.9	58.2			30.9
400 To 449	5.1	123	21.8	20.5	15.2	14.0	10.6	71.5			17.9
Under 400	2.5	60	10.7	12.3	6.3	5.6	3.3	81.7			15.0

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

REPORT NUMBER 09

Performance of Candidates by Supplementary Study

MAY 2001 UNIFORM CPA EXAMINATION

SUPPLEMENTARY STUDY	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	P A S S I N G	ALL *	NONE *	SOME *
First-Time Candidates										
College-Sponsored	8.4	684	33.6	40.1	39.0	37.1	20.8	48.0	31.3	
Proprietary	87.7	7,163	33.9	40.6	34.1	32.6	20.2	48.8	31.1	
Firm-Sponsored	4.0	323	34.2	31.7	28.1	27.1	17.3	53.3	29.4	
Total Answering	100.0	8,170	33.9	40.2	34.3	32.8	20.1	48.9	31.0	
Not Answering		4,751	23.4	25.8	23.5	22.0	12.2	63.3	24.5	
Repeat Candidates										
College-Sponsored	4.6	957	33.5	30.5	26.8	24.7	24.8	45.5	29.8	
Proprietary	89.0	18,643	34.8	33.1	26.8	29.8	27.6	44.7	27.6	
Firm-Sponsored	6.5	1,352	40.4	34.8	27.5	29.6	27.0	42.5	30.5	
Total Answering	100.0	20,952	35.0	33.1	26.9	29.5	27.5	44.6	27.9	
Not Answering		14,857	32.4	29.6	23.9	26.7	25.7	48.2	26.1	

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

REPORT NUMBER 10

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
ATHENS STATE COLL	.1	8	12.5	25.0	12.5	12.5	12.5	75.0	12.5
AUBURN U-MONTGOMERY	.1	6	80.0	66.7	40.0	33.3	16.7	16.7	66.7
U OF AL-BIRMINGHAM	.1	7	42.9	57.1		28.6	28.6	28.6	71.4
U OF AL-UNIVERSITY	.1	6		16.7			83.3	16.7	16.7
U OF SO ALABAMA	.1	7		28.6	14.3		71.4		28.6
Alaska									
U OF ALASKA ANCHORAGE	.1	11	36.4	18.2	27.3	20.0		45.5	54.5
U OF ALASKA FAIRBANKS	.1	6	16.7	16.7	16.7		83.3		16.7
Arizona									
ARIZONA STATE U	.4	37	40.6	36.1	40.0	31.3	29.7	40.5	29.7
ARIZONA STATE U-WEST	.4	38	22.2	25.7	5.6	8.1	7.9	65.8	26.3
DEVRY INSTI		5						100.0	
GRAND CANYON COLL	.1	7	16.7	33.3	14.3	28.6	14.3	57.1	28.6
NORTHERN ARIZ U	.2	18	42.9	46.2	37.5	33.3	27.8	33.3	38.9
U OF ARIZONA	.5	54	30.6	33.3	23.5	24.5	16.7	48.1	35.2
Arkansas									
ARKANSAS STATE	.1	8	25.0	25.0	37.5	37.5	25.0	62.5	12.5
HARDING COLL	.2	21	10.0	19.0	10.0	19.0	9.5	71.4	19.0
OUACHITA BAPTIST		5	20.0	20.0	20.0			60.0	40.0
SOUTHERN ARKANSAS U	.1	8	25.0	37.5	25.0	25.0	12.5	62.5	25.0
U OF ARKANSAS LITTLE ROC	.1	8	25.0	50.0	12.5	12.5	12.5	50.0	37.5
U OF CENTRAL AR	.1	8	12.5	37.5	12.5	12.5	12.5	62.5	25.0
California									
CAL ST STANISLAUS U	.1	12	27.3	30.0	36.4	25.0	8.3	41.7	50.0
CAL ST U-CHICO	.2	18	20.0	18.8	30.8	31.3	11.1	66.7	22.2
CAL ST U-FRESNO	.5	46	6.5	29.5	9.8	16.7	2.2	69.6	28.3
CAL ST U-FULLERTON	.6	57	25.0	25.5	7.1	9.1	3.5	68.4	28.1
CAL ST U-HAYWARD	1.8	185	7.6	14.3	20.5	18.8	4.9	73.5	21.6
CAL ST U-LONG BEACH	.3	34	36.7	38.7	18.5	14.3	8.8	58.8	32.4
CAL ST U-LOS ANGELES	.3	35	11.1	11.1	24.1	16.1	8.6	68.6	22.9
CAL ST U-NORTHRIDGE	.6	64	26.9	29.3	18.0	25.0	9.4	59.4	31.3
CAL ST U-POMONA	.3	29	28.6	32.0	23.8	21.7	17.2	58.6	24.1
CAL ST U-SACRAMENTO	.4	40	12.8	12.5	11.5	3.7	2.5	77.5	20.0
CAL ST UNIV-SAN MARCOS	.2	17	6.7	13.3		6.3		88.2	11.8
CAL ST-DOMINGUEZ	.1	8	28.6	12.5	14.3	12.5	12.5	75.0	12.5
CAL ST-SAN LUIS	.3	33	46.7	45.2	33.3	33.3	6.1	42.4	51.5
CAL STATE - BAKERSFIELD	.1	6	20.0	33.3		20.0	16.7	66.7	16.7
CAL STATE SAN BERNARDINO	.3	28	30.8	37.5	31.6	25.0	25.0	53.6	21.4

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

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

REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2001 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
.1	8	50.0	14.3	20.0	50.0	25.0	50.0	25.0
.1	9	62.5	37.5	60.0	14.3	22.2	44.4	33.3
.1	7	33.3	33.3	28.6	33.3	14.3	57.1	28.6
.1	14		15.4	16.7	8.3	14.3	78.6	7.1
.1	5						100.0	
.1	11	11.1	18.2	12.5	11.1	9.1	81.8	9.1
.1	5						100.0	
.1	13	18.2	45.5	40.0		15.4	53.8	30.8
.2	16	20.0	37.5	21.4	23.1	6.3	50.0	43.8
.6	63	31.7	36.1	26.7	24.0	17.5	52.4	30.2
.4	40	12.1	27.8	6.5	23.5		62.5	37.5
.3	32	43.3	40.0	30.8	40.7	15.6	37.5	46.9
.2	18	23.5	20.0	21.4	5.6		61.1	33.3
.4	38	28.1	29.0	34.6	27.3	10.5	60.5	28.9
1.2	119	38.0	60.0	41.8	51.5	33.6	36.1	30.3
.2	20	11.8	10.0	14.3	5.9	5.0	90.0	5.0
.8	79	18.8	21.6	17.5	10.7	6.3	69.6	24.1
.1	7	14.3	16.7				71.4	28.6
.2	18	31.3	33.3	18.2	36.4	22.2	61.1	16.7
.1	12	12.5	33.3	14.3	11.1	8.3	66.7	25.0
.2	25	18.2	33.3	26.7	41.7	20.0	68.0	12.0
.5	48	15.4	26.7	23.5	8.8	6.3	68.8	25.0
Colorado								
.1	8	12.5	12.5	25.0	12.5	12.5	75.0	12.5
.2	23	26.1	43.5	21.7	26.1	17.4	56.5	26.1
.1	9						100.0	
.1	13	38.5	30.8	46.2	46.2	30.8	46.2	23.1
.2	17	11.8	23.5	17.6	23.5	5.9	70.6	23.5
.1	12	8.3	33.3				66.7	33.3
.1	10	50.0	55.6	33.3	40.0	30.0	40.0	30.0
.1	6	50.0	66.7	66.7	50.0	50.0	33.3	16.7
.1	10	66.7	60.0	50.0	55.6	50.0	40.0	10.0
.1	14	14.3	28.6	14.3	14.3	7.1	71.4	21.4
Connecticut								
.1	8	37.5	12.5			12.5	62.5	25.0
Fairfield								
Delaware								
.1	7			16.7			85.7	14.3
District of Columbia								
.1	11	54.5	72.7	60.0	40.0	36.4	18.2	45.5
Georgetown								

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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 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
HOWARD	.1	11	18.2	18.2	10.0			72.7	27.3
STRAVER COLL	.1	8						100.0	
U OF DC	.1	8	12.5	12.5				87.5	12.5
Florida									
FL ATLANTIC U	.2	21	38.1	52.4	47.6	61.9	28.6	33.3	38.1
FL INTERNATIONAL	.2	23	34.8	54.5	43.5	26.1	17.4	34.8	47.8
FL STATE	.1	12	27.3	41.7	18.2	33.3	25.0	50.0	25.0
NOVA	.1	6	33.3	66.7	83.3	33.3	16.7	16.7	66.7
ST LEO COLL	.1	8	12.5	12.5	25.0	25.0	12.5	75.0	12.5
U OF CENTRAL FL	.2	19	47.4	57.9	44.4	47.4	26.3	36.8	36.8
U OF FLORIDA	.1	7	20.0	33.3	16.7	57.1		42.9	57.1
U OF MIAMI	.1	7	14.3	42.9	14.3			42.9	57.1
U OF NORTH FL	.1	9	33.3	44.4	22.2	11.1	11.1	44.4	44.4
U OF SO FLORIDA	.2	22	63.6	50.0	42.9	38.1	27.3	31.8	40.9
U OF WEST FLORIDA	.1	9	22.2	11.1	12.5	12.5		66.7	33.3
Georgia									
EMORY		5	80.0	80.0	40.0	40.0	40.0	20.0	40.0
GA COLLEGE		5						100.0	
GA SOUTHERN UNIV		5	20.0	20.0	40.0	20.0	20.0	60.0	20.0
GA STATE	.1	9	33.3	55.6	33.3	44.4	22.2	44.4	33.3
KENNESAW STATE	.1	12	18.2	33.3	9.1	9.1	8.3	58.3	33.3
U OF GEORGIA		5	20.0	20.0	20.0	40.0	20.0	60.0	20.0
Guam									
U OF GUAM	.9	90	10.1	11.2	21.3	10.0	6.7	76.7	16.7
Hawaii									
U OF HAWAII-MANOA	.1	6	16.7	16.7	16.7	16.7	16.7	83.3	
Idaho									
BOISE STATE UNIVERSITY	.2	16	12.5	12.5	6.7			81.3	18.8
U OF IDAHO		5	40.0	40.0	20.0	20.0	20.0	60.0	20.0
Illinois									
DEPAUL	.1	8	50.0	57.1	37.5	37.5	25.0	50.0	25.0
IL WESLEYAN	.2	17	41.2	58.8	29.4	35.3	23.5	41.2	35.3
NORTHERN IL		5	60.0	40.0	60.0	20.0	20.0	40.0	40.0
U OF IL-CHICAGO	.1	7	42.9	42.9	57.1	57.1	42.9	42.9	14.3
U OF IL-URBANA	.4	40	37.5	57.5	48.6	44.7	30.0	40.0	30.0
Indiana									
IN U-BLOOMINGTON	.3	27	29.6	29.6	23.1	7.4	7.4	55.6	37.0
PURDUE U-MAIN CAMPUS		5	20.0	20.0		20.0		60.0	40.0
U OF NOTRE DAME	.2	17	64.7	70.6	52.9	52.9	41.2	23.5	35.3

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

REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Iowa									
BUENA VISTA U	.1	7	28.6	28.6	42.9	28.6	28.6	57.1	14.3
DRAKE	.1	8	50.0	50.0	42.9	42.9	25.0	25.0	50.0
IOWA STATE	.1	14	21.4	42.9	28.6	21.4	21.4	57.1	21.4
NORTHWESTERN COLL	.1	5	40.0	40.0	20.0	60.0	20.0	40.0	40.0
SIMPSON COLL	.1	6	33.3	50.0	50.0	16.7	16.7	50.0	33.3
U OF IOWA	.2	24	54.2	75.0	50.0	69.6	41.7	25.0	33.3
U OF NORTHERN IOWA	.4	43	69.8	72.1	48.8	51.2	41.9	25.6	32.6
UPPER IOWA U	.1	6					100.0		
WILLIAM PENN COLL		5					100.0		
Kansas									
BAKER		5	20.0	20.0	20.0	20.0	20.0	80.0	
KANSAS STATE	.1	15	13.3	20.0	20.0	6.7	6.7	80.0	13.3
U OF KANSAS	.1	10	30.0	30.0	33.3	22.2	20.0	50.0	30.0
Kentucky									
EASTERN KY	.1	7	14.3	14.3	14.3	28.6	14.3	71.4	14.3
MURRAY STATE	.1	11	27.3		18.2	9.1		72.7	27.3
U OF KENTUCKY	.2	24	20.8	21.7	13.0	27.3	8.3	66.7	25.0
U OF LOUISVILLE	.1	12	16.7	16.7	20.0	25.0	16.7	75.0	8.3
WESTERN KY	.1	8	25.0	25.0	25.0	25.0	25.0	75.0	
Louisiana									
LA ST U-A&M	.1	15	33.3	40.0	35.7	35.7	20.0	53.3	26.7
LA ST U-SHREVEPORT	.1	7		28.6		14.3		57.1	42.9
MCNEESE STATE	.1	11		18.2				81.8	18.2
SOUTHEASTERN LA	.1	6		50.0				50.0	50.0
SOUTHERN UNIV AND A & M		5						100.0	
TULANE U	.1	8	50.0	50.0			12.5	37.5	50.0
U OF NEW ORLEANS	.1	9	55.6	55.6	44.4	44.4	33.3	33.3	33.3
UNIVERSITY OF LOUISIANA	.1	10		10.0		10.0		90.0	10.0
Maine									
HUSSON COLL	.1	6			16.7	16.7		83.3	16.7
Maryland									
BOWIE STATE	.1	8		12.5				87.5	12.5
MORGAN STATE	.1	7	14.3					85.7	14.3
SALISBURY STATE	.1	6	33.3	33.3	16.7	16.7	16.7	50.0	33.3
TOWSON STATE	.1	15	40.0	26.7	33.3	33.3	26.7	46.7	26.7
U OF BALTIMORE	.1	8	37.5		25.0	12.5		62.5	37.5
U OF MD-COLLEGE PARK	.4	41	30.0	30.8	21.6	20.0	17.1	61.0	22.0

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REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Massachusetts									
BABSON COLL	.2	19	23.5	26.3	15.8	5.3	5.3	57.9	36.8
BENTLEY COLL	.3	33	34.4	33.3	25.8	34.4	24.2	54.5	21.2
BOSTON COLL	.3	32	22.6	37.5	20.0	25.0	9.4	56.3	34.4
BOSTON U	.1	14	28.6	21.4	21.4	14.3	7.1	64.3	28.6
BRIDGEWATER STATE COLLEG	.1	8						100.0	
COLLEGE OF HOLY CROSS	.1	6	33.3	50.0	50.0	33.3	16.7	50.0	33.3
MERRIMACK COLL	.1	14						100.0	
NORTHEASTERN U	.2	16	13.3	12.5	7.7	20.0	6.3	81.3	12.5
U MASS LOWELL	.1	11		9.1	9.1	18.2		81.8	18.2
U OF MASS-AMHERST	.5	48	8.3	18.8	6.4	12.5	2.1	70.8	27.1
U OF MASS-BOSTON	.1	8		12.5				87.5	12.5
UMASS-DARTMOUTH		5						100.0	
Michigan									
ALBION COLL	.1	6	16.7	16.7	16.7	16.7	16.7	83.3	16.7
CENTRAL MICH	.2	24	12.5			12.5		83.3	
DAVENPORT COLLEGE	.1	6						100.0	
EASTERN MICH	.1	11	18.2	18.2		27.3		72.7	27.3
FERRIS STATE	.1	7		14.3	14.3	14.3		57.1	42.9
GRAND VALLEY ST	.1	14	7.1	50.0	21.4	35.7		35.7	64.3
HILLSDALE COLL		5	40.0	40.0				40.0	60.0
MICHIGAN STATE	.3	27	11.1	15.4	3.7	11.1	3.7	77.8	18.5
OAKLAND U	.1	8	25.0	12.5	12.5	12.5	12.5	75.0	12.5
U OF MI-ANN ARBOR	.1	7	57.1	71.4	16.7	57.1	14.3	28.6	57.1
U OF MI-DEARBORN	.1	10	10.0	10.0	20.0	10.0		70.0	30.0
WALSH COLLEGE	.1	14	21.4	14.3	14.3	14.3	7.1	71.4	21.4
WAYNE STATE	.1	8	37.5	50.0	25.0	37.5	25.0	37.5	37.5
WESTERN MI U	.3	29	17.2	17.2	6.9	20.7	6.9	75.9	17.2
Minnesota									
BEMIDJI STATE		5	40.0	40.0	20.0	40.0	20.0	60.0	20.0
COLL OF ST THOMAS	.1	8	12.5	25.0	12.5	12.5	12.5	75.0	12.5
CONCORDIA MOORHEAD		5	20.0	40.0	40.0	40.0	20.0	60.0	20.0
MINNESOTA STATE	.1	7		28.6	16.7	16.7		71.4	28.6
U OF MN-DULUTH	.1	7	28.6	28.6		14.3		57.1	42.9
U OF MN-TWIN CITIES	.2	21	38.1	33.3	38.1	23.8	19.0	52.4	28.6
WINONA STATE	.1	7		28.6	14.3	14.3		71.4	28.6
Mississippi									
MS ST U	.1	6	20.0	16.7		20.0		66.7	33.3
U OF MS	.1	7	28.6	42.9	14.3	28.6		42.9	57.1

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REPORT NUMBER 12-A

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PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2001 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
.1	14	21.4	50.0	21.4	14.3	14.3	50.0	35.7
.1	12	25.0	41.7	33.3	25.0	8.3	50.0	41.7
.1	6	50.0	50.0	50.0	33.3	33.3	50.0	16.7
.1	7		14.3		28.6		71.4	28.6
	5						100.0	
	5	40.0		20.0	20.0		60.0	40.0
	5	40.0	40.0	50.0	25.0	20.0	20.0	60.0
.1	8	25.0	28.6	42.9	28.6	25.0	62.5	12.5
.1	10	50.0	30.0	50.0	30.0	30.0	40.0	30.0
3.4	341	15.7	17.9	30.9	28.9	13.5	63.6	22.9
.2	17	6.3	12.5	18.8	12.5	11.8	76.5	11.8
.1	7	14.3	28.6		28.6		57.1	42.9
.1	6	33.3	33.3		50.0		33.3	66.7
.1	7	14.3	14.3	33.3	33.3		57.1	42.9
.2	16	40.0	42.9	23.1	28.6	18.8	37.5	43.8
.1	10		11.1		11.1		80.0	20.0
.1	6		16.7				83.3	16.7
.1	6	40.0	33.3		16.7	16.7	50.0	33.3
.1	8	25.0	28.6				62.5	37.5
.1	5		60.0				40.0	60.0
.1	7	16.7	14.3			14.3	85.7	
.1	8						100.0	
.1	9	12.5	12.5				88.9	11.1
.1	11	25.0	44.4	30.0	40.0	27.3	45.5	27.3
.1	8		16.7				87.5	12.5
.1	7		14.3	20.0	16.7	14.3	85.7	
.1	8	28.6	37.5		16.7	12.5	62.5	25.0
.1	14	7.7	14.3	16.7	20.0	7.1	78.6	14.3
.1	14	21.4	16.7	9.1	15.4	71.4		28.6
	5		20.0				80.0	20.0
	5	20.0	40.0	50.0			40.0	60.0

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

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

REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	PERCENT ARE	P A S S I N G	ALL *	NONE *	SOME *
CUNY BERNARD BARUCH	1.1	108	16.7	28.2	10.2	16.3	10.2	70.4	19.4	
CUNY BROOKLYN COLL	.1	15	50.0	57.1	54.5	54.5	40.0	40.0	20.0	
CUNY HUNTER COLL	.1	13		10.0	16.7	8.3		84.6	15.4	
CUNY LEHMAN COLL	.5	52	26.8	23.9	15.0	19.4	13.5	100.0	13.5	
CUNY QUEENS COLL	.1	7						100.0		
CUNY STATEN ISLAND	.1	8						100.0		
CUNY YORK COLL	.1	8						100.0		
DOWLING COLL	.1	8	50.0	37.5	16.7	25.0	25.0	62.5	12.5	
FORDHAM	.2	17	18.8	31.3	8.3	21.4	5.9	70.6	23.5	
HOFSTRA	.4	36	33.3	38.2	12.0	29.0	13.9	58.3	27.8	
L I U-CW POST	.1	10	14.3	22.2	20.0	11.1	10.0	80.0	10.0	
LE MOYNE COLL	.1	8	25.0	25.0	40.0	40.0	12.5	62.5	25.0	
MANHATTAN COLL	.1	8	12.5	14.3	20.0		12.5	75.0	12.5	
NAZARETH OF RCHSTR	.3	29	48.1	57.1	29.4	23.8	17.2	41.4	41.4	
NEW YORK U	.3	34	45.2	42.4	52.9	42.9	29.4	50.0	20.6	
PACE U-NY	.2	17	29.4	25.0	7.7	16.7	5.9	70.6	23.5	
PACE U-PLEASANTVILLE	.1	9	28.6	11.1	20.0	25.0		66.7	33.3	
SIENA COLL	.1	9	33.3	20.0	16.7	33.3	33.3	66.7		
ST JOHN FISHER COLL	.3	28	14.3	14.3			3.6	85.7	10.7	
ST JOHNS U., N.Y.	.3	26	45.8	57.7	33.3	43.8	23.1	38.5	38.5	
SUNY AT ALBANY	.3	31	41.4	55.2	27.8	25.0	32.3	45.2	22.6	
SUNY AT BINGHAMTON	.3	31	42.9	54.8	35.7	34.6	22.6	38.7	38.7	
SUNY AT BUFFALO	.1	13	33.3	20.0	12.5	30.0	7.7	61.5	30.8	
SUNY COLL GENESEO	.1	10	12.5		37.5	12.5	10.0	70.0	20.0	
SUNY COLL OLD WESTURY	.1	7	42.9	28.6	16.7	14.3		57.1	42.9	
SUNY COLL OSWEGO	.1	8	50.0	50.0	20.0	16.7	25.0	50.0	25.0	
SUNY-NEW PALTZ	.1	13	16.7	23.1	18.2	18.2	7.7	69.2	23.1	
SYRACUSE	.1	6	33.3	66.7	60.0	20.0	33.3	33.3	33.3	
TOURO	.1	5		20.0		25.0		60.0	40.0	
WAGNER COLL	.1	12	50.0	90.9	33.3	83.3	66.7		33.3	
YESHIVA										
North Carolina										
APPALACHIAN STATE	.1	8	12.5	12.5	12.5	37.5	12.5	62.5	25.0	
EAST CAROLINA	.1	7	14.3	42.9	14.3	14.3	14.3	57.1	28.6	
LENOIR-RHYNE COLL	.1	6		16.7				83.3	16.7	
NC AGRIC & TECH	.2	16	6.3					93.8	6.3	
NC ST U-RALEIGH	.1	9	33.3	55.6	33.3	22.2	22.2	44.4	33.3	
U OF NC-ASHEVILLE	.2	17		17.6	20.0	20.0		60.0	40.0	
U OF NC-CHARLOTTE						11.8		76.5	23.5	

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

REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF NC-WILMINGTON	.1	6	16.7	16.7		16.7		83.3	16.7
North Dakota									
MINOT STATE UNIVERSITY	.1	6	33.3	33.3		16.7		66.7	33.3
NO DAKOTA STATE	.1	12	41.7	50.0	33.3	58.3	33.3	41.7	25.0
U OF NO DAKOTA	.2	22	54.5	68.2	50.0	36.4	36.4	31.8	31.8
UNIV OF MARY	.1	7	42.9	28.6	28.6	28.6	28.6	57.1	14.3
Ohio									
CLEVELAND STATE	.1	9	55.6	55.6	66.7	66.7	55.6	33.3	11.1
FRANKLIN U	.1	10	30.0	40.0	30.0	20.0	10.0	50.0	40.0
KENT STATE	.1	7	28.6	28.6	28.6	28.6	28.6	71.4	
MIAMI U	.1	9	22.2	44.4	22.2	44.4	22.2	44.4	33.3
OHIO NORTHERN		5	20.0	40.0		20.0		60.0	40.0
OHIO STATE	.3	30	37.9	27.6	37.9	37.9	20.0	46.7	33.3
U OF AKRON	.1	11	18.2	36.4		27.3		63.6	36.4
Oklahoma									
LANGSTON U	.1	9	44.4	44.4	22.2	11.1	11.1	55.6	33.3
NORTHEASTERN OK ST	.1	6	16.7	16.7		16.7		83.3	16.7
OK CHRISTIAN COLL	.1	7	14.3	14.3	14.3	28.6	14.3	71.4	14.3
OK ST U	.2	17	18.8	25.0	17.6	17.6	11.8	76.5	11.8
SOUTHWESTERN OK STATE	.1	9	22.2	44.4	12.5	12.5	11.1	55.6	33.3
U OF OK-NORMAN	.1	11	27.3	36.4	18.2	18.2	9.1	54.5	36.4
U OF TULSA	.1	7						100.0	
UNIV CENTRAL OKLAHOMA	.2	22	13.6	27.3	13.6	18.2	13.6	72.7	13.6
Oregon									
GEORGE FOX COLLEGE		5	80.0	100.0	80.0	40.0	40.0		60.0
PORTLAND STATE	.2	20	16.7	27.8	11.8	23.5	10.0	60.0	30.0
U OF OREGON	.1	11	20.0	10.0	22.2	18.2	9.1	63.6	27.3
Pennsylvania									
BLOOMSBURG U	.1	9						100.0	
DREXEL	.1	6	16.7	33.3		16.7		50.0	50.0
DUQUESNE	.1	10	20.0		10.0			80.0	20.0
GROVE CITY COLL	.1	10	20.0	20.0	30.0	30.0	20.0	70.0	10.0
INDIANA U OF PA	.1	10	30.0	20.0				60.0	40.0
LA SALLE UNIV		5						100.0	
LEHIGH U	.1	11	45.5	36.4	30.0	20.0	9.1	45.5	45.5
MESSIAH COLL	.1	10	50.0	60.0	50.0	60.0	30.0	30.0	40.0
PA ST U-CAPITOL	.1	10	30.0	30.0	11.1			60.0	40.0
ROBERT MORRIS COLL	.1	10	10.0	30.0		20.0		60.0	40.0
SHIPPENSBURG U OF PA		5	40.0	40.0	40.0	20.0		40.0	60.0

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

REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
SUSQUEHANNA U		5	60.0	40.0	20.0	20.0	20.0	40.0	40.0
TEMPLE	.1	13		7.7	7.7			84.6	15.4
THE PENNSYLVANIA STATE	.4	41	27.5	35.9	20.0	17.9	12.2	58.5	29.3
U OF PA	.1	6	40.0	66.7	20.0	40.0	33.3	33.3	33.3
U OF PITTSBURGH	.1	11	9.1	9.1				90.9	9.1
VILLANOVA	.1	15	40.0	40.0	9.1	16.7	6.7	53.3	40.0
WILKES COLL	.1	7	14.3	14.3				85.7	14.3
Puerto Rico									
CATHOLIC U OF PR	.1	7	14.3	28.6	14.3	14.3	14.3	71.4	14.3
CAYEY U COLL-PR	.1	10		30.0	30.0	10.0		60.0	40.0
INTER AMER-HATO REY	.1	13						100.0	
U OF PR-MAYAGUEZ	.1	12	8.3	8.3	8.3	16.7		66.7	33.3
U OF PR-RIO PIEDRAS	.7	67	28.4	21.2	33.3	25.4	10.4	62.7	26.9
Rhode Island									
BRYANT COLL	.1	13	38.5	30.8	36.4	9.1	15.4	53.8	30.8
PROVIDENCE COLL	.1	6	16.7					83.3	16.7
U OF RHODE ISLAND	.1	6	33.3	66.7	60.0	40.0	16.7	33.3	50.0
South Carolina									
CHARLESTON COLL		5	40.0	40.0	20.0			40.0	60.0
U OF SC-COLUMBIA	.1	8	42.9	50.0	37.5	57.1	25.0	50.0	25.0
South Dakota									
BLACK HILLS STATE	.1	10	20.0	30.0	20.0	20.0	10.0	70.0	20.0
Tennessee									
CHRISTIAN BROS UNIVERSIT		5	40.0	60.0		20.0		40.0	60.0
MIDDLE TENN STATE	.2	18	33.3	38.9	27.8	22.2	16.7	55.6	27.8
TENN STATE	.1	8	25.0	37.5	12.5	25.0	12.5	62.5	25.0
TENN TECH	.1	10	20.0	30.0	10.0	20.0	10.0	60.0	30.0
U OF TN-CHATTANOOGA	.1	11	20.0	27.3	10.0	10.0		63.6	36.4
U OF TN-KNOXVILLE	.1	14	35.7	28.6	7.1	14.3	7.1	42.9	50.0
UNION U		5	20.0	40.0	20.0	20.0	20.0	60.0	20.0
UNIVERSITY OF MEMPHIS	.1	12	33.3	33.3	25.0	25.0	16.7	58.3	25.0
Texas									
BAYLOR		5						100.0	
CORPUS CHRISTI STATE U		5	20.0			20.0		80.0	20.0
SAM HOUSTON STATE	.1	8	14.3	50.0	14.3	25.0		62.5	37.5
SOUTHWEST TEX STATE	.2	18	16.7	16.7	11.1	11.1	5.6	83.3	11.1
TEX CHRISTIAN	.1	7	42.9	28.6	42.9	14.3	14.3	57.1	28.6
TEX TECH	.1	7	28.6	42.9		14.3		57.1	42.9
TEXAS A&M	.7	67	44.8	56.7	55.2	41.8	22.4	29.9	47.8

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

REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF HOUSTON	.4	38	21.6	24.3	21.6	21.1	7.9	55.3	36.8
U OF HOUSTON CLEAR LAKE	.1	13	16.7	23.1	16.7	23.1	7.7	61.5	30.8
U OF HOUSTON DOWN TOWN	.1	13	15.4	15.4	15.4	15.4	15.4	84.6	
U OF NORTH TEXAS	.1	7		28.6	28.6			71.4	28.6
U OF TEX-ARLINGTON	.2	17	18.8	41.2	31.3	23.5	17.6	58.8	23.5
U OF TEX-AUSTIN	.1	9	57.1	66.7	33.3	44.4	22.2	11.1	66.7
U OF TEX-DALLAS	.1	12	27.3	58.3	25.0	36.4	25.0	41.7	33.3
U OF TEX-EL PASO	.1	9	28.6	33.3	40.0	28.6	22.2	66.7	11.1
U OF TEX-SAN ANTONIO	.1	9	44.4	44.4	33.3	33.3	22.2	33.3	44.4
WEST TEX STATE	.1	7		14.3				85.7	14.3
Utah									
BRIGHAM YOUNG	.2	20	47.4	47.4	53.3	40.0	20.0	35.0	45.0
U OF UTAH	.1	13	25.0	25.0	10.0	10.0	15.4	76.9	7.7
UTAH STATE	.1	6	50.0	50.0	50.0	33.3	33.3	50.0	16.7
Vermont									
ST MICHAELS COLL	.1	8						100.0	
Virginia									
CHRISTOPHER NEWPORT	.1	10	10.0	30.0	11.1	11.1	10.0	70.0	20.0
COLL OF WILLIAM & MARY		5	40.0	40.0	40.0	40.0	40.0	60.0	
GEORGE MASON U	.4	36	38.9	44.4	27.8	33.3	27.8	50.0	22.2
JAMES MADISON U	.1	15	46.7	46.7	26.7	33.3	13.3	40.0	46.7
NORFOLK STATE		5	20.0	20.0		20.0		80.0	20.0
OLD DOMINION U	.1	12	33.3	33.3	25.0	25.0	25.0	58.3	16.7
RADFORD U	.1	10		10.0				90.0	10.0
U OF RICHMOND	.1	7	71.4	42.9	71.4	42.9	14.3	14.3	71.4
UNIVERSITY OF VIRGINIA	.2	21	42.9	42.9	52.4	45.0	33.3	42.9	23.8
VA COMMONWEALTH U	.2	19	26.3	36.8	31.6	21.1	15.8	52.6	31.6
VA POLY TECH	.4	36	28.6	27.8	28.6	25.0	19.4	63.9	16.7
VA STATE	.1	8	12.5	12.5		12.5		75.0	25.0
WASHINGTON & LEE	.1	6	16.7	66.7	60.0	20.0		16.7	83.3
Washington									
CENTRAL WASH U	.1	10	10.0	20.0	10.0	20.0	10.0	80.0	10.0
EASTERN WASH STATE		5		40.0		40.0		40.0	60.0
GONZAGA U	.1	11	36.4	72.7	72.7	54.5	36.4	18.2	45.5
UNIV OF WASHINGTON	.1	13	40.0	45.5	33.3	40.0	23.1	53.8	23.1
WASH STATE	.1	9	55.6	44.4	44.4	55.6	44.4	44.4	11.1
West Virginia									
W VA U	.1	8	25.0	12.5				75.0	25.0

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REPORT NUMBER 12-A

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	LPR	<	<	<	PERCENT FARE	ARE	P A S S I N G	>	>	>	>	>	>	>	>	>	>	>	SOME *
Wisconsin																											
LAKELAND COLL	.3	30	23.3						36.7				26.7	26.7	16.7	60.0	23.3										
U OF WI-EAU CLAIRE	.1	10	60.0						60.0				50.0	60.0	50.0	40.0	10.0										
U OF WI-LA CROSSE		5	20.0						40.0				20.0	20.0	20.0	60.0	20.0										
U OF WI-MADISON	.2	22	50.0						52.4				45.5	33.3	31.8	36.4	31.8										
U OF WI-MILWAUKEE	.2	22	38.1						45.5				40.9	42.9	22.7	31.8	45.5										
U OF WI-OSHKOSH	.1	7	14.3						14.3				28.6	42.9	14.3	57.1	28.6										
U OF WI-PARKSIDE	.1	8	50.0						62.5				50.0	37.5	37.5	25.0	37.5										
U OF WI-WHITEWATER	.2	22	52.4						52.4				50.0	57.1	45.5	31.8	22.7										
U WISCONSIN - GREEN BAY	.1	6							33.3				33.3	33.3		66.7	33.3										
SCHOOLS WITH FEWER THAN FIVE	10.3	1,032													9.8	65.9	24.3										
SCHOOLS OUTSIDE THE U.S.	16.6	1,658	35.3						38.6				44.1	36.4	23.2	46.9	29.9										
SCHOOLS NOT RECORDED	17.8	1,783	24.0						27.9				22.9	21.2	11.4	61.1	27.5										
	=====	=====																									
TOTALS	100.0	10,018													14.4	58.6	27.0										

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REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 2001 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama								
AUBURN U-AUBURN	.3	9	33.3	33.3	55.6	22.2	33.3	44.4
TROY ST-TROY	.4	10	10.0	30.0	11.1	10.0	70.0	20.0
U OF AL-BIRMINGHAM	.3	8	25.0	25.0	50.0	12.5	50.0	37.5
U OF AL-UNIVERSITY	.5	13	23.1	16.7	33.3		46.2	53.8
Arizona								
ARIZONA STATE U	.5	13	36.4	45.5	50.0	30.8	38.5	30.8
ARIZONA STATE U-WEST	.2	5	40.0	60.0	40.0	40.0	40.0	20.0
Arkansas								
HENDRIX COLL	.2	6	16.7	50.0	83.3	16.7	16.7	66.7
U OF AR-FAYETTEVILLE	.2	7	14.3	28.6	28.6		42.9	57.1
California								
CAL ST U-FULLERTON	.2	5	40.0	25.0	33.3	20.0	60.0	20.0
CAL ST U-HAYWARD	.6	16	14.3	21.4	7.1	6.3	62.5	31.3
CAL ST U-LOS ANGELES	.2	6	100.0	83.3	83.3	50.0		50.0
GOLDEN GATE	.3	9	33.3	44.4	25.0	11.1	33.3	55.6
SAN DIEGO STATE	.2	7	42.9	33.3	50.0	14.3	42.9	42.9
SAN FRANCISCO STATE	.2	5	25.0	40.0	40.0	40.0	60.0	
SAN JOSE STATE	.4	10	42.9	50.0	50.0	40.0	50.0	10.0
U OF CAL-LOS ANGELES	.4	11	66.7	33.3	42.9	36.4	54.5	9.1
U OF SOUTHERN CAL	.5	13	60.0	36.4	50.0	23.1	46.2	30.8
Colorado								
CO STATE	.2	7	57.1	57.1	28.6	14.3	28.6	57.1
U OF CO-BOULDER	.5	13	66.7	83.3	69.2	53.8	15.4	30.8
U OF DENVER	.6	16	56.3	50.0	62.5	43.8	18.8	37.5
District of Columbia								
GEORGE WASHINGTON	.3	9	50.0	44.4	22.2	22.2	44.4	33.3
Florida								
FL INTERNATIONAL	.7	19	42.1	57.9	52.6	42.1	36.8	21.1
FL STATE	.5	15	60.0	80.0	73.3	60.0	20.0	20.0
U OF CENTRAL FL	.4	12	58.3	66.7	54.5	50.0	25.0	25.0
U OF FLORIDA	1.6	46	52.2	55.6	64.4	37.0	21.7	41.3
U OF MIAMI	.2	5	40.0	20.0	40.0	20.0	60.0	20.0
U OF NORTH FL	.2	5	20.0	20.0	20.0		80.0	20.0
U OF SO FLORIDA	.5	15	73.3	92.9	73.3	66.7	6.7	26.7
U OF WEST FLORIDA	.2	7	14.3	14.3	14.3		57.1	42.9
Georgia								
GA SOUTHERN UNIV	.3	8		12.5			87.5	12.5
GA STATE	.4	11	63.6	45.5	45.5	45.5	18.2	36.4

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REPORT NUMBER 12-B

MAY 2001 UNIFORM CPA EXAMINATION

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

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

REPORT NUMBER 12-B

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P E R C E N T A R E	A L L *	NONE *	SOME *
Missouri									
ST LOUIS U	.2	6	50.0	50.0	16.7	33.3	16.7	50.0	33.3
TRUMAN STATE UNIV	.2	7	71.4	85.7	100.0	85.7	57.1		42.9
U OF MO-COLUMBIA	1.4	38	73.7	78.9	73.7	52.6	52.6	18.4	28.9
Montana									
MONTANA ST UNIV-BOZEMAN	.5	15	86.7	66.7	86.7	93.3	66.7	6.7	26.7
MONTANA ST.-BILLINGS	.6	17	43.8	37.5	56.3	52.9	23.5	41.2	35.3
U OF MONTANA	.8	23	60.9	91.3	86.4	81.8	52.2		47.8
Nebraska									
U OF NEBR-LINCOLN	.4	10	33.3	40.0	33.3	40.0	30.0	60.0	10.0
New Jersey									
RUTGERS U-NEWARK	.2	5	33.3	40.0	50.0	25.0	20.0	60.0	20.0
New York									
CUNY BERNARD BARUCH	.9	26	75.0	61.9	68.2	66.7	53.8	19.2	26.9
ST JOHNS U..N.Y.	.4	11	55.6	30.0		14.3		45.5	54.5
SUNY AT ALBANY	.3	8	42.9	37.5	42.9	14.3	12.5	50.0	37.5
SYRACUSE	.2	7	28.6	57.1	40.0	20.0	14.3	28.6	57.1
North Carolina									
APPALACHIAN STATE	.2	5	60.0	60.0	60.0	60.0	40.0	20.0	40.0
EAST CAROLINA	.9	25	48.0	24.0	44.0	40.0	24.0	36.0	40.0
NC ST U-RALEIGH	1.6	44	63.6	72.7	72.7	65.9	45.5	18.2	36.4
U OF NC-CHAPEL HILL	2.1	60	35.0	43.3	46.7	23.3	16.7	41.7	41.7
U OF NC-GREENSBORO	.3	8	25.0	50.0	50.0	50.0	25.0	50.0	25.0
U OF NC-WILMINGTON	1.2	33	18.8	24.2	12.5	18.2	12.1	69.7	18.2
WAKE FOREST	1.4	40	82.5	97.5	92.5	82.5	75.0		25.0
Ohio									
BOWLING GREEN STATE	.2	5	60.0	80.0	60.0	80.0	40.0		60.0
U OF AKRON	.2	6	83.3	83.3	66.7	50.0	50.0		50.0
U OF CINCINNATI	.2	7	42.9	57.1	14.3	28.6	14.3	42.9	42.9
U OF DAYTON	.2	5	40.0	60.0	60.0	60.0	40.0	40.0	20.0
XAVIER	.2	5	40.0	40.0	20.0	40.0	20.0	60.0	20.0
Oklahoma									
OK CITY U	.2	5			20.0			80.0	20.0
OK ST U	.2	7	57.1	57.1	57.1	57.1	42.9	28.6	28.6
U OF OK-NORMAN	.4	11	18.2	45.5	36.4	63.6	18.2	36.4	45.5
Pennsylvania									
DREXEL	.2	5	20.0	20.0				80.0	20.0
LA SALLE UNIV	.2	6	33.3	16.7				66.7	33.3
ROBERT MORRIS COLL	.2	6	50.0	66.7	33.3	33.3	33.3	33.3	33.3

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REPORT NUMBER 12-B

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PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
TEMPLE	.2	6	20.0		16.7			83.3	16.7
THE PENNSYLVANIA STATE	.2	6	60.0	50.0	50.0	16.7	16.7	50.0	33.3
Puerto Rico									
U OF PR-RIO PIEDRAS	.4	11		9.1				90.9	9.1
South Carolina									
CLEMSON	.2	5		20.0	20.0	60.0		40.0	60.0
U OF SC-COLUMBIA	.3	9	77.8	44.4	55.6	66.7	44.4	22.2	33.3
South Dakota									
U OF SD	.2	5	20.0	20.0	20.0	20.0	20.0	80.0	
Tennessee									
BELMONT UNIVERSITY	.2	5	60.0	40.0	40.0	60.0	40.0	40.0	20.0
U OF TN-KNOXVILLE	.6	17	52.9	41.2	50.0	43.8	29.4	35.3	35.3
U OF TN-MARTIN	.2	7	14.3	28.6	14.3	28.6	14.3	57.1	28.6
UNIVERSITY OF MEMPHIS	.2	7	66.7	50.0		14.3		42.9	57.1
Texas									
ABILENE CHRISTIAN	.2	7	28.6	28.6	28.6	57.1	28.6	42.9	28.6
BAYLOR	.3	9	66.7	55.6	44.4	44.4	33.3	22.2	44.4
SAM HOUSTON STATE	.2	5	40.0					60.0	40.0
SOUTHWEST TEX STATE	.2	7	28.6	42.9	28.6	28.6	14.3	57.1	28.6
ST THOMAS U	.3	8	25.0	12.5	12.5			75.0	25.0
TEX A&I-KINGSVILLE	.2	6	16.7	33.3	33.3	50.0	16.7	50.0	33.3
TEX TECH	.2	7	14.3	28.6	33.3	16.7	14.3	71.4	14.3
TEXAS A&M	2.2	63	23.8	40.3	37.1	37.1	14.3	42.9	42.9
U OF HOUSTON	.4	10	80.0	70.0	66.7	77.8	60.0	20.0	20.0
U OF HOUSTON CLEAR LAKE	.2	5	60.0	40.0	40.0	100.0	40.0	60.0	60.0
U OF NORTH TEXAS	.5	13	30.8	38.5	30.8	23.1	15.4	61.5	23.1
U OF TEX-ARLINGTON	.6	16	37.5	37.5	25.0	50.0	12.5	18.8	68.8
U OF TEX-AUSTIN	3.6	102	64.7	70.6	63.7	69.6	44.1	17.6	38.2
U OF TEX-DALLAS	.4	10	30.0	44.4	44.4	40.0	30.0	60.0	10.0
Utah									
BRIGHAM YOUNG	2.2	61	70.5	70.5	62.3	62.3	47.5	11.5	41.0
U OF UTAH	.4	11	36.4	54.5	36.4	45.5	27.3	45.5	27.3
UTAH STATE	.8	22	22.7	31.8	36.4	38.1	9.1	40.9	50.0
WEBER STATE	.6	16	25.0	31.3	12.5	31.3		37.5	62.5
Virginia									
COLL OF WILLIAM & MARY	.2	5	60.0	60.0	40.0	60.0	20.0	20.0	60.0
UNIVERSITY OF VIRGINIA	.6	18	50.0	58.8	66.7	47.1	38.9	27.8	33.3
Washington									
UNIV OF WASHINGTON	.2	7	57.1	85.7	83.3	83.3	57.1	14.3	28.6

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REPORT NUMBER 12-B

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	P A S S I N G	ALL *	NONE *	SOME *
West Virginia										
W VA U	.2	6	50.0	16.7	16.7	33.3			50.0	50.0
Wisconsin										
U OF WI-MADISON	.5	15	93.3	93.3	86.7	86.7	73.3			26.7
Wyoming										
U OF WYOMING	.2	5	40.0	40.0	40.0	20.0	20.0		60.0	20.0
SCHOOLS WITH FEWER THAN FIVE	23.1	649						19.7	46.1	34.2
SCHOOLS OUTSIDE THE U.S.	14.4	403	40.4	43.3	48.0	38.7	25.3	41.2	33.5	
SCHOOLS NOT RECORDED	4.3	122	29.1	32.5	28.0	27.1	13.9	54.1	32.0	
TOTALS	100.0	2,808					27.4	38.6	34.0	

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REPORT NUMBER 12-B

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2001 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	<	LPR	FARE	ARE	P A S S I N G	>	>	>	>	>	>	>	SOME *
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Alabama																				
ALABAMA A & M	5	75.0							20.0	25.0	33.3						40.0			60.0
ATHENS STATE COLL	10	20.0								40.0		30.0					40.0			30.0
AUBURN U-AUBURN	12	60.0						75.0		40.0	14.3	33.3					41.7			25.0
AUBURN U-MONTGOMERY	24	60.0						56.3		41.2	30.8	37.5					33.3			29.2
BIRMINGHAM SOUTHERN	14	83.3						66.7		25.0	25.0	35.7					28.6			35.7
JACKSONVILLE STATE	12	14.3						33.3		22.2	22.2	33.3					50.0			16.7
SANFORD U	8	40.0						40.0		20.0	28.6	25.0					37.5			37.5
TROY ST-DOTHAN	14	40.0						36.4		15.4	18.2	21.4					42.9			35.7
TROY ST-MONTGOMERY	5									20.0	25.0	20.0					80.0			
TROY ST-TROY	11	50.0						50.0		25.0	28.6	45.5					27.3			27.3
TUSKEGEE INSTITUTE	5									20.0	25.0	20.0					80.0			
U OF AL-BIRMINGHAM	40	35.7						32.3		10.0	35.5	25.0					42.5			32.5
U OF AL-HUNTSVILLE	9	20.0								33.3	44.4	44.4					55.6			
U OF AL-UNIVERSITY	31	47.4						30.0		20.0	31.8	25.8					41.9			32.3
U OF MONTEVALLO	10	33.3						14.3		11.1	33.3	10.0					40.0			50.0
U OF SO ALABAMA	21	30.0						75.0		28.6	54.5	42.9					28.6			28.6
Alaska																				
U OF ALASKA ANCHORAGE	17	25.0						40.0		9.1	30.8	17.6					41.2			41.2
U OF ALASKA FAIRBANKS	14	27.3						38.5		10.0	10.0	35.7					50.0			14.3
Arizona																				
ARIZONA STATE U	52	51.7						45.2		36.4	50.0	44.2					28.8			26.9
ARIZONA STATE U-WEST	40	47.8						56.0		32.3	35.7	35.0					32.5			32.5
NORTHERN ARIZ U	20	50.0						53.8		33.3	56.3	25.0					20.0			55.0
U OF ARIZONA	62	44.4						48.7		34.7	25.7	33.9					32.3			33.9
Arkansas																				
ARKANSAS STATE	29	25.0						28.6		15.4	48.1	20.7					41.4			37.9
ARKANSAS TECH U	5							20.0			25.0	20.0					60.0			20.0
HARDING COLL	42	29.0						24.1		16.2	7.7	19.0					59.5			21.4
OUACHITA BAPTIST	15	22.2						16.7		25.0	10.0	13.3					60.0			26.7
SOUTHERN ARKANSAS U	14	36.4						10.0		18.2	21.4	21.4					64.3			14.3
U OF AR-FAYETTEVILLE	31	50.0						30.0		26.9	15.8	32.3					35.5			32.3
U OF AR-MONTICELLO	7	16.7								14.3	20.0	71.4					71.4			28.6
U OF ARKANSAS LITTLE ROC	24	26.7						43.8		18.2	43.8	20.8					41.7			37.5
U OF CENTRAL AR	32	40.0						20.0		7.1	29.6	12.5					46.9			40.6
California																				
AZUSA PACIFIC COLL	15	75.0						33.3		33.3	11.1	33.3					60.0			6.7
CAL LUTHERAN COLL	7	33.3						40.0			25.0	14.3					57.1			28.6
BIOLA U	13	66.7						42.9		80.0	40.0	53.8					38.5			7.7

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REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CAL ST STANISLAUS U	.1	23	33.3	45.5	20.0	40.0	39.1	43.5	17.4
CAL ST U-CHICO	.1	42	38.9	40.0	43.8	27.3	28.6	45.2	26.2
CAL ST U-FRESNO	.3	97	35.6	35.1	18.8	26.3	22.7	54.6	22.7
CAL ST U-FULLERTON	.5	136	39.0	33.8	41.3	36.1	36.0	41.9	22.1
CAL ST U-HAYWARD	1.1	340	27.7	26.1	32.9	33.8	26.5	48.2	25.3
CAL ST U-LONG BEACH	.3	88	35.3	32.4	41.4	32.6	33.0	44.3	22.7
CAL ST U-LOS ANGELES	.3	98	38.3	20.8	32.6	30.2	28.6	50.0	21.4
CAL ST U-NORTHridge	.6	172	42.3	25.9	41.6	36.8	32.6	45.3	22.1
CAL ST U-POMONA	.3	76	37.5	23.1	28.2	31.0	30.3	51.3	18.4
CAL ST U-SACRAMENTO	.5	139	35.5	33.8	21.9	26.8	27.3	56.1	16.5
CAL ST UNIV-SAN MARCOS	.1	30	40.0	20.0	28.6	25.0	26.7	56.7	16.7
CAL ST-DOMINGUEZ	.1	34	28.0	13.0	10.5	15.0	11.8	61.8	26.5
CAL ST-SAN LUIS	.4	109	52.9	47.2	24.5	51.1	39.4	37.6	22.9
CAL STATE - BAKERSFIELD	.1	21	44.4	30.0	10.0	27.3	19.0	57.1	23.8
CAL STATE SAN BERNARDINO	.2	57	32.4	27.3	22.6	26.5	22.8	54.4	22.8
CHAPMAN COLL	.1	28	33.3	31.6	23.1	43.8	17.9	42.9	39.3
CLAREMONT MENS COLL		9	75.0	33.3	50.0	80.0	55.6	22.2	22.2
DEVRY		9	50.0		66.7	33.3	55.6	33.3	11.1
GOLDEN GATE	.1	27	41.7	50.0	40.0	62.5	33.3	37.0	29.6
HUMBOLDT STATE		11	33.3	25.0		33.3	27.3	54.5	18.2
LA VERNE COLL		5	33.3		20.0		20.0	60.0	20.0
LOYOLA MARYMOUNT	.2	51	41.7	30.3	40.0	25.0	29.4	49.0	21.6
NATIONAL	.1	22	15.4	16.7	27.3	11.1	22.7	63.6	13.6
PACIFIC UNION COLL		5	100.0		25.0	66.7	40.0	40.0	20.0
PEPPERDINE	.1	18	37.5	22.2	44.4	30.0	44.4	44.4	11.1
SAN DIEGO STATE	.5	141	39.2	33.8	42.2	34.7	31.9	38.3	29.8
SAN FRANCISCO STATE	.4	117	29.7	39.3	45.0	37.7	32.5	42.7	24.8
SAN JOSE STATE	.3	84	44.9	42.2	20.0	47.5	29.8	41.7	28.6
SONOMA STATE	.1	35	40.0	40.0	46.7	62.5	37.1	34.3	28.6
SOUTHERN CAL COLL		5	50.0	66.7		50.0	20.0		80.0
ST MARYS OF CAL	.1	19	30.8	41.7	10.0	38.5	21.1	42.1	36.8
U OF CAL-BERKELEY	.3	104	56.4	43.9	47.2	36.8	38.5	38.5	23.1
U OF CAL-LOS ANGELES	.7	211	58.0	51.1	53.9	46.4	44.5	29.4	26.1
U OF CAL-RIVERSIDE	.1	36	40.0	29.4	23.5	21.1	30.6	55.6	13.9
U OF CAL-SANTA BARBARA	.6	172	48.1	34.1	47.2	39.3	39.0	39.0	22.1
U OF REDLANDS		8	33.3	60.0		16.7	25.0	50.0	25.0
U OF SAN DIEGO	.2	46	43.5	40.0	34.6	35.0	28.3	39.1	32.6
U OF SAN FRANCISCO	.1	26	42.9	35.7	27.3	27.3	34.6	42.3	23.1

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U OF SANTA CLARA	.2	51	69.2	65.5	44.4	48.3	45.1	29.4	25.5
U OF SOUTHERN CAL	.5	140	49.3	41.5	39.7	30.0	36.4	40.7	22.9
U OF THE PACIFIC		12	14.3	28.6	16.7		8.3	66.7	25.0
WOODEURY		8			12.5	33.3	12.5	62.5	25.0
Colorado									
ADAMS STATE COLL		10	25.0	37.5	14.3		40.0	50.0	10.0
CO STATE	.1	40	15.0	27.8	30.3	35.7	32.5	45.0	22.5
FORT LEWIS COLL		13	60.0	75.0			30.8	30.8	38.5
MESA STATE COLLEGE		13	33.3	11.1	37.5	57.1	23.1	53.8	23.1
METROPOLITAN ST COLL	.1	36	29.2	52.2	34.4	20.0	33.3	27.8	38.9
REGIS UNIVERSITY	.1	32	53.8	33.3	16.1	44.0	15.6	31.3	53.1
U OF CO-Boulder	.1	35	36.4	31.8	19.4	37.0	22.9	40.0	37.1
U OF CO-CO SPRINGS		11		44.4		28.6	18.2	63.6	18.2
U OF CO-DENVER	.1	27	41.7	53.3	16.7	42.1	37.0	29.6	33.3
U OF DENVER		8	16.7	14.3	12.5	28.6	12.5	75.0	12.5
U OF NORTHERN CO	.1	24	23.5	17.6		19.0	8.3	62.5	29.2
WESTERN STATE COLLEGE		7	20.0	20.0	16.7	20.0	28.6	57.1	14.3
Connecticut									
CENTRAL CONN ST U	.1	38	35.7	26.9	19.4	35.7	10.5	44.7	44.7
FAIRFIELD	.1	40	57.1	14.3	36.0	23.8	27.5	37.5	35.0
QUINNIPAC COLL	.1	24	18.8	10.0	12.5	31.3	12.5	62.5	25.0
SACRED HEART UNIV		13	42.9	12.5	44.4	25.0	30.8	38.5	30.8
SO CT STATE U		12	25.0	12.5	9.1	14.3	8.3	66.7	25.0
U OF CONN	.2	73	39.0	29.2	22.0	26.4	26.0	45.2	28.8
U OF NEW HAVEN		10	40.0	57.1	37.5	42.9	30.0	30.0	40.0
WESTERN CONN ST U		10	66.7	50.0	50.0	40.0	50.0	30.0	20.0
Delaware									
DELAWARE ST UNIV		13	27.3	9.1	8.3		15.4	69.2	15.4
GOLDEY BEACOM COLL		7	50.0		60.0	50.0	71.4	28.6	
U OF DELAWARE	.2	72	54.5	46.9	44.0	37.8	38.9	33.3	27.8
District of Columbia									
AMERICAN	.1	19	28.6	35.7	23.5	23.5	10.5	52.6	36.8
CATHOLIC U OF AMER		9		12.5		12.5	11.1	77.8	11.1
GEORGE WASHINGTON	.1	22	38.5	57.1	18.8	21.4	22.7	45.5	31.8
GEORGETOWN		10		100.0	42.9	80.0	60.0	30.0	10.0
HOWARD	.1	39	25.8	36.7	10.5	13.9	5.1	43.6	51.3
SOUTHEASTERN		13	22.2	12.5	20.0	37.5	23.1	61.5	15.4
STRAYER COLL	.1	36	25.0	25.0	20.7		19.4	52.8	27.8
U OF DC	.1	38	10.0	8.0	14.3	14.3	5.3	78.9	15.8

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

REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Florida									
BETHUNE COOKMAN COLL		5	33.3	25.0	40.0	25.0	40.0	40.0	20.0
FL AGRI & MECH	.1	23	43.8	31.3	21.1	11.1	13.0	47.8	39.1
FL ATLANTIC U	.1	39	36.4	45.0	38.5	42.9	25.6	41.0	33.3
FL INTERNATIONAL	.1	41	54.8	28.6	47.6	44.0	41.5	29.3	29.3
FL SOUTHERN COLL	.1	9	20.0	66.7	33.3	16.7	33.3	33.3	33.3
FL STATE	.1	40	27.8	50.0	27.6	42.3	35.0	45.0	20.0
NOVA		9	40.0	33.3	66.7	57.1	55.6	33.3	11.1
ST LEO COLL	.1	17	8.3	38.5	15.4	18.2	17.6	58.8	23.5
STETSON U		5	25.0		66.7		20.0	40.0	40.0
U OF CENTRAL FL	.1	36	37.5	33.3	37.0	21.1	36.1	41.7	22.2
U OF FLORIDA		11	50.0	62.5	16.7	37.5	36.4	27.3	36.4
U OF MIAMI		15	33.3	44.4	28.6	36.4	20.0	26.7	53.3
U OF NORTH FL	.1	20	44.4	70.0	35.7	57.1	45.0	25.0	30.0
U OF SO FLORIDA	.2	55	46.4	48.4	35.9	41.2	41.8	40.0	18.2
U OF TAMPA		6	20.0	60.0	40.0		16.7	33.3	50.0
U OF WEST FLORIDA	.1	21	26.7	26.7	23.5	37.5	23.8	38.1	38.1
Georgia									
AUGUSTA STATE UNIVERSITY		5		20.0			20.0	80.0	
CLARK/ATLANTA U		12	14.3	14.3	8.3		8.3	75.0	16.7
COLUMBUS STATE UNIVERSIT		6	20.0	20.0	16.7	40.0	16.7	33.3	50.0
DEVRY INSTI		6	20.0	16.7		16.7	16.7	66.7	16.7
EMORY		13	50.0	50.0	50.0	66.7	53.8	23.1	23.1
GA COLLEGE		10	28.6	14.3	30.0	25.0	30.0	40.0	30.0
GA INST OF TECH	.1	5	100.0	100.0	66.7	75.0	80.0	20.0	
GA SOUTHERN UNIV		27	23.5	23.8	19.2	23.8	11.1	59.3	29.6
GA SOUTHWESTERN COLL		11	18.2	9.1		18.2		63.6	36.4
GA STATE	.2	62	35.9	22.2	21.8	27.3	16.1	46.8	37.1
KENNESAW STATE	.2	54	42.9	40.5	13.6	27.0	25.9	48.1	25.9
MERCER U-MACON		9	25.0	25.0	25.0	28.6	22.2	66.7	11.1
MOREHOUSE COLL		5	20.0			25.0	60.0	40.0	
NORTH GEORGIA COLL		8	100.0	50.0	42.9	75.0	37.5	25.0	37.5
SAVANNAH STATE		10		22.2	22.2	37.5	20.0	60.0	20.0
SHORTER COLL		6	25.0	25.0	33.3	20.0	33.3	66.7	
U OF GEORGIA	.1	17	28.6	27.3	53.8	40.0	41.2	47.1	11.8
VALDOSTA STATE	.1	30	29.2	22.2	30.8	44.4	26.7	36.7	36.7
WEST GEORGIA		14	60.0	9.1		20.0	21.4	50.0	28.6
Guam									
U OF GUAM	.6	170	21.0	25.4	22.2	24.8	22.4	51.2	26.5

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REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Hawaii									
BYU - HAWAII		5			25.0		20.0	80.0	
CHAMINADE		6	20.0	25.0	25.0		16.7	66.7	16.7
HAWAII PACIFIC COLL	.1	17	25.0	25.0	23.1	25.0	23.5	41.2	35.3
U OF HAWAII-MANOA	.3	86	40.4	32.0	21.7	25.8	27.9	41.9	30.2
Idaho									
BOISE STATE UNIVERSITY	.3	83	32.8	39.0	24.6	32.1	27.7	47.0	25.3
IDAHO STATE		11	9.1	10.0	12.5	22.2	9.1	63.6	27.3
LEWIS-CLARK STATE		7	66.7	50.0	60.0	50.0	71.4	28.6	
NORTHWEST NAZARENE		5	25.0					80.0	20.0
U OF IDAHO	.1	32	21.7	41.7	18.5	28.6	21.9	37.5	40.6
Illinois									
AUGUSTANA COLL	.1	22	8.3	18.8	11.8	11.8	22.7	63.6	13.6
AURORA COLL		8	16.7	50.0	16.7	37.5	25.0	37.5	37.5
BRADLEY	.1	33	29.4	26.7	33.3	26.3	36.4	39.4	24.2
CHICAGO STATE		10	33.3	12.5	20.0	11.1	10.0	60.0	30.0
COLL OF ST FRANCIS		11	37.5	25.0	10.0	30.0	9.1	45.5	45.5
DEPAUL	.5	140	32.4	30.9	23.7	24.3	22.9	47.9	29.3
DEVRY		11	14.3	12.5	25.0	33.3	27.3	45.5	27.3
DEVRY - OAK BROOK TERRAC		12	16.7	8.3	8.3	16.7		75.0	25.0
DOMINICAN UNIVERSITY		6		25.0	40.0		16.7	50.0	33.3
EASTERN IL	.1	34	28.6	33.3	25.0	40.0	29.4	44.1	26.5
ELMHURST COLL	.1	17	16.7	35.7	8.3	21.4	11.8	47.1	41.2
GOVERNORS STATE	.1	24	29.4	37.5	29.2	21.1	29.2	50.0	20.8
IL BENEDICTINE COLL		15	46.2	61.5	40.0	30.8	20.0	33.3	46.7
IL COLL		7	33.3	100.0	60.0	100.0	71.4		28.6
IL STATE	.2	53	51.5	45.7	36.2	33.3	24.5	32.1	43.4
IL WESLEYAN		11	60.0	50.0	20.0	25.0	18.2	54.5	27.3
LEWIS		8	50.0	80.0	42.9	20.0	50.0	12.5	37.5
MCKENDREE COLL	.1	20	18.8	6.7	10.5	18.8	10.0	65.0	25.0
MILLIKIN	.1	19	41.7	33.3	29.4	16.7	26.3	42.1	31.6
MONMOUTH COLL		6	16.7		50.0	20.0	16.7	50.0	33.3
NORTH CENTRAL COLL	.1	20	30.8	31.3	31.3	29.4	30.0	45.0	25.0
NORTHEASTERN IL	.2	58	25.5	15.8	18.0	17.0	20.7	62.1	17.2
NORTHERN IL	.4	106	55.2	49.3	29.6	35.1	35.8	27.4	36.8
NORTHWESTERN		6	20.0	20.0	33.3	20.0	16.7	50.0	33.3
OLIVET NAZARENE COLL		5		20.0			20.0	80.0	
QUINCY UNIVERSITY		5	40.0	20.0			20.0	60.0	20.0
ROOSEVELT	.1	43	41.7	27.3	24.3	21.6	23.3	46.5	30.2

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REPORT NUMBER 12-C

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MAY 2001 UNIFORM CPA EXAMINATION

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SOUTHERN IL U -CARBONDAL	.1	26	26.7	30.8	31.8	44.4	30.8	34.6	34.6
SOUTHERN IL U -EDWARDVIL	.1	23	50.0	12.5	40.0	33.3	26.1	34.8	39.1
ST XAVIER COLL		13	33.3	12.5		33.3	38.5	46.2	15.4
U OF CHICAGO-LOYOLA	.1	27	23.5	33.3	29.2	26.1	29.6	48.1	22.2
U OF IL-CHICAGO	.3	100	44.4	37.7	33.7	34.1	32.0	34.0	34.0
U OF IL-URBANA	.5	141	43.5	38.0	25.6	29.8	24.8	39.0	36.2
UNIV ILL SPRINGFIELD	.1	32	34.6	30.0	25.9	23.8	18.8	50.0	31.3
WESTERN IL U	.1	23	41.2	40.0	33.3	25.0	34.8	39.1	26.1
Indiana									
ANDERSON COLL		5		33.3	25.0	25.0	40.0	40.0	20.0
BALL ST	.2	62	38.5	20.9	20.0	30.2	21.0	48.4	30.6
BUTLER	.1	27	35.3	18.8	31.8	23.5	40.7	40.7	18.5
CALUMET COLL		5			20.0		20.0	80.0	20.0
FRANKLIN COLL		5				20.0		80.0	20.0
GOSHEN COLL		8	50.0	50.0	60.0	50.0	37.5	25.0	37.5
IN U-BLOOMINGTON	.6	181	31.8	32.4	25.8	20.6	25.4	47.0	27.6
IN U-FORT WAYNE	.1	25	20.0	33.3	23.8	20.0	12.0	52.0	36.0
IN U-KOKOMO		9	12.5			12.5		77.8	22.2
IN U-NORTHWEST	.1	19	28.6	11.1	21.1	20.0	21.1	63.2	15.8
IN U-PURDUE-INDPLS	.2	69	21.7	13.6	11.5	25.9	14.5	56.5	29.0
IN U-SOUTH BEND	.1	17	23.1	27.3		9.1	29.4	64.7	5.9
IN U-SOUTHEAST	.1	22	13.3	21.4	31.8	7.7	27.3	54.5	18.2
INDIANA STATE UNIVERSITY		6	50.0	20.0	40.0	33.3	33.3	50.0	16.7
MARIAN COLL-INDPLS		9	28.6	16.7		12.5		66.7	33.3
PURDUE U-CALUMET		10	33.3	42.9		14.3	10.0	50.0	40.0
PURDUE U-MAIN CAMPUS	.2	56	28.6	32.6	25.0	22.7	19.6	41.1	39.3
PURDUE U-NO CENTRAL		10		11.1		20.0		80.0	20.0
ST JOSEPHS COLL		6	66.7	66.7	40.0	25.0	33.3	33.3	33.3
ST MARYS COLL		11	57.1	57.1	72.7	44.4	54.5	18.2	27.3
TAYLOR		10	25.0	28.6		28.6	10.0	50.0	40.0
U OF EVANSVILLE		6		66.7	20.0	33.3	16.7	50.0	33.3
U OF NOTRE DAME	.3	90	58.5	53.5	41.4	26.4	27.8	34.4	37.8
U OF SOUTH INDIANA	.1	37	20.0	32.0	15.6	15.4	18.9	62.2	18.9
UNIV OF INDIANAPOLIS		12	11.1	11.1	8.3		8.3	83.3	8.3
VALPARAISO		15	28.6	33.3	40.0	44.4	53.3	33.3	13.3
Iowa									
BUENA VISTA U	.1	18	38.5	50.0		33.3	11.1	50.0	38.9
DORDT COLL		7	25.0	33.3	66.7	50.0	42.9	28.6	28.6
DRAKE		11	42.9	40.0	28.6	50.0	36.4	27.3	36.4

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MAY 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	LPR	<	<	FARE	ARE	P A S S I N G	>	>	>	>	>	NONE *	SOME *
GRACELAND COLL		7	60.0						60.0				50.0	14.3					28.6		57.1
IOWA STATE	.2	47	31.8						36.8			25.0	36.4	34.0					42.6		23.4
LORAS COLL		6	25.0						60.0			25.0	33.3	33.3					50.0		16.7
LUTHER COLL		11	50.0						33.3			54.5	28.6	36.4					36.4		27.3
MORNINGSIDE COLL		5	40.0						40.0				20.0						60.0		40.0
MT MERCY COLL		8	25.0						14.3			12.5	28.6	12.5					62.5		25.0
NORTHWESTERN COLL		6	66.7						100.0					50.0					33.3		16.7
SIMPSON COLL		8	100.0									40.0	66.7	62.5					25.0		12.5
ST AMBROSE COLL		13	40.0						28.6			8.3	28.6	15.4					53.8		30.8
U OF IOWA	.2	47	52.2						44.4			38.7	45.0	42.6					34.0		23.4
U OF NORTHERN IOWA	.2	48	23.8						33.3			16.7	23.1	20.8					52.1		27.1
UPPER IOWA U	.1	25	26.3						29.4			25.0	17.6	24.0					48.0		28.0
Kansas																					
DODGE	.1	36	33.3						45.8			66.7	41.2	41.7					44.4		13.9
EMPORIA STATE		5																	100.0		
FORT HAYS STATE		15	16.7						25.0			9.1	22.2	13.3					73.3		13.3
KANSAS STATE	.1	35	47.6						26.3			25.8	38.5	25.7					45.7		28.6
PITTSBURG STATE		10	33.3						40.0			37.5		20.0					50.0		30.0
U OF KANSAS	.1	22	47.1						43.8			25.0	37.5	31.8					45.5		22.7
WASHBURN U OF TOPEKA		8	16.7						28.6			16.7		25.0					62.5		12.5
WICHITA STATE		13							33.3			20.0	25.0	23.1					53.8		23.1
Kentucky																					
ASHLAND COMM COLLEGE		10	16.7						50.0			75.0		40.0					50.0		10.0
BELLARMINE COLL	.1	31	19.0						10.0			21.4	13.6	16.1					58.1		25.8
BRESCIA COLL		13	38.5						30.0			15.4							46.2		53.8
CAMPBELLVILLE COLL		7							20.0			16.7	40.0	28.6					57.1		14.3
CUMBERLAND COLL		5	33.3						33.3			40.0	33.3	40.0					40.0		20.0
EASTERN KY	.1	43	18.8						11.4			9.8	14.7	7.0					65.1		27.9
GEORGETOWN COLL	.1	17	11.1						36.4			14.3	30.0	23.5					58.8		17.6
KY STATE		7										14.3	14.3	14.3					85.7		
MOREHEAD STATE	.1	25							11.1			20.8	22.7	20.0					64.0		16.0
MURRAY STATE	.1	37	15.4						27.3			6.7	28.1	13.5					51.4		35.1
NORTHERN KENTUCKY U	.1	28	35.0						16.7			19.0	22.2	21.4					50.0		28.6
PIKEVILLE COLL		7	14.3						50.0			14.3	16.7	14.3					42.9		42.9
THOMAS MORE COLL		15	38.5						33.3			25.0	16.7	26.7					33.3		40.0
TRANSLVANIA		6																	100.0		
U OF KENTUCKY	.4	126	16.9						17.6			15.8	14.4	15.9					66.7		17.5
U OF LOUISVILLE	.3	87	18.8						16.9			14.8	16.9	14.9					58.6		26.4
WESTERN KY	.1	36	19.2						22.6			17.2	11.1	22.2					61.1		16.7

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Louisiana								
DILLARD	14		20.0	23.1		7.1	64.3	28.6
GRAMBLING STATE	7	16.7	16.7	16.7			57.1	42.9
LA ST U-A&M	66	32.4	54.8	21.3	24.5	15.2	42.4	42.4
LA ST U-SHREVEPORT	13	10.0	36.4	16.7	11.1	15.4	53.8	30.8
LA TECH	16	8.3	18.2	16.7	23.1	6.3	62.5	31.3
LOYOLA U	8	50.0	42.9	16.7		25.0	37.5	37.5
MCNEESE STATE	5	25.0			33.3		60.0	40.0
NICHOLLS STATE	7	33.3	50.0	33.3		28.6	42.9	28.6
NORTHWESTERN STATE	8	37.5	28.6		28.6		37.5	62.5
SOUTHEASTERN LA	31	26.3	26.3	14.8	12.5	12.9	58.1	29.0
SOUTHERN U-NEW ORLEANS	7	33.3	33.3	14.3			57.1	42.9
SOUTHERN UNIV AND A & M	16	6.7	13.3	6.7	13.3		75.0	25.0
TULANE U	13	62.5	40.0	60.0	62.5	61.5	30.8	7.7
U OF NEW ORLEANS	31	17.6	25.0	25.0	17.4	16.1	58.1	25.8
UNIVERSITY OF LOUISIANA	27	15.8	56.3	12.5	28.6	14.8	48.1	37.0
UNIVERSITY OF LOUISIANA	33	45.8	38.9	26.1	29.4	36.4	36.4	27.3
Maine								
HUSSON COLL	24	15.8	15.8	15.8	5.3	12.5	62.5	25.0
SAINT JOSEPH'S COLLEGE	5	40.0	20.0				60.0	40.0
THOMAS COLL	8	33.3	40.0	57.1	33.3	62.5	37.5	
U OF ME-ORONO	13	62.5	62.5	18.2	57.1	23.1	15.4	61.5
UNIV SOUTHERN MAINE	26	23.1	35.3	35.0	33.3	42.3	26.9	30.8
Maryland								
BOWIE STATE	29	8.0	4.3	7.4	17.4	10.3	72.4	17.2
COLL OF NOTRE DAME	7	20.0	33.3		33.3	14.3	71.4	14.3
FROSTBURG STATE	18	35.7	13.3	14.3	28.6	16.7	50.0	33.3
LOYOLA COLLEGE	30	33.3	30.0	36.8	27.3	40.0	46.7	13.3
MORGAN STATE	41	26.7	26.7	13.5	14.7	12.2	56.1	31.7
MT ST MARYS COLL	31	25.0	28.0	13.8	29.6	12.9	48.4	38.7
SALISBURY STATE	35	24.1	25.9	4.5	28.6	20.0	51.4	28.6
TOWSON STATE	54	29.7	34.4	30.8	22.9	25.9	50.0	24.1
U OF BALTIMORE	46	13.9	21.9	16.2	16.7	13.0	65.2	21.7
U OF MD-BALTO	9	28.6	14.3		14.3	11.1	55.6	33.3
U OF MD-COLLEGE PARK	239	28.0	34.6	19.8	27.7	23.0	48.1	28.9
U OF MD-EASTERN SHORE	8	12.5		12.5			87.5	12.5
Massachusetts								
AMERICAN INTERNATL	5		50.0			20.0	80.0	
ASSUMPTION COLL	24	35.3	27.8	21.7	14.3	20.8	45.8	33.3

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BABSON COLL	.1	43	43.5	29.6	33.3	21.1	23.3	48.8	27.9
BENTLEY COLL	.4	116	37.2	21.6	16.1	22.7	16.4	44.8	38.8
BOSTON COLL	.4	108	52.5	31.7	25.0	35.8	28.7	36.1	35.2
BOSTON U	.1	33	47.1	55.6	28.6	26.3	30.3	42.4	27.3
COLLEGE OF HOLY CROSS	.1	22	33.3	16.7	35.3	29.4	36.4	45.5	18.2
MERRIMACK COLL	.1	32	47.6	21.1	16.1	14.3	18.8	40.6	40.6
NICHOLS COLL	.1	16	50.0	45.5	14.3	33.3	25.0	37.5	37.5
NORTHEASTERN U	.1	45	16.1	13.3	11.1	25.0	13.3	66.7	20.0
SALEM STATE	.1	30	30.4	10.5	17.2	12.5	20.0	60.0	20.0
STONEHILL COLL	.1	22	38.5	23.1	30.0	29.4	22.7	50.0	27.3
SUFFOLK	.1	24	35.0	27.3		4.3	8.3	62.5	29.2
U MASS LOWELL	.1	29	40.0	36.4	20.0	39.1	20.7	34.5	44.8
U OF MASS-AMHERST	.2	67	41.2	31.8	17.8	22.9	26.9	43.3	29.9
U OF MASS-BOSTON	.1	24	35.3	29.4		20.0	8.3	50.0	41.7
UMASS-DARTMOUTH	.1	20	27.3	38.5	7.7	25.0	25.0	60.0	15.0
WESTERN NEW ENG COLL	.1	17	23.1	16.7	18.8	13.3	11.8	52.9	35.3
WORCESTER STATE		8	66.7	25.0	28.6	50.0	25.0	50.0	25.0
Michigan									
ALBION COLL	.1	19	60.0	25.0	18.8	13.3	31.6	31.6	36.8
ALMA COLL	.1	16	61.5	25.0	23.1	30.8	25.0	31.3	43.8
ANDREWS		10	12.5	12.5			10.0	80.0	10.0
AQUINAS COLL		9	28.6	28.6	25.0	16.7	33.3	44.4	22.2
CALVIN COLL		11	40.0	33.3	37.5	14.3	27.3	45.5	27.3
CENTRAL MICH	.2	56	20.5	18.0	11.5	13.6	7.1	66.1	26.8
DAVENPORT COLLEGE	.1	30	17.4	31.8	29.6	14.3	26.7	46.7	26.7
DETROIT COLL OF BUS		13		9.1	8.3		7.7	92.3	
EASTERN MICH	.2	47	28.6	27.0	11.4	25.0	10.6	48.9	40.4
FERRIS STATE		9	42.9		37.5	33.3	22.2	33.3	44.4
GRAND VALLEY ST	.1	45	44.4	32.3	14.3	33.3	26.7	42.2	31.1
HILLSDALE COLL		8	50.0	50.0	37.5	50.0	25.0	25.0	50.0
HOPE COLL		10	16.7	30.0	14.3	16.7	20.0	70.0	10.0
LAKE SUPERIOR STATE		10		14.3		50.0	10.0	60.0	30.0
MICHIGAN STATE	.6	191	31.9	21.9	15.6	19.5	12.0	52.4	35.6
MICHIGAN TECH		8	42.9	28.6				62.5	37.5
NORTHERN MICH	.1	16	35.7	14.3	13.3	15.4	12.5	56.3	31.3
NORTHWOOD UNIVERSITY	.1	27	15.0	9.1	4.2	21.7	7.4	63.0	29.6
OAKLAND U	.1	32	25.0	20.0	3.8	39.1	15.6	46.9	37.5
SAGINAW VALLEY ST		15	16.7	14.3	21.4	7.1	6.7	73.3	20.0
U OF DETROIT		6			20.0		16.7	83.3	

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

REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF MI-ANN ARBOR	.1	25	57.1	35.7	50.0	23.5	36.0	32.0	32.0
U OF MI-DEARBORN	.1	42	28.0	31.0	36.4	31.0	31.0	47.6	21.4
U OF MI-FLINT	.1	21	38.9	27.8	25.0	17.6	19.0	47.6	33.3
WALSH COLLEGE	.3	84	15.6	24.6	14.9	23.8	17.9	54.8	27.4
WAYNE STATE	.1	28	31.3	18.8	20.0	23.8	21.4	53.6	25.0
WESTERN MI U	.4	120	22.2	22.1	13.6	16.9	19.2	61.7	19.2
Minnesota									
AUGSBURG COLL		5		33.3	33.3		40.0	60.0	
BETHEL COLL		5	33.3		20.0	25.0	20.0	40.0	40.0
COLL OF ST BENEDICT		8	66.7	50.0	83.3	66.7	37.5	12.5	50.0
COLL OF ST CATHERINE		13	44.4	28.6	10.0	20.0	23.1	46.2	30.8
COLL OF ST THOMAS	.1	37	58.8	27.3	23.3	26.9	18.9	45.9	35.1
CONCORDIA MOORHEAD		8	50.0		50.0	50.0	50.0	25.0	25.0
GUSTAVUS ADOLPHUS		6	66.7	50.0	40.0	20.0	16.7		83.3
MINNESOTA STATE	.1	20	53.8	31.3	21.4	41.7	35.0	40.0	25.0
MOORHEAD STATE	.1	19	41.7	33.3	23.1	38.5	36.8	31.6	31.6
NORTHWESTERN COLL		5	100.0	100.0	66.7		80.0	20.0	20.0
SOUTHWEST STATE		11	37.5	50.0	30.0	37.5	27.3	27.3	45.5
ST CLOUD STATE	.1	29	33.3	52.6	39.1	29.4	31.0	34.5	34.5
ST JOHNS U		9	75.0	57.1	20.0	66.7	55.6	22.2	22.2
ST MARYS COLL		5	66.7	50.0	50.0	80.0	60.0	20.0	20.0
U OF MN-DULUTH	.1	19	36.4	60.0	50.0	66.7	52.6	15.8	31.6
U OF MN-TWIN CITIES	.1	41	27.8	45.5	43.3	40.7	36.6	26.8	36.6
WINONA STATE		10	20.0	33.3	50.0	25.0	50.0	40.0	10.0
Mississippi									
DELTA STATE		12	33.3	42.9	11.1	37.5	33.3	50.0	16.7
JACKSON STATE	.1	20	38.5	25.0	23.5	35.3	20.0	40.0	40.0
MS COLL		13			23.1		15.4	76.9	7.7
MS ST U	.1	19	50.0	18.2	27.8	33.3	21.1	47.4	31.6
MS U FOR WOMEN		7	40.0	25.0	20.0	16.7	28.6	42.9	28.6
U OF MS	.1	22	37.5	35.3	16.7	18.8	27.3	40.9	31.8
U OF SOUTHERN MS	.1	34	22.7	27.3	6.7	8.7	8.8	70.6	20.6
Missouri									
CENTRAL MO STATE		10	25.0	50.0	50.0	20.0	50.0	40.0	10.0
COLUMBIA COLL	.1	16	36.4	46.2	28.6		25.0	43.8	31.3
CULVER-STOCKTON COLL		6			16.7	25.0	16.7	66.7	16.7
DRURY COLL	.1	16	12.5		18.2	53.8	31.3	50.0	18.8
EVANGEL COLL		5				20.0		80.0	
FONTBONNE COLL		5	40.0	20.0			20.0	40.0	60.0

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REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P A R E N T A R E	P A S S I N G A L L *	NONE *	SOME *
MARYVILLE COLL		11	44.4	14.3	12.5	37.5	27.3	45.5	27.3
MO SOUTHERN STATE		15	15.4	25.0	10.0	40.0	20.0	53.3	26.7
MO WESTERN ST COLL		6	50.0	50.0	20.0	40.0	33.3	50.0	16.7
NORTHWEST MO STATE		11	25.0	16.7	33.3		27.3	54.5	18.2
PARK COLL		15	33.3	16.7	8.3	9.1	20.0	60.0	20.0
ROCKHURST COLL		9	55.6	11.1	12.5	25.0	11.1	44.4	44.4
SOUTHEAST MO STATE	.1	22	30.8	30.8	26.3	20.0	22.7	50.0	27.3
SOUTHWEST BAPTIST COLL		5	40.0	25.0			40.0	60.0	60.0
SOUTHWEST MO STATE	.1	44	35.7	29.0	15.4	24.2	18.2	54.5	27.3
ST LOUIS U	.1	21	31.3	20.0	6.7	20.0	14.3	61.9	23.8
TRUMAN STATE UNIV	.1	28	41.7	35.7	33.3	41.7	35.7	42.9	21.4
U OF MO-COLUMBIA		13	50.0	50.0	50.0	40.0	38.5	38.5	23.1
U OF MO-KANSAS CITY		15	37.5	33.3	18.2	14.3	20.0	60.0	20.0
U OF MO-ST LOUIS	.1	37	40.0	31.8	20.7	30.0	18.9	40.5	40.5
WASHINGTON U	.1	19	30.0	27.3	35.7	25.0	10.5	47.4	42.1
WEBSTER COLL	.1	7	25.0	50.0	16.7	60.0	28.6	57.1	14.3
WILLIAM JEWELL COLL		7	25.0	50.0	33.3	40.0	42.9	42.9	14.3
Montana									
MONTANA ST UNIV-BOZEMAN	.1	24	33.3	18.8	29.4	37.5	25.0	33.3	41.7
MONTANA ST.-BILLINGS	1.1	343	36.2	32.6	37.0	34.5	31.2	40.5	28.3
U OF MONTANA		12	50.0	50.0	50.0	33.3	25.0	33.3	41.7
UNIV. OF GREAT FALL		5				20.0		80.0	20.0
Nebraska									
CREIGHTON		13	100.0	55.6	80.0	40.0	53.8	30.8	15.4
DOANE COLL		5	100.0		20.0		20.0	60.0	20.0
MIDLAND LUTHERAN COLL		6	16.7		16.7		16.7	83.3	
PERU STATE COLL		5	66.7		50.0	100.0	60.0	20.0	20.0
U OF NEBR-KEARNEY		9		40.0		50.0	22.2	55.6	22.2
U OF NEBR-LINCOLN	.1	22	50.0	40.0	21.4	13.3	27.3	50.0	22.7
U OF NEBR-OMAHA	.1	19	37.5	66.7	23.1	20.0	31.6	47.4	21.1
WAYNE STATE		7	50.0	66.7	20.0		42.9	57.1	
Nevada									
U OF NV-LAS VEGAS	.1	37	53.8	37.5	37.9	37.0	40.5	35.1	24.3
U OF NV-RENO	.1	27	50.0	23.1	40.0	31.3	29.6	48.1	22.2
New Hampshire									
NH COLL	.1	20	33.3	11.8	16.7	17.6	20.0	45.0	35.0
NH PLYMOUTH STATE		6	50.0		60.0	20.0	33.3	33.3	33.3
U OF NH		10	37.5	25.0		25.0	30.0	40.0	30.0

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New Jersey									
BLOOMFIELD COLL		9	20.0	33.3	14.3	37.5	22.2	55.6	22.2
COLLEGE OF NEW JERSEY	.1	40	30.0	28.6	25.0	41.4	27.5	45.0	27.5
FARLGH DCKSN-MADISON		10	37.5	16.7		33.3		60.0	40.0
FARLGH DCKSN-TEANECK		12	10.0	25.0	12.5	12.5	16.7	66.7	16.7
GEORGIAN CT COLL	.1	16	10.0	33.3	15.4	20.0	18.8	50.0	31.3
KEAN UNIVERSITY	.2	50	21.2	32.1	22.5	19.4	18.0	52.0	30.0
MONMOUTH UNIV	.1	33	27.3	25.0	16.7	14.3	12.1	57.6	30.3
MONTCLAIR STATE	.3	92	31.4	24.5	22.9	26.8	23.9	52.2	23.9
NEW JERSEY CITY UNIV	.1	34	22.2	31.6	25.0	19.2	23.5	52.9	23.5
RAMAPO COLL OF NJ	.1	32	28.6	15.8	20.8	20.8	12.5	53.1	34.4
RICHARD STOCKTON COLLEGE	.1	36	19.2	20.0	14.8	32.0	16.7	55.6	27.8
RIDER UNIVERSITY	.2	50	33.3	29.0	22.2	30.3	26.0	52.0	22.0
ROWAN (GLASSBORO) UNIV	.1	44	22.2	13.8	23.7	19.4	18.2	59.1	22.7
RUTGERS U-CAMDEN	.2	50	20.6	25.0	15.0	20.0	16.0	58.0	26.0
RUTGERS U-NEW BRNSWK	.3	95	60.0	51.4	40.7	41.2	40.0	30.5	29.5
RUTGERS U-NEWARK	.4	124	27.4	23.0	15.3	15.6	17.7	62.1	20.2
SETON HALL	.2	54	42.4	41.9	11.6	16.7	13.0	53.7	33.3
ST PETERS COLL	.1	36	31.8	17.6	25.9	27.3	25.0	61.1	13.9
WILLIAM PATERSON	.2	48	9.7	29.0	12.8	24.3	12.5	60.4	27.1
New Mexico									
EASTERN NEW MEXICO		13	50.0	40.0	40.0	71.4	53.8	23.1	23.1
NEW MEXICO STATE	.1	34	36.8	40.0	31.0	23.8	17.6	50.0	32.4
U OF NEW MEXICO	.2	50	57.7	46.4	21.4	37.9	34.0	36.0	30.0
New York									
ADELPHI	.1	23	50.0	12.5		46.2	39.1	56.5	4.3
ALFRED	.1	17	46.2	38.5	33.3	10.0	11.8	47.1	41.2
CANISIUS COLL	.1	33	63.2	25.0	46.2	26.7	27.3	36.4	36.4
CLARKSON U		6		25.0	33.3			66.7	33.3
COLGATE U HAMILTON	.1	30	46.2	52.6	10.0	15.8	13.3	50.0	36.7
COLL OF ST ROSE		8	33.3	20.0		25.0	12.5	62.5	25.0
CORNELL		5	50.0		40.0		20.0	40.0	40.0
CUNY BERNARD BARUCH	1.3	377	36.1	28.7	42.6	31.0	31.3	49.1	19.6
CUNY BROOKLYN COLL	.2	64	39.3	48.1	37.1	39.1	37.5	42.2	20.3
CUNY HUNTER COLL	.2	57	23.3	34.8	31.0	26.5	19.3	56.1	24.6
CUNY LEHMAN COLL	.1	30	30.8	16.7	40.0	23.1	30.0	53.3	16.7
CUNY MEDGAR EVERS	.1	16	27.3	11.1	12.5	25.0	25.0	56.3	18.8
CUNY QUEENS COLL	.7	221	30.4	31.5	35.9	31.4	31.7	55.7	12.7
CUNY STATEN ISLAND	.1	32	18.8	18.8	33.3	16.7	25.0	62.5	12.5

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.1	36	33.3	42.1	37.5	20.8	30.6	47.2	22.2
		33.3	40.0	33.3	33.3	28.6	42.9	28.6
.1	7	33.3	40.0	33.3	33.3	28.6	42.9	28.6
.2	40	23.1	33.3	46.7	29.2	32.5	50.0	17.5
.5	73	43.8	17.2	45.0	31.7	28.8	52.1	19.2
.1	139	47.1	33.3	39.3	25.0	34.5	49.6	15.8
	34	20.0	29.4	38.5	14.3	26.5	67.6	5.9
	13	42.9		18.2	10.0	15.4	61.5	23.1
.2	7	100.0		33.3	60.0	42.9	42.9	14.3
.2	63	36.1	29.4	26.9	18.5	22.2	55.6	22.2
.2	8	40.0	40.0	100.0	40.0	37.5	50.0	12.5
.1	55	33.3	17.1	28.0	16.7	21.8	60.0	18.2
.1	27	20.0	29.4	25.0	27.3	14.8	55.6	29.6
.1	10		25.0	33.3	33.3	10.0	60.0	30.0
	22	45.5	26.7	30.0	18.2	22.7	50.0	27.3
	6	33.3	50.0			33.3	50.0	16.7
.3	11	62.5	42.9	50.0	50.0	36.4	36.4	27.3
.1	98	35.2	47.7	37.0	38.3	37.8	44.9	17.3
.1	18	28.6	23.1	16.7		11.1	61.1	27.8
.4	13	33.3	20.0	33.3		23.1	69.2	7.7
.2	117	29.5	27.1	36.7	29.0	28.2	56.4	15.4
.1	69	25.0	17.9	34.3	36.4	26.1	58.0	15.9
	7		100.0	25.0	40.0	28.6	42.9	28.6
.1	26	28.6	8.3	40.0	35.7	26.9	53.8	19.2
.2	71	37.1	30.3	25.0	32.5	31.0	53.5	15.5
	5	66.7	50.0	33.3		20.0	20.0	60.0
.1	14	66.7	25.0		20.0	21.4	42.9	35.7
.1	17	9.1		14.3	11.1		82.4	17.6
.4	24	66.7	44.4	14.3	41.7	29.2	41.7	29.2
.1	133	30.0	23.9	28.6	34.5	26.3	56.4	17.3
.1	20	66.7	62.5	36.4	40.0	40.0	30.0	30.0
	14	22.2	14.3		20.0	7.1	64.3	28.6
.3	11	50.0	50.0	50.0	75.0	54.5	18.2	27.3
.4	91	50.0	39.4	46.9	50.0	44.0	40.7	15.4
.2	119	55.8	42.1	45.3	38.3	42.9	38.7	18.5
.1	71	46.4	54.8	48.4	42.9	42.3	36.6	21.1
	21	54.5	21.4	50.0	27.3	23.8	52.4	23.8
	8	40.0	16.7	66.7		37.5	50.0	12.5
	12	50.0	50.0		28.6	8.3	58.3	33.3
.2	49	50.0	33.3	35.0	33.3	34.7	46.9	18.4

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.1	42	35.0	18.8	31.6	30.0	31.0	54.8	14.3
.1	40	33.3	17.4	41.7	20.0	32.5	55.0	12.5
.1	20	41.7	25.0	27.3	44.4	30.0	50.0	20.0
	13	12.5			25.0		76.9	23.1
.1	31	57.1	40.0	36.4	53.8	48.4	32.3	19.4
.1	33	33.3	39.1	19.0	15.0	27.3	54.5	18.2
.1	45	63.2	46.2	46.7	70.6	51.1	28.9	20.0
	8	33.3	40.0	33.3		25.0	50.0	25.0
.1	17	50.0	11.1	33.3	27.3	23.5	47.1	29.4
.2	46	70.8	41.7	70.0	21.4	52.2	26.1	21.7
North Carolina								
.1	31	36.8	17.6	16.7	16.7	25.8	48.4	25.8
	8		16.7		16.7	12.5	75.0	12.5
	8			25.0	16.7	25.0	62.5	12.5
	11	14.3	14.3	25.0	25.0	9.1	54.5	36.4
	11	50.0	50.0	33.3	33.3	18.2	27.3	54.5
.1	5		25.0	25.0	40.0	20.0	60.0	20.0
	18	18.2	20.0	7.7	26.7	11.1	55.6	33.3
	13	10.0	11.1	8.3	18.2	15.4	69.2	15.4
.1	9	16.7	40.0	14.3	42.9	33.3	44.4	22.2
	17	21.4	27.3	11.8	33.3	11.8	58.8	29.4
	7	40.0		16.7	25.0	14.3	57.1	28.6
.1	6		75.0	33.3	33.3	33.3	16.7	50.0
	21	6.7	26.7	5.9	15.8	9.5	66.7	23.8
.1	10		12.5	10.0	10.0		80.0	20.0
.2	47	34.5	30.8	24.3	17.6	23.4	53.2	23.4
	6	25.0	33.3		33.3	33.3	66.7	
	7	60.0	20.0	42.9	20.0	28.6	14.3	57.1
	5	25.0	25.0		25.0	20.0	60.0	20.0
	15	30.0	46.2	20.0	22.2	33.3	40.0	26.7
	9	33.3	50.0	37.5	57.1	44.4	33.3	22.2
.2	48	25.9	21.2	19.4	38.5	20.8	52.1	27.1
.1	19	16.7	22.2	10.5	7.7	10.5	63.2	26.3
	14	22.2		18.2	10.0	14.3	71.4	14.3
	8	28.6	33.3			12.5	75.0	12.5
	6	20.0	40.0				66.7	33.3
North Dakota								
	13	25.0	25.0	10.0	25.0	15.4	61.5	23.1
	14	20.0	18.2	10.0	20.0	28.6	71.4	

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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 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
NO DAKOTA STATE	.1	22	27.3	18.2	25.0	10.0	27.3	54.5	18.2
U OF NO DAKOTA	.1	35	36.0	29.2	33.3	16.7	28.6	37.1	34.3
UNIV OF MARY		13	23.1	25.0	8.3	16.7	7.7	53.8	38.5
Ohio									
ASHLAND COLL		9	16.7	42.9	12.5	50.0	22.2	33.3	44.4
BALDWIN-WALLACE	.1	33	39.1	52.4	20.7	30.4	21.2	36.4	42.4
BLUFFTON COLL		7	16.7					85.7	14.3
BOWLING GREEN STATE	.1	41	13.8	25.8	16.2	18.9	9.8	63.4	26.8
CAPITAL U	.1	16	23.1	38.5		7.7	6.3	56.3	37.5
CASE WESTERN RESERVE		12	45.5	25.0	55.6		41.7	41.7	16.7
CLEVELAND STATE	.2	54	23.7	27.0	14.9	26.3	13.0	53.7	33.3
DAVID N. MYERS		10		12.5	11.1		10.0	80.0	10.0
DEVRY INSTI		5	33.3	40.0		33.3	20.0	60.0	20.0
FRANKLIN U	.1	24	26.7	33.3	23.8	23.5	20.8	54.2	25.0
HEIDELBERG COLL		8	16.7	40.0	28.6	42.9	25.0	50.0	25.0
JOHN CARROLL U	.1	36	29.4	30.0	41.7	42.9	38.9	36.1	25.0
KENT STATE	.1	42	32.3	28.6	16.7	21.2	16.7	47.6	35.7
LAKE ERIE COLL		5		100.0	50.0		20.0	40.0	40.0
MALONE COLL		5	20.0	25.0			20.0	60.0	20.0
MIAMI U	.3	90	37.5	37.0	18.8	33.3	28.9	42.2	28.9
MT UNION COLL		8	16.7	57.1			25.0	50.0	25.0
MUSKINGUM COLL		12	40.0	12.5	22.2	44.4	25.0	50.0	25.0
OHIO NORTHERN	.1	29	43.8	50.0	44.4	28.6	48.3	37.9	13.8
OHIO STATE	.4	121	44.7	36.3	30.9	35.2	28.9	39.7	31.4
OHIO U	.1	45	25.0	29.6	25.0	16.2	15.6	44.4	40.0
OHIO WESLEYAN		11	55.6	37.5	33.3	10.0	9.1	36.4	54.5
OTTERBEIN COLL		6	25.0		20.0	25.0	33.3	50.0	16.7
U OF AKRON	.2	52	36.4	25.8	28.9	23.1	25.0	40.4	34.6
U OF CINCINNATI	.2	61	26.8	29.3	21.7	18.6	21.3	47.5	31.1
U OF DAYTON	.1	41	31.8	30.8	17.1	22.9	17.1	58.5	24.4
U OF STEUBENVILLE		6						100.0	
U OF TOLEDO	.1	32	42.9	47.6	21.4	45.8	12.5	31.3	56.3
WALSH COLL		7	25.0	25.0	14.3	60.0	14.3	57.1	28.6
WILMINGTON COLL		5	20.0	40.0		20.0		40.0	60.0
WRIGHT STATE	.2	49	34.4	20.7	16.3	35.3	10.2	49.0	40.8
XAVIER	.1	17	28.6	28.6	33.3	27.3	41.2	47.1	11.8
YOUNGSTOWN STATE	.1	24	23.5	42.1	21.1	36.8	20.8	37.5	41.7
Oklahoma									
CAMERON U		6						100.0	

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REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	PERCENT ARE	P A S S I N G	NONE *	SOME *
EAST CENTRAL OK STATE		13	33.3	18.2	8.3	8.3	15.4	61.5	23.1
LANGSTON U		14	9.1	20.0	7.7	30.8	14.3	64.3	21.4
NORTHEASTERN OK ST	.1	19	20.0	40.0	11.8	26.7	15.8	47.4	36.8
OK CHRISTIAN COLL		5	25.0	40.0	40.0	25.0	40.0	60.0	
OK ST U	.1	32	27.3	48.0	10.3	32.1	18.8	40.6	40.6
ORAL ROBERTS U		10	33.3	40.0	28.6	50.0	40.0	40.0	20.0
SOUTHWESTERN OK STATE		8	14.3	33.3				62.5	37.5
U OF OK-NORMAN	.2	48	29.4	31.4	19.0	20.0	20.8	43.8	35.4
U OF SCI & ARTS-OK		9			28.6	33.3	33.3	66.7	
U OF TULSA		9	16.7	16.7	28.6	28.6	44.4	55.6	
UNIV CENTRAL OKLAHOMA	.1	41	35.5	18.5	10.8	12.5	14.6	56.1	29.3
Oregon									
EASTERN OR STATE		6	16.7			25.0		66.7	33.3
LINFIELD COLL	.1	24	21.1	31.6	20.0	5.6	25.0	50.0	25.0
OREGON STATE	.1	32	63.6	20.0	32.1	13.0	18.8	31.3	50.0
PORTLAND STATE	.2	64	25.6	35.0	27.7	28.9	32.8	46.9	20.3
SOUTHERN OR STATE	.1	18	23.1	15.4	18.8	8.3	22.2	55.6	22.2
U OF OREGON	.2	47	40.0	16.0	26.3	30.6	21.3	53.2	25.5
U OF PORTLAND		7	50.0	33.3	42.9		14.3	42.9	42.9
Pennsylvania									
ALBRIGHT COLL		15	50.0	11.1	20.0	33.3	26.7	40.0	33.3
ALVERNIA COLL		5		33.3			20.0	80.0	
BLOOMSBURG U	.2	64	22.0	21.4	15.1	28.6	20.3	54.7	25.0
BUCKNELL U	.1	26	66.7	55.6	33.3	57.1	46.2	23.1	30.8
CALIFORNIA U		9	20.0	16.7		25.0		77.8	22.2
CARLOW COLL		5		40.0				60.0	40.0
CEDAR CREST COLL		5	66.7			33.3		60.0	40.0
CLARION U OF PA	.1	26	50.0	21.4	19.0	16.7	19.2	46.2	34.6
DREXEL	.2	62	35.1	29.4	13.0	26.1	16.1	50.0	33.9
DUQUESNE	.2	50	24.2	19.4	5.1	5.0	10.0	70.0	20.0
ELIZABETHTOWN COLL	.1	18	27.3	41.7	21.4	36.4	33.3	44.4	22.2
FRANKLIN & MARSHALL	.1	16	50.0	30.0	30.0	30.8	25.0	37.5	37.5
GANNON U		6	60.0			50.0		50.0	50.0
GETTYSBURG COLL		7	25.0	33.3		16.7	14.3	71.4	14.3
GROVE CITY COLL	.1	28	53.8	42.1	28.6	31.3	39.3	39.3	21.4
GWYNEDD-MERCY COLL		7	20.0	33.3	50.0	33.3	42.9	42.9	14.3
HOLY FAMILY COLL		12	36.4	14.3		14.3	25.0	58.3	16.7
INDIANA U OF PA	.2	66	34.4	13.5	17.9	22.9	19.7	60.6	19.7
KINGS COLL	.2	46	19.2	6.7	14.7	14.7	17.4	65.2	17.4

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Puerto Rico									
CATHOLIC U OF PR	.1	22	11.1	16.7	15.0	5.9	22.7	68.2	9.1
CAYEY U COLL-PR	.1	29	22.7	27.3	16.0	12.5	17.2	55.2	27.6
INTER AMER-HATO REY	.1	43	27.0	17.5	10.3	8.6	7.0	62.8	30.2
INTER AMER-SAN GERMN		6	20.0	20.0				66.7	33.3
SACRED HEART COLL		12	40.0	22.2	10.0	9.1	8.3	50.0	41.7
U OF PR-MAYAGUEZ	.1	26	54.5	23.8	38.1	25.0	7.7	23.1	69.2
U OF PR-RIO PIEDRAS	.5	144	29.0	29.3	26.7	25.4	25.0	45.1	29.9
Rhode Island									
BRYANT COLL	.3	82	35.6	20.0	20.3	22.2	17.1	46.3	36.6
JOHNSON & WALES U		8	42.9	16.7	20.0		25.0	50.0	25.0
PROVIDENCE COLL	.1	24	41.7	15.4	37.5	27.8	33.3	41.7	25.0
RHODE ISLAND COLLEGE		9	42.9	25.0		14.3		55.6	44.4
U OF RHODE ISLAND	.1	33	45.5	19.2	29.2	7.4	6.1	57.6	36.4
South Carolina									
BOB JONES UNIV	.1	21	28.6	70.0	42.9	62.5	47.6	23.8	28.6
CHARLESTON COLL	.1	18	25.0	20.0	13.3	20.0	27.8	55.6	16.7
CLEMSON	.1	34	5.9	22.7	25.0	17.4	26.5	55.9	17.6
COASTAL CAROLINA UNIV		10	28.6	16.7	12.5	40.0	20.0	50.0	30.0
FURMAN		8	80.0	60.0	25.0	33.3	25.0	37.5	37.5
LANDER UNIVERSITY		5	66.7				20.0	60.0	20.0
SC STATE		10	14.3		11.1	25.0	10.0	80.0	10.0
THE CITADEL		13				16.7	7.7	84.6	7.7
U OF SC-AIKEN		9	33.3	20.0	42.9	50.0	44.4	44.4	11.1
U OF SC-COLUMBIA	.1	42	29.0	31.3	10.3	13.3	14.3	54.8	31.0
U OF SC-SPARTANBURG		9			11.1	16.7	11.1	77.8	11.1
WINTHROP COLL		14	10.0	10.0	7.7	25.0	7.1	78.6	14.3
South Dakota									
AUGUSTANA COLL		6	100.0			40.0	16.7	50.0	33.3
BLACK HILLS STATE		9	33.3		14.3	14.3	33.3	66.7	
NATIONAL AMERICAN UNIV		7	28.6	42.9		14.3		57.1	42.9
NORTHERN STATE		15	63.6	18.2	26.7	40.0	20.0	33.3	46.7
U OF SD	.1	21	30.8	21.4	15.4	31.3	28.6	57.1	14.3
Tennessee									
AUSTIN PEAY STATE	.1	17	18.2	33.3	31.3	15.4	29.4	47.1	23.5
BELMONT UNIVERSITY		9		20.0	33.3		33.3	55.6	11.1
CHRISTIAN BROS UNIVERSIT	.1	18	40.0	33.3	8.3	30.8	16.7	44.4	38.9
DAVID LIPSCOMB COLL	.1	25	36.8	27.8	12.5	30.0	12.0	48.0	40.0
EAST TENN STATE		9	25.0	14.3	11.1		11.1	77.8	11.1

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MAY 2001 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	LPR	FARE	ARE	P A S S I N G	>	>	>	>	>	>	>	>	SOME *
-----	-----	AUD	<	<	<	<	<	<	<	ALL *	NONE *	<	<	<	<	<	<	<	<
FRED-HARDEMAN COLL	10	16.7	33.3	33.3	33.3	33.3	33.3	33.3	16.7	30.0	40.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0
MIDDLE TENN STATE	.2	50	31.6	29.7	29.7	29.7	29.7	25.5	24.4	22.0	46.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0
TENN STATE	13	40.0	33.3	33.3	33.3	33.3	33.3	8.3	18.2	15.4	46.2	15.4	15.4	15.4	15.4	15.4	15.4	15.4	15.4
TENN TECH	.1	36	31.8	14.8	14.8	14.8	14.8	24.1	26.9	19.4	47.2	19.4	19.4	19.4	19.4	19.4	19.4	19.4	19.4
TREVECCA NAZARENE	6	33.3	25.0	25.0	25.0	25.0	25.0	20.0	20.0	16.7	50.0	16.7	16.7	16.7	16.7	16.7	16.7	16.7	16.7
U OF TN-CHATTANOOGA	.1	23	50.0	13.3	13.3	13.3	13.3	6.3	26.3	17.4	47.8	17.4	17.4	17.4	17.4	17.4	17.4	17.4	17.4
U OF TN-KNOXVILLE	.1	24	30.8	25.0	25.0	25.0	25.0	35.0	6.7	29.2	41.7	29.2	29.2	29.2	29.2	29.2	29.2	29.2	29.2
U OF TN-MARTIN	11	50.0	33.3	33.3	33.3	33.3	33.3	25.0	36.4	36.4	36.4	36.4	36.4	36.4	36.4	36.4	36.4	36.4	36.4
UNION U	9	50.0	60.0	60.0	60.0	60.0	60.0	50.0	40.0	55.6	11.1	55.6	55.6	55.6	55.6	55.6	55.6	55.6	55.6
UNIVERSITY OF MEMPHIS	.1	44	37.9	32.3	32.3	32.3	32.3	20.0	19.4	25.0	47.7	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0
Texas																			
ABILENE CHRISTIAN	13	42.9	20.0	20.0	20.0	20.0	20.0	40.0	14.3	30.8	38.5	30.8	30.8	30.8	30.8	30.8	30.8	30.8	30.8
ANGELO STATE	5	25.0	25.0	25.0	25.0	25.0	25.0	25.0	20.0	20.0	80.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
BAYLOR	.1	23	27.3	50.0	50.0	50.0	50.0	25.0	33.3	34.8	43.5	34.8	34.8	34.8	34.8	34.8	34.8	34.8	34.8
CORPUS CHRISTI STATE U	.1	24	26.3	25.0	25.0	25.0	25.0	18.2	18.8	12.5	50.0	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5
DALLAS BAPTIST COLL	5	33.3	33.3	33.3	33.3	33.3	33.3	25.0	62.5	22.2	80.0	22.2	22.2	22.2	22.2	22.2	22.2	22.2	22.2
HARDIN-SIMMONS U	9	50.0	71.4	71.4	71.4	71.4	71.4	25.0	25.0	37.5	62.5	37.5	37.5	37.5	37.5	37.5	37.5	37.5	37.5
HOUSTON BAPTIST	8	40.0	33.3	33.3	33.3	33.3	33.3	20.0	25.0	22.2	55.6	22.2	22.2	22.2	22.2	22.2	22.2	22.2	22.2
INCARNATE WORD COLL	9	33.3	45.5	45.5	45.5	45.5	45.5	25.0	20.0	30.4	43.5	30.4	30.4	30.4	30.4	30.4	30.4	30.4	30.4
LAMAR U	.1	23	25.0	38.9	38.9	38.9	38.9	50.0	50.0	80.0	100.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0
LETOURNEAU COLL	5	25.0	25.0	25.0	25.0	25.0	25.0	25.0	20.0	20.0	80.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
LUBBOCK CHRISTIAN	7	16.7	33.3	33.3	33.3	33.3	33.3	16.7	16.7	20.0	80.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
MARY HARDIN-BAYLOR	5	25.0	25.0	25.0	25.0	25.0	25.0	25.0	16.7	20.0	80.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
MC MURRAY COLL	8	16.7	33.3	33.3	33.3	33.3	33.3	16.7	16.7	20.0	80.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
MIDWESTERN STATE	9	16.7	25.0	25.0	25.0	25.0	25.0	14.3	33.3	22.2	66.7	22.2	22.2	22.2	22.2	22.2	22.2	22.2	22.2
OUR LADY OF LAKE	6	25.0	33.3	33.3	33.3	33.3	33.3	20.0	33.3	33.3	50.0	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3
PAN AMERICAN U	14	7.7	25.0	25.0	25.0	25.0	25.0	23.1	16.7	14.3	57.1	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3
PRAIRIE VIEW A & M	7	50.0	66.7	66.7	66.7	66.7	66.7	16.7	16.7	14.3	42.9	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3
SAM HOUSTON STATE	.1	39	30.0	23.3	23.3	23.3	23.3	12.1	28.1	17.9	46.2	17.9	17.9	17.9	17.9	17.9	17.9	17.9	17.9
SOUTHERN METHODIST	15	42.9	33.3	33.3	33.3	33.3	33.3	50.0	50.0	26.7	53.3	26.7	26.7	26.7	26.7	26.7	26.7	26.7	26.7
SOUTHWEST TEX STATE	.2	65	28.6	37.8	37.8	37.8	37.8	19.3	20.4	23.1	44.6	23.1	23.1	23.1	23.1	23.1	23.1	23.1	23.1
SOUTHWESTERN U	6	25.0	50.0	50.0	50.0	50.0	50.0	20.0	20.0	16.7	50.0	16.7	16.7	16.7	16.7	16.7	16.7	16.7	16.7
ST EDWARDS U	8	28.6	33.3	33.3	33.3	33.3	33.3	28.6	25.0	37.5	50.0	37.5	37.5	37.5	37.5	37.5	37.5	37.5	37.5
ST MARYS U-SAN ANTONIO	.1	16	20.0	37.5	37.5	37.5	37.5	33.3	16.7	18.8	50.0	18.8	18.8	18.8	18.8	18.8	18.8	18.8	18.8
STEPHEN F AUSTIN STATE	.1	35	34.8	26.3	26.3	26.3	26.3	36.7	18.5	17.1	42.9	17.1	17.1	17.1	17.1	17.1	17.1	17.1	17.1
SUL ROSS STATE	5	36.4	50.0	50.0	50.0	50.0	50.0	66.7	66.7	40.0	60.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0
TARLETON STATE	12	36.4	25.0	25.0	25.0	25.0	25.0	33.3	14.3	33.3	41.7	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3
TEX CHRISTIAN	.1	16	28.6	30.0	30.0	30.0	30.0	16.7	25.0	25.0	50.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0
TEX EASTERN U	.1	18	8.3	18.2	18.2	18.2	18.2	30.8	36.4	16.7	44.4	16.7	16.7	16.7	16.7	16.7	16.7	16.7	16.7

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

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

REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
TEX LUTHERAN COLL		13	18.2	18.2	8.3	27.3	7.7	53.8	38.5
TEX SOUTHERN	.1	16	8.3	10.0				87.5	12.5
TEX TECH	.1	41	25.9	36.7	25.7	20.7	26.8	53.7	19.5
TEX WOMANS U		6	50.0	25.0	16.7	50.0	16.7	33.3	50.0
TEXAS A&M	.4	107	30.6	43.1	29.6	30.6	29.9	39.3	30.8
TEXAS A&M COMMERCE		13	33.3		12.5	16.7	15.4	69.2	15.4
TEXAS A&M TEXARKANA		6				50.0	16.7	66.7	16.7
U OF HOUSTON	.3	98	25.7	29.4	23.8	24.0	20.4	44.9	34.7
U OF HOUSTON CLEAR LAKE	.1	36	19.2	20.0	34.4	7.1	22.2	52.8	25.0
U OF HOUSTON DOWN TOWN	.2	47	30.0	31.0	31.7	16.7	25.5	46.8	27.7
U OF HOUSTON-VICTORIA		7	33.3	75.0	33.3	20.0	42.9	42.9	14.3
U OF NORTH TEXAS	.1	42	26.5	24.1	13.5	22.6	9.5	61.9	28.6
U OF TEX - BROWNSVILLE		7	14.3	28.6			14.3	71.4	14.3
U OF TEX-ARLINGTON	.3	77	23.6	35.2	19.7	19.3	13.0	45.5	41.6
U OF TEX-AUSTIN	.2	56	35.9	30.6	22.0	27.9	23.2	46.4	30.4
U OF TEX-DALLAS	.1	36	26.7	15.4	20.0	17.9	16.7	50.0	33.3
U OF TEX-EL PASO	.1	34	12.5	30.8	25.9	37.5	20.6	58.8	20.6
U OF TEX-PERMIAN BASIN		10	11.1	14.3				80.0	20.0
U OF TEX-SAN ANTONIO	.2	67	19.1	37.5	23.7	20.4	17.9	49.3	32.8
WEST TEX STATE		11	33.3	50.0	11.1	40.0	27.3	45.5	27.3
Utah									
BRIGHAM YOUNG	.2	55	50.0	57.1	16.7	52.9	38.2	27.3	34.5
U OF UTAH		15	37.5	57.1	37.5	50.0	33.3	33.3	33.3
UTAH STATE		12	62.5	20.0	40.0	25.0	41.7	41.7	16.7
Vermont									
CASTLETON ST COLL		5	50.0	40.0	33.3	66.7	40.0	40.0	20.0
CHAMPLAIN COLLEGE		11	25.0	42.9	28.6	66.7	45.5	27.3	27.3
ST MICHAELS COLL		14	33.3	33.3		25.0	21.4	57.1	21.4
UNIVERSITY OF VERMONT		13	60.0	71.4	28.6	25.0	30.8	30.8	38.5
Virgin Islands									
VIRGIN ISL UNIV		7	28.6				14.3	71.4	14.3
Virginia									
BRIDGEWATER COLL		10	60.0	16.7	20.0	20.0	20.0	40.0	40.0
CHRISTOPHER NEWPORT	.1	27	22.2	35.0	19.0	41.2	25.9	48.1	25.9
COLL OF WILLIAM & MARY	.1	27	46.2	31.6	23.5	42.1	37.0	37.0	25.9
EMORY & HENRY COLL		12	71.4	55.6	37.5	22.2	41.7	16.7	41.7
GEORGE MASON U	.3	84	25.5	18.0	19.1	27.3	17.9	51.2	31.0
HAMPTON UNIV.	.1	33	43.8	35.7	26.9	29.2	36.4	45.5	18.2
JAMES MADISON U	.2	49	50.0	40.0	23.5	39.0	26.5	36.7	36.7

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REPORT NUMBER 12-C

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

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	LPR	FARE	ARE	P A S S I N G	>	>	>	>	>	NONE *	SOME *
			AUD									ALL *							
LONGWOOD COLL		12							18.2	27.3	11.1	8.3	66.7						25.0
LYNCHBURG COLL		6	66.7						50.0	33.3	50.0	50.0	16.7						33.3
MARYMOUNT UNIVERSITY		13							10.0	23.1	16.7	15.4	76.9						7.7
NORFOLK STATE		15	33.3							21.4	35.7	20.0	46.7						33.3
OLD DOMINION U	.1	40	25.0						28.6	18.2	30.4	25.0	52.5						22.5
RADFORD U	.1	26	41.7						43.5	19.0	28.6	23.1	38.5						38.5
SHENANDOAH UNIVERSITY		6	50.0						25.0			33.3	50.0						16.7
U OF RICHMOND	.1	44	50.0						37.0	13.6	31.4	29.5	40.9						29.5
UNIVERSITY OF VIRGINIA	.1	17	50.0						77.8	27.3	57.1	41.2	17.6						41.2
UNIVERSITY OF VIRGINIA		13	27.3						50.0	9.1	11.1	23.1	38.5						38.5
UNIVERSITY OF VIRGINIA		12	33.3						14.3	30.0	40.0	41.7	41.7						16.7
VA COMMONWEALTH U	.2	58	28.3						25.0	20.9	22.7	17.2	58.6						24.1
VA POLY TECH	.2	60	42.9						27.3	21.3	26.1	21.7	41.7						36.7
VA STATE		10	12.5						37.5	20.0	40.0	10.0	40.0						50.0
WASHINGTON & LEE		11	66.7						37.5	22.2	30.0	18.2	36.4						45.5
Washington																			
CENTRAL WASH U	.4	106	28.0						28.9	14.9	13.5	20.8	54.7						24.5
CITY UNIVERSITY	.1	21	46.7						46.2	23.5	47.1	23.8	28.6						47.6
EASTERN WASH STATE	.1	28	30.0						16.7	22.7	20.0	25.0	50.0						25.0
GONZAGA U		15	33.3						20.0	33.3	23.1	26.7	40.0						33.3
PACIFIC LUTHERAN	.1	16	9.1						8.3	26.7	18.2	12.5	62.5						25.0
SEATTLE PACIFIC COLL		6	66.7						25.0	20.0	25.0	16.7	50.0						33.3
SEATTLE U	.1	19	14.3						6.7	17.6	26.7	15.8	57.9						26.3
ST MARTINS COLL		14	9.1						27.3				71.4						28.6
U OF PUGET SOUND		11	14.3						14.3	20.0	11.1	9.1	72.7						18.2
UNIV OF WASHINGTON	.3	99	49.1						41.7	34.2	31.7	29.3	32.3						38.4
WALLA WALLA COLLEGE		8								57.1	33.3	37.5	50.0						12.5
WASH STATE	.2	51	34.5						38.7	15.8	25.6	27.5	43.1						29.4
WESTERN WASHINGTON UNIV	.1	41	14.8						37.5	23.5	25.0	17.1	48.8						34.1
WHITWORTH COLL		8	80.0						80.0	37.5	66.7	37.5	25.0						37.5
West Virginia																			
BLUEFIELD STATE		10	20.0						22.2		22.2		80.0						20.0
CONCORD COLL	.1	19	26.7						40.0	10.5	16.7	10.5	52.6						36.8
FAIRMONT STATE	.1	30							16.7	15.4	12.5	13.3	70.0						16.7
GLENVILLE STATE		11									12.5		90.9						9.1
MARSHALL U	.2	49	12.1						28.2	5.3	16.7	16.3	63.3						20.4
SHEPHERD COLL		12	10.0						22.2	18.2	11.1	8.3	50.0						41.7
U OF CHARLSTON		11	33.3						22.2	11.1	22.2	9.1	63.6						27.3
W VA INST TECH	.1	21	22.2						12.5	5.3	20.0	9.5	61.9						28.6

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

REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
W VA STATE	.1	26	21.7	21.7	20.0	8.3	3.8	76.9	19.2
W VA U	.3	77	21.8	20.7	20.0	23.0	22.1	53.2	24.7
W VA WESLEYAN		11	37.5	12.5		30.0	9.1	54.5	36.4
WEST LIBERTY STATE		8	16.7	16.7	37.5		25.0	50.0	25.0
WHEELING JESUIT U		10	42.9	33.3		60.0	10.0	40.0	50.0
Wisconsin									
CARROLL COLL		10	66.7	83.3	60.0	50.0	20.0	20.0	60.0
CARTHAGE COLL		10	20.0	28.6	25.0	37.5	30.0	50.0	20.0
EDGEWOOD COLL		6	50.0	66.7	75.0	75.0	50.0	50.0	50.0
LAKELAND COLL	.1	30	40.0	61.9	16.7	31.6	20.0	30.0	50.0
MARQUETTE U	.1	37	65.0	52.9	35.5	42.9	37.8	35.1	27.0
ST NORBERT COLL	.1	16	50.0	77.8	38.5	44.4	43.8	6.3	50.0
U OF WI-EAU CLAIRE	.1	26	50.0	60.0	50.0	30.0	50.0	26.9	23.1
U OF WI-LA CROSSE	.1	17	60.0	37.5	33.3	33.3	41.2	35.3	23.5
U OF WI-MADISON	.2	65	35.5	36.4	38.5	37.8	32.3	36.9	30.8
U OF WI-MILWAUKEE	.2	48	45.5	37.0	37.1	35.5	39.6	33.3	27.1
U OF WI-OSHKOSH	.1	24	36.4	20.0	36.8	25.0	41.7	45.8	12.5
U OF WI-PARKSIDE		10	50.0	16.7	62.5	60.0	50.0	20.0	30.0
U OF WI-PLATTEVILLE		6	66.7	66.7	66.7	50.0	66.7	16.7	16.7
U OF WI-RIVER FALLS		7		50.0	60.0	33.3	57.1	28.6	14.3
U OF WI-STEVENS PT		5	40.0		20.0	50.0	20.0	40.0	40.0
U OF WI-SUPERIOR		6	33.3	66.7			66.7	33.3	
U OF WI-WHITEWATER	.1	30	57.9	47.4	35.0	38.9	43.3	23.3	33.3
U WISCONSIN - GREEN BAY		14	44.4	50.0	40.0	33.3	50.0	21.4	28.6
Wyoming									
U OF WYOMING	.1	24	13.3	47.1	15.0	21.4	20.8	45.8	33.3
SCHOOLS WITH FEWER THAN FIVE	2.4	714					21.1	54.5	24.4
SCHOOLS OUTSIDE THE U.S.	8.2	2,470	36.8	34.5	37.9	38.0	34.3	38.4	27.3
SCHOOLS NOT RECORDED	12.0	3,595	31.6	32.1	24.8	26.1	25.3	47.5	27.2
TOTALS	100.0	30,020					26.0	47.2	26.8

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

REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
ALABAMA A & M	.1	5	66.7	100.0			20.0	40.0	40.0
AUBURN U-AUBURN	1.0	51	64.7	47.5	30.0	40.6	29.4	17.6	52.9
AUBURN U-MONTGOMERY	.1	6	50.0	25.0	50.0	50.0	50.0	16.7	33.3
NORTH ALABAMA U	.1	5	25.0			50.0	40.0	40.0	20.0
SAMFORD U	.1	7	50.0	33.3	25.0	60.0	57.1	14.3	28.6
TROY ST-TROY	.6	31	22.7	37.9	4.2	12.5	12.9	51.6	35.5
U OF AL-BIRMINGHAM	.3	13	71.4	44.4	40.0	50.0	30.8	7.7	61.5
U OF AL-UNIVERSITY	1.5	74	39.1	39.2	28.1	35.1	29.7	31.1	39.2
U OF SO ALABAMA	.2	8	66.7	50.0	50.0	50.0	62.5	25.0	12.5
Arizona									
ARIZONA STATE U	.2	11	60.0	33.3	37.5	60.0	18.2	45.5	36.4
THUNDERBIRD	.1	5	33.3	66.7	60.0	75.0	40.0	20.0	40.0
Arkansas									
ARKANSAS STATE	.1	7		20.0	28.6		28.6	71.4	
U OF AR-FAYETTEVILLE	.4	18	25.0	38.5	25.0	28.6	27.8	38.9	33.3
California									
CAL ST U-FRESNO	.1	5	100.0	50.0	66.7		60.0	40.0	
CAL ST U-FULLERTON	.1	6	66.7	75.0	50.0	50.0		16.7	83.3
CAL ST U-HAYWARD	.6	33	26.1	28.6	31.8	30.4	27.3	45.5	27.3
CAL ST U-LOS ANGELES	.2	11	42.9	33.3	66.7	20.0	36.4	18.2	45.5
CAL ST U-NORTHridge	.1	5	66.7	100.0	100.0	100.0	80.0		20.0
CAL ST U-SACRAMENTO	.3	14	88.9	100.0	25.0	55.6	50.0	14.3	35.7
CAL STATE SAN BERNARDINO	.1	6	25.0	50.0			16.7	66.7	16.7
GOLDEN GATE	.3	15	28.6	36.4	50.0	60.0	40.0	40.0	20.0
SAN DIEGO STATE	.3	15	55.6	40.0	25.0	50.0	46.7	33.3	20.0
SAN FRANCISCO STATE	.3	16	50.0	25.0	30.0		25.0	62.5	12.5
SAN JOSE STATE	.3	14	88.9	33.3	71.4	83.3	78.6	7.1	14.3
U OF CAL-LOS ANGELES	.3	14	50.0	28.6	80.0	50.0	28.6	42.9	28.6
U OF CAL-RIVERSIDE	.1	6		33.3	25.0	25.0	33.3	50.0	16.7
U OF CAL-SANTA BARBARA	.2	11	25.0	40.0	33.3	50.0	36.4	36.4	27.3
Colorado									
CO STATE	.2	8	50.0	66.7	40.0	60.0	62.5	25.0	12.5
U OF CO-BOULDER	.3	15	36.4	33.3	27.3	41.7	33.3	40.0	26.7
U OF CO-DENVER	.2	8	33.3	66.7	20.0	40.0	25.0	50.0	25.0
U OF DENVER	.2	11	42.9	66.7	42.9	33.3	45.5	18.2	36.4
Connecticut									
U OF CONN	.1	6	100.0	50.0	40.0	100.0	33.3	16.7	50.0
U OF HARTFORD	.3	17	44.4	12.5	27.3	38.5	41.2	41.2	17.6
U OF SOUTHERN CAL	.9	46	55.6	50.0	50.0	54.5	37.0	28.3	34.8

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

REPORT NUMBER 12-D

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	<	LPR	FARE	ARE	ALL *	NONE *	SOME *
District of Columbia															
AMERICAN	.2	8	14.3	50.0	40.0	33.3	12.5	37.5	50.0						
GEORGE WASHINGTON	.4	22	35.7	41.7	30.8	41.2	40.9	40.9	18.2						
SOUTHEASTERN	.1	6		25.0	16.7		16.7	66.7	16.7						
STRAYER COLL	.2	10	20.0	14.3	22.2	14.3	20.0	70.0	10.0						
U OF DC	.1	6	20.0					83.3	16.7						
Florida															
BARRY	.1	5	50.0	66.7		25.0	20.0	40.0	40.0						
FL ATLANTIC U	.2	11	33.3	33.3	57.1	16.7	36.4	36.4	27.3						
FL INTERNATIONAL	.6	29	41.2	61.1	28.6	38.1	37.9	24.1	37.9						
FL STATE	.3	15	40.0	50.0	27.3	16.7	33.3	60.0	6.7						
FLAGLER COLL	.1	6	66.7	50.0	50.0	75.0	83.3	16.7	42.1						
NOVA	.4	19	25.0	42.9	5.9	21.4	5.3	52.6	40.0						
ST THOMAS U	.1	5	25.0	50.0	20.0	28.6	28.6	42.9	28.6						
STETSON U	.1	7	50.0			66.7	45.5	9.1	45.5						
U OF CENTRAL FL	.2	11	57.1	37.5	71.4	38.9	42.9	39.3	17.9						
U OF FLORIDA	.6	28	69.2	50.0	41.2	37.5	27.3	27.3	45.5						
U OF MIAMI	.2	11	50.0	33.3	45.5	16.7	22.2	55.6	22.2						
U OF NORTH FL	.2	9	50.0	14.3	16.7	50.0	36.4	27.3	36.4						
U OF SO FLORIDA	.2	11	44.4	25.0	42.9	50.0		27.3	36.4						
U OF WEST FLORIDA	.2	9	50.0	12.5	11.1	11.1		44.4	55.6						
Georgia															
GA SOUTHERN UNIV	.4	18	25.0	13.3	12.5	7.1	22.2	61.1	16.7						
GA STATE	.5	23	35.7	30.0	47.4	46.2	34.8	26.1	39.1						
KENNESAW STATE	.2	11	66.7	75.0	44.4	37.5	45.5	18.2	36.4						
MERCER U-ATLANTA	.1	5	60.0	40.0	25.0	25.0	20.0	20.0	60.0						
U OF GEORGIA	.4	20	66.7	40.0	41.7	33.3	40.0	20.0	40.0						
Guam															
U OF GUAM	.4	18	30.8	47.1	41.7	30.8	33.3	33.3	33.3						
Hawaii															
HAWAII PACIFIC COLL	.1	5	33.3		25.0		40.0	60.0							
U OF HAWAII-MANOA	.2	10	28.6	28.6	33.3	44.4	20.0	30.0	50.0						
Illinois															
DEPAUL	.5	23	37.5	50.0	29.4	17.6	30.4	34.8	34.8						
NORTHERN IL	.1	5	50.0		75.0	50.0	60.0	20.0	20.0						
NORTHWESTERN	.1	6	20.0	20.0	50.0	20.0	33.3	50.0	16.7						
ROOSEVELT	.3	14	44.4	50.0	46.2	33.3	35.7	35.7	28.6						
SOUTHERN IL U -CARBONDAL	.2	10	50.0	100.0	50.0	100.0	70.0	30.0	30.0						

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

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

REPORT NUMBER 12-D

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF CHICAGO-LOYOLA	.1	5	100.0	100.0	50.0	33.3	40.0	20.0	40.0
U OF IL-CHICAGO	.3	13	25.0	62.5	33.3	33.3	23.1	30.8	46.2
U OF IL-URBANA	.6	32	32.0	52.4	40.0	20.0	34.4	34.4	31.3
Indiana									
IN U-BLOOMINGTON	.4	21	35.7	28.6	28.6	33.3	33.3	47.6	19.0
IN U-PURDUE-INDPLS	.2	9	50.0	40.0	37.5	16.7	33.3	44.4	22.2
MANCHESTER COLL	.1	6				25.0		83.3	16.7
U OF NOTRE DAME	.6	28	64.3	64.7	50.0	52.4	50.0	25.0	25.0
Iowa									
U OF IOWA	.2	9	16.7	71.4	33.3	20.0	22.2	11.1	66.7
UPPER IOWA U	.1	5	25.0	33.3		40.0	20.0	60.0	20.0
Kansas									
KANSAS STATE	.5	25	33.3	28.6	31.8	28.6	28.0	40.0	32.0
PITTSBURG STATE	.1	5	25.0	40.0			20.0	40.0	40.0
U OF KANSAS	.4	18	66.7	66.7	18.2	21.4	27.8	38.9	33.3
WICHITA STATE	.2	11	42.9	42.9	33.3	20.0	36.4	36.4	27.3
Kentucky									
BELLARMINE COLL	.1	6	33.3	33.3	33.3	60.0	66.7	33.3	
U OF KENTUCKY	.1	7	100.0		66.7	50.0	42.9	28.6	28.6
Louisiana									
LA ST U-A&M	.2	8	100.0	66.7	28.6		25.0	37.5	37.5
LA TECH	.2	11	40.0	50.0	12.5	37.5	27.3	45.5	27.3
SOUTHEASTERN LA	.2	8	80.0	40.0		16.7	25.0	25.0	50.0
SOUTHERN UNIV AND A & M	.2	10	33.3	12.5				70.0	30.0
TULANE U	.2	11	40.0	40.0	50.0		36.4	36.4	27.3
U OF NEW ORLEANS	.1	7	20.0	20.0	14.3	33.3	14.3	57.1	28.6
Maryland									
BOWIE STATE	.1	6	33.3	50.0		40.0		66.7	33.3
LOYOLA COLLEGE	.2	10	28.6	16.7	22.2		20.0	60.0	20.0
MORGAN STATE	.1	7	20.0	60.0				57.1	42.9
U OF BALTIMORE	.1	5	40.0	33.3	33.3	50.0	40.0	60.0	
U OF MD-COLLEGE PARK	.5	25	38.9	35.3	20.0	31.6	28.0	48.0	24.0
Massachusetts									
BENTLEY COLL	.4	20	45.5	42.9	23.1	25.0	30.0	40.0	30.0
BOSTON U	.1	6	20.0	20.0				83.3	16.7
NORTHEASTERN U	1.1	55	43.6	31.7	20.5	21.7	16.4	40.0	43.6
STONEHILL COLL	.1	5	66.7	33.3	20.0			40.0	60.0
SUFFOLK	.2	10	83.3	40.0	50.0	33.3	40.0	20.0	40.0
Michigan									
CENTRAL MICH	.1	6	40.0		40.0	40.0	16.7	50.0	33.3

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

REPORT NUMBER 12-D

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
MICHIGAN STATE	.5	23	47.1	33.3	27.8	26.7	39.1	43.5	17.4
U OF MI-ANN ARBOR	.1	7	50.0	50.0	33.3		57.1	28.6	14.3
WALSH COLLEGE	.2	12		14.3	18.2	33.3	25.0	58.3	16.7
WAYNE STATE	.1	6		20.0	20.0			66.7	33.3
WESTERN MI U	.1	5	50.0	50.0	20.0		20.0	20.0	60.0
Minnesota									
COLL OF ST THOMAS	.1	7	50.0	100.0	33.3 *	50.0	42.9	28.6	28.6
Mississippi									
DELTA STATE	.1	6	20.0					83.3	16.7
JACKSON STATE	.2	11	25.0	14.3	22.2	33.3	36.4	54.5	9.1
MILLSAPS COLL	.2	11	33.3	25.0	30.0	12.5	27.3	45.5	27.3
MS COLL	.4	20	26.7	18.8	23.5	20.0	20.0	55.0	25.0
MS ST U	1.0	53	27.5	25.0	19.1	14.6	11.3	54.7	34.0
U OF MS	1.4	72	37.5	17.3	23.0	23.6	18.1	38.9	43.1
U OF SOUTHERN MS	.5	27	47.6	36.4	23.8	15.0	22.2	44.4	33.3
Missouri									
SOUTHWEST MO STATE	.1	6	33.3	50.0	33.3	33.3	33.3	33.3	33.3
U OF MO-COLUMBIA	.4	22	57.1	50.0	7.7	33.3	40.9	36.4	22.7
U OF MO-KANSAS CITY	.1	7	50.0			25.0	14.3	42.9	42.9
Montana									
MONTANA ST UNIV-BOZEMAN	.1	7	100.0	75.0	66.7	25.0	57.1	28.6	14.3
MONTANA ST.-BILLINGS	.6	32	34.6	15.0	40.0	17.6	31.3	46.9	21.9
Nebraska									
U OF NEBR-LINCOLN	.3	13	28.6	22.2	18.2	44.4	30.8	30.8	38.5
Nevada									
U OF NV-LAS VEGAS	.2	8	33.3		40.0	40.0	37.5	37.5	25.0
New Hampshire									
NH COLL	.1	7	28.6	16.7		25.0	14.3	57.1	28.6
New Jersey									
FARLGH DCKSN-MADISON	.2	11	66.7		37.5	50.0	45.5	36.4	18.2
FARLGH DCKSN-TEANECK	.2	10	33.3	40.0	16.7		20.0	60.0	20.0
MONMOUTH UNIV	.1	6	50.0	100.0	20.0	75.0	16.7	33.3	50.0
MONTCLAIR STATE	.1	5	25.0			40.0	20.0	60.0	20.0
RIDER UNIVERSITY	.1	5	50.0	33.3	20.0	75.0	20.0	20.0	60.0
RUTGERS U-NEWARK	.5	23	30.8	35.7	31.3	18.2	30.4	56.5	13.0
SETON HALL	.3	16	10.0	22.2	38.5	27.3	37.5	50.0	12.5
ST PETERS COLL	.1	5	60.0	33.3	25.0	50.0	20.0	40.0	40.0
New Mexico									
NEW MEXICO STATE	.1	6	33.3	50.0	25.0	50.0	16.7	50.0	33.3

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

REPORT NUMBER 12-D

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
New York									
ADELPHI	.1	5	100.0	50.0		66.7	60.0	40.0	
COLL OF ST ROSE	.1	5	33.3	33.3	33.3	66.7	20.0	20.0	60.0
CUNY BERNARD BARUCH	1.0	49	40.0	52.6	50.0	57.1	51.0	32.7	16.3
FORDHAM	.3	13	40.0	40.0	33.3	33.3	38.5	53.8	7.7
HOFSTRA	.2	8		100.0	75.0	66.7	62.5	25.0	12.5
L I U-BKLYN CENTER	.2	10	40.0	40.0	20.0		30.0	60.0	10.0
L I U-CW POST	.6	33	18.2	23.1	25.0	33.3	27.3	63.6	9.1
NEW YORK U	.2	12	14.3	60.0	57.1	75.0	50.0	8.3	41.7
PACE U-NY	.5	25	64.3	45.5	33.3	18.2	40.0	44.0	16.0
PACE U-WHITE PLAINS	.1	5	25.0	50.0			20.0	60.0	20.0
SIENA COLL	.2	8	33.3	60.0	66.7		50.0	25.0	25.0
ST BONAVENTURE U	.5	24	33.3	9.1	40.0	20.0	20.8	62.5	16.7
ST JOHNS U., N.Y.	1.1	56	32.1	24.0	46.7	36.0	33.9	42.9	23.2
SUNY AT ALBANY	.3	14	25.0	50.0	33.3	37.5	35.7	42.9	21.4
SUNY AT BINGHAMTON	.1	7	66.7	50.0	66.7	50.0	71.4	28.6	
SUNY AT BUFFALO	.1	6	100.0	100.0		50.0	66.7	16.7	16.7
SUNY COLL OSWEGO	.2	12	22.2	22.2	28.6	16.7	16.7	58.3	25.0
SYRACUSE	.1	6	75.0	66.7	60.0	50.0	66.7	33.3	
U OF ROCHESTER	.1	7	100.0	50.0	33.3	60.0	57.1	14.3	28.6
UNION COLL	.1	5		100.0	33.3	66.7	40.0	40.0	20.0
North Carolina									
APPALACHIAN STATE	.4	22	30.8	46.7	23.5	38.5	40.9	36.4	22.7
EAST CAROLINA	.5	27	47.1	57.9	22.2	11.8	29.6	33.3	37.0
NC ST U-RALEIGH	.6	31	31.6	36.8	23.8	28.0	32.3	38.7	29.0
U OF NC-CHAPEL HILL	.9	47	56.7	55.9	24.1	41.0	34.0	23.4	42.6
U OF NC-CHARLOTTE	.1	6	80.0	33.3	20.0		16.7	33.3	50.0
U OF NC-GREENSBORO	.4	18	40.0	38.5	6.3	8.3	11.1	44.4	44.4
U OF NC-WILMINGTON	1.0	50	29.0	25.7	16.3	25.0	16.0	44.0	40.0
WAKE FOREST	.1	5	66.7	100.0		66.7	40.0	20.0	40.0
WESTERN CAROLINA U	.1	5	33.3	50.0	66.7	66.7	40.0	40.0	20.0
Ohio									
CLEVELAND STATE	.2	11	16.7	28.6	25.0	44.4	45.5	54.5	
KENT STATE	.2	11	10.0	25.0		33.3		54.5	45.5
MIAMI U	.2	11	100.0	80.0	80.0	40.0	63.6	18.2	18.2
OHIO U	.2	8	37.5	28.6		16.7	12.5	62.5	25.0
U OF AKRON	.1	7	50.0	33.3	14.3	33.3	14.3	57.1	28.6
U OF TOLEDO	.1	5	33.3	50.0			20.0	60.0	20.0
WRIGHT STATE	.1	5	50.0		33.3			80.0	20.0
YOUNGSTOWN STATE	.1	5						100.0	

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REPORT NUMBER 12-D

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Oklahoma									
OK CITY U	.1	6	25.0	50.0	20.0		16.7	50.0	33.3
OK ST U	.2	11	37.5	25.0	12.5	37.5	27.3	36.4	36.4
U OF OK-NORMAN	.4	18	38.5	33.3	26.7	50.0	16.7	33.3	50.0
Pennsylvania									
DREXEL	.3	16	30.0	37.5	28.6	45.5	31.3	37.5	31.3
DUQUESNE	.2	8	20.0		28.6	20.0	25.0	50.0	25.0
GROVE CITY COLL	.1	7	50.0	50.0	33.3	50.0	42.9	28.6	28.6
LA SALLE UNIV	.1	7	20.0	25.0		25.0	11.1	71.4	28.6
ROBERT MORRIS COLL	.2	9	14.3	28.6		37.5	30.8	66.7	22.2
TEMPLE	.3	13	37.5	66.7	12.5	37.5	46.2	23.1	23.1
U OF PITTSBURGH	.2	10	50.0	50.0	28.6	50.0	40.0	50.0	10.0
U OF SCRANTON	.1	5	75.0	100.0	50.0		60.0	40.0	40.0
VILLANOVA	.1	6		40.0	25.0	60.0		66.7	33.3
WIDENER U	.1	6		66.7				50.0	50.0
Puerto Rico									
INTER AMER-HATO REY	.3	17	43.8	15.4	30.8	20.0	23.5	47.1	29.4
U OF PR-RIO PIEDRAS	.3	16	18.2	25.0	40.0	35.7	12.5	31.3	56.3
Rhode Island									
BRYANT COLL	.1	6	50.0			50.0	16.7	66.7	16.7
U OF RHODE ISLAND	.1	6	66.7	40.0		40.0	16.7	16.7	66.7
South Carolina									
CHARLESTON COLL	.2	8	42.9	57.1	25.0	16.7		25.0	75.0
CLEMSON	.4	18	36.4	53.8	30.8	20.0	16.7	38.9	44.4
U OF SC-COLUMBIA	.6	31	52.9	50.0	28.0	29.2	35.5	29.0	35.5
WINTHROP COLL	.1	7	80.0	25.0	28.6	20.0	28.6	42.9	28.6
South Dakota									
U OF SD	.3	14	40.0	22.2	40.0	22.2	35.7	35.7	28.6
Tennessee									
BELMONT UNIVERSITY	.2	8	60.0	57.1	28.6	66.7	37.5	25.0	37.5
EAST TENN STATE	.2	8	25.0	66.7		33.3	37.5	37.5	25.0
MIDDLE TENN STATE	.1	6	80.0	40.0	25.0	20.0	33.3	16.7	50.0
TENN STATE	.1	5	25.0	25.0		25.0	20.0	60.0	20.0
TENN TECH	.3	13	33.3	42.9	22.2	33.3	30.8	30.8	38.5
U OF TN-CHATTANOOGA	.2	10	37.5	37.5	25.0	37.5	20.0	30.0	50.0
U OF TN-KNOXVILLE	.9	46	27.3	44.0	29.7	35.3	32.6	37.0	30.4
U OF TN-MARTIN	.2	9	57.1			12.5		55.6	44.4
UNIVERSITY OF MEMPHIS	.3	13	71.4	50.0		45.5	30.8	30.8	38.5

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PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	<	LPR	FARE	ARE P A S S I N G	>	>	>	>	>	>	>	NONE *	SOME *
Washington																					
SEATTLE U	.2	8	50.0						100.0		50.0	33.3	50.0	25.0						25.0	
UNIV OF WASHINGTON	.2	10	55.6						33.3		50.0	33.3	50.0	40.0						10.0	
WASH STATE	.2	9	83.3						83.3		50.0	75.0	33.3	11.1						55.6	
West Virginia																					
W VA U	.3	15	33.3						25.0		35.7	18.2	33.3	46.7						20.0	
Wisconsin																					
U OF WI-MADISON	.2	9	66.7						57.1		75.0	71.4	66.7	33.3						33.3	
U OF WI-MILWAUKEE	.1	6	50.0						25.0		25.0	33.3	33.3	33.3						33.3	
U OF WI-WHITEWATER	.1	6	33.3						60.0		66.7	66.7	66.7	33.3						33.3	
SCHOOLS WITH FEWER THAN FIVE	16.3	830											25.8	47.6						26.6	
SCHOOLS OUTSIDE THE U.S.	9.9	503							39.2		38.5	45.4	41.7	34.0						24.3	
SCHOOLS NOT RECORDED	5.5	278							34.1		18.6	25.8	25.5	49.3						25.2	
TOTALS	100.0	5,086											30.3	40.4						29.3	

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Alabama	12	JACKSONVILLE STATE	22	STILLMAN COLLEGE	1	U OF AL-UNIVERSITY	124
ALABAMA A & M	5	MILES COLL	2	TROY ST-DOTHAN	23	U OF MONTEVALLO	11
ALABAMA STATE U	22	MOBILE COLL	4	TROY ST-MONTGOMERY	7	U OF SO ALABAMA	38
ATHENS STATE COLL	76	NORTH ALABAMA U	11	TROY ST-TROY	55	UNIV WEST ALABAMA	4
AUBURN U-AUBURN	38	OAKWOOD COLL	6	TUSKEGEE INSTITUTE	9		
AUBURN U-MONTGOMERY	22	SAMFORD U	21	U OF AL-BIRMINGHAM	68		
BIRMINGHAM SOUTHERN	2	SPRING HILL COLL	3	U OF AL-HUNTSVILLE	11		
HUNTINGDON COLL							
Alaska	30	U OF ALASKA FAIRBANKS	21				
U OF ALASKA ANCHORAGE							
Arizona	113	DEVRY INSTI	9	NORTHERN ARIZ U	41	U OF ARIZONA	121
ARIZONA STATE U	86	GRAND CANYON COLL	8	THUNDERBIRD	11	UNIVERSITY OF PHOENIX	1
ARIZONA STATE U-WEST							
Arkansas	48	HENDERSON ST U	8	SOUTHERN ARKANSAS U	24	U OF ARKANSAS LITTLE ROCK	35
ARKANSAS STATE	9	HENDRIX COLL	12	U OF AR-FAYETTEVILLE	60	U OF CENTRAL AR	43
ARKANSAS TECH U	1	LYON COLLEGE	5	U OF AR-MONTICELLO	9		
COLL OF THE OZARKS	68	OUACHITA BAPTIST	22	U OF AR-PINE BLUFF	3		
HARDING COLL							
California	7	CAL ST-DOMINGUEZ	45	LOYOLA MARYMOUNT	66	U OF CAL-BERKELEY	144
ARMSTRONG COLL	18	CAL ST-SAN LUIS	149	MASTER'S COLLEGE	5	U OF CAL-IRVINE	7
AZUSA PACIFIC COLL	19	CAL STATE - BAKERSFIELD	31	MENLO COLL	1	U OF CAL-LOS ANGELES	355
BIOLA U	5	CAL STATE SAN BERNARDINO	95	MONTEREY INSTITUTE	1	U OF CAL-RIVERSIDE	64
CAL BAPTIST COLL	9	CHAPMAN COLL	38	MT SAINT MARYS	10	U OF CAL-SAN DIEGO	10
CAL LUTHERAN COLL	38	CLAREMONT MENS COLL	19	NATIONAL	40	U OF CAL-SANTA BARBARA	264
CAL ST STANISLAUS U	63	CLAREMONT U-GRAD CTR	1	PACIFIC UNION COLL	7	U OF REDLANDS	16
CAL ST U-CHICO	150	COLL OF NOTRE DAME	3	PEPPERDINE	38	U OF SAN DIEGO	66
CAL ST U-FRESNO	204	DEVRY	18	POINT LOMA COLL	4	U OF SAN FRANCISCO	42
CAL ST U-FULLERTON	574	GOLDEN GATE	65	SAN DIEGO STATE	226	U OF SANTA CLARA	78
CAL ST U-HAYWARD	125	HOLY NAMES COLL	1	SAN FRANCISCO STATE	178	U OF SOUTHERN CAL	247
CAL ST U-LONG BEACH	150	HUMBOLDT STATE	16	SAN JOSE STATE	140	U OF THE PACIFIC	18
CAL ST U-LOS ANGELES	242	LA VERNE COLL	10	SONOMA STATE	53	US INTERNATIONAL	2
CAL ST U-NORTHBRIDGE	110	LINCOLN U	2	SOUTHERN CAL COLL	7	W COAST U-ORANGE CO	1
CAL ST U-POMONA	197	LOMA LINDA	2	ST MARYS OF CAL	23	WHITTIER COLL	1
CAL ST U-SACRAMENTO	49	LOS ANGELES VALLEY COLLE	1	STANFORD UNIV	6	WOODBURY	8
CAL ST UNIV-SAN MARCOS							
Colorado	18	MESA STATE COLLEGE	27	U OF CO-CO SPRINGS	18	U OF SOUTHERN CO	7
ADAMS STATE COLL	1	METROPOLITAN ST COLL	57	U OF CO-DENVER	48	WESTERN STATE COLLEGE	12
CO COLL	78	REGIS UNIVERSITY	50	U OF DENVER	35		
CO STATE							

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SCHOOL INDEX

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FORT LEWIS COLL	24	U OF CO-BOULDER	73	U OF NORTHERN CO	39		
Connecticut							
ALBERTUS MAGNUS COLL	4	FAIRFIELD	49	SO CT STATE U	13	U OF NEW HAVEN	11
BRIDGEPORT	4	QUINNIPAC COLL	26	U OF CONN	84	WESTERN CONN ST U	13
CENTRAL CONN ST U	41	SACRED HEART UNIV	15	U OF HARTFORD	22		
Delaware							
DELAWARE ST UNIV	15	GOLDEY BEACOM COLL	11	U OF DELAWARE	85	WILMINGTON COLL	5
District of Columbia							
AMERICAN	34	GALLAUDET UNIV	1	HOWARD	55	TRINITY COLL	1
BENJAMIN FRANKLIN U	2	GEORGE WASHINGTON	56	SOUTHEASTERN	24	U OF DC	52
CATHOLIC U OF AMER	12	GEORGETOWN	21	STRAYER COLL	57		
Florida							
BARRY	14	FL MEMORIAL COLL	2	NOVA	37	U OF CENTRAL FL	78
BETHUNE COOKMAN COLL	5	FL SOUTHERN COLL	16	ORLANDO COLLEGE	5	U OF FLORIDA	92
ECKERD COLLEGE	1	FL STATE	82	PALM BEACH ATLANTIC	4	U OF MIAMI	38
EDWARD WATERS COLL	1	FLAGLER COLL	11	ROLLINS COLL	5	U OF NORTH FL	43
FL AGRI & MECH	31	FT LAUDERDALE COLL	3	ST LEO COLL	31	U OF SO FLORIDA	103
FL ATLANTIC U	75	JACKSONVILLE U	2	ST THOMAS U	7	U OF TAMPA	12
FL INST OF TECH	1	JONES COLL-JACKSONVILLE	2	STETSON U	15	U OF WEST FLORIDA	46
FL INTERNATIONAL	112	LYNN UNIVERSITY	1	TAMPA COLL	5		
Georgia							
ALBANY ST COLLEGE	5	EMORY	20	LAGRANGE COLL	1	PAINE COLL	1
AUGUSTA STATE UNIVERSITY	10	FORT VALLEY STATE	4	MERCER U-ATLANTA	8	SAVANNAH STATE	14
BERRY COLL	6	GA COLLEGE	17	MERCER U-MACON	14	SHORTER COLL	6
BRENAU COLL	6	GA INST OF TECH	7	MOREHOUSE COLL	8	SPELMAN COLLEGE	1
CLARK/ATLANTA U	20	GA SOUTHERN UNIV	58	MORRIS BROWN COLL	6	U OF GEORGIA	90
CLAYTON STATE COLLEGE	6	GA SOUTHWESTERN COLL	16	NORTH GEORGIA COLL	13	VALDOSTA STATE	37
COLUMBUS STATE UNIVERSIT	8	GA STATE	105	NORTH GEORGIA COLLEGE	1	WEST GEORGIA	21
DEVRY INSTI	11	KENNESAW STATE	80	OGLETHORPE	1		
Guam							
U OF GUAM	291						
Hawaii							
BYU - HAWAII	6	HAWAII PACIFIC COLL	29	U OF HAWAII-MANOA	106		
CHAMINADE	11	U OF HAWAII-HILO	3				
Idaho							
BOISE STATE UNIVERSITY	103	IDAHO STATE	13	NORTHWEST NAZARENE	5		
COLL OF IDAHO	4	LEWIS-CLARK STATE	8	U OF IDAHO	42		

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Illinois

AUGUSTANA COLL	24	EUREKA COLL	1	MILLIKIN	19	SOUTHERN IL U - EDWARDVIL	28
AURORA COLL	8	GOVERNORS STATE	31	MONMOUTH COLL	9	ST XAVIER COLL	14
BARAT COLL	4	GREENVILLE COLL	4	NO PARK COLL	2	TRINITY CHRISTIAN	3
BRADLEY	37	IL BENEDICTINE COLL	15	NORTH CENTRAL COLL	20	U OF CHICAGO	3
CHICAGO STATE	14	IL COLL	8	NORTHEASTERN IL	62	U OF CHICAGO-LOYOLA	34
COLL OF ST FRANCIS	12	IL INST TECH	4	NORTHERN IL	125	U OF IL-CHICAGO	128
DEPAUL	184	IL STATE	58	NORTHWESTERN	13	U OF IL-URBANA	255
DEVRY	11	IL WESLEYAN	29	OLIVET NAZARENE COLL	5	UNIV ILL SPRINGFIELD	38
DEVRY - OAK BROOK TERRAC	13	KELLER GRAD SCHOOL OF MA	1	PRINCIPIA COLL	1	WESTERN IL U	27
DOMINICAN UNIVERSITY	11	LEWIS	9	QUINCY UNIVERSITY	6		
EASTERN IL	40	MACMURRAY COLL	4	ROOSEVELT	58		
ELMHURST COLL	19	MCKENDREE COLL	21	SOUTHERN IL U - CARBONDAL	40		

Indiana

ANDERSON COLL	6	IN INST OF TECH	3	INDIANA WESLEYAN U	3	ST MARY-OF-THE-WOODS	2
BALL ST	67	IN U-BLOOMINGTON	241	MANCHESTER COLL	22	ST MARYS COLL	15
BETHEL COLL	3	IN U-FORT WAYNE	27	MARIAN COLL-INDPLS	13	TAYLOR	10
BUTLER	30	IN U-KOKOMO	9	OAKLAND CITY COLL	3	TRI-STATE U	1
CALUMET COLL	5	IN U-NORTHWEST	21	PURDUE U-CALUMET	16	U OF EVANSVILLE	8
FRANKLIN COLL	6	IN U-PURDUE-INDPLS	84	PURDUE U-MAIN CAMPUS	67	U OF NOTRE DAME	152
GOSHEN COLL	9	IN U-SOUTH BEND	20	PURDUE U-NO CENTRAL	11	U OF SOUTH INDIANA	39
GRACE THEOL SEMINARY	4	IN U-SOUTHEAST	26	ST FRANCIS COLL	3	UNIV OF INDIANAPOLIS	12
HUNTINGTON COLL	1	INDIANA STATE UNIVERSITY	9	ST JOSEPHS COLL	7	VALPARAISO	17

Iowa

BRIAR CLIFF COLL	5	GRACELAND COLL	10	MORNINGSIDE COLL	6	U OF NORTHERN IOWA	91
BUENA VISTA U	26	GRANDVIEW COLL	2	MT MERCY COLL	11	UPPER IOWA U	36
CENTRAL COLLEGE	3	IOWA STATE	62	NORTHWESTERN COLL	11	WARTBURG COLL	4
CLARKE COLL	3	IOWA WESLEYAN COLL	5	SIMPSON COLL	14	WESTMAR UNIVERSITY	3
COE COLL	6	LORAS COLL	10	ST AMBROSE COLL	16	WILLIAM PENN COLL	6
DORDT COLL	10	LUTHER COLL	14	U OF DUBUQUE	4		
DRAKE	24	MARYCREST COLL	2	U OF IOWA	85		

Kansas

BAKER	7	FORT HAYS STATE	20	MID-AMERICA NAZARENE	3	TABOR COLL	1
BETHANY COLL	2	FRIENDS	2	PITTSBURG STATE	19	U OF KANSAS	58
BETHEL COLL	2	KANSAS NEWMAN	2	SOUTHWESTERN COLL	2	WASHBURN U OF TOPEKA	13
DODGE	39	KANSAS STATE	86	ST MARY PLAINS COLL	2	WICHITA STATE	30
EMPORIA STATE	11	MCPHERSON COLL	4	STERLING COLL	1		

Kentucky

ASHLAND COMM COLLEGE	11	CUMBERLAND COLL	6	MOREHEAD STATE	31	TRANSYLVANIA	7
BELLARMINE COLL	47	EASTERN KY	52	MURRAY STATE	51	U OF KENTUCKY	159
BEREA COLL	5	GEORGETOWN COLL	18	NORTHERN KENTUCKY U	34	U OF LOUISVILLE	104

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BRESCIA COLL	15	KY STATE	8	PIKEVILLE COLL	8	UNION COLL	6
CAMPBELLVILLE COLL	7	KY WESLEYAN COLL	8	THOMAS MORE COLL	17	WESTERN KY	51
Louisiana							
CENTENARY OF LA	8	LA ST U-SHREVEPORT	26	NORTHWESTERN STATE	11	U OF NEW ORLEANS	53
DILLARD	18	LA TECH	34	SOUTHEASTERN LA	46	UNIVERSITY OF LOUISIANA	78
GRAMBLING STATE	11	LOYOLA U	11	SOUTHERN U-NEW ORLEANS	12	XAVIER U OF LA	2
LA COLL	4	MCNEESE STATE	22	SOUTHERN UNIV AND A & M	31		
LA ST U-A&M	103	NICHOLLS STATE	7	TULANE U	37		
Maine							
HUSSON COLL	34	THOMAS COLL	12	U OF ME-MACHIAS	4	UNIV SOUTHERN MAINE	29
SAINT JOSEPH'S COLLEGE	6	U OF ME-AUGUSTA	5	U OF ME-ORONO	16	WESTBROOK COLL	1
Maryland							
BOWIE STATE	48	JOHNS HOPKINS	8	SALISBURY STATE	43	U OF MD-COLLEGE PARK	309
COLL OF NOTRE DAME	10	LOYOLA COLLEGE	42	TOWSON STATE	70	U OF MD-EASTERN SHORE	9
COLUMBIA UNION COLL	2	MORGAN STATE	55	U OF BALTIMORE	59	WESTERN MARYLAND COLL	3
FROSTBURG STATE	23	MT ST MARYS COLL	35	U OF MD-BALTO	12		
Massachusetts							
AMERICAN INTERNATL	9	CLARK U	3	MASS COLLEGE OF LIB ARTS	6	SUFFOLK	42
ASSUMPTION COLL	28	COLLEGE OF HOLY CROSS	28	MASS INST OF TECH	1	U MASS LOWELL	41
ATLANTIC UNION COLL	2	CURRY COLL	1	MERRIMACK COLL	47	U OF MASS-AMHERST	118
BABSON COLL	63	EASTERN NAZARENE	2	NICHOLS COLL	18	U OF MASS-BOSTON	36
BENTLEY COLL	178	FITCHBURG STATE	5	NORTHEASTERN U	122	UMASS-DARTMOUTH	30
BOSTON COLL	142	GORDON COLL	4	SALEM STATE	34	WESTERN NEW ENG COLL	19
BOSTON U	54	HARVARD	3	SIMMONS COLL	3	WESTFIELD ST COLL	4
BRIDGEWATER STATE COLLEG	9	LESLEY COLLEGE	1	STONEHILL COLL	35	WORCESTER STATE	11
Michigan							
ADRIAN COLL	3	DAVENPORT COLLEGE	37	MADONNA COLL	3	SIENA HEIGHTS COLL	5
ALBION COLL	25	DELTA COLLEGE	1	MARYGROVE COLL	2	SPRING ARBOR COLL	4
ALMA COLL	20	DETROIT COLL OF BUS	18	MICHIGAN STATE	251	U OF DETROIT	9
ANDREWS	12	EASTERN MICH	64	MICHIGAN TECH	10	U OF MI-ANN ARBOR	54
AQUINAS COLL	10	FERRIS STATE	17	MONROE COUNTY COMMUNITY	1	U OF MI-DEARBORN	53
BAKER COLLEGE OF FLINT	3	GRAND VALLEY ST	63	NORTHERN MICH	20	U OF MI-FLINT	22
BAY DE NOC COMM COLLEGE	1	HILLSDALE COLL	13	NORTHWOOD UNIVERSITY	33	WALSH COLLEGE	114
CALVIN COLL	14	HOPE COLL	12	OAKLAND U	42	WAYNE STATE	46
CENTRAL MICH	87	LAKE SUPERIOR STATE	14	OLIVET COLL	1	WESTERN MI U	158
CLEARY COLL	4	LAWRENCE INST TECH	2	SAGINAW VALLEY ST	18		
Minnesota							
AUGSBURG COLL	8	COLL OF ST THOMAS	57	MOORHEAD STATE	22	U OF MN-DULUTH	28
BEMIDJI STATE	8	CONCORDIA MOORHEAD	13	NORTHWESTERN COLL	6	U OF MN-TWIN CITIES	68

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BETHEL COLL	6	GUSTAVUS ADOLPHUS	11	SOUTHWEST STATE	12	WINONA STATE	18
COLL OF ST BENEDICT	12	INVER HILLS CC	1	ST CLOUD STATE	33		
COLL OF ST CATHERINE	14	MACALESTER COLLEGE	1	ST JOHNS U	12		
COLL OF ST SCHOLASTIC	4	MINNESOTA STATE	27	ST MARYS COLL	7		
Mississippi							
ALCORN STATE	5	JACKSON STATE	37	MS ST U	91	U OF MS	115
BELHAVEN COLL	5	MILLSAPS COLL	17	MS U FOR WOMEN	11	U OF SOUTHERN MS	83
DELTA STATE	21	MS COLL	38	MS VALLEY STATE	1	WILLIAM CAREY COLL	2
Missouri							
CENTRAL METH COLL	6	FONTBONNE COLL	8	NORTHWEST MO STATE	15	U OF MO-COLUMBIA	76
CENTRAL MO STATE	17	LINCOLN U	5	PARK COLL	19	U OF MO-KANSAS CITY	28
COLLEGE OF THE OZARKS	3	LINDENWOOD COLL	4	ROCKHURST COLL	12	U OF MO-ST LOUIS	46
COLUMBIA COLL	19	MARYVILLE COLL	12	SOUTHEAST MO STATE	32	WASHINGTON U	30
CULVER-STOCKTON COLL	7	MO BAPTIST COLL	4	SOUTHWEST BAPTIST COLL	7	WEBSTER COLL	10
DEVRY INST	3	MO SOUTHERN STATE	17	SOUTHWEST MO STATE	61	WILLIAM JEWELL COLL	8
DRURY COLL	30	MO VALLEY COLL	2	ST LOUIS U	34	WILLIAM WOODS COLL	4
EVANGEL COLL	6	MO WESTERN ST COLL	7	TRUMAN STATE UNIV	38		
Montana							
CARROLL COLL	13	MONTANA ST.-BILLINGS	733	ROCKY MTN COLL	3	UNIV. OF GREAT FALL	13
MONTANA ST UNIV-BOZEMAN	56	MONTANA STATE U-NORTHERN	1	U OF MONTANA	52		
Nebraska							
BELLEVUE COLL	6	DANA COLL	1	NEBR-WESLEYAN	5	U OF NEBR-OMAHA	27
CHADRON STATE	5	DOANE COLL	6	PERU STATE COLL	6	UNION COLL	7
CONCORDIA UNIVERSITY	1	HASTINGS COLL	4	U OF NEBR-KEARNEY	18	WAYNE STATE	9
CREIGHTON	16	MIDLAND LUTHERAN COLL	12	U OF NEBR-LINCOLN	47		
Nevada							
U OF NV-LAS VEGAS	63	U OF NV-RENO	30				
New Hampshire							
DARTMOUTH COLL	2	NEW ENGLAND AERO INST	1	NH COLL	40	RIVIER COLL	1
FRANKLIN PIERCE COLL	5	NEW ENGLAND COLL	1	NH PLYMOUTH STATE	9	U OF NH	15
New Jersey							
BLOOMFIELD COLL	11	FELICIAN COLLEGE	1	RICHARD STOCKTON COLLEGE	38	ST ELIZABETH COLL	2
CALDWELL COLL	3	GEORGIAN CT COLL	20	RIDER UNIVERSITY	60	ST PETERS COLL	49
CENTENARY COLLEGE	4	KEAN UNIVERSITY	59	ROWAN (GLASSBORO) UNIV	53	THOMAS A EDISON COLL	4
COLLEGE OF NEW JERSEY	46	MONMOUTH UNIV	45	RUTGERS U-CAMDEN	63	UPSALA COLL	1
FARLGH DCKSN-MADISON	23	MONTCLAIR STATE	106	RUTGERS U-NEW BRNSWK	108	WILLIAM PATERSON	59
FARLGH DCKSN-RTHFD	5	NEW JERSEY CITY UNIVERSI	43	RUTGERS U-NEWARK	160		
FARLGH DCKSN-TEANECK	27	RAMAPO COLL OF NJ	39	SETON HALL	77		

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Ohio

12	ASHLAND COLL	12	FRANKLIN U	36	NOTRE DAME COLL	4	U OF TOLEDO	42
35	BALDWIN-WALLACE	35	HEIDELBERG COLL	9	OHIO DOMINICAN COLL	3	UNIV OF FINDLAY	2
7	BLUFFTON COLL	7	JOHN CARROLL U	39	OHIO NORTHERN	38	URBANA COLL	3
50	BOWLING GREEN STATE	50	KENT STATE	63	OHIO STATE	155	WALSH COLL	8
18	CAPITAL U	18	LAKE ERIE COLL	6	OHIO U	58	WILBERFORCE	3
23	CASE WESTERN RESERVE	23	LAKELAND COMM. COLL.	1	OHIO WESLEYAN	11	WILMINGTON COLL	5
5	CEDARVILLE COLL	5	MALONE COLL	5	OTTERBEIN COLL	7	WITTENBERG U	3
3	CENTRAL STATE	3	MARIETTA COLL	10	RIO GRANDE COLL	3	WRIGHT STATE	59
78	CLEVELAND STATE	78	MIAMI U	114	TIFFIN U	4	XAVIER	29
2	COLL OF WOOSTER	2	MT ST JOSEPH	4	U OF AKRON	76	YOUNGSTOWN STATE	33
12	DAVID N. MYERS	12	MT UNION COLL	10	U OF CINCINNATI	75		
3	DEFIANCE COLL	3	MT VERNON NAZARENE	2	U OF DAYTON	51		
8	DEVRY INSTI	8	MUSKINGUM COLL	15	U OF STEUBENVILLE	6		

Oklahoma

2	AMER CHRISTIAN COLL	26	NORTHEASTERN OK ST	67	OK ST U	67	U OF SCI & ARTS-OK	9
2	BARTLESVILLE WESLEYAN	6	NORTHWESTERN OK ST	15	ORAL ROBERTS U	15	U OF TULSA	19
1	BETHANY NAZARENE	4	OK BAPTIST	1	PHILLIPS U	1	UNIV CENTRAL OKLAHOMA	71
11	CAMERON U	12	OK CHRISTIAN COLL	10	SOUTHEASTERN OK STATE	10		
17	EAST CENTRAL OK STATE	13	OK CITY U	19	SOUTHWESTERN OK STATE	19		
23	LANGSTON U	6	OK PANHANDLE ST	88	U OF OK-NORMAN	88		

Oregon

7	EASTERN OR STATE	28	LINFIELD COLL	24	SOUTHERN OR STATE	24	WESTERN BAPTIST	1
8	GEORGE FOX COLLEGE	36	OREGON STATE	64	U OF OREGON	64	WILLAMETTE U	3
1	LEWIS & CLARK COLL	90	PORTLAND STATE	8	U OF PORTLAND	8		

Pennsylvania

17	ALBRIGHT COLL	20	ELIZABETHTOWN COLL	11	MARYWOOD COLL	11	ST. JOSEPH'S	1
7	ALVERNIA COLL	20	FRANKLIN & MARSHALL	9	MERCYHURST COLL	9	SUSQUEHANNA U	15
3	BEAVER COLL	9	GANNON U	20	MESIAH COLL	20	TEMPLE	149
77	BLOOMSBURG U	6	GENEVA COLL	32	MILLERSVILLE U	32	THE PENNSYLVANIA STATE	204
29	BUCKNELL U	10	GETTYSBURG COLL	11	MORAVIAN COLL	11	THIEL COLL	11
12	CALIFORNIA U	46	GROVE CITY COLL	33	MUHLBERG COLL	33	U OF PA	34
6	CARLOW COLL	8	GWYNEDD-MERCY COLL	21	PA ST U-BEHREND	21	U OF PITTSBURGH	101
2	CARNEGIE-MELLON U	14	HOLY FAMILY COLL	49	PA ST U-CAPITOL	49	U OF SCRANTON	46
5	CEDAR CREST COLL	80	INDIANA U OF PA	56	PENNSYLVANIA STATE UNIV	56	URSINUS COLL	11
2	CHAPELHAM COLLEGE	5	JUNIATA COLL	25	PHILA TEXTILE & SCI	25	VILLANOVA	169
6	CHESTNUT HILL COLL	52	KINGS COLL	6	POINT PARK COLL	6	WAYNESBURG COLL	14
2	CHEYNEY U OF PA	30	KUTZTOWN U OF PA	86	ROBERT MORRIS COLL	86	WEST CHESTER U OF PA	36
30	CLARION U OF PA	11	LA ROCHE COLL	2	SETON HILL COLL	2	WESTMINSTER COLL	17
4	COLL MISERICORDIA	75	LA SALLE UNIV	45	SHIPPENSBURG U OF PA	45	WIDENER U	39
4	DE VLY COLL SCI & AGR	11	LEBANON VALLEY COLL	24	SLIPPERY ROCK UNIV	24	WILKES COLL	27

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DUQUESNE	72	LINCOLN U	11	ST JOSEPHS COLL	62		
EASTERN COLL	6	LYCOMING COLL	11	ST VINCENT COLL	27		
Puerto Rico							
BAYAMON CENTRAL U	2	INTER AMER-HATO REY	76	SACRED HEART COLL	13	WORLD U	2
CATHOLIC U OF PR	32	INTER AMER-SAN GERMN	10	U OF PR-MAYAGUEZ	41		
CAYEY U COLL-PR	43	INTERAMERICAN UNIVERSITY	1	U OF PR-RIO PIEDRAS	238		
Rhode Island							
BRYANT COLL	103	PROVIDENCE COLL	33	ROGER WILLIAMS	4	U OF RHODE ISLAND	48
JOHNSON & WALES U	14	RHODE ISLAND COLLEGE	11	SALVE REGINA-NEWPORT	6		
South Carolina							
BENEDICT COLL	3	COLUMBIA COLL	4	NEWBERRY COLL	4	VOORHEES COLL	1
BOB JONES UNIV	25	CUKER COLL	3	PRESBYTERIAN COLL	2	WINTHROP COLL	27
CHARLESTON COLL	32	ERSKINE COLL	2	SC STATE	12	WOFFORD COLL	2
CHARLESTON SOUTHERN	3	FRANCIS MARION COLL	6	THE CITADEL	17	YORK TECH COLL	1
CHESTERFIELD-MARLBORO	1	FURMAN	10	U OF SC-AIKEN	13		
CLEMSON	61	LANDER UNIVERSITY	6	U OF SC-COLUMBIA	90		
COASTAL CAROLINA UNIV	14	LIMESTONE COLL	1	U OF SC-SPARTANBURG	13		
South Dakota							
AUGUSTANA COLL	9	DAKOTA WESLEYAN U	2	NATIONAL AMERICAN UNIV	12	SIOUX FALLS COLL	5
BLACK HILLS STATE	19	HURON COLL	1	NORTHERN STATE	19	U OF SD	41
DAKOTA STATE	2	MT MARTY COLL	1	SD STATE	1		
Tennessee							
AUSTIN PEAY STATE	24	FISK U	4	MIDDLE TENN STATE	77	TUSCULUM COLL	1
BELMONT UNIVERSITY	26	FREED-HARDEMAN COLL	11	MILLIGAN COLL	3	U OF TN-CHATTANOOGA	47
BETHEL COLLEGE	2	KING COLL	1	S ADVENTIST U	5	U OF TN-KNOXVILLE	101
BRYAN COLL	1	KNOXVILLE COLL	1	TENN STATE	28	U OF TN-MARTIN	30
CARSON NEWMAN COL	4	LAMBUTH COLL	2	TENN TECH	63	UNION U	15
CHRISTIAN BROS UNIVERSIT	24	LANE COLLEGE	1	TENN TEMPLE	1	UNIVERSITY OF MEMPHIS	76
DAVID LIPSCOMB COLL	34	LE MOYNE-OWEN COLL	3	TENN WESLEYAN COLL	6	VANDERBILT	4
EAST TENN STATE	22	LINCOLN MEMORIAL U	7	TREVECCA NAZARENE	7		
Texas							
ABILENE CHRISTIAN	28	LETOURNEAU COLL	6	STEPHEN F AUSTIN STATE	63	U OF HOUSTON CLEAR LAKE	71
ANGELO STATE	20	LUBBOCK CHRISTIAN	8	SUL ROSS STATE	7	U OF HOUSTON DOWN TOWN	66
AUSTIN COLL	4	MARY HARDIN-BAYLOR	11	TARLETON STATE	18	U OF HOUSTON-VICTORIA	12
BAYLOR	63	MCMURRAY COLL	11	TEX A&I-KINGSVILLE	16	U OF NORTH TEXAS	90
CONCORDIA UNIVERSITY	2	MIDWESTERN STATE	15	TEX CHRISTIAN	35	U OF TEX - BROWNSVILLE	10
CORPUS CHRISTI STATE U	39	OUR LADY OF LAKE	11	TEX EASTERN U	24	U OF TEX-ARLINGTON	130
DALLAS BAPTIST COLL	9	PAN AMERICAN U	17	TEX LUTHERAN COLL	16	U OF TEX-AUSTIN	252

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DEVRY INSTI	3	PRAIRIE VIEW A & M	10	TEX SOUTHERN	24	U OF TEX-DALLAS	75
E TEXAS BAPT COLL	7	SAM HOUSTON STATE	64	TEX TECH	83	U OF TEX-EL PASO	55
HARDIN-SIMMONS U	11	SCHREINER COLLEGE	4	TEX WESLEYAN COLL	7	U OF TEX-PERMIAN BASIN	12
HOUSTON BAPTIST	13	SOUTHERN METHODIST	32	TEX WOMANS U	9	U OF TEX-SAN ANTONIO	93
HOWARD PAYNE U	4	SOUTHWEST TEX STATE	102	TEXAS A&M	287	U OF TEX-TYLER	1
HUSTON-TILLOTSON	2	SOUTHWESTERN ADVENTIST	2	TEXAS A&M COMMERCE	15	UNIV OF CENTRAL TEXAS	3
INCARNATE WORD COLL	11	SOUTHWESTERN U	8	TEXAS A&M TEXARKANA	10	WEST TEX STATE	19
JARVIS CHRISTIAN	1	ST EDWARDS U	12	TRINITY U	15	WILEY COLL	1
LAMAR U	28	ST MARYS U-SAN ANTONIO	24	U OF DALLAS	4		
LAREDO STATE	12	ST THOMAS U	21	U OF HOUSTON	161		
Utah							
BRIGHAM YOUNG	191	U OF UTAH	82	WEBER STATE	44		
SOUTHERN UTAH UNIVERSITY	32	UTAH STATE	66	WESTMINSTER COLL	14		
Vermont							
CASTLETON ST COLL	6	GREEN MNT COLL	1	NORWICH U	4	TRINITY COLL	3
CHAMPLAIN COLLEGE	14	LYNDON STATE COLL	1	ST MICHAELS COLL	22	UNIVERSITY OF VERMONT	16
Virgin Islands							
VIRGIN ISL UNIV	10						
Virginia							
AVERETT COLL	8	GEORGE MASON U	126	NORFOLK STATE	23	UNIVERSITY OF VIRGINIA	117
BRIDGEWATER COLL	12	HAMPTON UNIV.	39	OLD DOMINION U	63	VA COMMONWEALTH U	84
CHRISTOPHER NEWPORT	37	JAMES MADISON U	73	RADFORD U	38	VA POLY TECH	111
COLL OF WILLIAM & MARY	39	LONGWOOD COLL	14	ROANOKE COLL	4	VA STATE	18
EASTERN MENNONITE	3	LYNCHBURG COLL	10	SHENANDOAH UNIVERSITY	8	VA UNION	4
EMORY & HENRY COLL	13	MARYMOUNT UNIVERSITY	19	U OF RICHMOND	52	WASHINGTON & LEE	18
Washington							
CENTRAL WASH U	117	PACIFIC LUTHERAN	20	ST MARTINS COLL	15	WASH STATE	71
CITY UNIVERSITY	29	PIERCE COLLEGE	1	U OF PUGET SOUND	15	WESTERN WASHINGTON UNIV	46
EASTERN WASH STATE	36	SEATTLE PACIFIC COLL	7	UNIV OF WASHINGTON	129	WHITWORTH COLL	10
GONZAGA U	30	SEATTLE U	30	WALLA WALLA COLLEGE	11		
West Virginia							
ALDERSON BROADDUS	2	FAIRMONT STATE	37	SHEPHERD COLL	16	W VA U	106
BETHANY COLLEGE	1	GLENVILLE STATE	14	U OF CHARLSTON	12	W VA WESLEYAN	13
BLUEFIELD STATE	12	MARSHALL U	57	W VA INST TECH	25	WEST LIBERTY STATE	15
CONCORD COLL	22	SALEM COLL	1	W VA STATE	27	WHEELING JESUIT U	17
Wisconsin							
ALVERNO COLLEGE	1	MARQUETTE U	44	U OF WI-MADISON	111	U OF WI-STEVENS PT	8
CARROLL COLL	12	MT MARY COLL	8	U OF WI-MILWAUKEE	80	U OF WI-STOUT	1

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MAY 2001 UNIFORM CPA EXAMINATION

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EDGEWOOD COLL	12	ST NORBERT COLL	17	U OF WI-PARKSIDE	19	U OF WI-WHITEWATER	61
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NORTH WYOMING COMM COLL	2	U OF WYOMING	33				
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Performance of First-Time Candidates by Jurisdiction

NOV 2001 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	1.0	190	34.7	39.5	25.8	36.3	20.0	47.9	32.1
Alaska	.3	64	22.2	25.0	25.8	25.8	12.5	62.5	25.0
Arizona	1.8	346	34.7	35.8	25.9	26.4	14.7	51.7	33.5
Arkansas	.5	89	15.7	20.2	21.3	27.3	6.7	61.8	31.5
California	18.3	3,589	30.1	36.4	30.7	29.4	17.2	53.8	29.0
Colorado	2.8	547	44.2	48.1	44.4	44.4	30.7	40.0	29.3
Connecticut	.5	100	42.0	41.0	24.0	27.0	12.0	47.0	41.0
Delaware	6.3	1,231	38.2	39.2	46.5	41.9	25.8	44.1	30.1
District of Columbia	.1	21	52.4	57.1	28.6	28.6	19.0	38.1	42.9
Florida	2.0	396	42.2	50.0	37.8	44.1	25.3	36.6	38.1
Georgia	1.7	340	40.4	41.2	30.7	35.4	17.9	41.5	40.6
Guam	.9	180	20.3	19.2	33.5	24.2	13.9	62.2	23.9
Hawaii	.3	67	28.4	23.9	37.3	32.8	13.4	49.3	37.3
Idaho	.2	43	37.2	46.5	31.0	34.9	27.9	51.2	20.9
Illinois	2.6	519	40.3	46.7	39.5	35.1	26.8	43.7	29.5
Indiana	1.0	202	34.2	39.6	31.3	30.2	19.8	48.5	31.7
Iowa	.4	69	29.0	37.7	39.1	39.1	26.1	53.6	20.3
Kansas	.4	71	19.7	31.0	26.8	32.4	16.9	62.0	21.1
Kentucky	.6	121	27.3	33.9	20.7	24.8	13.2	58.7	28.1
Louisiana	1.0	188	33.0	36.7	23.7	28.5	13.8	52.1	34.0
Maine	2.9	560	36.3	34.8	39.7	33.8	21.8	51.1	27.1
Maryland	.8	156	37.8	44.9	41.8	34.0	18.6	42.9	38.5
Massachusetts	3.8	747	19.9	22.1	17.2	16.4	8.2	68.5	23.3
Michigan	2.8	556	31.6	33.8	25.8	32.0	19.2	56.7	24.1
Minnesota	1.8	362	45.6	43.9	43.7	44.4	26.5	39.8	33.7
Mississippi	.5	107	16.8	17.8	14.0	20.6	10.3	73.8	15.9
Missouri	1.2	228	36.4	43.4	32.0	29.5	18.0	46.5	35.5
Montana	.2	34	23.5	35.3	26.5	35.3	17.6	55.9	26.5

* 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 2001 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.3	67	40.3	44.8	40.3	35.8	25.4	43.3	31.3
Nevada	.2	33	36.4	48.5	18.2	18.2	3.0	33.3	63.6
New Hampshire	1.8	347	52.4	47.1	46.7	39.3	29.4	35.7	34.9
New Jersey	1.4	271	22.1	28.4	21.0	20.7	12.5	63.5	24.0
New Mexico	1.1	208	27.4	36.2	26.9	27.8	15.9	53.8	30.3
New York	8.4	1,639	28.7	38.1	22.5	22.4	14.8	57.2	28.1
North Carolina	1.6	323	30.6	36.9	29.1	31.5	18.0	52.9	29.1
North Dakota	.2	48	25.0	35.4	22.9	22.9	16.7	58.3	25.0
Ohio	2.2	435	37.3	40.7	31.8	31.5	20.7	49.2	30.1
Oklahoma	2.1	411	22.4	24.3	12.4	19.7	7.1	65.5	27.5
Oregon	.7	147	26.7	32.2	30.1	28.6	14.3	53.7	32.0
Pennsylvania	4.4	867	29.8	30.4	19.2	19.6	8.5	58.6	32.9
Puerto Rico	1.5	286	17.1	15.0	13.0	12.3	8.0	77.3	14.7
Rhode Island	.1	18	33.3	22.2	29.4	33.3	16.7	55.6	27.8
South Carolina	.6	125	27.2	29.6	25.8	37.1	15.2	49.6	35.2
South Dakota	.1	24	20.8	25.0	29.2	25.0	16.7	70.8	12.5
Tennessee	1.8	360	27.5	31.4	25.9	27.2	13.6	55.8	30.6
Texas	5.9	1,164	35.2	37.2	30.7	32.3	19.9	50.4	29.6
Utah	.6	111	51.4	57.7	54.1	55.0	38.7	28.8	32.4
Vermont	.6	123	41.5	35.0	37.2	34.4	24.4	49.6	26.0
Virgin Islands		3						100.0	
Virginia	4.7	916	31.2	35.6	30.3	29.6	17.5	55.1	27.4
Washington	1.4	279	40.5	49.1	47.7	44.0	28.0	36.9	35.1
West Virginia	.2	34	11.8	17.6	5.9	11.8	2.9	79.4	17.6
Wisconsin	1.3	248	40.5	50.8	41.5	43.5	27.0	38.3	34.7
Wyoming		4		50.0		25.0		50.0	50.0
National Totals	100.0	19,614	32.7	36.6	30.9	30.7	18.2	52.2	29.6

* 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 2001 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	.9	337	40.0	41.6	31.2	34.1	25.8	34.7	39.5
Alaska	.3	101	32.5	43.9	21.7	33.7	22.8	37.6	39.6
Arizona	.7	269	39.7	51.0	39.9	44.9	39.8	29.7	30.5
Arkansas	.6	248	31.6	28.8	19.7	29.7	16.5	49.2	34.3
California	14.6	5,610	41.9	43.1	35.1	39.6	34.3	39.5	26.2
Colorado	1.6	617	41.6	40.1	32.3	39.2	32.7	35.8	31.4
Connecticut	.9	345	35.6	30.0	23.0	26.2	18.0	46.4	35.7
Delaware	3.5	1,363	40.8	40.6	36.0	37.5	36.2	36.1	27.7
District of Columbia	.2	75	17.7	23.8	9.5	13.1	9.3	66.7	24.0
Florida	1.3	490	39.9	42.4	35.2	41.7	35.1	34.1	30.8
Georgia	2.2	834	33.7	31.7	24.9	32.7	22.4	42.8	34.8
Guam	.8	292	24.6	28.7	36.9	27.3	27.4	42.5	30.1
Hawaii	1.3	482	25.0	26.3	29.1	28.5	21.4	46.1	32.6
Idaho	.4	141	25.7	36.7	19.5	33.3	22.7	44.0	33.3
Illinois	5.6	2,171	33.9	39.1	24.8	30.4	25.6	41.6	32.8
Indiana	1.7	641	30.5	29.6	22.6	27.5	20.1	47.6	32.3
Iowa	.8	295	30.8	33.7	29.6	31.5	27.8	42.7	29.5
Kansas	.4	171	29.2	23.3	21.3	29.1	20.5	51.5	28.1
Kentucky	1.7	639	18.3	18.0	15.2	19.3	13.1	64.8	22.1
Louisiana	.9	357	30.8	35.0	23.8	28.1	19.9	41.5	38.7
Maine	.8	319	33.7	34.0	28.5	29.5	28.8	42.9	28.2
Maryland	2.2	863	22.3	28.8	17.5	19.6	16.3	54.9	28.7
Massachusetts	3.0	1,152	34.4	28.5	20.9	23.0	17.7	47.1	35.2
Michigan	3.1	1,200	31.9	31.4	21.2	28.6	19.6	46.2	34.3
Minnesota	1.1	410	38.4	40.5	30.4	39.7	25.1	35.4	39.5
Mississippi	.5	211	30.1	22.5	19.6	34.3	19.4	45.0	35.5
Missouri	1.7	662	32.4	29.7	20.1	26.4	19.8	48.8	31.4
Montana	.2	60	27.9	37.5	17.9	25.0	26.7	50.0	23.3

* 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 2001 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.3	103	48.1	52.5	43.9 *	37.7	45.6	33.0	21.4
Nevada	.2	80	51.3	46.7	31.4	33.3	35.0	35.0	30.0
New Hampshire	.4	160	46.0	42.0	33.1	38.8	35.6	31.3	33.1
New Jersey	2.5	981	25.0	23.8	18.0	22.1	16.9	56.1	27.0
New Mexico	.7	286	30.6	39.5	24.6	33.5	23.1	44.8	32.2
New York	12.5	4,821	35.8	38.2	33.9	31.7	30.1	48.9	21.0
North Carolina	2.3	868	29.7	28.7	25.5	30.6	23.3	46.8	30.0
North Dakota	.2	84	31.1	33.3	23.9	27.3	23.8	45.2	31.0
Ohio	3.0	1,169	28.8	27.7	23.2	24.9	21.8	50.2	28.0
Oklahoma	.9	345	24.3	29.4	20.5	26.8	21.7	49.3	29.0
Oregon	1.1	423	31.4	25.7	21.9	29.3	20.8	50.4	28.8
Pennsylvania	5.4	2,068	26.8	27.9	19.7	24.6	20.4	50.1	29.5
Puerto Rico	1.5	571	25.6	28.8	13.7	18.2	16.6	55.9	27.5
Rhode Island	.3	111	28.2	31.6	18.3	26.3	18.9	50.5	30.6
South Carolina	1.0	389	21.1	20.1	16.7	23.7	15.7	56.8	27.5
South Dakota	.1	53	41.2	30.3	39.0	37.1	30.2	41.5	28.3
Tennessee	1.5	595	30.6	29.4	19.7	27.4	18.5	48.4	33.1
Texas	5.2	2,005	33.1	34.7	26.0	28.7	25.5	43.5	31.0
Utah	.4	139	44.4	46.2	49.0	47.4	37.4	22.3	40.3
Vermont	.2	81	30.9	40.0	40.6	32.7	35.8	38.3	25.9
Virgin Islands		13	55.6	50.0	33.3		23.1	46.2	30.8
Virginia	3.4	1,315	29.0	30.8	21.4	25.5	21.3	48.9	29.8
Washington	2.1	814	33.6	38.0	28.9	32.9	27.0	38.5	34.5
West Virginia	.7	252	18.7	20.0	15.6	13.9	14.3	62.7	23.0
Wisconsin	1.1	414	37.8	40.3	32.4	35.8	30.4	35.3	34.3
Wyoming	.1	31	27.3	30.0	36.0	44.4	35.5	35.5	29.0
	=====	=====							
National Totals	100.0	38,526	33.0	34.1	26.0	30.1	25.7	45.2	29.1

* 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 2001 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	.9	527	37.6	40.7	29.1	35.1	23.7	39.5	36.8
Alaska	.3	165	28.0	35.6	23.4	30.3	18.8	47.3	33.9
Arizona	1.1	615	36.2	40.5	31.1	32.7	25.7	42.1	32.2
Arkansas	.6	337	26.5	26.0	20.2	28.9	13.9	52.5	33.5
California	15.8	9,199	36.0	39.7	32.9	34.7	27.6	45.1	27.3
Colorado	2.0	1,164	43.1	44.6	38.6	42.0	31.8	37.8	30.4
Connecticut	.8	445	37.5	33.1	23.3	26.4	16.6	46.5	36.9
Delaware	4.5	2,594	39.4	39.9	41.8	39.9	31.3	39.9	28.8
District of Columbia	.2	96	26.5	32.1	14.3	17.1	11.5	60.4	28.1
Florida	1.5	886	41.2	46.8	36.5	43.0	30.7	35.2	34.1
Georgia	2.0	1,174	36.0	35.1	26.7	33.6	21.1	42.4	36.5
Guam	.8	472	22.8	24.8	35.4	25.9	22.2	50.0	27.8
Hawaii	.9	549	25.5	26.0	30.3	29.2	20.4	46.4	33.2
Idaho	.3	184	28.9	39.7	22.6	33.8	23.9	45.7	30.4
Illinois	4.6	2,690	35.5	41.0	28.0	31.5	25.8	42.0	32.2
Indiana	1.4	843	31.6	32.6	24.9	28.3	20.0	47.8	32.1
Iowa	.6	364	30.3	34.9	31.7	33.5	27.5	44.8	27.7
Kansas	.4	242	26.0	26.0	23.1	30.2	19.4	54.5	26.0
Kentucky	1.3	760	20.1	21.0	16.2	20.4	13.2	63.8	23.0
Louisiana	.9	545	31.7	35.8	23.8	28.2	17.8	45.1	37.1
Maine	1.5	879	35.5	34.6	36.2	32.4	24.3	48.1	27.5
Maryland	1.8	1,019	25.3	32.1	21.6	22.2	16.7	53.1	30.2
Massachusetts	3.3	1,899	27.5	25.5	19.3	20.2	14.0	55.6	30.5
Michigan	3.0	1,756	31.8	32.3	22.8	29.9	19.5	49.5	31.0
Minnesota	1.3	772	42.4	42.4	37.2	42.3	25.8	37.4	36.8
Mississippi	.5	318	24.7	20.6	17.6	29.0	16.4	54.7	28.9
Missouri	1.5	890	33.7	34.1	23.5	27.3	19.3	48.2	32.5
Montana	.2	94	26.0	36.5	21.9	29.7	23.4	52.1	24.5

* 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 2001 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.3	170	43.8	48.4	42.3	36.7	37.6	37.1	25.3
Nevada	.2	113	44.4	47.4	26.2	27.6	25.7	34.5	39.8
New Hampshire	.9	507	50.9	45.9	43.2	39.2	31.4	34.3	34.3
New Jersey	2.2	1,252	24.2	25.1	18.7	21.7	16.0	57.7	26.4
New Mexico	.8	494	29.0	37.7	25.7	30.7	20.0	48.6	31.4
New York	11.1	6,460	33.1	38.2	30.3	28.7	26.2	51.0	22.8
North Carolina	2.0	1,191	30.0	31.6	26.6	30.9	21.8	48.4	29.7
North Dakota	.2	132	28.4	34.3	23.5	25.2	21.2	50.0	28.8
Ohio	2.8	1,604	31.8	32.3	25.8	27.0	21.5	49.9	28.6
Oklahoma	1.3	756	23.1	26.1	15.8	22.5	13.8	58.1	28.2
Oregon	1.0	570	30.0	27.8	24.3	29.1	19.1	51.2	29.6
Pennsylvania	5.0	2,935	28.0	28.9	19.5	22.8	16.9	52.6	30.5
Puerto Rico	1.5	857	22.2	23.4	13.4	16.0	13.8	63.0	23.2
Rhode Island	.2	129	29.2	29.9	20.0	27.6	18.6	51.2	30.2
South Carolina	.9	514	22.9	22.8	19.0	27.4	15.6	55.1	29.4
South Dakota	.1	77	32.8	28.1	35.4	32.2	26.0	50.6	23.4
Tennessee	1.6	955	29.2	30.3	22.2	27.3	16.6	51.2	32.1
Texas	5.5	3,169	34.0	35.9	27.9	30.3	23.4	46.1	30.5
Utah	.4	250	48.3	52.5	51.7	51.5	38.0	25.2	36.8
Vermont	.4	204	38.2	36.6	38.4	33.9	28.9	45.1	26.0
Virgin Islands		16	41.7	36.4	22.2	27.4	18.8	56.3	25.0
Virginia	3.8	2,231	30.0	33.2	25.4	27.4	19.7	51.5	28.8
Washington	1.9	1,093	35.7	41.6	34.4	36.4	27.3	38.1	34.7
West Virginia	.5	286	17.6	19.7	14.4	13.6	12.9	64.7	22.4
Wisconsin	1.1	662	39.0	45.1	36.3	39.3	29.2	36.4	34.4
Wyoming	.1	35	23.1	33.3	31.0	40.9	31.4	37.1	31.4
National Totals	100.0	58,140	32.9	35.2	27.9	30.4	23.1	47.6	29.3

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

REPORT NUMBER 03

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

NOVEMBER 2001 UNIFORM CPA EXAMINATION

STATE	ALL CANDIDATES	CANDIDATES TAKING FOUR SUBJECTS	CANDIDATES PASSING FOUR SUBJECTS	% PASSING * FOUR SUBJECTS
Alabama	527	390	50	12.8
Alaska	165	133	14	10.5
Arizona	615	455	64	14.1
Arkansas	337	252	16	6.3
California	9,199	3,510	448	12.8
Colorado	1,164	907	215	23.7
Connecticut	445	316	25	7.9
Delaware	2,594	2,070	421	20.3
District of Columbia	96	74	7	9.5
Florida	886	627	120	19.1
Georgia	1,174	872	89	10.2
Guam	472	366	35	9.6
Hawaii	549	384	21	5.5
Idaho	184	126	15	11.9
Illinois	2,690	1,877	221	11.8
Indiana	843	615	69	11.2
Iowa	364	210	23	11.0
Kansas	242	189	18	9.5
Kentucky	760	546	26	4.8
Louisiana	545	402	30	7.5
Maine	879	773	138	17.9
Maryland	1,019	722	49	6.8
Massachusetts	1,899	1,484	78	5.3
Michigan	1,756	1,386	155	11.2
Minnesota	772	605	113	18.7
Mississippi	318	247	16	6.5
Missouri	890	640	58	9.1
Montana	94	65	7	10.8
Nebraska	170	109	26	23.9
Nevada	113	60	1	1.7
New Hampshire	507	439	109	24.8
New Jersey	1,252	866	52	6.0
New Mexico	494	221	18	8.1
New York	6,460	1,254	121	9.6
North Carolina	1,191	851	81	9.5
North Dakota	132	93	9	9.7
Ohio	1,604	1,133	120	10.6

* PERCENT BASED ON NUMBER OF CANDIDATES TAKING FOUR SUBJECTS

REPORT NUMBER 04

NASBA STATISTICAL INFORMATION SERVICE

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

NOVEMBER 2001 UNIFORM CPA EXAMINATION

STATE	ALL CANDIDATES	CANDIDATES TAKING FOUR SUBJECTS	CANDIDATES PASSING FOUR SUBJECTS	% PASSING * FOUR SUBJECTS
Oklahoma	756	606	36	5.9
Oregon	570	407	37	9.1
Pennsylvania	2,935	1,936	86	4.4
Puerto Rico	857	682	34	5.0
Rhode Island	129	78	3	3.8
South Carolina	514	407	28	6.9
South Dakota	77	48	6	12.5
Tennessee	955	740	60	8.1
Texas	3,169	2,311	287	12.4
Utah	250	180	46	25.6
Vermont	204	167	36	21.6
Virgin Islands	16	6	0	.0
Virginia	2,231	1,729	195	11.3
Washington	1,093	781	114	14.6
West Virginia	286	215	5	2.3
Wisconsin	662	489	87	17.8
Wyoming	35	20	0	.0
	=====	=====	=====	
TOTAL ALL STATES	58,140	36,071	4,138	11.5

REPORT NUMBER 04

* PERCENT BASED ON NUMBER OF CANDIDATES TAKING FOUR SUBJECTS

Performance of Candidates by Highest Level of Education Achieved

NOV 2001 UNIFORM CPA EXAMINATION

EDUCATION LEVEL	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
First-Time Candidates									
Doctoral	.2	41	45.0	43.9	48.7	47.5	31.7	41.5	26.8
Masters in Accounting	14.0	2,311	46.2	50.5	43.5	43.6	27.8	36.3	35.9
MBA Emphasis in Accounting	3.9	646	41.9	46.0	38.5	34.5	24.3	42.7	33.0
Other MBA	4.7	773	39.2	45.1	38.9	37.0	25.0	42.9	32.1
Non-Business Masters	.9	154	47.2	56.5	47.7	53.7	33.1	33.8	33.1
Law Degree	.5	76	33.3	50.7	37.5	43.8	21.1	40.8	38.2
Bachelors	71.3	11,793	29.4	33.7	27.5	27.7	15.8	55.9	28.3
Less than Bachelors	1.0	173	30.9	29.2	35.8	33.7	17.3	54.3	28.3
No Degree	3.4	564	27.8	32.8	30.3	25.7	16.5	57.4	26.1
Total Answering	100.0	16,531	32.9	37.3	31.3	31.1	18.5	51.7	29.8
Not Answering		3,083	31.5	33.1	28.7	28.8	16.7	54.9	28.4
Repeat Candidates									
Doctoral	.1	37	36.7	46.2	25.0	29.2	29.7	37.8	32.4
Masters in Accounting	8.9	3,167	39.1	39.7	32.4	36.6	30.7	36.5	32.8
MBA Emphasis in Accounting	2.9	1,041	39.7	38.2	32.2	38.5	33.1	39.6	27.3
Other MBA	3.2	1,124	33.0	36.8	28.2	32.6	29.4	41.9	28.7
Non-Business Masters	.6	210	28.3	32.9	28.9	27.6	27.6	44.3	28.1
Law Degree	.3	122	27.6	47.5	28.7	43.1	32.0	39.3	28.7
Bachelors	80.0	28,363	32.1	33.0	24.8	28.8	24.4	46.6	29.0
Less than Bachelors	.7	235	28.4	43.6	33.7	30.7	28.5	41.3	30.2
No Degree	3.2	1,144	29.0	34.5	22.3	29.7	23.5	47.8	28.7
Total Answering	100.0	35,443	32.8	34.0	25.8	29.9	25.4	45.3	29.3
Not Answering		3,083	34.5	35.1	28.6	32.2	28.3	44.6	27.1

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

REPORT NUMBER 05

Performance of Candidates by Total Semester Hours

NOV 2001 UNIFORM CPA EXAMINATION

TOTAL HOURS	PERCENT OF TOTAL	CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
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First-Time Candidates

Fewer than 120	2.5	427	29.4	28.3	31.5	28.5	15.2	57.4	27.4
120 -130	23.5	3,960	27.7	31.2	23.9	24.6	14.3	59.6	26.1
131 - 149	18.7	3,150	29.1	34.5	29.1	27.5	15.5	55.6	28.9
150 - 160	29.4	4,957	35.4	39.0	32.3	31.9	19.8	49.5	30.7
More than 160	26.0	4,386	37.9	43.3	37.8	38.3	23.2	43.9	32.9
	=====								
Total Answering	100.0	16,880	33.0	37.2	31.3	31.1	18.5	51.7	29.8
Not Answering		2,734	30.9	33.0	28.4	28.4	16.5	55.4	28.1

Repeat Candidates

Fewer than 120	2.6	945	29.8	34.3	21.8	27.3	23.4	48.6	28.0
120 - 130	34.5	12,431	32.5	32.4	24.8	28.2	24.3	47.4	28.3
131 - 149	23.2	8,352	32.0	33.5	25.3	29.1	24.9	47.0	28.0
150 - 160	20.2	7,301	33.2	34.1	25.2	30.3	25.1	43.6	31.3
More than 160	19.5	7,035	34.2	37.1	29.5	34.1	28.9	41.0	30.1
	=====								
Total Answering	100.0	36,064	32.8	34.0	25.9	30.0	25.5	45.3	29.2
Not Answering		2,462	34.7	35.7	28.7	32.2	28.3	43.9	27.7

* 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 2001 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
37.5	1,445	46.4	51.8	43.6	45.0	28.9	35.3	35.8
18.8	725	41.1	45.9	41.2	40.4	24.1	39.6	36.3
18.5	713	46.2	49.2	43.2	39.3	27.3	38.1	34.5
14.9	576	46.0	51.7	43.1	42.3	29.0	37.8	33.2
5.5	211	41.1	43.6	40.2	35.2	24.2	42.2	33.6
2.4	94	37.9	46.9	39.1	43.0	23.4	45.7	30.9
2.4	91	31.8	43.2	33.0	33.3	20.9	50.5	28.6
=====	=====							
100.0	3,855	44.5	49.5	42.5	41.8	27.2	38.0	34.8
	146	31.9	34.5	27.9	27.3	17.8	55.5	26.7

SEMESTER HOURS

Graduate

=====

43 or More
37 To 42
31 To 36
24 To 30
15 To 23
10 To 14
Under 10

Total Answering

Not Answering

Undergraduate

=====

43 or More
37 To 42
31 To 36
24 To 30
15 To 23
10 To 14
Under 10

Total Answering

Not Answering

* 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 Semester Hours of Accounting

NOV 2001 UNIFORM CPA EXAMINATION

SEMESTER HOURS	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P A S S I N G A R E	ALL *	NONE *	SOME *
Graduate									
=====									
43 or More	37.5	1,445	46.4	51.8	43.6	45.0	28.9	35.3	35.8
37 To 42	18.8	725	41.1	45.9	41.2	40.4	24.1	39.6	36.3
31 To 36	18.5	713	46.2	49.2	43.2	39.3	27.3	38.1	34.5
24 To 30	14.9	576	46.0	51.7	43.1	42.3	29.0	37.8	33.2
15 To 23	5.5	211	41.1	43.6	40.2	35.2	24.2	42.2	33.6
10 To 14	2.4	94	37.9	46.9	39.1	43.0	23.4	45.7	30.9
Under 10	2.4	91	31.8	43.2	33.0	33.3	20.9	50.5	28.6
	=====	=====							
Total Answering	100.0	3,855	44.5	49.5	42.5	41.8	27.2	38.0	34.8
Not Answering		146	31.9	34.5	27.9	27.3	17.8	55.5	26.7
Undergraduate									
=====									
43 or More	13.4	1,625	31.2	35.1	32.1	31.2	19.9	54.2	25.9
37 To 42	11.5	1,402	30.7	33.0	27.6	28.2	16.3	56.0	27.7
31 To 36	24.9	3,028	28.9	33.5	26.1	27.5	14.5	56.1	29.4
24 To 30	34.7	4,216	29.4	34.9	26.9	27.0	15.2	54.9	29.9
15 To 23	8.9	1,086	32.6	32.8	34.0	31.6	18.3	52.9	28.7
10 To 14	3.2	389	25.0	28.3	25.9	23.5	13.1	61.2	25.7
Under 10	3.4	408	21.4	25.3	23.4	23.1	13.0	66.2	20.8
	=====	=====							
Total Answering	100.0	12,154	29.5	33.7	27.9	28.0	15.9	55.6	28.4
Not Answering		3,459	30.5	32.7	28.0	27.7	16.3	56.1	27.7

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

REPORT NUMBER 07

Performance of First-Time Candidates by SAT & ACT Scores

NOV 2001 UNIFORM CPA EXAMINATION

REPORTED SCORES	PERCENT OF TOTAL CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
SAT Verbal								
700 And Above	3.6	224	58.2	61.8	56.7	48.6	38.8	26.3
600 To 699	19.2	1,185	49.7	55.7	43.8	41.6	28.4	33.0
550 To 599	21.8	1,344	39.0	43.3	33.0	32.6	19.8	43.8
500 To 549	25.1	1,549	30.1	35.0	24.3	24.4	14.1	55.9
450 To 499	18.0	1,107	22.2	28.0	17.9	19.7	9.6	62.1
400 To 449	8.8	544	16.7	21.4	15.5	19.2	7.5	69.7
Under 400	3.4	210	20.2	30.4	16.1	19.6	9.5	61.4
SAT Mathematics								
700 And Above	11.1	686	51.1	56.8	54.5	48.3	34.3	29.6
600 To 699	32.6	2,013	41.0	46.2	36.6	35.0	21.5	40.6
550 To 599	20.9	1,293	33.1	37.3	25.2	27.3	15.7	52.4
500 To 549	19.9	1,231	25.8	31.9	18.3	19.8	10.8	60.8
450 To 499	10.1	621	19.8	23.7	13.5	15.7	7.6	68.9
400 To 449	4.4	271	14.1	20.7	11.4	15.5	6.3	73.4
Under 400	1.0	60	22.8	31.7	13.5	20.8	10.0	63.3
ACT Verbal								
32 And Above	4.6	188	59.5	59.9	52.4	55.7	37.2	25.0
28 To 31	20.5	831	49.7	54.6	46.9	48.3	31.8	33.6
24 To 27	35.3	1,426	39.4	43.0	31.7	33.9	20.0	45.7
20 To 23	31.2	1,260	24.9	30.0	22.7	25.3	12.7	59.4
Below 20	8.4	339	19.0	21.4	16.5	19.6	9.4	66.4
ACT Mathematics								
32 And Above	5.8	242	49.6	47.1	50.4	49.1	35.1	37.2
28 To 31	26.4	1,096	46.6	52.1	46.5	45.6	29.8	35.4
24 To 27	36.1	1,498	37.3	41.2	30.0	33.8	18.7	47.1
20 To 23	25.3	1,049	23.0	28.1	17.7	21.8	9.8	62.3
Below 20	6.3	260	19.3	23.6	15.0	18.0	8.8	67.7

* 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 2001 UNIFORM CPA EXAMINATION

REPORTED SCORES	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *

GRE Verbal									
700 And Above	7.7	22	72.7	72.7	71.4	70.0	59.1	18.2	22.7
600 To 699	18.7	53	58.3	71.2	64.7	72.0	52.8	17.0	30.2
550 To 599	19.4	55	43.1	54.9	44.4	51.9	32.7	32.7	34.5
500 To 549	19.4	55	39.6	45.3	38.2	41.5	27.3	41.8	30.9
450 To 499	12.7	36	45.7	45.7	31.4	36.1	22.2	36.1	41.7
400 To 449	10.6	30	28.6	37.0	37.9	43.3	16.7	46.7	36.7
Under 400	11.6	33	27.3	33.3	28.1	38.7	15.2	51.5	33.3
GRE Quantitative									
700 And Above	30.6	85	59.8	66.7	68.2	68.7	55.3	20.0	24.7
600 To 699	28.8	80	40.5	46.2	42.1	51.3	28.8	40.0	31.3
550 To 599	13.7	38	52.9	57.1	43.2	36.1	26.3	26.3	47.4
500 To 549	10.8	30	34.5	36.7	20.0	34.5	13.3	40.0	46.7
450 To 499	9.0	25	20.0	44.0	33.0	36.0	16.0	48.0	36.0
400 To 449	5.8	16	31.3	26.7	12.5	31.3	12.5	62.5	25.0
Under 400	1.4	4		50.0		66.7		25.0	75.0
GRE Analytical									
700 And Above	27.0	72	55.7	62.0	61.4	65.2	47.2	25.0	27.8
600 To 699	26.2	70	44.4	52.3	49.3	58.2	38.6	31.4	30.0
550 To 599	19.1	51	40.0	54.0	36.0	42.0	21.6	33.3	45.1
500 To 549	12.0	32	46.7	38.7	37.5	32.3	28.1	40.6	31.3
450 To 499	7.5	20	30.0	45.0	36.8	40.0	15.0	40.0	45.0
400 To 449	5.2	14	28.6	23.1	14.3	28.6	14.3	71.4	14.3
Under 400	3.0	8		25.0		50.0		50.0	50.0
GMAT									
700 And Above	5.2	183	65.7	73.1	72.9	71.3	56.3	15.8	27.9
600 To 699	26.3	923	59.6	62.9	58.2	58.3	40.2	22.1	37.7
550 To 599	23.2	815	45.0	47.8	40.6	39.9	24.5	37.5	37.9
500 To 549	21.7	763	37.9	43.9	33.6	36.6	19.5	41.0	39.4
450 To 499	14.5	508	27.9	32.8	23.0	25.7	11.0	57.5	31.5
400 To 449	6.3	222	19.8	28.6	15.7	21.1	8.1	60.8	31.1
Under 400	2.9	101	7.1	17.0	2.1	10.5	2.0	79.2	18.8

* 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 2001 UNIFORM CPA EXAMINATION

SUPPLEMENTARY STUDY	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
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First-Time Candidates

College-Sponsored	5.1	647	28.9	31.2	30.3	29.5	16.7	57.2	26.1
Proprietary	89.5	11,439	36.5	42.1	34.2	34.5	20.8	47.0	32.3
Firm-Sponsored	5.4	696	38.2	36.7	32.6	29.4	19.7	49.6	30.7
Total Answering	100.0	12,782	36.2	41.2	33.9	34.0	20.5	47.6	31.9
Not Answering		6,988	26.3	28.2	25.3	24.7	14.0	60.8	25.2

Repeat Candidates

College-Sponsored	4.8	1,067	29.0	34.3	25.3	27.9	23.1	47.5	29.3
Proprietary	88.8	19,925	34.3	36.3	27.1	31.4	26.9	43.4	29.7
Firm-Sponsored	6.4	1,434	39.3	33.4	26.0	30.4	26.7	43.3	30.0
Total Answering	100.0	22,426	34.3	36.1	26.9	31.1	26.7	43.6	29.7
Not Answering		16,699	31.3	31.7	24.8	28.8	24.3	47.5	28.2

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

REPORT NUMBER 10

Performance of First-Time Candidates by Decision to Study Accounting

NOV 2001 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
---------------------	-------------------------	-----	-----	------	-----	-------	--------	--------

Graduate
=====

In High School or Earlier	26.7	1,057	41.0	37.8	36.6	23.2	43.7	33.1
Lower Division College	28.7	1,133	46.6	42.9	42.9	28.5	35.8	35.7
Upper Division College	11.6	460	44.9	41.6	42.9	25.7	34.6	39.8
After Undergraduate Degree	24.4	964	44.7	46.8	43.6	28.7	37.1	34.1
Other	8.6	338	42.9	38.4	44.5	28.7	39.9	31.4
===== Total Answering	100.0	3,952	44.1	41.9	41.5	26.8	38.5	34.7
Not Answering		49	34.8	40.0	25.0	26.5	53.1	20.4

Undergraduate
=====

In High School or Earlier	33.2	4,173	26.7	24.1	24.5	13.7	59.8	26.6
Lower Division College	35.7	4,488	30.0	27.6	27.6	15.7	55.2	29.1
Upper Division College	13.2	1,663	32.3	30.2	29.3	18.0	51.5	30.5
After Undergraduate Degree	11.2	1,406	33.8	34.7	35.8	20.1	50.9	28.9
Other	6.6	828	29.1	33.6	31.4	17.9	54.5	27.7
===== Total Answering	100.0	12,558	29.5	28.0	28.0	16.0	55.7	28.3
Not Answering		3,055	30.7	27.8	27.8	16.1	55.9	28.0

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

REPORT NUMBER 11

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
AUBURN U-AUBURN	.1	18	33.3	33.3	22.2	16.7	16.7	66.7	16.7
AUBURN U-MONTGOMERY	.1	10	20.0	20.0	20.0	20.0	10.0	60.0	30.0
BIRMINGHAM SOUTHERN	.1	8	25.0	37.5	12.5	25.0	12.5	62.5	25.0
JACKSONVILLE STATE		7	28.6	28.6	42.9	28.6	28.6	57.1	14.3
NORTH ALABAMA U	.1	8	25.0	25.0	12.5	25.0	12.5	62.5	25.0
SAMFORD U		5	40.0	40.0				60.0	40.0
TROY ST-DOTHAN		6	16.7	16.7				50.0	50.0
TROY ST-TROY		6	16.7	33.3	16.7	50.0	16.7	33.3	50.0
U OF AL-BIRMINGHAM	.2	28	38.5	48.1	35.7	42.9	25.0	42.9	32.1
U OF AL-UNIVERSITY	.1	10	30.0	30.0	10.0	30.0	30.0	30.0	70.0
U OF MONTEVALLO		7	28.6	42.9	28.6	28.6	28.6	57.1	14.3
U OF SO ALABAMA	.1	9	33.3	33.3	33.3	66.7		33.3	66.7
Alaska									
U OF ALASKA ANCHORAGE	.1	10	40.0	30.0	40.0	40.0	20.0	40.0	40.0
U OF ALASKA FAIRBANKS		6	33.3	33.3	16.7	16.7	16.7	66.7	16.7
Arizona									
ARIZONA STATE U	.3	47	31.9	34.8	36.2	40.4	21.3	51.1	27.7
ARIZONA STATE U-WEST	.2	37	27.0	24.3	21.6	27.0	8.1	56.8	35.1
DEVRY INSTI		7	28.6	14.3	14.3	14.3	14.3	71.4	14.3
NORTHERN ARIZ U	.1	11	27.3	36.4	27.3	18.2	9.1	45.5	45.5
U OF ARIZONA	.3	52	41.2	35.3	26.9	29.4	13.5	48.1	38.5
Arkansas									
ARKANSAS STATE	.1	10	10.0	40.0	20.0	22.2	10.0	60.0	30.0
ARKANSAS TECH U		6	16.7	33.3	16.7	50.0	16.7	33.3	50.0
HARDING COLL	.1	11	9.1	9.1	9.1	18.2	9.1	81.8	9.1
U OF AR-FAYETTEVILLE	.1	12	25.0	33.3	33.3	41.7	8.3	41.7	50.0
U OF ARKANSAS LITTLE ROC	.1	13	15.4	15.4	7.7	38.5		53.8	46.2
U OF CENTRAL AR	.1	10	20.0	30.0	30.0	40.0	20.0	60.0	20.0
California									
BIOLA U		5	80.0	75.0	75.0	66.7	40.0		60.0
CAL LUTHERAN COLL		6	66.7	60.0	60.0	83.3	50.0	16.7	33.3
CAL ST STANISLAUS U	.1	13	7.7	15.4	15.4	30.8	7.7	69.2	23.1
CAL ST U-CHICO	.1	13	23.1	23.1	16.7	15.4	15.4	69.2	15.4
CAL ST U-FRESNO	.2	38	14.7	25.0	7.4	13.8	2.6	73.7	23.7
CAL ST U-FULLERTON	.4	69	28.1	41.8	21.0	18.6	11.6	53.6	34.8
CAL ST U-HAYWARD	1.1	169	17.1	18.5	19.2	23.0	6.5	69.2	24.3
CAL ST U-LONG BEACH	.2	38	25.7	34.2	31.3	15.2	10.5	57.9	31.6
CAL ST U-LOS ANGELES	.3	47	23.3	36.4	20.5	22.5	12.8	57.4	29.8
CAL ST U-NORTHBRIDGE	.6	93	17.5	17.8	7.8	21.5	5.4	73.1	21.5

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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 2001 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
.3	41	23.5	25.0	14.7	12.5	4.9	65.9	29.3
.3	52	22.0	16.0	18.4	20.0	5.8	65.4	28.8
.1	23	28.6	47.6	28.6	31.8	21.7	56.5	21.7
.1	22	5.0	4.5	5.6	5.3	4.5	95.5	
.3	53	27.7	28.3	17.5	22.0	13.2	56.6	30.2
.1	13	20.0	8.3		9.1		76.9	23.1
.2	30	34.5	27.6	20.8	25.0	16.7	63.3	20.0
	7	28.6	57.1	33.3	66.7	28.6	42.9	28.6
.1	8	42.9	37.5	33.3		25.0	50.0	25.0
.1	9	22.2	11.1	28.6	12.5		66.7	33.3
.1	14		36.4	15.4	7.7	7.1	64.3	28.6
.1	10		10.0				90.0	10.0
.2	24	31.8	37.5	21.1	35.0	16.7	58.3	25.0
.1	12	8.3	16.7	12.5	22.2	8.3	83.3	8.3
	5		20.0		25.0		80.0	20.0
.1	9	42.9	50.0	12.5			55.6	44.4
.3	53	25.0	37.3	17.4	31.3	5.7	52.8	41.5
.4	62	9.3	17.3	14.8	17.5	4.8	69.4	25.8
.3	49	19.0	31.7	12.5	21.1	8.2	61.2	30.6
.2	24	29.2	39.1	27.3	13.0	4.2	50.0	45.8
.2	5	20.0	20.0	50.0	50.0	20.0	80.0	
1.0	38	31.3	36.1	22.6	17.9	10.5	52.6	36.8
.2	39	16.7	11.4	12.9	12.1	7.7	82.1	10.3
.8	125	29.5	31.9	27.8	29.1	16.8	57.6	25.6
.2	24	28.6	31.8	14.3	14.3	8.3	58.3	33.3
.2	25	15.8	20.0	10.0	18.2	12.0	72.0	16.0
.2	34	27.3	38.2	51.6	25.0	8.8	41.2	50.0
.5	77	27.3	48.6	29.7	24.2	18.2	41.6	40.3
	6	33.3	25.0	40.0	25.0	33.3	66.7	
Colorado								
.1	19	15.8	21.1	5.3	10.5	5.3	78.9	15.8
	6						100.0	
.2	28	14.8	32.1	11.1	22.2	40.0	60.0	
.1	11	9.1	18.2	18.2	9.1	3.6	60.7	35.7
.1	10	55.6	50.0	33.3	50.0	40.0	81.8	9.1
.1	9	11.1		11.1	11.1		88.9	20.0
.1	13	46.2	38.5	38.5	23.1	23.1	53.8	11.1
	6		16.7	16.7	16.7		66.7	23.1
								33.3

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

REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Connecticut									
FAIRFIELD		7	28.6	28.6				71.4	28.6
U OF CONN	.1	9	33.3	44.4	22.2	22.2	11.1	55.6	33.3
Delaware									
GOLDEY BEACOM COLL		7	14.3			14.3		71.4	28.6
U OF DELAWARE	.2	31	45.2	51.6	44.8	33.3	29.0	45.2	25.8
District of Columbia									
AMERICAN	.1	9	44.4	33.3	37.5	25.0	22.2	55.6	22.2
GEORGE WASHINGTON	.1	10	33.3	22.2	37.5	25.0	10.0	60.0	30.0
GEORGETOWN	.1	8	50.0	50.0	42.9	57.1	37.5	37.5	25.0
HOWARD	.1	14	30.8	42.9	28.6	21.4	21.4	57.1	21.4
STRAYER COLL	.1	18	16.7	22.2	16.7	22.2	16.7	77.8	5.6
U OF DC		6	50.0	33.3		16.7		50.0	50.0
Florida									
FL ATLANTIC U	.2	31	43.3	62.1	43.3	61.3	32.3	19.4	48.4
FL INTERNATIONAL	.2	26	38.5	38.5	37.5	45.8	26.9	53.8	19.2
FL SOUTHERN COLL	.1	10	40.0	30.0	30.0	40.0	10.0	30.0	60.0
FL STATE	.2	30	36.7	50.0	28.6	35.7	23.3	43.3	33.3
NOVA	.1	8	42.9	50.0	28.6	50.0	37.5	50.0	12.5
ST LEO COLL	.1	8	25.0	25.0	12.5	25.0	12.5	75.0	12.5
U OF CENTRAL FL	.2	25	60.0	60.0	58.3	62.5	48.0	28.0	24.0
U OF FLORIDA	.1	15	46.7	66.7	53.3	66.7	33.3	20.0	46.7
U OF MIAMI	.1	8	37.5	75.0	25.0	25.0	25.0	25.0	50.0
U OF NORTH FL	.2	27	38.5	42.3	37.0	37.0	18.5	51.9	29.6
U OF SO FLORIDA	.2	39	28.2	53.8	26.3	30.8	15.4	41.0	43.6
U OF WEST FLORIDA	.1	11	36.4	36.4	27.3	18.2	18.2	45.5	36.4
Georgia									
GA COLLEGE		6	16.7		16.7	16.7		66.7	33.3
GA STATE	.1	13	50.0	23.1	8.3	41.7	7.7	53.8	38.5
KENNESAW STATE	.2	25	48.0	48.0	32.0	40.0	28.0	44.0	28.0
OGLETHORPE	.1	8	50.0	75.0	50.0	50.0	50.0	25.0	25.0
U OF GEORGIA	.1	10	50.0	30.0	40.0	44.4	20.0	40.0	40.0
VALDOSTA STATE	.1	10	30.0	40.0	30.0	50.0	20.0	50.0	30.0
WEST GEORGIA		6	50.0	83.3	33.3	50.0	16.7	16.7	66.7
Guam									
U OF GUAM	.6	91	14.6	13.3	24.4	14.6	9.9	70.3	19.8
Hawaii									
HAWAII PACIFIC COLL	.1	9	11.1	33.3			11.1	66.7	22.2
U OF HAWAII-MANOA	.1	22	9.1	4.5	4.5	22.7		72.7	27.3
Idaho									
BOISE STATE UNIVERSITY	.1	12	16.7	16.7	8.3			75.0	25.0

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REPORT NUMBER 12-A

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PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
IDAHO STATE U OF IDAHO	.1	11	54.5	72.7	45.5	63.6	45.5	27.3	27.3
Illinois		6		16.7				83.3	16.7
DEPAUL	.1	22	31.8	45.5	22.7	22.7	18.2	54.5	27.3
EASTERN IL		7	28.6	42.9	42.9	28.6	14.3	42.9	42.9
IL STATE		6	20.0	40.0	20.0	33.3		66.7	33.3
NORTHERN IL	.1	12	75.0	83.3	50.0	41.7	33.3	16.7	50.0
SOUTHERN IL U -EDWARDVIL	.1	9		11.1	11.1	11.1		77.8	22.2
TRINITY CHRISTIAN		5	40.0	60.0	20.0	60.0		40.0	60.0
U OF IL-CHICAGO	.1	10	20.0	40.0	11.1			50.0	50.0
U OF IL-URBANA	.1	18	31.3	33.3	29.4	37.5	22.2	55.6	22.2
WESTERN IL U		5	20.0	20.0				80.0	20.0
Indiana									
BALL ST		6	50.0	33.3	33.3	33.3	33.3	50.0	16.7
BUTLER	.1	18	44.4	38.9	16.7	16.7	11.1	50.0	38.9
IN U-BLOOMINGTON	.5	81	36.7	40.7	40.3	25.3	22.2	46.9	30.9
IN U-FORT WAYNE		5	20.0	20.0	20.0	20.0	20.0	80.0	
IN U-PURDUE-INDEPLS	.1	10	10.0	10.0	20.0	20.0		70.0	30.0
IN U-SOUTH BEND		5	40.0	60.0	20.0	20.0	20.0	40.0	40.0
INDIANA STATE UNIVERSITY	.2	6	50.0	50.0	33.3	33.3	16.7	33.3	50.0
PURDUE U-MAIN CAMPUS	.1	32	37.5	45.2	22.6	16.7	15.6	53.1	31.3
ST MARYS COLL	.2	9	33.3	33.3	22.2	11.1	11.1	66.7	22.2
U OF NOTRE DAME		37	48.6	65.7	42.4	29.4	24.3	32.4	43.2
U OF SOUTH INDIANA		5		40.0				60.0	40.0
VALPARAISO		6	16.7	16.7	16.7	16.7	16.7	83.3	
Iowa									
BUENA VISTA U	.1	8				12.5		87.5	12.5
DRAKE		6	66.7	50.0	50.0	50.0	50.0	33.3	16.7
IOWA STATE	.1	11	50.0	54.5	70.0	72.7	45.5	27.3	27.3
LUTHER COLL	.1	12	41.7	41.7	33.3	41.7	33.3	41.7	25.0
ST AMEROSE COLL		6						100.0	
U OF IOWA	.1	17	64.7	70.6	58.8	47.1	41.2	23.5	35.3
UPPER IOWA U	.1	8	12.5	12.5	25.0	12.5		62.5	37.5
Kansas									
KANSAS STATE	.1	14	21.4	35.7	35.7	28.6	21.4	50.0	28.6
U OF KANSAS	.1	10	30.0	40.0	30.0	40.0	10.0	50.0	40.0
WASHBURN U OF TOPEKA		7	14.3	14.3		14.3		85.7	14.3
WICHITA STATE	.1	8	50.0	62.5	50.0	62.5	37.5	25.0	37.5
Kentucky									
BELLARMINE COLL		7	28.6	28.6	42.9	28.6	14.3	57.1	28.6

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REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
EASTERN KY		6						100.0	
MURRAY STATE	.1	13	53.8	30.8	30.8	38.5	7.7	30.8	61.5
NORTHERN KENTUCKY U	.1	9	22.2	11.1	22.2	33.3	11.1	66.7	22.2
TRANSYLVANIA		5		40.0				60.0	40.0
U OF KENTUCKY	.2	29	27.6	27.6	10.3	13.8	10.3	62.1	27.6
U OF LOUISVILLE	.1	14	14.3	35.7	28.6	28.6	14.3	50.0	35.7
WESTERN KY	.1	8	25.0	25.0	25.0	25.0	25.0	75.0	
Louisiana									
LA ST U-A&M	.2	29	48.3	65.5	32.1	51.7	31.0	31.0	37.9
LA ST U-SHREVEPORT	.1	13	15.4	23.1	25.0	25.0	15.4	69.2	15.4
MCNEESE STATE		6	33.3	33.3		33.3		66.7	33.3
NICHOLLS STATE	.1	8	25.0	50.0	12.5	25.0	12.5	50.0	37.5
SOUTHEASTERN LA	.1	13	23.1	15.4		7.7		76.9	23.1
SOUTHERN U-NEW ORLEANS		5						100.0	
TULANE U	.1	13	15.4	23.1		9.1		76.9	23.1
U OF NEW ORLEANS	.1	23	26.1	26.1	26.1	34.8	8.7	52.2	39.1
UNIVERSITY OF LOUISIANA		5	20.0	80.0	40.0	40.0	20.0	20.0	60.0
UNIVERSITY OF LOUISIANA	.1	22	13.6	18.2	9.1	9.1		68.2	31.8
Maine									
UNIV SOUTHERN MAINE	.1	8	25.0	37.5	25.0	25.0	25.0	62.5	12.5
Maryland									
BOWIE STATE	.1	10	10.0	30.0	20.0	30.0		60.0	40.0
FROSTBURG STATE		6	16.7	16.7	20.0		16.7	83.3	
LOYOLA COLLEGE	.1	11	54.5	36.4	10.0	10.0	9.1	45.5	45.5
MORGAN STATE		7	14.3					85.7	14.3
SALISBURY STATE	.1	8	12.5	37.5	37.5	25.0		37.5	62.5
TOWSON STATE	.1	20	60.0	65.0	60.0	42.1	25.0	20.0	55.0
U OF BALTIMORE	.1	8	12.5	25.0	12.5	25.0	12.5	75.0	12.5
U OF MD-COLLEGE PARK	.5	76	23.0	36.5	23.3	26.0	13.2	56.6	30.3
Massachusetts									
ASSUMPTION COLL	.1	17	5.9	17.6	5.9			82.4	17.6
BABSON COLL	.1	22	18.2	13.6	13.6	13.6	9.1	77.3	13.6
BENTLEY COLL	.4	69	14.7	17.4	14.5	13.2	5.8	71.0	23.2
BOSTON COLL	.2	28	32.1	42.9	26.9	15.4	17.9	57.1	25.0
BOSTON U	.1	17	41.2	43.8	33.3	33.3	29.4	52.9	17.6
BRIDGEWATER STATE COLLEG	.1	9						100.0	
COLLEGE OF HOLY CROSS	.2	25	21.7	36.0	37.5	20.8	16.0	52.0	32.0
MERRIMACK COLL	.1	14	7.1			7.1		92.9	7.1
NICHOLS COLL		6				25.0		83.3	16.7
NORTHEASTERN U	.2	30	6.7	10.3	10.3	13.3		83.3	16.7

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NOVEMBER 2001 UNIFORM CPA EXAMINATION

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.1	9						100.0	
.1	11	9.1	18.2	20.0	20.0	9.1	63.6	27.3
.1	17	6.3	5.9				88.2	11.8
.1	13	7.7	7.7	15.4	7.7	7.7	84.6	7.7
.3	41	12.5	12.2	7.7	5.1	4.9	80.5	14.6
.2	27	23.1	19.2	18.5	23.1	11.1	70.4	18.5
.1	20	5.0	15.0				80.0	20.0
.1	13	7.7	15.4	7.7	15.4		76.9	23.1
.1	12						100.0	
Michigan								
.1	9	33.3	44.4	22.2	44.4	22.2	55.6	22.2
	5	40.0	40.0	20.0	20.0	20.0	60.0	20.0
	7	85.7	71.4	85.7	57.1	42.9	14.3	42.9
.2	29	34.5	31.0	17.9	24.1	13.8	62.1	24.1
.1	17	11.8	17.6	11.8	5.9	5.9	76.5	17.6
.1	10	50.0	40.0	30.0	40.0	30.0	40.0	30.0
.1	10	20.0	30.0	40.0	30.0	20.0	60.0	20.0
.2	33	39.4	57.6	27.3	39.4	27.3	36.4	36.4
.1	9	55.6	55.6	33.3	33.3	33.3	44.4	22.2
.4	59	21.1	18.6	10.3	21.1	6.8	71.2	22.0
.1	13	23.1	23.1		46.2		53.8	46.2
.1	10	20.0	30.0	20.0	22.2	20.0	70.0	10.0
.1	21	42.9	38.1	23.8	38.1	14.3	47.6	38.1
.1	9	22.2	22.2	22.2	33.3	22.2	66.7	11.1
	5	20.0	20.0	20.0	20.0	20.0	80.0	
.1	7	33.3	42.9	28.6	20.0	28.6	57.1	14.3
.1	8	37.5	37.5	25.0	37.5	25.0	62.5	12.5
.1	13	7.7	15.4	15.4	15.4		76.9	23.1
.2	27	44.4	40.7	40.7	48.1	33.3	48.1	18.5
.1	14		28.6		14.3		71.4	28.6
.2	37	16.7	21.6	16.2	21.6	5.4	64.9	29.7
Minnesota								
	7	16.7	33.3	42.9	28.6		57.1	42.9
.1	9	22.2	33.3	62.5	62.5	22.2	44.4	33.3
.1	12	58.3	58.3	41.7	41.7	8.3	25.0	66.7
.1	8	50.0	62.5	62.5	50.0	50.0	25.0	25.0
.1	10	50.0	70.0	60.0	50.0	30.0	20.0	50.0
.2	27	48.1	48.1	40.7	48.1	33.3	40.7	25.9
.1	11	27.3	36.4	36.4	27.3	27.3	54.5	18.2
	5	40.0	40.0		20.0		60.0	40.0

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	5	40.0	60.0	40.0	40.0	40.0	40.0	20.0
SOUTHWEST STATE	31	32.3	32.3	20.0	33.3	16.1	54.8	29.0
ST CLOUD STATE	11	72.7	36.4	63.6	54.5	18.2	27.3	54.5
ST JOHNS U	5						100.0	
ST MARYS COLL	15	40.0	26.7	20.0	26.7	13.3	60.0	26.7
U OF MN-DULUTH	40	50.0	60.0	60.0	60.0	40.0	25.0	35.0
U OF MN-TWIN CITIES	30	36.7	36.7	23.3	30.0	13.3	46.7	40.0
UNIVERSITY OF ST THOMAS	11	27.3	54.5	36.4	54.5	27.3	36.4	36.4
WINONA STATE								
Mississippi								
DELTA STATE	5	16.7	33.3		16.7		100.0	33.3
MS COLL	12	16.7	25.0	25.0	25.0	16.7	75.0	8.3
MS ST U	5	20.0	20.0	20.0	20.0	20.0	80.0	
U OF MS	21	33.3	42.9	38.1	42.9	28.6	47.6	23.8
U OF SOUTHERN MS								
Missouri								
LINDENWOOD COLL	7	42.9	42.9	28.6	42.9	14.3	42.9	42.9
MO SOUTHERN STATE	6		33.3	33.3	33.3		66.7	33.3
PARK COLL	8	12.5	25.0	14.3	28.6		75.0	25.0
SOUTHWEST MO STATE	18	33.3	38.9	11.1	38.9	5.6	50.0	44.4
ST LOUIS U	8	62.5	75.0	50.0	37.5	37.5	25.0	37.5
U OF MO-ST LOUIS	15	46.7	40.0	40.0	33.3	33.3	46.7	20.0
Montana								
MONTANA ST UNIV-BOZEMAN	7	14.3	16.7	33.3	14.3		71.4	28.6
MONTANA ST.-BILLINGS	237	18.5	19.5	34.2	29.1	12.2	57.8	30.0
U OF MONTANA	15	15.4	15.4	20.0	33.3	13.3	66.7	20.0
Nebraska								
CHADRON STATE	7	42.9	57.1	42.9	42.9	28.6	42.9	28.6
CREIGHTON	15	60.0	66.7	53.3	33.3	26.7	26.7	46.7
DOANE COLL	5		20.0				80.0	20.0
HASTINGS COLL	6	16.7	16.7	16.7	16.7	16.7	83.3	
U OF NEBR-KEARNEY	6	50.0	83.3	40.0	20.0	33.3	16.7	50.0
U OF NEBR-LINCOLN	8	12.5	12.5	12.5	12.5	12.5	87.5	
U OF NEBR-OMAHA	11	36.4	36.4	36.4	54.5	18.2	36.4	45.5
Nevada								
U OF NV-LAS VEGAS	28	18.5	46.4	14.8	25.0	3.6	39.3	57.1
U OF NV-RENO	22	38.1	23.8	27.3	22.7	9.1	50.0	40.9
New Hampshire								
FRANKLIN PIERCE COLL	5	20.0	20.0	20.0	40.0	20.0	60.0	20.0
NH COLL	21	23.8	23.8	19.0	33.3	4.8	42.9	52.4
U OF NH	17	35.3	35.3	29.4	29.4	23.5	58.8	17.6

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REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
New Jersey									
COLLEGE OF NEW JERSEY	.1	20	47.4	50.0	33.3	55.6	35.0	40.0	25.0
FARLGH DCKSN-TEANECK		6	16.7					83.3	16.7
GEORGIAN CT COLL		7	14.3	28.6				71.4	28.6
KEAN UNIVERSITY	.1	11	20.0	10.0	22.2	12.5	9.1	81.8	9.1
MONMOUTH UNIV	.1	13	15.4	15.4	8.3	8.3	7.7	76.9	15.4
MONTCLAIR STATE	.1	20	15.8	15.0	11.1	10.5	10.0	80.0	10.0
NEW JERSEY CITY UNIVERSI		6	16.7	16.7		16.7		66.7	33.3
RAMAPO COLL OF NJ	.1	8	28.6	14.3	20.0	14.3		75.0	25.0
RICHARD STOCKTON COLLEGE	.1	15	13.3	33.3	13.3	20.0	6.7	66.7	26.7
RIDER UNIVERSITY	.1	20	17.6	36.8	20.0	12.5	10.0	65.0	25.0
ROWAN (GLASSBORO) UNIV	.1	11	20.0	20.0	27.3	18.2	18.2	72.7	9.1
RUTGERS U-CAMDEN	.1	9	50.0	44.4				55.6	44.4
RUTGERS U-NEW BRNSWK	.3	40	43.2	60.5	38.2	40.0	27.5	30.0	42.5
RUTGERS U-NEWARK	.2	33	18.5	15.6	11.5	7.1	9.1	78.8	12.1
SETON HALL	.1	16	21.4	40.0	28.6	20.0	6.3	50.0	43.8
ST PETERS COLL		7		16.7				85.7	14.3
WILLIAM PATERSON	.1	15	7.1					93.3	6.7
New Mexico									
EASTERN NEW MEXICO		6		16.7	16.7			83.3	16.7
NEW MEXICO STATE	.2	25	24.0	28.0	28.6	26.1	12.0	56.0	32.0
U OF NEW MEXICO	.1	22	19.0	31.8		5.3	9.1	63.6	27.3
New York									
ALFRED		5	50.0		40.0			60.0	40.0
CANISIUS COLL	.1	8	50.0	42.9	37.5	28.6	25.0	50.0	25.0
CUNY BERNARD BARUCH	1.1	175	16.2	29.4	11.2	17.6	8.6	66.9	24.6
CUNY BROOKLYN COLL	.1	19	6.7	11.8		41.7		73.7	26.3
CUNY HUNTER COLL	.2	30	10.0	17.9	11.1	16.0	6.7	83.3	10.0
CUNY LEHMAN COLL	.1	8	28.6	25.0	16.7	16.7	12.5	75.0	12.5
CUNY MEDGAR EVERS		5						100.0	
CUNY QUEENS COLL	.5	84	16.4	33.3	15.8	11.8	8.3	64.3	27.4
CUNY STATEN ISLAND	.1	14	45.5	50.0	33.3	33.3	35.7	50.0	14.3
CUNY YORK COLL	.1	11	20.0	22.2	14.3	20.0	18.2	72.7	9.1
DOWLING COLL	.1	21	14.3	23.5	8.3	5.6	4.8	81.0	14.3
FORDHAM	.2	28	29.2	60.7	15.0	29.2	17.9	39.3	42.9
HOFSTRA	.3	48	20.9	36.4	26.3	36.4	16.7	60.4	22.9
IONA COLL	.1	16	20.0	33.3	9.1	10.0	6.3	62.5	31.3
ITHACA COLL		6	33.3	33.3	16.7			66.7	33.3
L I U-CW POST	.1	18	23.5	18.8		11.1		72.2	27.8
LE MOYNE COLL	.2	24	18.2	30.4	15.0	23.8	8.3	62.5	29.2

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NOVEMBER 2001 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
.1	10	20.0	66.7	40.0	80.0	20.0		
.1	5	60.0	25.0	40.0	40.0	20.0		
.1	11	20.0	25.0	18.2	81.8			
.2	5	25.0	20.0	40.0	60.0	40.0		
.2	32	32.1	23.8	9.4	34.4	56.3		
.2	6	16.7	20.0	16.7	66.7	16.7		
.2	24	30.0	17.6	5.6	66.7	29.2		
.1	19	26.7	26.3	21.4	63.2	31.6		
.1	10	11.1	33.3	37.5	50.0	40.0		
.1	18	7.7	7.7	26.7	72.2	22.2		
.1	8	25.0	28.6	12.5	37.5	50.0		
.1	8	25.7	34.1	8.8	100.0			
.3	44	25.7	6.3	9.1	61.4	29.5		
.1	12	40.0	55.6	33.3	50.0	16.7		
.2	30	18.5	27.8	13.3	53.3	33.3		
.2	39	27.8	27.3	12.8	43.6	43.6		
.1	17	28.6	28.6	23.5	35.3	41.2		
.1	8	25.0	16.7	12.5	62.5	37.5		
.1	6	45.5	57.1	37.5	100.0			
.1	13	28.6	20.0	38.5	38.5	23.1		
.1	17	28.6	46.7	23.5	41.2	35.3		
.1	5	28.6	25.0	25.0	80.0	20.0		
.1	8	33.3	50.0	25.0	62.5	12.5		
.1	8	33.3	40.0	25.0	62.5	12.5		
.1	19	27.8	6.3	5.9	68.4	26.3		
.1	14	55.6	33.3	28.6	42.9	21.4		
.1	15	20.0	22.2	14.3	66.7	20.0		
.2	37	37.8	43.2	37.8	37.8	37.8		
.1	6	16.7	16.7	16.7	83.3	16.7		
.1	5	16.7	16.7	16.7	100.0			
.1	6	16.7	16.7	16.7	83.3			
.1	10	50.0	10.0	10.0	100.0	40.0		
.1	5	50.0	20.0	20.0	80.0	20.0		
.1	7	28.6	14.3	28.6	71.4	28.6		
.1	20	25.0	25.0	25.0	55.0	35.0		
.1	7	42.9	33.3	50.0	42.9	42.9		
.1	8	25.0	12.5	75.0	25.0	25.0		

North Carolina

APPALACHIAN STATE

CAMPBELL U

GARDNER-WEBB COLL

LENOIR-RHYNE COLL

NC AGRIC & TECH

NC ST U-RALEIGH

NC WESLEYAN COLL

U OF NC-ASHEVILLE

U OF NC-CHARLOTTE

U OF NC-GREENSBORO

U OF NC-WILMINGTON

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North Dakota									
DICKINSON STATE		6				16.7		83.3	16.7
MINOT STATE UNIVERSITY		7	28.6	42.9	14.3	42.9	14.3	57.1	28.6
NO DAKOTA STATE		7	85.7	85.7	85.7	71.4	71.4	14.3	14.3
U OF NO DAKOTA	.1	14	35.7	42.9	28.6	14.3	7.1	42.9	50.0
Ohio									
BOWLING GREEN STATE	.1	8	37.5	37.5	50.0	37.5		50.0	12.5
CAPITAL U		5	50.0	60.0	60.0	80.0		20.0	20.0
CEDARVILLE COLL		7	50.0	57.1	57.1	57.1		14.3	57.1
CLEVELAND STATE	.1	17	23.5	29.4	23.5	23.5	5.9	58.8	35.3
FRANKLIN U	.1	9	44.4	44.4	11.1	33.3	11.1	33.3	55.6
JOHN CARROLL U	.1	11	36.4	54.5	27.3	36.4	18.2	45.5	36.4
KENT STATE	.1	10	20.0	30.0	20.0	30.0	10.0	60.0	30.0
MIAMI U	.2	25	36.0	44.0	32.0	28.0	28.0	56.0	16.0
OHIO STATE	.3	53	41.2	38.0	20.8	17.3	15.1	50.9	34.0
OHIO U	.1	18	22.2	44.4	22.2	16.7	16.7	55.6	27.8
OHIO WESLEYAN		5	40.0	60.0	40.0	40.0	20.0	40.0	40.0
U OF AKRON	.1	14	21.4	42.9	25.0	15.4	14.3	57.1	28.6
U OF CINCINNATI	.1	16	31.3	37.5	25.0	37.5	12.5	56.3	31.3
U OF DAYTON		5		20.0	40.0	20.0		60.0	40.0
U OF TOLEDO	.1	8	50.0	50.0	50.0	37.5	25.0	37.5	37.5
UNIV OF FINDLAY		5	40.0		40.0	20.0		40.0	60.0
WRIGHT STATE		5	40.0	40.0	60.0	60.0	40.0	40.0	20.0
YOUNGSTOWN STATE	.1	10	40.0	30.0	11.1	11.1	20.0	60.0	20.0
Oklahoma									
CAMERON U		5	40.0	40.0		40.0		60.0	40.0
EAST CENTRAL OK STATE	.1	8		12.5	12.5			87.5	12.5
LANGSTON U		7				14.3		85.7	14.3
NORTHEASTERN OK ST	.1	11	18.2	36.4	9.1	27.3	9.1	54.5	36.4
OK ST U	.2	38	21.6	29.7	15.8	26.3	10.5	65.8	23.7
ORAL ROBERTS U	.1	10	20.0	30.0	30.0	40.0	10.0	60.0	30.0
SOUTHEASTERN OK STATE	.1	8	37.5	25.0	12.5	25.0		50.0	50.0
SOUTHWESTERN OK STATE	.1	12	16.7	25.0	16.7	25.0	16.7	66.7	16.7
U OF OK-NORMAN	.2	29	20.7	34.5	10.3	20.7	6.9	62.1	31.0
U OF TULSA		6	16.7	66.7	16.7	33.3	16.7	33.3	50.0
UNIV CENTRAL OKLAHOMA	.2	30	16.7	16.7	13.3	20.0	6.7	76.7	16.7
Oregon									
LINFIELD COLL	.1	9	11.1	44.4	25.0			55.6	44.4
OREGON STATE	.1	15	40.0	26.7	35.7	33.3	20.0	46.7	33.3
PORTLAND STATE	.2	31	22.6	32.3	30.0	32.3	16.1	58.1	25.8

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.1	12			8.3	8.3		91.7	8.3
.2	25	12.0	33.3	8.0	13.0	4.0	68.0	28.0
	6	50.0	33.3	33.3	16.7		50.0	50.0
.1	20	30.0	30.0	15.0	10.0		55.0	45.0
	7	28.6	14.3	28.6	28.6	14.3	57.1	28.6
.1	13	23.1	30.8	7.7			69.2	30.8
	5	20.0	40.0		20.0		60.0	40.0
.1	22	40.9	31.8	22.7	45.5	18.2	40.9	40.9
.1	23	39.1	30.4	21.7	21.7	13.0	60.9	26.1
.1	10	20.0	30.0	20.0	20.0	10.0	60.0	30.0
	7	14.3	14.3				85.7	14.3
.1	10	70.0	60.0	70.0	20.0	20.0	10.0	70.0
	5	40.0	20.0	20.0	40.0	20.0	60.0	20.0
.1	17	25.0	23.5	31.3	11.8	11.8	64.7	23.5
	7						100.0	
.1	8	37.5	62.5	14.3	14.3		25.0	75.0
	6	33.3	33.3		16.7		50.0	50.0
.2	30	40.0	50.0	30.0	36.7	20.0	40.0	40.0
.1	12	33.3	25.0	33.3	33.3	8.3	50.0	41.7
.1	22	38.1	50.0	37.5	22.2	13.6	31.8	54.5
	7	28.6	42.9		14.3		57.1	42.9
.1	8	12.5	25.0		25.0		50.0	50.0
	6						100.0	
.1	10	50.0	40.0	40.0	20.0	20.0	50.0	30.0
	7	28.6	28.6	28.6	28.6	28.6	71.4	
.1	14	21.4	21.4	7.1	14.3	7.1	78.6	14.3
	5						100.0	
.1	18	16.7	22.2	16.7	5.6		72.2	27.8
.1	15	46.7	40.0	26.7	26.7	20.0	53.3	26.7
	5	20.0	20.0		40.0		60.0	40.0
	5						100.0	
.1	20	25.0	25.0	10.0	20.0	5.0	65.0	30.0
.1	8	62.5	62.5	50.0	25.0	25.0	37.5	37.5
	7	28.6	28.6				71.4	
.2	29	17.2	24.1	11.5	21.4	6.9	69.0	28.6
.5	79	24.0	28.0	20.5	16.9	7.6	60.8	31.6
	7	85.7	57.1	85.7	66.7	57.1	14.3	28.6
.3	44	29.5	25.0	15.9	15.9	9.1	65.9	25.0
.1	20	15.8	30.0	15.8	20.0	5.0	65.0	30.0

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.1	8	25.0	25.0	25.0	25.0	25.0	75.0	
.4	67	42.4	35.8	20.7	23.3	10.4	50.7	38.8
.1	15	46.7	33.3	20.0	26.7	6.7	40.0	53.3
	6	16.7	16.7		16.7		83.3	16.7
	7	14.3	14.3	14.3			57.1	42.9
Puerto Rico								
.1	14	14.3	7.1	7.1	7.1	7.1	85.7	7.1
.1	12	16.7	8.3		8.3		83.3	16.7
.1	12	8.3	8.3		8.3		91.7	8.3
	6						100.0	
.1	21	33.3	33.3	38.1	23.8	23.8	61.9	14.3
.6	100	27.0	25.0	21.0	20.0	12.0	61.0	27.0
Rhode Island								
.2	31	22.6	32.3	24.1	13.8	12.9	61.3	25.8
	7		14.3	14.3	28.6		57.1	42.9
.2	24	29.2	33.3	21.7	20.8	8.3	58.3	33.3
	5		20.0				80.0	20.0
South Carolina								
.1	8	37.5	62.5	75.0	75.0	25.0	12.5	62.5
	6	33.3	33.3	33.3	33.3	33.3	66.7	
.1	14	28.6	7.1	21.4	42.9		57.1	42.9
	5						100.0	
.1	16	31.3	31.3	26.7	37.5	18.8	43.8	37.5
South Dakota								
	6						100.0	
	7	14.3	14.3	14.3	14.3	14.3	85.7	
Tennessee								
.1	9	22.2	11.1	11.1	11.1	11.1	77.8	11.1
.1	8	12.5	50.0				50.0	50.0
	6	16.7	16.7	16.7	33.3		66.7	33.3
.1	13	38.5	38.5	53.8	46.2	23.1	38.5	38.5
.1	9	11.1	22.2	33.3	11.1	11.1	66.7	22.2
.1	15	6.7	13.3	6.7	20.0		73.3	26.7
	6	16.7	33.3	16.7	16.7	16.7	66.7	16.7
.1	23	21.7	26.1	39.1	17.4	8.7	52.2	39.1
.1	10	40.0	50.0	30.0	40.0	30.0	50.0	20.0
.1	11		9.1				90.9	9.1
.1	18	27.8	22.2	11.1	11.1	5.6	66.7	27.8
.2	28	21.4	21.4	21.4	21.4	7.1	64.3	28.6
.1	18	27.8	33.3	22.2	33.3	11.1	55.6	33.3

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Texas									
ABILENE CHRISTIAN	.1	8	62.5	62.5	50.0	37.5	25.0	12.5	62.5
BAYLOR	.1	11	36.4	18.2	27.3	36.4	18.2	54.5	27.3
CORPUS CHRISTI STATE U		6	33.3	16.7	16.7	33.3	16.7	50.0	33.3
LAMAR U	.1	14	14.3	28.6	35.7	28.6	14.3	57.1	28.6
SAM HOUSTON STATE	.1	14	28.6	14.3	28.6	28.6	14.3	50.0	35.7
SOUTHWEST TEX STATE	.1	23	30.4	18.2	30.4	30.4	13.0	56.5	30.4
TEX CHRISTIAN	.1	8	75.0	75.0	62.5	62.5	50.0	25.0	25.0
TEX EASTERN U	.1	8	37.5	50.0	50.0	25.0	12.5	25.0	62.5
TEX TECH	.1	13	7.7	23.1	16.7	25.0	7.7	76.9	15.4
TEX WOMANS U		6	16.7		16.7			83.3	16.7
TEXAS A&M	.2	39	46.2	43.6	35.9	33.3	20.5	41.0	38.5
U OF HOUSTON	.3	45	40.0	37.8	28.9	28.9	24.4	53.3	22.2
U OF HOUSTON CLEAR LAKE	.2	26	11.5	15.4	7.7	7.7	3.8	80.8	15.4
U OF HOUSTON DOWN TOWN	.1	23	26.1	26.1	27.3	36.4	21.7	60.9	17.4
U OF NORTH TEXAS	.1	12	16.7	33.3	27.3	18.2	8.3	66.7	25.0
U OF TEX-ARLINGTON	.1	15	40.0	60.0	73.3	53.3	33.3	20.0	46.7
U OF TEX-AUSTIN	.1	12	58.3	54.5	66.7	50.0	41.7	33.3	25.0
U OF TEX-DALLAS	.2	24	20.8	26.1	36.4	36.4	12.5	58.3	29.2
U OF TEX-EL PASO	.1	12	16.7	33.3	18.2	36.4		50.0	50.0
WEST TEX STATE		5	20.0	20.0		20.0		80.0	20.0
Utah									
BRIGHAM YOUNG	.2	30	50.0	40.0	25.0	48.0	13.3	30.0	56.7
U OF UTAH	.1	16	25.0	28.6	18.8	14.3	12.5	75.0	12.5
UTAH STATE	.1	8	62.5	62.5	62.5	37.5	37.5	37.5	25.0
Vermont									
CHAMPLAIN COLLEGE	.1	9	11.1	11.1	11.1	11.1	11.1	88.9	
Virginia									
CHRISTOPHER NEWPORT		5				20.0		80.0	20.0
COLL OF WILLIAM & MARY	.1	11	72.7	72.7	63.6	72.7	45.5	18.2	36.4
GEORGE MASON U	.3	42	33.3	28.6	38.1	29.3	11.9	54.8	33.3
HAMPTON UNIV.	.1	12		9.1		8.3		91.7	8.3
JAMES MADISON U	.3	44	46.5	43.2	42.9	31.0	18.2	38.6	43.2
LONGWOOD COLL	.1	9	11.1	33.3	22.2	11.1	11.1	66.7	22.2
NORFOLK STATE		5	20.0	20.0			20.0	80.0	
OLD DOMINION U	.1	8	37.5	50.0	50.0	50.0	37.5	50.0	12.5
RADFORD U	.1	10	10.0	10.0		11.1		90.0	10.0
U OF RICHMOND	.1	14	61.5	50.0	64.3	23.1	21.4	7.1	71.4
UNIVERSITY OF VIRGINIA	.2	31	60.0	66.7	50.0	56.7	32.3	22.6	45.2
VA COMMONWEALTH U	.1	22	22.7	18.2	22.7	22.7	9.1	63.6	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 WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2001 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	PERCENT ARE	PASSING	ALL *	NONE	SOME *
.2	38	39.5	36.8	34.2	23.7	21.1	52.6	26.3	
	5	20.0	20.0	20.0	20.0	20.0	80.0		
	7	57.1	42.9	42.9	42.9	28.6	42.9	28.6	
.2	31	29.0	41.9	38.7	35.5	19.4	45.2	35.5	
.1	11	54.5	63.6	63.6	54.5	45.5	27.3	27.3	
	6	33.3	50.0	50.0	33.3	16.7	33.3	50.0	
	5	40.0	40.0	40.0	80.0	40.0	20.0	40.0	
	5	60.0	80.0	75.0	75.0	60.0	20.0	20.0	
.1	17	62.5	47.1	62.5	35.3	29.4	23.5	47.1	
.1	20	16.7	31.6	35.0	30.0	15.0	55.0	30.0	
.1	8	12.5	50.0	25.0	37.5		50.0	50.0	
	6		33.3				66.7	33.3	
	5	20.0	20.0	20.0			60.0	40.0	
.1	9	22.2	33.3	11.1	22.2		66.7	33.3	
	5	20.0	40.0	40.0			60.0	40.0	
.1	21	14.3	28.6	15.0	10.0	9.5	71.4	19.0	
.1	9	22.2	55.6	11.1	11.1	11.1	44.4	44.4	
	5		20.0	20.0			80.0	20.0	
.2	26	23.1	38.5	30.8	34.6	23.1	57.7	19.2	
.1	21	38.1	33.3	33.3	28.6	9.5	47.6	42.9	
	6	50.0	50.0	50.0	66.7	33.3	33.3	33.3	
.2	28	32.1	35.7	35.7	50.0	25.0	42.9	32.1	
.1	23	54.5	65.2	50.0	56.5	34.8	30.4	34.8	
.1	23	42.9	39.1	52.2	40.9	26.1	39.1	34.8	
.2	32	34.4	46.9	34.4	31.3	21.9	46.9	31.3	
.1	17	52.9	52.9	52.9	47.1	47.1	41.2	11.8	
	6	83.3	66.7	50.0	50.0	33.3	57.1	66.7	
	7	14.3	14.3	28.6	42.9	14.3	57.1	28.6	
	5	40.0	40.0	60.0	60.0	20.0	40.0	40.0	
.1	12	50.0	66.7	41.7	66.7	33.3	16.7	50.0	
.1	15	35.7	40.0	46.2	26.7	13.3	40.0	46.7	
5.5	861					11.7	66.6	21.7	
15.1	2,352	43.4	42.5	45.7	39.4	26.8	43.3	29.8	
22.3	3,476	28.8	31.5	26.9	27.1	15.4	57.6	27.0	
=====	=====								
100.0	15,613					16.0	55.7	28.3	

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

REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
AUBURN U-AUBURN	1.0	42	38.1	47.6	31.0	33.3	21.4	42.9	35.7
SAMFORD U	.2	7	57.1	57.1	42.9	42.9	42.9	42.9	14.3
TROY ST-TROY	.3	11	9.1	18.2	18.2	9.1	9.1	81.8	9.1
U OF AL-BIRMINGHAM	.1	5	60.0	60.0	40.0	60.0	40.0	40.0	20.0
U OF AL-UNIVERSITY	1.0	40	35.0	42.5	22.5	30.0	17.5	47.5	35.0
Arizona									
ARIZONA STATE U	.3	13	58.3	58.3	33.3	50.0	30.8	30.8	38.5
THUNDERBIRD	.2	7	42.9	80.0	50.0	50.0	42.9	28.6	28.6
Arkansas									
U OF AR-FAYETTEVILLE	.1	6	16.7	16.7		16.7		83.3	16.7
California									
CAL ST U-FULLERTON	.2	8	28.6	28.6	50.0	50.0	25.0	50.0	25.0
CAL ST U-HAYWARD	.3	13	27.3	36.4	45.5	25.0	7.7	38.5	53.8
CAL ST U-LONG BEACH	.1	5	20.0	20.0	50.0	25.0	20.0	60.0	20.0
CAL ST U-LOS ANGELES	.4	17	56.3	64.7	57.1	73.3	41.2	23.5	35.3
CAL STATE SAN BERNARDINO	.2	7	14.3	28.6	28.6	28.6	14.3	57.1	28.6
GOLDEN GATE	.2	9	33.3	75.0	50.0	44.4	22.2	22.2	55.6
SAN DIEGO STATE	.2	8	42.9	57.1	57.1	42.9	12.5	12.5	75.0
SAN FRANCISCO STATE	.1	6	25.0	33.3	16.7	16.7	16.7	83.3	
SAN JOSE STATE	.3	13	30.0	53.8	58.3	69.2	15.4	23.1	61.5
U OF CAL-LOS ANGELES	.3	12	63.6	66.7	60.0	80.0	50.0	25.0	25.0
U OF CAL-RIVERSIDE	.2	9	25.0	25.0	22.2	28.6	11.1	44.4	44.4
U OF CAL-SANTA BARBARA	.2	7	83.3	66.7	28.6	66.7	14.3	28.6	57.1
U OF SOUTHERN CAL	1.3	54	54.0	41.2	52.1	45.8	25.9	31.5	42.6
Colorado									
CO STATE	.1	5	60.0	60.0	60.0	60.0	60.0	40.0	
U OF CO-BOULDER	.2	9	44.4	66.7	55.6	55.6	44.4	33.3	22.2
U OF DENVER	.2	10	40.0	30.0	40.0	40.0	30.0	50.0	20.0
Connecticut									
U OF CONN	.6	26	50.0	46.2	26.9	34.6	19.2	42.3	38.5
U OF HARTFORD	.2	10	50.0	50.0	44.4	33.3	40.0	30.0	30.0
District of Columbia									
AMERICAN	.1	5	50.0	40.0	20.0	50.0	20.0	40.0	40.0
GEORGE WASHINGTON	.3	11	63.6	81.8	50.0	63.6	45.5	18.2	36.4
HOWARD	.1	5	20.0	40.0	20.0			60.0	40.0
Florida									
FL AGRI & MECH	.1	5	60.0	40.0				40.0	60.0
FL ATLANTIC U	.2	9	66.7	77.8	66.7	88.9	55.6		44.4

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

REPORT NUMBER 12-B

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 2001 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	PERCENT P A S S I N G	ALL *	NONE *	SOME *
.9	36	45.7	58.3	48.6	58.3	36.1	33.3	30.6
.4	18	44.4	66.7	38.9	50.0	33.3	27.8	38.9
.2	8	12.5	12.5				75.0	25.0
.1	5						100.0	
.4	15	60.0	60.0	53.3	66.7	33.3	20.0	46.7
1.0	39	59.0	73.7	76.3	70.3	46.2	7.7	46.2
.2	10	40.0	40.0	10.0	20.0	10.0	40.0	50.0
.1	5	60.0	20.0	60.0	20.0	20.0	40.0	40.0
.3	14	71.4	78.6	85.7	92.9	71.4	7.1	21.4
.1	6	20.0	40.0	33.3	33.3		50.0	50.0
Georgia								
.1	5		20.0				80.0	20.0
.3	13	38.5	38.5	33.3	33.3	30.8	38.5	30.8
.4	17	47.1	52.9	41.2	64.7	29.4	17.6	52.9
.2	7	42.9	42.9	16.7	42.9	14.3	57.1	28.6
.6	23	65.2	73.9	65.2	56.5	39.1	17.4	43.5
Guam								
.4	15	35.7	26.7	42.9	28.6	20.0	53.3	26.7
Hawaii								
.2	10	44.4	33.3	50.0	77.8	30.0	20.0	50.0
Illinois								
.4	18	33.3	38.9	50.0	27.8	22.2	44.4	33.3
.2	10	30.0	40.0	40.0	10.0		30.0	70.0
.1	6	16.7	16.7	33.3	16.7	16.7	66.7	16.7
.3	11	27.3	18.2	36.4	27.3	18.2	63.6	18.2
Indiana								
.2	10	30.0	50.0	30.0	10.0	10.0	50.0	40.0
1.0	39	47.4	51.3	42.1	38.9	25.6	38.5	35.9
.3	11	36.4	72.7	54.5	63.6	36.4	18.2	45.5
1.4	55	41.8	47.3	35.8	23.5	16.4	45.5	38.2
Kansas								
.4	15	53.3	53.3	57.1	50.0	40.0	33.3	26.7
.2	9	22.2	66.7	33.3	55.6	22.2	33.3	44.4
Kentucky								
.1	6	66.7	33.3	33.3	33.3		33.3	66.7
.2	8	50.0	50.0	25.0	25.0	25.0	50.0	25.0
Louisiana								
.4	17	58.8	52.9	17.6	29.4	11.8	29.4	58.8
.2	10	30.0	30.0	40.0	10.0		50.0	50.0
LA TECH								

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

REPORT NUMBER 12-B

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
TULANE U	.1	6	50.0	66.7	16.7	16.7	16.7	33.3	50.0
U OF NEW ORLEANS	.2	7	71.4	71.4	85.7	85.7	57.1	14.3	28.6
Maryland									
LOYOLA COLLEGE	.3	12	75.0	75.0	83.3	33.3	25.0		75.0
U OF MD-COLLEGE PARK	.3	12	63.6	72.7	58.3	41.7	41.7	25.0	33.3
Massachusetts									
BENTLEY COLL	.2	8	62.5	37.5	37.5	37.5	37.5	37.5	25.0
NORTHEASTERN U	.8	31	41.9	51.6	38.7	38.7	22.6	32.3	45.2
STONEHILL COLL	.1	6	50.0	50.0				33.3	66.7
SUFFOLK	.2	7	28.6	28.6	33.3	28.6	28.6	71.4	
Michigan									
EASTERN MICH	.1	6	66.7	50.0	16.7	33.3	16.7	33.3	50.0
MICHIGAN STATE	.5	21	47.6	52.4	38.1	33.3	28.6	28.6	42.9
U OF MI-ANN ARBOR	.2	9	55.6	66.7	55.6	66.7	44.4	22.2	33.3
WALSH COLLEGE	.2	9	55.6	66.7	55.6	44.4	44.4	33.3	22.2
WAYNE STATE	.2	7	42.9	42.9	42.9	42.9	42.9	57.1	
Minnesota									
UNIVERSITY OF ST THOMAS	.3	13	38.5	61.5	30.8	30.8	23.1	23.1	53.8
Mississippi									
DELTA STATE	.2	7	14.3		14.3			85.7	14.3
MS COLL	.2	10	30.0	20.0	30.0	20.0	20.0	70.0	10.0
MS ST U	.7	30	16.7	20.0	20.7	20.7	10.0	70.0	20.0
U OF MS	.8	32	33.3	36.7	28.1	35.5	21.9	53.1	25.0
U OF SOUTHERN MS	.2	10	10.0	10.0	10.0	20.0	10.0	80.0	10.0
Missouri									
CENTRAL MO STATE	.1	6		33.3	33.3	33.3		33.3	66.7
SOUTHEAST MO STATE	.1	5	20.0	40.0				60.0	40.0
SOUTHWEST MO STATE	.3	11	18.2	18.2	27.3	9.1		63.6	36.4
U OF MO-COLUMBIA	.8	34	55.9	61.8	52.9	50.0	38.2	26.5	35.3
U OF MO-KANSAS CITY	.2	7	28.6	57.1	57.1	14.3	14.3	42.9	42.9
U OF MO-ST LOUIS	.1	6	33.3	33.3	33.3	16.7	16.7	50.0	33.3
Montana									
MONTANA ST.-BILLINGS	.5	19	5.6	23.1	29.4	26.7	5.3	68.4	26.3
Nebraska									
U OF NEBR-LINCOLN	.4	16	56.3	62.5	62.5	50.0	50.0	25.0	25.0
New Hampshire									
NH COLL	.1	6	16.7	60.0	16.7	50.0	16.7	50.0	33.3
U OF NH	.1	6	16.7	16.7	33.3	16.7	16.7	66.7	16.7

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

REPORT NUMBER 12-B

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	LPR	FARE	ARE	P A S S I N G	>	>	>	>	>	NONE *	SOME *
New Jersey																			
RUTGERS U-NEWARK	.6	26	43.5	64.0	40.9	43.5	26.9	30.8	42.3										
New Mexico																			
U OF NEW MEXICO	.1	5	60.0	40.0	20.0	20.0		40.0	60.0										
New York																			
CANISUS COLL	.2	7	50.0	42.9	33.3	16.7	14.3	42.9	42.9										
CUNY BERNARD BARUCH	.7	30	72.0	70.4	57.1	58.3	46.7	13.3	40.0										
FORDHAM	.2	8	85.7	85.7	60.0	83.3	50.0	12.5	37.5										
HOFSTRA	.1	6		20.0		33.3		66.7	33.3										
L I U-CW POST	.3	13	11.1	30.0	37.5	33.3	23.1	61.5	15.4										
PACE U-NY	.2	10	44.4	55.6	44.4	11.1	10.0	30.0	60.0										
ST BONAVENTURE U	.2	10	30.0	40.0	11.1	10.0	10.0	60.0	30.0										
ST JOHNS U., N.Y.	.7	27	16.0	19.2	25.0	13.3	11.1	81.5	7.4										
SUNY AT BINGHAMTON	.2	8	57.1	28.6	33.3	20.0	25.0	37.5	37.5										
SUNY AT BUFFALO	.2	7	33.3	42.9	50.0	66.7	42.9	42.9	14.3										
North Carolina																			
APPALACHIAN STATE	.2	8	75.0	87.5	87.5	75.0	62.5		37.5										
EAST CAROLINA	.3	12	25.0	41.7	25.0	25.0	16.7	50.0	33.3										
NC ST U-RALEIGH	.2	7	42.9	57.1	50.0	50.0	42.9	28.6	28.6										
U OF NC-CHAPEL HILL	.8	32	50.0	50.0	36.7	24.1	15.6	37.5	46.9										
U OF NC-GREENSBORO	.2	8	75.0	75.0	50.0	62.5	50.0	25.0	25.0										
U OF NC-WILMINGTON	.3	11	30.0	30.0	11.1	10.0	18.2	72.7	9.1										
WAKE FOREST	.1	5	40.0	60.0	60.0	60.0			100.0										
Ohio																			
BOWLING GREEN STATE	.2	9	62.5	75.0	22.2	44.4	22.2	22.2	55.6										
CASE WESTERN RESERVE	.1	5	40.0	40.0	60.0	40.0	20.0	40.0	40.0										
CLEVELAND STATE	.1	5	60.0	40.0	40.0	60.0	40.0	40.0	20.0										
JOHN CARROLL U	.4	18	61.1	61.1	72.2	50.0	50.0	27.8	22.2										
KENT STATE	.1	5	20.0	20.0	20.0	20.0	20.0	80.0											
MIAMI U	.9	36	52.8	52.8	30.6	33.3	19.4	36.1	44.4										
OHIO STATE	.2	8	37.5	37.5	25.0	25.0	25.0	62.5	12.5										
OHIO U	.3	12	66.7	66.7	50.0	75.0	41.7	16.7	41.7										
U OF CINCINNATI	.4	15	40.0	57.1	33.3	40.0	26.7	40.0	33.3										
U OF DAYTON	.3	14	64.3	64.3	50.0	42.9	28.6	28.6	42.9										
WRIGHT STATE	.2	8	62.5	62.5	50.0	75.0	50.0	25.0	25.0										
Oklahoma																			
OK ST U	.3	14	64.3	78.6	57.1	57.1	42.9	14.3	42.9										
U OF OK-NORMAN	.2	10	70.0	70.0	40.0	30.0	20.0	30.0	50.0										
UNIV CENTRAL OKLAHOMA	.1	5	33.3	50.0	50.0	20.0	20.0	40.0	40.0										

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

REPORT NUMBER 12-B

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Oregon									
OREGON STATE	.2	7	42.9	57.1	71.4	50.0	42.9	28.6	28.6
U OF OREGON	.3	12	41.7	66.7	66.7	66.7	33.3	8.3	58.3
Pennsylvania									
DREXEL	.2	7	28.6	14.3	42.9	28.6	14.3	57.1	28.6
TEMPLE	.3	11	10.0	20.0	18.2	27.3		72.7	27.3
THE PENNSYLVANIA STATE	.1	5	40.0	40.0	40.0			60.0	40.0
Puerto Rico									
INTER AMER-HATO REY	.2	8						100.0	
Rhode Island									
BRYANT COLL	.3	14	42.9	30.8	33.3	35.7	21.4	50.0	28.6
South Carolina									
CHARLESTON COLL	.1	5	40.0	60.0	40.0	20.0		20.0	80.0
CLEMSON	.5	22	22.7	40.9	27.3	31.8	4.5	45.5	50.0
U OF SC-COLUMBIA	.2	10	30.0	30.0	40.0	30.0	30.0	60.0	10.0
South Dakota									
U OF SD	.1	5	50.0	75.0	60.0	80.0	40.0	20.0	40.0
Tennessee									
BELMONT UNIVERSITY	.2	7	14.3	28.6	28.6	28.6	14.3	57.1	28.6
DAVID LIPSCOMB COLL	.1	5	20.0	20.0				80.0	20.0
EAST TENN STATE	.2	9	33.3	44.4	22.2	55.6	22.2	33.3	44.4
TENN TECH	.1	5		20.0	40.0	20.0		60.0	40.0
U OF TN-KNOXVILLE	.9	35	45.7	38.2	35.3	36.4	20.0	40.0	40.0
U OF TN-MARTIN	.2	8	12.5	25.0	12.5			75.0	25.0
UNIVERSITY OF MEMPHIS	.1	6	50.0	83.3	16.7	50.0	16.7	16.7	66.7
Texas									
ABILENE CHRISTIAN	.1	6	50.0	33.3	33.3	50.0	33.3	50.0	16.7
ANGELO STATE	.1	6	33.3	33.3	50.0	50.0	33.3	33.3	33.3
BAYLOR	.7	29	58.6	48.3	48.3	44.8	34.5	24.1	41.4
SAM HOUSTON STATE	.3	11	18.2	27.3	27.3	18.2	18.2	72.7	9.1
SOUTHERN METHODIST	.2	9	55.6	55.6	55.6	44.4	44.4	44.4	11.1
SOUTHWEST TEX STATE	.2	8	37.5	25.0		12.5		62.5	37.5
ST THOMAS U	.2	8	37.5	50.0	50.0	37.5	25.0	50.0	25.0
STEPHEN F AUSTIN STATE	.3	12	25.0	41.7	27.3	36.4	16.7	50.0	33.3
TEX CHRISTIAN	.3	11	63.6	81.8	63.6	63.6	45.5	9.1	45.5
TEX TECH	.4	18	33.3	33.3	27.8	33.3	11.1	44.4	44.4
TEXAS A&M	.5	22	36.4	40.9	27.3	27.3	9.1	50.0	40.9
TRINITY U	.2	9	44.4	66.7	55.6	33.3	33.3	33.3	33.3
U OF HOUSTON	.3	14	50.0	50.0	50.0	50.0	35.7	28.6	35.7

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

REPORT NUMBER 12-B

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 2001 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P A R C E N T A R E	P A S S I N G	ALL *	NONE *	SOME *
.2	10	20.0	40.0	30.0	40.0	10.0	50.0	40.0	
.5	20	45.0	47.4	35.0	36.8	30.0	35.0	35.0	
.6	23	40.9	45.5	52.2	40.9	21.7	26.1	52.2	
1.5	62	60.7	62.3	58.3	54.2	45.2	29.0	25.8	
.5	21	47.6	52.4	42.9	61.9	33.3	23.8	42.9	
.2	8	12.5		12.5			87.5	12.5	
Utah									
1.7	68	67.6	70.6	70.6	60.3	47.1	11.8	41.2	
.2	9	44.4	44.4	44.4	33.3	11.1	44.4	44.4	
.9	36	57.1	62.9	58.3	61.1	47.2	25.0	27.8	
.7	30	40.0	43.3	40.0	50.0	30.0	40.0	30.0	
.4	16	43.8	50.0	37.5	56.3	31.3	43.8	25.0	
.1	6			50.0			50.0	50.0	
Virginia									
.2	9	44.4	77.8	66.7	66.7	44.4	22.2	33.3	
1.2	50	56.0	50.0	42.9	24.4	20.0	38.0	42.0	
.2	10	44.4	60.0	40.0	30.0	20.0	30.0	50.0	
Washington									
.4	18	58.8	77.8	50.0	52.9	27.8	16.7	55.6	
West Virginia									
.1	6	33.3	33.3				66.7	33.3	
Wisconsin									
.9	35	85.7	80.0	97.1	82.9	65.7		34.3	
.2	7	85.7	85.7	71.4	57.1	57.1	14.3	28.6	
18.2	729					20.6	43.5	35.9	
17.8	714	50.7	52.0	51.5	47.5	34.5	36.0	29.6	
3.5	142	32.1	44.5	29.4	35.3	23.2	50.0	26.8	
=====	=====								
100.0	4,001					26.8	38.6	34.5	
TOTALS									

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

REPORT NUMBER 12-B

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2001 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
	6	20.0	16.7				83.3	16.7
Alabama	13	10.0	33.3	16.7	36.4	7.7	46.2	46.2
ALABAMA STATE U	18	30.0	36.4	31.3	40.0	33.3	38.9	27.8
ATHENS STATE COLL	18	30.0	41.7	50.0	58.3	38.9	16.7	44.4
AUBURN U-AUBURN	14	50.0	75.0	35.7	36.4	14.3	21.4	64.3
AUBURN U-MONTGOMERY	13	27.3	36.4		30.8	7.7	53.8	38.5
BIRMINGHAM SOUTHERN	8	14.3	14.3	12.5	42.9		50.0	50.0
JACKSONVILLE STATE	5	25.0		40.0		20.0	60.0	20.0
NORTH ALABAMA U	18	16.7	23.1	22.2	37.5	11.1	50.0	38.9
SAMFORD U	6		40.0	33.3	20.0	33.3	50.0	16.7
TROY ST-DOTHAN	11	25.0	28.6	20.0	37.5	27.3	36.4	36.4
TROY ST-MONTGOMERY	11	9.1	20.0				72.7	27.3
TUSKEGEE INSTITUTE	31	52.6	35.0	32.1	30.0	25.8	29.0	45.2
U OF AL-BIRMINGHAM	5	25.0	33.3		25.0	20.0	40.0	40.0
U OF AL-HUNTSVILLE	32	50.0	27.3	30.0	32.0	28.1	43.8	28.1
U OF AL-UNIVERSITY	8	33.3	80.0	40.0	25.0	25.0	37.5	37.5
U OF MONTEVALLO	27	36.4	29.4	26.1	42.1	33.3	44.4	22.2
U OF SO ALABAMA								
Alaska	20	27.3	56.3	20.0	35.7	30.0	40.0	30.0
U OF ALASKA ANCHORAGE	15	66.7	40.0	26.7	40.0	6.7	13.3	80.0
U OF ALASKA FAIRBANKS								
Arizona	43	35.5	45.2	36.4	41.2	34.9	32.6	32.6
ARIZONA STATE U	33	38.1	61.9	30.0	20.8	24.2	33.3	42.4
ARIZONA STATE U-WEST	7	40.0	50.0	33.3	57.1	14.3	14.3	71.4
DEVRY INSTI	21	55.6	66.7	46.7	61.5	47.6	28.6	23.8
NORTHERN ARIZ U	53	44.0	54.8	41.7	47.2	35.8	34.0	30.2
U OF ARIZONA								
Arkansas	34	25.9	33.3	21.9	37.0	20.6	32.4	47.1
ARKANSAS STATE	8	25.0		16.7	20.0	25.0	62.5	12.5
ARKANSAS TECH U	37	27.6	24.1	13.9	30.0	13.5	43.2	43.2
HARDING COLL	5	75.0	50.0	33.3	33.3	40.0	20.0	40.0
HENDERSON ST U	5		33.3			20.0	80.0	
HENDRIX COLL	5			20.0	20.0	20.0	80.0	
LYON COLLEGE	17	30.8	25.0	26.7	20.0	23.5	58.8	17.6
OUACHITA BAPTIST	20	14.3	20.0	11.8	22.2	15.0	60.0	25.0
SOUTHERN ARKANSAS U	29	57.1	45.0	22.2	24.0	13.8	44.8	41.4
U OF AR-FAYETTEVILLE	7	16.7		16.7		14.3	85.7	
U OF AR-MONTICELLO	5			20.0	20.0		80.0	20.0
U OF AR-PINE BLUFF	27	29.4	47.1	26.9	44.4	22.2	44.4	33.3
U OF ARKANSAS LITTLE ROC								

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

REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF CENTRAL AR	.1	27	33.3	33.3	20.8	35.0	18.5	33.3	48.1
California									
AZUSA PACIFIC COLL		8	33.3	25.0	33.3	42.9	25.0	37.5	37.5
BIOLA U		7	50.0		66.7	75.0	42.9	14.3	42.9
CAL LUTHERAN COLL		9	33.3	50.0	20.0	60.0	22.2	44.4	33.3
CAL ST STANISLAUS U	.1	26	46.7	44.4	30.8	44.4	42.3	30.8	26.9
CAL ST U-CHICO	.1	48	30.4	39.3	32.0	48.1	37.5	37.5	25.0
CAL ST U-FRESNO	.4	133	27.2	45.2	26.4	26.3	22.6	49.6	27.8
CAL ST U-FULLERTON	.5	157	42.0	37.0	33.3	27.2	29.3	46.5	24.2
CAL ST U-HAYWARD	1.0	336	26.6	26.7	25.0	23.7	22.0	52.4	25.6
CAL ST U-LONG BEACH	.3	101	41.8	45.0	45.5	28.3	37.6	33.7	28.7
CAL ST U-LOS ANGELES	.3	107	25.9	32.3	8.6	38.3	17.8	52.3	29.9
CAL ST U-NORTHRIDGE	.6	193	40.2	44.0	42.7	37.1	36.3	39.4	24.4
CAL ST U-POMONA	.2	81	36.4	31.4	21.3	22.5	21.0	53.1	25.9
CAL ST U-SACRAMENTO	.4	128	30.3	31.0	29.3	30.9	22.7	53.9	23.4
CAL ST UNIV-SAN MARCOS	.1	41	17.4	23.1	30.8	29.6	22.0	56.1	22.0
CAL ST-DOMINGUEZ	.1	40	19.0	36.4	28.6	30.8	25.0	50.0	25.0
CAL ST-SAN LUIS	.4	139	45.7	37.5	39.0	33.8	34.5	37.4	28.1
CAL STATE - BAKERSFIELD	.1	28	18.8	43.8	30.8	46.2	28.6	46.4	25.0
CAL STATE SAN BERNARDINO	.2	58	34.3	39.4	13.9	38.9	25.9	44.8	29.3
CHAPMAN COLL	.1	30	26.7	53.3	29.4	47.1	30.0	46.7	23.3
CLAREMONT MENS COLL	.1	22	53.8	57.1	50.0	38.5	36.4	31.8	31.8
DEVRY		8		20.0	28.6	33.3	12.5	62.5	25.0
GOLDEN GATE	.1	36	37.5	27.8	28.6	30.0	33.3	58.3	8.3
HUMBOLDT STATE		14	37.5	28.6	37.5	44.4	28.6	35.7	35.7
LA VERNE COLL		6	100.0	100.0	75.0	75.0	83.3	16.7	
LOYOLA MARYMOUNT	.2	53	41.4	57.1	31.0	22.2	28.3	39.6	32.1
MT SAINT MARYS		5						100.0	
NATIONAL	.1	28	45.0	47.1	38.5	23.5	32.1	39.3	28.6
PACIFIC UNION COLL		9	20.0		55.6	25.0	44.4	22.2	33.3
PEPPERDINE	.1	18	33.3	37.5	50.0	40.0	33.3	38.9	27.8
SAN DIEGO STATE	.4	144	37.8	44.2	24.6	36.9	30.6	46.5	22.9
SAN FRANCISCO STATE	.4	138	39.7	32.9	32.9	29.2	29.0	49.3	21.7
SAN JOSE STATE	.3	109	51.7	26.9	32.3	39.6	30.3	39.4	30.3
SONOMA STATE	.2	58	41.4	35.3	43.3	50.0	43.1	34.5	22.4
SOUTHERN CAL COLL		7	33.3	25.0	50.0	33.3	42.9	57.1	
ST MARYS OF CAL	.1	26	47.1	78.6	40.0	33.3	26.9	30.8	42.3
U OF CAL-BERKELEY	.4	117	52.5	57.1	48.1	48.3	40.2	29.9	29.9
U OF CAL-IRVINE		5		80.0		50.0	40.0	20.0	40.0
U OF CAL-LOS ANGELES	.8	268	50.0	54.7	47.5	42.1	42.5	30.2	27.2

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REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2001 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
.1	45	14.3	32.1	40.0	23.8	26.7	55.6	17.8
.6	207	55.9	49.1	43.5	55.0	42.0	28.5	29.5
.2	61	55.6	67.7	46.2	33.3	36.1	32.8	31.1
.1	42	56.0	20.8	39.1	27.3	35.7	42.9	21.4
.2	63	67.6	45.7	45.2	33.3	39.7	31.7	28.6
.5	159	37.6	39.8	32.9	28.0	28.3	43.4	28.3
	13	33.3	25.0	25.0	50.0	15.4	46.2	38.5
	9	50.0	50.0	40.0	20.0	33.3	44.4	22.2
Colorado								
.2	9	33.3	44.4	12.5	33.3	11.1	33.3	55.6
.1	22	13.3	20.0	33.3	29.4	27.3	59.1	13.6
.1	17	15.4	33.3	25.0	20.0	29.4	47.1	23.5
.1	39	26.7	32.1	18.2	24.2	25.6	43.6	30.8
.1	35	45.5	36.0	29.4	30.4	22.9	34.3	42.9
.1	37	54.5	30.0	43.3	41.4	35.1	29.7	35.1
.1	11	57.1	50.0	60.0	57.1	63.6	18.2	18.2
.1	26	44.4	44.4	17.4	25.0	23.1	46.2	30.8
.1	5		25.0	25.0		20.0	60.0	20.0
.1	30	38.9	35.3	26.1	44.0	36.7	40.0	23.3
	9	14.3	28.6	33.3	50.0	33.3	44.4	22.2
Connecticut								
.1	40	34.8	44.0	25.7	19.0	32.5	40.0	27.5
.1	32	52.6	50.0	27.8	26.7	31.3	43.8	25.0
.1	30	22.7	25.0	7.7	5.6	13.3	66.7	20.0
.1	11	50.0	12.5	16.7	14.3	18.2	54.5	27.3
.1	17	33.3	23.1	13.3	28.6	17.6	35.3	47.1
.3	84	57.9	41.3	26.1	32.3	14.3	33.3	52.4
	14	30.0	9.1	21.4	9.1	14.3	50.0	35.7
	9	57.1	50.0	14.3	33.3	22.2	33.3	44.4
	14	30.0	12.5	15.4	20.0	21.4	50.0	28.6
Delaware								
	10	20.0			14.3	20.0	60.0	20.0
.2	70	44.7	31.7	31.8	28.6	34.3	44.3	21.4
.1	23	33.3	20.0	16.7	31.6	26.1	47.8	26.1
	8	16.7				87.5		12.5
District of Columbia								
AMERICAN								
CATHOLIC U OF AMER								

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REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2001 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	PERCENT ARE	P A S S I N G	ALL *	NONE *	SOME *
.1	21	30.0	44.4	26.3	42.9	28.6	47.6	23.8	
.2	10	100.0	100.0	16.7	50.0	40.0	40.0	20.0	
.1	59	31.9	48.9	9.3	25.0	10.2	45.8	44.1	
.1	10	11.1	16.7	4.0	13.0	7.4	59.3	33.3	
.1	28	9.5	20.0	11.1	12.5	10.7	71.4	17.9	
Florida									
.1	6	20.0	40.0	33.3	50.0	16.7	16.7	66.7	
.1	19	30.8	23.1	17.6	25.0	15.8	57.9	26.3	
.1	42	60.7	45.5	29.2	53.8	38.1	23.8	38.1	
.1	42	44.4	57.1	25.9	48.4	38.1	31.0	31.0	
.2	9	33.3	25.0	14.3	42.9	22.2	44.4	33.3	
	56	35.3	58.1	37.5	31.6	30.4	26.8	42.9	
	7	80.0	33.3	50.0	80.0	57.1		42.9	
.1	16	14.3	23.1	15.4	10.0	12.5	68.8	18.8	
.1	35	26.9	12.5	28.6	29.2	22.9	45.7	31.4	
.1	22	53.8	33.3	42.9	38.5	31.8	36.4	31.8	
.1	18	40.0	27.3	28.6	42.9	27.8	38.9	33.3	
.1	15	42.9	50.0	50.0	45.5	33.3	33.3	33.3	
.1	47	35.5	27.6	35.1	40.6	31.9	34.0	34.0	
.1	10	42.9	28.6	14.3	12.5	20.0	50.0	30.0	
.1	23	47.1	38.9	30.0	50.0	26.1	47.8	26.1	
Georgia									
	5		20.0				80.0	20.0	
.1	8			25.0	33.3	25.0	62.5	12.5	
.2	5	60.0	40.0	40.0	40.0	40.0	40.0	20.0	
.1	11	28.6		10.0	22.2	9.1	63.6	27.3	
.1	7	40.0	50.0	28.6	50.0	14.3	28.6	57.1	
.1	5		50.0	40.0	25.0	20.0	40.0	40.0	
.1	15	50.0	60.0	50.0	70.0	46.7	13.3	40.0	
.1	13	36.4	54.5	23.1	41.7	15.4	38.5	46.2	
.1	32	30.4	28.0	27.6	40.0	18.8	46.9	34.4	
.2	10		10.0				90.0	10.0	
.2	70	39.6	33.3	25.4	37.7	21.4	38.6	40.0	
.2	56	32.4	31.6	34.7	34.1	28.6	37.5	33.9	
.1	5	33.3		20.0	50.0		40.0	60.0	
.1	5	20.0	20.0	20.0	20.0		60.0	40.0	
.1	14	37.5	22.2	27.3	33.3	35.7	42.9	21.4	
.1	6	50.0	20.0	50.0	20.0	33.3	33.3	33.3	
.1	8	16.7	16.7				87.5	12.5	

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

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

REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	LPR	<	<	PERCENT FARE	ARE	P A S S I N G	>	>	>	>	>	NONE *	>	>	>	>	SOME *
U OF GEORGIA	.1	23	41.2	31.6	21.1	31.6	21.1	31.6	21.7	39.1	39.1	39.1	39.1	39.1	39.1	39.1	39.1	39.1	39.1	39.1	39.1	39.1	39.1	39.1	39.1
VALDOSTA STATE	.1	24	36.8	29.4	40.0	29.4	40.0	29.4	29.2	29.2	29.2	29.2	29.2	29.2	29.2	29.2	29.2	29.2	29.2	29.2	29.2	29.2	29.2	29.2	41.7
WEST GEORGIA	.1	17	50.0	31.3	21.4	31.3	21.4	21.4	17.6	47.1	47.1	47.1	47.1	47.1	47.1	47.1	47.1	47.1	47.1	47.1	47.1	47.1	47.1	47.1	35.3
Guam																									
U OF GUAM	.5	161	21.7	25.6	35.6	25.6	35.6	24.3	23.0	49.1	49.1	49.1	49.1	49.1	49.1	49.1	49.1	49.1	49.1	49.1	49.1	49.1	49.1	49.1	28.0
Hawaii																									
BYU - HAWAII		8	66.7	60.0	42.9	60.0	42.9	33.3	37.5	37.5	37.5	37.5	37.5	37.5	37.5	37.5	37.5	37.5	37.5	37.5	37.5	37.5	37.5	37.5	25.0
CHAMINADE		6						20.0	16.7	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	50.0
HAWAII PACIFIC COLL		13	50.0	44.4	55.6	44.4	55.6	36.4	38.5	30.8	30.8	30.8	30.8	30.8	30.8	30.8	30.8	30.8	30.8	30.8	30.8	30.8	30.8	30.8	30.8
U OF HAWAII-MANOA	.4	115	24.4	34.1	18.2	34.1	18.2	23.9	19.1	53.9	53.9	53.9	53.9	53.9	53.9	53.9	53.9	53.9	53.9	53.9	53.9	53.9	53.9	53.9	27.0
Idaho																									
BOISE STATE UNIVERSITY	.2	70	25.5	33.3	22.0	33.3	22.0	31.1	18.6	42.9	42.9	42.9	42.9	42.9	42.9	42.9	42.9	42.9	42.9	42.9	42.9	42.9	42.9	42.9	38.6
IDAHO STATE	.1	19	29.4	37.5	6.7	37.5	6.7	41.2	21.1	42.1	42.1	42.1	42.1	42.1	42.1	42.1	42.1	42.1	42.1	42.1	42.1	42.1	42.1	42.1	36.8
NORTHWEST NAZARENE		5	25.0		25.0		25.0	33.3	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	20.0
U OF IDAHO	.1	24	20.0	44.4	11.1	44.4	11.1	20.0	20.8	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	29.2
Illinois																									
AUGUSTANA COLL		10	12.5	22.2	12.5	22.2	12.5	25.0	20.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0	20.0
BRADLEY	.1	25	37.5	57.1	34.8	57.1	34.8	47.1	28.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	32.0
CHICAGO STATE		16	23.1	35.7		35.7		14.3	6.3	62.5	62.5	62.5	62.5	62.5	62.5	62.5	62.5	62.5	62.5	62.5	62.5	62.5	62.5	62.5	31.3
COLL OF ST FRANCIS		14	60.0	54.5	42.9	54.5	42.9	54.5	28.6	21.4	21.4	21.4	21.4	21.4	21.4	21.4	21.4	21.4	21.4	21.4	21.4	21.4	21.4	21.4	50.0
DEPAUL	.5	155	28.6	32.7	25.2	32.7	25.2	30.5	25.8	43.2	43.2	43.2	43.2	43.2	43.2	43.2	43.2	43.2	43.2	43.2	43.2	43.2	43.2	43.2	31.0
DEVRY		10	33.3	30.0	12.5	30.0	12.5	25.0	20.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0	70.0	10.0
DEVRY - OAK BROOK TERRAC	.1	17	31.3	13.3	12.5	13.3	12.5	21.4	11.8	64.7	64.7	64.7	64.7	64.7	64.7	64.7	64.7	64.7	64.7	64.7	64.7	64.7	64.7	64.7	23.5
DOMINICAN UNIVERSITY		8	33.3	16.7		16.7		25.0	25.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	25.0
EASTERN IL	.1	46	25.0	38.9	19.0	38.9	19.0	25.7	19.6	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	30.4
ELMHURST COLL	.1	18	26.7	33.3	13.3	33.3	13.3	18.8	16.7	38.9	38.9	38.9	38.9	38.9	38.9	38.9	38.9	38.9	38.9	38.9	38.9	38.9	38.9	38.9	44.4
GOVERNORS STATE	.1	22	18.8	33.3	27.3	33.3	27.3	11.8	22.7	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	27.3
GREENVILLE COLL		5								100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	
IL BENEDICTINE COLL		15	25.0	40.0	25.0	40.0	25.0	33.3	26.7	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	40.0
IL STATE	.2	59	52.8	53.8	33.3	53.8	33.3	34.1	35.6	32.2	32.2	32.2	32.2	32.2	32.2	32.2	32.2	32.2	32.2	32.2	32.2	32.2	32.2	32.2	32.2
IL WESLEYAN	.1	23	61.5	46.2	40.9	46.2	40.9	43.8	39.1	30.4	30.4	30.4	30.4	30.4	30.4	30.4	30.4	30.4	30.4	30.4	30.4	30.4	30.4	30.4	30.4
LEWIS		8	14.3	14.3		14.3				87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	87.5	12.5
MCKENDREE COLL	.1	22	26.3	29.4	9.5	29.4	9.5	26.3	13.6	59.1	59.1	59.1	59.1	59.1	59.1	59.1	59.1	59.1	59.1	59.1	59.1	59.1	59.1	59.1	27.3
MILLIKIN	.1	17	27.3	25.0	23.1	25.0	23.1	15.4	23.5	58.8	58.8	58.8	58.8	58.8	58.8	58.8	58.8	58.8	58.8	58.8	58.8	58.8	58.8	58.8	17.6
MONMOUTH COLL		5	33.3	25.0		25.0				80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	80.0	20.0
NORTH CENTRAL COLL	.1	25	44.4	38.1	26.3	38.1	26.3	31.6	20.0	48.0	48.0	48.0	48.0	48.0	48.0	48.0	48.0	48.0	48.0	48.0	48.0	48.0	48.0	48.0	32.0
NORTHEASTERN IL	.1	46	26.5	14.3	22.5	14.3	22.5	35.1	26.1	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	23.9
NORTHERN IL	.3	87	37.7	51.6	29.7	51.6	29.7	33.3	29.9	34.5	34.5	34.5	34.5	34.5	34.5	34.5	34.5	34.5	34.5	34.5	34.5	34.5	34.5	34.5	35.6
NORTHWESTERN		6	50.0	33.3	25.0	33.3	25.0		50.0	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	16.7
OLIVET NAZARENE COLL		6	33.3	66.7	40.0	66.7	40.0	60.0	16.7	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	50.0

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REPORT NUMBER 12-C

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NOVEMBER 2001 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
QUINCY UNIVERSITY		5	20.0	20.0	20.0	60.0	40.0	40.0
ROOSEVELT	.1	44	28.1	26.3	41.5	20.5	40.9	38.6
SOUTHERN IL U -CARBONDAL	.1	32	14.3	20.7	18.2	21.9	65.6	12.5
SOUTHERN IL U -EDWARDVIL	.1	38	24.1	15.2	21.9	13.2	52.6	34.2
ST XAVIER COLL		16	35.7	13.3	25.0	12.5	43.8	43.8
U OF CHICAGO-LOYOLA	.1	26	29.4	16.7	26.1	19.2	53.8	26.9
U OF IL-CHICAGO	.3	85	34.4	17.8	27.9	20.0	38.8	41.2
U OF IL-URBANA	.5	165	45.7	28.5	33.6	29.1	35.2	35.8
UNIV ILL SPRINGFIELD	.1	31	28.6	30.8	36.4	22.6	48.4	29.0
WESTERN IL U	.1	22	46.7	23.5	41.2	31.8	40.9	27.3
Indiana								
BALL ST	.2	72	36.7	20.0	22.6	18.1	41.7	40.3
BUTLER	.1	26	28.6	20.8	21.7	19.2	50.0	30.8
FRANKLIN COLL		5	25.0	20.0	40.0	20.0	40.0	40.0
GOSHEN COLL		7	40.0	20.0	25.0	28.6	57.1	14.3
IN U-BLOOMINGTON	.5	175	41.5	27.6	31.1	25.7	38.3	36.0
IN U-FORT WAYNE	.1	30	5.3	20.8	40.0	30.0	53.3	16.7
IN U-KOKOMO		12	11.1	9.1	27.3	16.7	58.3	25.0
IN U-NORTHWEST	.1	19	50.0	36.8	33.3	36.8	42.1	21.1
IN U-PURDUE-INDPLS	.2	74	29.6	23.9	32.7	17.6	44.6	37.8
IN U-SOUTH BEND	.1	22	26.3	19.0	16.7	13.6	50.0	36.4
IN U-SOUTHEAST	.1	23	6.3	20.0	16.7	13.0	65.2	21.7
INDIANA STATE UNIVERSITY		8	42.9	14.3	28.6	12.5	62.5	25.0
MANCHESTER COLL		10	22.2	33.3	22.2	70.0	30.0	30.0
MARIAN COLL-INDPLS		11	33.3	36.4	44.4	18.2	45.5	36.4
OAKLAND CITY COLL		5	25.0	20.0	25.0	20.0	40.0	40.0
PURDUE U-CALUMET		12	10.0	25.0	40.0	16.7	50.0	33.3
PURDUE U-MAIN CAMPUS	.2	60	33.3	24.1	29.4	16.7	43.3	40.0
PURDUE U-NO CENTRAL		7	50.0	42.9	40.0	42.9	28.6	28.6
ST JOSEPHS COLL		8	20.0	16.7	33.3	37.5	50.0	12.5
ST MARYS COLL		13	50.0	27.3	36.4	23.1	30.8	46.2
TAYLOR		9	42.9	37.5	40.0	22.2	22.2	55.6
U OF EVANSVILLE		14	11.1	35.7	11.1	28.6	57.1	14.3
U OF NOTRE DAME	.3	87	38.5	31.7	28.4	24.1	46.0	29.9
U OF SOUTH INDIANA	.1	43	32.4	20.5	30.6	16.3	44.2	39.5
UNIV OF INDIANAPOLIS		14	16.7	7.1	35.7	50.0	50.0	50.0
VALPARAISO		11	50.0	33.3	66.7	27.3	18.2	54.5
Iowa								
BRIAR CLIFF COLL		6	50.0	50.0	75.0	50.0	16.7	33.3
BUENA VISTA U	.1	30	25.0	42.9	26.3	26.7	43.3	30.0

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NOVEMBER 2001 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
	7	50.0	57.1	50.0	66.7	14.3	28.6	57.1
DORDT COLL.	16	60.0	57.1	50.0	44.4	43.8	18.8	37.5
DRAKE	8	33.3		37.5	60.0	37.5	37.5	25.0
GRACELAND COLL.	49	27.3	37.9	23.3	35.3	24.5	46.9	28.6
IOWA STATE	5	60.0	80.0	40.0	80.0	20.0		80.0
IOWA WESLEYAN COLL	7	28.6	28.6		33.3		57.1	42.9
LORAS COLL	11	25.0	16.7	62.5	33.3	36.4	36.4	27.3
LUTHER COLL	5				50.0		60.0	40.0
MT MERCY COLL	11	62.5	33.3	36.4	50.0	27.3	18.2	54.5
NORTHWESTERN COLL	10	16.7	20.0	25.0	37.5	30.0	40.0	30.0
SIMPSON COLL	20	6.3	21.4	16.7	15.4	20.0	65.0	15.0
ST AMBROSE COLL	53	48.5	52.9	36.6	30.0	34.0	26.4	39.6
U OF IOWA	60	42.3	29.6	23.4	24.0	26.7	48.3	25.0
U OF NORTHERN IOWA	19	6.7	28.6	6.3	37.5	10.5	52.6	36.8
UPPER IOWA U								
Kansas								
BAKER	5	20.0	40.0		20.0		60.0	40.0
DODGE	31	40.0	52.9	41.7	33.3	32.3	48.4	19.4
EMPORIA STATE	12		18.2	8.3	27.3	8.3	66.7	25.0
FORT HAYS STATE	15	23.1	30.8	7.7	9.1	20.0	53.3	26.7
KANSAS STATE	39	25.0	25.9	24.3	25.8	28.2	51.3	20.5
PITTSBURG STATE	14	33.3	42.9	60.0	66.7	57.1	21.4	21.4
U OF KANSAS	20	35.7	28.6	37.5	31.3	20.0	50.0	30.0
WASHBURN U OF TOPEKA	6	40.0	33.3	40.0		16.7	33.3	50.0
WICHITA STATE	22	33.3	18.8	25.0	27.8	18.2	54.5	27.3
Kentucky								
ASHLAND COMM COLLEGE	10	16.7	60.0	33.3	42.9	40.0	50.0	10.0
BELLARMINE COLL	38	29.6	22.2	12.5	11.5	13.2	63.2	23.7
BRESCIA COLL	7	50.0	25.0	60.0	66.7	42.9	42.9	14.3
CAMPBELLVILLE COLL	7	40.0		20.0	33.3	14.3	57.1	28.6
CUMBERLAND COLL	6	25.0	40.0		50.0	16.7	50.0	33.3
EASTERN KY	60	11.4	16.0	14.8	12.2	11.7	71.7	16.7
GEORGETOWN COLL	9	20.0	50.0	37.5	14.3	22.2	55.6	22.2
KY STATE	7	14.3	14.3		14.3		71.4	28.6
KY WESLEYAN COLL	7	33.3	42.9	33.3	50.0	28.6	42.9	28.6
MOREHEAD STATE	29	3.8	3.6	4.0		3.4	89.7	6.9
MURRAY STATE	44	42.4	36.1	16.2	39.5	20.5	36.4	43.2
NORTHERN KENTUCKY U	22	8.3	12.5	16.7	21.4	22.7	63.6	13.6
PIKEVILLE COLL	19	5.9	11.1		13.3		78.9	21.1
THOMAS MORE COLL	16			14.3	7.7	12.5	81.3	6.3
U OF KENTUCKY	146	16.8	15.1	16.4	18.9	11.6	64.4	24.0

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U OF LOUISVILLE	.3	99	21.7	19.2	20.5	20.3	16.2	59.6	24.2
UNION COLL		9	25.0	42.9	28.6	33.3	33.3	55.6	11.1
WESTERN KY	.1	49	24.4	11.1	9.1	19.0	4.1	67.3	28.6
Louisiana									
CENTENARY OF LA		10	37.5	57.1	30.0	44.4	10.0	20.0	70.0
DILLARD		13	20.0	10.0		15.4	15.4	69.2	15.4
LA ST U-A&M	.2	73	35.9	32.4	29.3	27.3	24.7	46.6	28.8
LA ST U-SHREVEPORT	.1	29	42.3	39.1	19.2	18.2	17.2	37.9	44.8
LA TECH		13	12.5	60.0	33.3	30.0	23.1	23.1	53.8
LOYOLA U		11	22.2	33.3	20.0	40.0	18.2	45.5	36.4
MCNEESE STATE		11	11.1		10.0	20.0	18.2	72.7	9.1
NICHOLLS STATE		9	28.6	28.6	28.6	28.6	22.2	44.4	33.3
NORTHWESTERN STATE		8			12.5	33.3	12.5	75.0	12.5
SOUTHEASTERN LA	.1	37	25.0	45.5	31.3	32.1	27.0	40.5	32.4
SOUTHERN U-NEW ORLEANS		6		20.0		50.0	16.7	50.0	33.3
SOUTHERN UNIV AND A & M		15	40.0	21.4		15.4	6.7	60.0	33.3
TULANE U	.1	19	66.7	64.3	40.0	30.8	42.1	26.3	31.6
U OF NEW ORLEANS	.2	50	22.6	38.7	14.6	31.6	22.0	48.0	30.0
UNIVERSITY OF LOUISIANA	.1	29	25.0	41.2	28.0	9.5	17.2	41.4	41.4
UNIVERSITY OF LOUISIANA	.1	34	32.0	34.8	30.0	23.1	20.6	38.2	41.2
XAVIER U OF LA		6	40.0	60.0				50.0	50.0
Maine									
HUSSON COLL	.1	30	19.2	14.8	8.0	22.2	6.7	60.0	33.3
SAINT JOSEPH'S COLLEGE		6	20.0			16.7		83.3	16.7
U OF ME-ORONO		13	42.9	42.9	50.0	50.0	53.8	38.5	7.7
UNIV SOUTHERN MAINE	.1	17	46.2	50.0	20.0	53.3	17.6	29.4	52.9
Maryland									
BOWIE STATE	.1	31	13.8		3.6		9.7	83.9	6.5
COLL OF NOTRE DAME		5		25.0		20.0		60.0	40.0
FROSTBURG STATE	.1	24	36.8	47.6	28.6	42.1	33.3	41.7	25.0
LOYOLA COLLEGE	.1	28	25.0	11.1	10.0	24.0	17.9	60.7	21.4
MORGAN STATE	.1	38	18.5	21.4	15.2	9.4	7.9	73.7	18.4
MT ST MARYS COLL	.1	31	34.8	19.0	20.0	18.2	22.6	54.8	22.6
SALISBURY STATE	.1	31	32.0	25.0	11.1	34.6	9.7	48.4	41.9
TOWSON STATE	.2	50	22.9	25.0	20.5	27.5	26.0	56.0	18.0
U OF BALTIMORE	.2	54	29.5	30.0	11.6	20.0	20.4	48.1	31.5
U OF MD-BALTO		11	25.0	28.6	40.0	12.5	27.3	54.5	18.2
U OF MD-COLLEGE PARK	.7	235	24.3	31.5	21.5	17.5	20.0	52.8	27.2
U OF MD-EASTERN SHORE		5		25.0		20.0	20.0	80.0	

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

REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Massachusetts									
AMERICAN INTERNATL		7	16.7	50.0	14.3	33.3	14.3	42.9	42.9
ASSUMPTION COLL	.1	27	47.8	27.3	11.5	23.1	11.1	44.4	44.4
BABSON COLL	.2	55	36.1	24.4	16.3	26.9	14.5	43.6	41.8
BENTLEY COLL	.4	141	35.7	25.0	16.2	25.7	15.6	47.5	36.9
BOSTON COLL	.3	107	54.0	35.4	32.1	25.6	28.0	41.1	30.8
BOSTON U	.1	39	40.9	45.5	27.6	33.3	25.6	43.6	30.8
BRIDGEWATER STATE COLLEG		5		20.0		20.0		60.0	40.0
COLLEGE OF HOLY CROSS	.1	25	26.3	20.0	23.5	20.0	16.0	52.0	32.0
FITCHBURG STATE		6	33.3	20.0	25.0	25.0	33.3	66.7	
GORDON COLL		7	50.0	20.0	28.6	33.3	14.3	28.6	
MASS COLLEGE OF LIB ARTS		6	25.0	20.0		40.0		50.0	50.0
MERRIMACK COLL	.1	47	24.3	16.2	21.3	20.0	14.9	51.1	34.0
NICHOLS COLL	.1	19	28.6	14.3	21.1	33.3	5.3	47.4	47.4
NORTHEASTERN U	.2	55	18.6	20.0	22.0	20.9	18.2	56.4	25.5
SALEM STATE	.1	36	25.8	26.7	8.6	21.2	5.6	58.3	36.1
STONEHILL COLL	.1	25	35.3	27.8	22.7	36.4	28.0	44.0	28.0
SUFFOLK	.1	26	15.8	23.8	8.3	12.0	3.8	61.5	34.6
U MASS LOWELL	.1	36	20.0	11.5	31.3	12.0	19.4	55.6	25.0
U OF MASS-AMHERST	.3	87	39.3	46.9	21.8	13.7	14.9	40.2	44.8
U OF MASS-BOSTON	.1	26	33.3	27.8	19.2	26.3	15.4	53.8	30.8
UMASS-DARTMOUTH	.1	22	31.3	26.7	15.0	5.9	22.7	54.5	22.7
WESTERN NEW ENG COLL	.1	20	11.8	6.3	15.8	15.0	10.0	75.0	15.0
WESTFIELD ST COLL		9	50.0	16.7	11.1	37.5	11.1	44.4	44.4
WORCESTER STATE		8	25.0	20.0	42.9		37.5	50.0	12.5
Michigan									
ALBION COLL	.1	23	45.5	36.4	8.7	17.4		43.5	56.5
ALMA COLL		13	62.5	33.3	30.0	22.2	30.8	38.5	30.8
ANDREWS		10	16.7	37.5	25.0		10.0	50.0	40.0
AQUINAS COLL		5	100.0	50.0	60.0	75.0	60.0		40.0
CALVIN COLL		13	50.0	41.7	44.4	50.0	30.8	30.8	38.5
CENTRAL MICH	.2	78	24.6	26.9	19.4	15.9	14.1	59.0	26.9
DAVENPORT COLLEGE	.1	29	18.5	24.0	7.7	38.5	10.3	51.7	37.9
DETROIT COLL OF BUS		11	22.2	44.4		22.2		45.5	45.5
EASTERN MICH	.2	51	34.2	30.6	30.0	26.3	25.5	43.1	31.4
FERRIS STATE	.1	18	38.5	50.0	21.4	30.8	38.9	44.4	16.7
GRAND VALLEY ST	.2	52	42.9	59.5	27.1	52.9	30.8	30.8	38.5
HILLSDALE COLL	.1	17	45.5	50.0	25.0	33.3	23.5	29.4	47.1
HOPE COLL		10	16.7	55.6	28.6	42.9	40.0	40.0	20.0
LAKE SUPERIOR STATE		14	25.0	45.5		36.4	7.1	42.9	50.0

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REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

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	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
MICHIGAN STATE	.6	210	40.9	26.3	20.4	21.5	16.7	50.0	33.3
MICHIGAN TECH		7			33.3	33.3	14.3	57.1	28.6
NORTHERN MICH	.1	24	26.3	9.5	9.5	35.0	8.3	58.3	33.3
NORTHWOOD UNIVERSITY	.1	33	25.0	26.7	26.7	32.1	21.2	51.5	27.3
OAKLAND U	.1	34	38.5	46.4	22.6	37.5	23.5	38.2	38.2
SAGINAW VALLEY ST	.1	17	9.1	26.7	14.3	33.3	23.5	58.8	17.6
U OF DETROIT		7	14.3	33.3	28.6	16.7	14.3	42.9	42.9
U OF MI-ANN ARBOR	.1	17	50.0	36.4	30.0	38.5	41.2	35.3	23.5
U OF MI-DEARBORN	.1	34	20.0	29.6	8.3	34.8	23.5	52.9	23.5
U OF MI-FLINT	.1	25	27.3	19.0	17.4	13.6	8.0	56.0	36.0
WALSH COLLEGE	.3	96	23.1	33.3	32.2	28.8	19.8	42.7	37.5
WAYNE STATE	.1	34	39.1	29.2	23.3	32.1	17.6	50.0	32.4
WESTERN MI U	.4	115	30.3	20.9	21.3	31.2	16.5	47.8	35.7
Minnesota									
AUGSBURG COLL		11	28.6	40.0		12.5	9.1	63.6	27.3
BEMIDJI STATE		9	16.7	83.3	42.9	50.0	33.3	11.1	55.6
COLL OF ST SCHOLASTIC		5	33.3	60.0	50.0	50.0	20.0	20.0	60.0
CONCORDIA MOORHEAD		11	70.0	22.2	12.5	28.6	27.3	27.3	45.5
GUSTAVUS ADOLPHUS		9	40.0	33.3	28.6	42.9	44.4	33.3	22.2
MINNESOTA STATE	.1	35	32.1	45.5	32.3	44.4	25.7	25.7	48.6
MOORHEAD STATE		16	33.3	66.7	35.7	44.4	37.5	25.0	37.5
NORTHWESTERN COLL		7	20.0	40.0		50.0		57.1	42.9
SOUTHWEST STATE		6	50.0	33.3	20.0	33.3	33.3	66.7	
ST CLOUD STATE	.1	35	44.0	30.8	31.0	37.0	17.1	48.6	34.3
ST JOHNS U		9	42.9	28.6	33.3	16.7	22.2	44.4	33.3
ST MARYS COLL		6	50.0	40.0	20.0	25.0	16.7	50.0	33.3
U OF MN-DULUTH	.1	21	26.7	33.3	36.8	30.8	28.6	47.6	23.8
U OF MN-TWIN CITIES	.1	42	50.0	44.8	33.3	25.0	16.7	33.3	50.0
UNIVERSITY OF ST THOMAS	.1	41	37.5	40.7	20.6	44.1	26.8	34.1	39.0
WINONA STATE		14	35.7	38.5	23.1	23.1	14.3	35.7	50.0
Mississippi									
DELTA STATE		13	40.0		33.3	50.0	30.8	30.8	38.5
JACKSON STATE		11	25.0	37.5	20.0	42.9	27.3	36.4	36.4
MILLSAPS COLL		5	50.0	50.0	50.0	40.0	40.0	40.0	20.0
MS COLL		14	9.1	18.2	7.7	20.0	14.3	57.1	28.6
MS ST U	.1	21	38.5	35.7	19.0	47.1	14.3	52.4	33.3
MS U FOR WOMEN		8	50.0	66.7		28.6		25.0	75.0
U OF MS	.1	24	22.2	11.8	9.1	5.3	4.2	75.0	20.8
U OF SOUTHERN MS	.1	33	28.6	25.0	27.6	37.5	21.2	42.4	36.4

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REPORT NUMBER 12-C

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NOVEMBER 2001 UNIFORM CPA EXAMINATION

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Missouri									
CENTRAL METH COLL		5			20.0	25.0	20.0	60.0	20.0
CENTRAL MO STATE		15	23.1	25.0	7.7	8.3	6.7	60.0	33.3
COLLEGE OF THE OZARKS		5		20.0		20.0		80.0	20.0
COLUMBIA COLL	.1	20	20.0	13.3	11.8	22.2	15.0	60.0	25.0
CULVER-STOCKTON COLL		6	33.3	33.3	16.7	20.0	16.7	66.7	16.7
DRURY COLL	.1	18	41.7	38.5	26.7	21.4	27.8	44.4	27.8
EVANGEL COLL		5	33.3	25.0	20.0			60.0	40.0
FONTBONNE COLL		13	33.3	16.7	9.1	16.7	15.4	61.5	23.1
LINCOLN U		5	60.0	80.0		20.0		20.0	80.0
MARYVILLE COLL		13		30.0	18.2	11.1	7.7	69.2	23.1
MO SOUTHERN STATE	.1	20	52.9	15.4	31.3	23.1	30.0	35.0	35.0
MO WESTERN ST COLL		9			11.1	28.6	11.1	77.8	11.1
NORTHWEST MO STATE	.1	10	28.6	42.9	40.0	37.5	20.0	30.0	50.0
PARK COLL		21	15.0	25.0	9.5	30.0	9.5	61.9	28.6
ROCKHURST COLL		12	12.5	20.0		10.0	8.3	75.0	16.7
SOUTHEAST MO STATE	.1	30	35.0	36.8	16.0	36.4	26.7	43.3	30.0
SOUTHWEST BAPTIST COLL		10	42.9	37.5	11.1	14.3	10.0	50.0	40.0
SOUTHWEST MO STATE	.2	53	31.3	25.0	20.0	24.4	15.1	52.8	32.1
ST LOUIS U	.1	18	16.7	16.7	29.4	28.6	22.2	50.0	27.8
TRUMAN STATE UNIV	.1	30	23.5	47.4	30.8	30.4	30.0	43.3	26.7
U OF MO-COLUMBIA		14	40.0	40.0	30.8	22.2	35.7	35.7	28.6
U OF MO-KANSAS CITY	.1	18	18.2	12.5	7.1	26.7	22.2	66.7	11.1
U OF MO-ST LOUIS	.1	46	30.3	29.4	18.6	20.5	17.4	52.2	30.4
WASHINGTON U	.1	20	66.7	55.6	42.9	33.3	40.0	40.0	20.0
WEBSTER COLL		10	37.5	16.7	37.5		30.0	40.0	30.0
Montana									
CARROLL COLL		8	16.7	33.3	28.6	16.7	37.5	50.0	12.5
MONTANA ST UNIV-BOZEMAN	.1	27	30.0	21.1	33.3	33.3	33.3	37.0	29.6
MONTANA ST.-BILLINGS	1.3	425	28.0	33.5	28.5	32.2	26.6	44.0	29.4
U OF MONTANA	.1	21	50.0	43.8	15.4	53.3	47.6	28.6	23.8
UNIV. OF GREAT FALL		8	33.3	33.3	16.7	16.7	25.0	62.5	12.5
Nebraska									
CREIGHTON		8	50.0	50.0	50.0	60.0	50.0	50.0	
DOANE COLL		8	60.0	66.7	16.7		12.5	25.0	62.5
MIDLAND LUTHERAN COLL		9		14.3	11.1	25.0	11.1	66.7	22.2
NEBR-WESLEYAN		7	16.7		28.6		14.3	71.4	14.3
U OF NEBR-KEARNEY		15	60.0	37.5	50.0	44.4	60.0	33.3	6.7
U OF NEBR-LINCOLN	.1	17	55.6	80.0	30.0	33.3	29.4	23.5	47.1

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NOVEMBER 2001 UNIFORM CPA EXAMINATION

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.1	17	40.0	25.0	25.0	30.0	35.3	52.9	11.8
	6	50.0		33.3		16.7	50.0	33.3
Nevada								
.1	41	47.8	47.8	23.5	25.0	29.3	39.0	31.7
.1	25	11.1	37.5	50.0	35.3	24.0	36.0	40.0
New Hampshire								
.1	9	25.0	28.6	11.1	50.0	11.1	44.4	44.4
	19	27.8	37.5		11.8		57.9	42.1
	10	42.9		37.5	30.0		40.0	60.0
	8	28.6	42.9	12.5	28.6	12.5	37.5	50.0
New Jersey								
.1	33	15.8	35.3	25.0	31.8	24.2	80.0	20.0
	15	18.2	33.3	33.3	50.0	26.7	45.5	30.3
	15	8.3	22.2	20.0	20.0	6.7	46.7	26.7
.2	14	20.0	30.0	8.3		14.3	66.7	26.7
.1	61	22.0	40.0	15.2	22.0	13.1	71.4	14.3
	44	23.3	21.4	12.8	28.1	13.6	55.7	31.1
.3	90	31.0	24.6	22.5	20.0	23.3	63.6	22.7
.1	31	33.3	27.3	16.7	33.3	19.4	54.4	22.2
.1	47	29.0	25.0	18.9	29.0	23.4	51.6	29.0
.1	38	24.1	17.9	15.6	12.0	15.8	51.1	25.5
.1	49	24.2	25.7	15.0	27.0	16.3	65.8	18.4
.1	47	20.0	14.7	10.8	13.9	14.9	63.3	20.4
.2	55	38.1	28.2	18.2	17.8	14.5	57.4	27.7
.3	90	35.6	44.7	43.6	32.7	36.7	54.5	30.9
.3	111	22.2	26.8	17.4	22.2	11.7	36.7	26.7
.2	59	25.0	6.7	32.7	19.5	27.1	55.0	33.3
.1	36	27.3	28.6	17.9	32.0	13.9	50.8	22.0
.2	55	15.2	20.0	17.4	27.8	16.4	52.8	33.3
							50.2	25.5
New Mexico								
.1	5	50.0	50.0	20.0	25.0	20.0	20.0	60.0
	7			20.0	25.0	28.6	71.4	
.1	43	26.9	33.3	20.7	34.5	25.6	83.3	16.7
.2	61	33.3	26.5	34.9	42.9	26.2	46.5	27.9
							42.6	31.1
New York								
.1	30	23.1	31.3	28.6	14.3	20.0	66.7	13.3
	15	25.0	50.0	50.0	20.0	33.3	53.3	13.3
.1	36	52.6	36.8	52.6	34.8	36.1	36.1	27.8

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.1	26	30.8	23.1	44.4	25.0	34.6	53.8	11.5
.4	146	26.3	33.3	30.4	14.7	22.6	58.9	18.5
.1	21	28.6	42.9	45.5	60.0	47.6	47.6	4.8
	5	50.0	25.0		33.3	20.0	60.0	20.0
	11	50.0	28.6	50.0	33.3	27.3	45.5	27.3
	13	50.0	33.3	33.3	50.0	38.5	38.5	23.1
.3	103	42.9	52.7	48.9	36.7	38.8	38.8	22.3
.4	122	33.3	34.6	46.0	35.9	36.1	45.1	18.9
.3	85	44.7	43.2	43.6	35.4	34.1	37.6	28.2
.1	20	28.6	46.2	33.3	45.5	25.0	50.0	25.0
	6	100.0	50.0	50.0	50.0	33.3	33.3	33.3
	16	14.3	16.7	10.0	27.3	18.8	68.8	12.5
.2	55	54.5	57.1	37.8	40.0	38.2	27.3	34.5
.1	46	23.8	29.2	45.5	56.5	39.1	43.5	17.4
.1	40	33.3	28.0	42.9	37.5	37.5	37.5	25.0
.1	18	25.0	30.0	11.1	33.3	16.7	55.6	27.8
	11	28.6	25.0	14.3	37.5	27.3	54.5	18.2
.1	25	58.3	30.8	54.5	25.0	44.0	40.0	16.0
.1	43	18.2	22.7	27.6	19.4	18.6	60.5	20.9
.1	45	62.5	42.9	50.0	33.3	48.9	42.2	8.9
	7	33.3	50.0		25.0	14.3	57.1	28.6
.1	21	60.0	60.0	14.3	26.7	28.6	47.6	23.8
.2	54	52.2	40.0	40.0	26.1	37.0	48.1	14.8
	47	47.4	25.7	22.7	36.8	17.0	38.3	44.7
.1	9	14.3	16.7	50.0	14.3	11.1	55.6	33.3
	8	16.7		16.7	16.7		75.0	25.0
	14	22.2	20.0	25.0	45.5	28.6	42.9	28.6
.1	18	33.3	42.9	33.3	46.2	22.2	44.4	33.3
	6	33.3	20.0		25.0	16.7	50.0	33.3
.1	17	30.0	30.0	21.4	33.3	29.4	52.9	17.6
	11	10.0			11.1	9.1	81.8	9.1
	5		33.3	20.0	25.0	20.0	40.0	40.0
	14	8.3	25.0	7.7	14.3	7.1	71.4	21.4
.1	22	11.8	5.9	13.6	6.3	9.1	68.2	22.7
	10	50.0	33.3	25.0	37.5	30.0	60.0	10.0
	9	14.3	33.3	12.5	42.9		55.6	44.4
	7	20.0	16.7	16.7	28.6		57.1	42.9

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.1	31	14.8	28.6	3.6	13.8	6.5	61.3	32.3
	9				12.5	11.1	88.9	
.1	46	29.4	34.4	15.0	25.0	17.4	47.8	34.8
	7	50.0	20.0	20.0	33.3	14.3	42.9	42.9
	5						100.0	
	14	45.5	20.0	36.4	20.0	28.6	50.0	21.4
	13	27.3	9.1	20.0	20.0	7.7	61.5	30.8
.2	63	25.0	41.9	34.5	34.1	25.4	41.3	33.3
.1	17	27.3	20.0	11.8	25.0	11.8	58.8	29.4
.1	28	36.4	42.9	30.8	47.6	21.4	39.3	39.3
	8	14.3			28.6		75.0	25.0
	7				33.3	14.3	71.4	14.3
	6						100.0	
North Dakota								
	11	33.3		33.3		45.5	54.5	
	7	25.0	50.0	25.0		28.6	57.1	14.3
	8		33.3	37.5	42.9	25.0	25.0	50.0
.1	25	15.8	23.5	8.7	22.2	12.0	68.0	20.0
.1	31	42.9	33.3	22.7	44.4	25.8	38.7	35.5
	9	33.3	28.6	11.1	42.9		55.6	44.4
Ohio								
	6	50.0		33.3		33.3	50.0	16.7
.1	30	21.1	35.3	19.2	14.3	30.0	53.3	16.7
	8	20.0		14.3	28.6	25.0	50.0	25.0
.1	43	32.3	24.1	22.9	37.5	25.6	44.2	30.2
.1	17	33.3	18.2	33.3	28.6	29.4	47.1	23.5
.2	12	28.6	37.5	50.0	40.0	33.3	33.3	33.3
	54	22.5	35.9	15.2	13.2	13.0	53.7	33.3
	8	14.3	28.6	25.0	14.3	12.5	50.0	37.5
	7			14.3	20.0	14.3	71.4	14.3
.1	35	20.0	8.0	18.8	24.1	17.1	62.9	20.0
	10	33.3	14.3	11.1	12.5	10.0	50.0	40.0
.1	25	50.0	40.0	28.6	38.9	40.0	36.0	24.0
.1	37	44.4	30.8	27.3	25.8	18.9	45.9	35.1
	8	42.9	33.3			12.5	50.0	37.5
.3	91	29.3	29.0	20.5	19.2	14.3	49.5	36.3
	10	44.4	42.9	12.5	14.3	20.0	40.0	40.0
	6	25.0	50.0	40.0	40.0	16.7	16.7	66.7
	9	33.3	14.3		16.7	11.1	66.7	22.2
	5			40.0		40.0	60.0	

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

REPORT NUMBER 12-C

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PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Pennsylvania									
ALBRIGHT COLL		14	28.6	22.2	44.4	33.3	35.7	42.9	21.4
ALVERNIA COLL		11			11.1	11.1	18.2	81.8	
BEAVER COLL		5	40.0					60.0	40.0
BLOOMSBURG U	.2	57	41.7	28.6	29.2	29.7	33.3	33.3	33.3
BUCKNELL U	.1	19	33.3	37.5	25.0	53.8	42.1	42.1	15.8
CALIFORNIA U		8	25.0	25.0	25.0		12.5	62.5	25.0
CARLOW COLL		5	40.0	25.0			20.0	60.0	20.0
CEDAR CREST COLL		8	40.0	25.0	25.0		12.5	50.0	37.5
CLARION U OF PA	.1	36	40.9	21.7	20.7	21.4	25.0	44.4	30.6
DE VLY COLL SCI & AGR		6	16.7	20.0				66.7	33.3
DREXEL	.2	50	25.9	33.3	20.0	25.8	20.0	50.0	30.0
DUQUESNE	.2	51	27.3	27.8	11.1	18.6	9.8	54.9	35.3
ELIZABETHTOWN COLL	.1	18	23.1	16.7	29.4	15.4	11.1	61.1	27.8
FRANKLIN & MARSHALL		12	40.0	42.9	25.0	10.0	16.7	50.0	33.3
GANNON U		9	50.0	50.0	44.4	40.0	33.3	11.1	55.6
GENEVA COLL		8	20.0		12.5	28.6	12.5	50.0	37.5
GETTYSBURG COLL		9	80.0	60.0	37.5	20.0	33.3	33.3	33.3
GROVE CITY COLL	.1	19	36.4	30.8	41.7	23.1	26.3	42.1	31.6
GWYNEDD-MERCY COLL		6			20.0	25.0	16.7	66.7	16.7
HOLY FAMILY COLL		14	18.2	25.0	9.1	22.2	28.6	50.0	21.4
INDIANA U OF PA	.2	74	22.5	18.4	14.5	33.3	13.5	52.7	33.8
KINGS COLL	.1	44	29.0	17.1	16.2	5.9	13.6	59.1	27.3
KUTZTOWN U OF PA	.1	24	55.6	33.3	16.7	20.0	12.5	33.3	54.2
LA ROCHE COLL		6		33.3	40.0	25.0	16.7	66.7	16.7
LA SALLE UNIV	.2	71	22.4	29.4	16.9	24.1	16.9	54.9	28.2
LEBANON VALLEY COLL		16	7.7	15.4	13.3	21.4	12.5	62.5	25.0
LEHIGH U	.2	59	46.4	44.4	44.4	31.6	30.5	42.4	27.1
LINCOLN U		6		33.3				83.3	16.7
LYCOMING COLL		9	50.0	14.3	16.7	16.7	11.1	55.6	33.3
MARYWOOD COLL		7		33.3		20.0		57.1	42.9
MERCYHURST COLL		12		37.5	18.2	37.5	8.3	41.7	50.0
MESSIAH COLL		11	20.0	50.0	44.4	20.0	36.4	36.4	27.3
MILLERSVILLE U	.1	23	16.7	15.4	27.8	33.3	26.1	47.8	26.1
MORAVIAN COLL		10		40.0	40.0	50.0	40.0	40.0	20.0
MUHLBERG COLL	.1	24	50.0	63.6	16.7	31.6	25.0	41.7	33.3
PA ST U-BEHREND	.1	21	29.4	31.3	5.0	33.3	4.8	52.4	42.9
PA ST U-CAPITOL	.1	49	39.1	31.8	22.5	30.6	24.5	44.9	30.6
PENNSYLVANIA STATE UNIV	.2	50	34.6	38.5	28.2	20.0	22.0	40.0	38.0
PHILA TEXTILE & SCI	.1	20	15.4	33.3	12.5	33.3	15.0	60.0	25.0

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	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
ROBERT MORRIS COLL	.2	50	25.0	19.4	16.3	17.9	14.0	60.0	26.0
SHIPPENSBURG U OF PA	.1	41	26.9	25.9	32.1	29.0	29.3	41.5	29.3
SLIPPERY ROCK UNIV		13	33.3	37.5	10.0	22.2	23.1	53.8	23.1
ST FRANCIS COLL	.1	23	20.0	25.0	9.1	23.5	8.7	60.9	30.4
ST JOSEPHS COLL	.2	55	27.3	20.0	23.9	17.9	21.8	50.9	27.3
ST VINCENT COLL	.1	19	15.4	21.4	5.6	21.4	5.3	63.2	31.6
SUSQUEHANNA U		15	62.5	50.0	41.7	33.3	33.3	13.3	53.3
TEMPLE	.3	104	15.3	18.6	14.6	13.7	18.3	63.5	18.3
THE PENNSYLVANIA STATE	.5	164	35.4	32.1	32.0	28.0	28.7	42.7	28.7
THIEL COLL		9	14.3	37.5		16.7		66.7	33.3
U OF PA	.1	27	30.0	60.0	38.9	44.4	44.4	40.7	14.8
U OF PITTSBURGH	.3	85	26.9	34.0	19.7	18.0	17.6	54.1	28.2
U OF SCRANTON	.1	39	21.7	21.7	23.3	32.0	20.5	51.3	28.2
URSINUS COLL		8	40.0			33.3	25.0	50.0	25.0
VILLANOVA	.4	135	39.7	42.6	24.7	28.3	31.1	46.7	22.2
WAYNESBURG COLL		10		33.3	11.1	16.7	10.0	60.0	30.0
WEST CHESTER U OF PA	.1	39	21.7	26.1	20.0	19.4	20.5	56.4	23.1
WESTMINSTER COLL	.1	18	33.3	25.0	13.3	38.5	16.7	38.9	44.4
WIDENER U	.1	30	25.0	28.6	14.8	13.0	23.3	56.7	20.0
WILKES COLL	.1	22	5.9	11.8	10.5	5.6	13.6	72.7	13.6
YORK COLL OF PA		12	28.6	66.7	50.0	57.1	33.3	8.3	58.3
Puerto Rico									
CATHOLIC U OF PR	.1	19	23.5	16.7	5.6	11.1	5.3	68.4	26.3
CAYEY U COLL-PR	.1	27	36.8	27.8	10.0	33.3	25.9	44.4	29.6
INTER AMER-HATO REY	.1	47	25.0	20.6	14.0	18.4	14.9	59.6	25.5
INTER AMER-SAN GERMN		9	12.5	62.5	12.5	33.3	11.1	33.3	55.6
SACRED HEART COLL	.1	17	21.4	21.4	6.7		5.9	70.6	23.5
U OF PR-MAYAGUEZ	.1	44	36.7	42.9	22.2	30.8	20.5	43.2	36.4
U OF PR-RIO PIEDRAS	.6	188	35.6	37.5	16.6	20.8	22.3	48.4	29.3
Rhode Island									
BRYANT COLL	.3	101	36.5	30.0	19.5	24.4	21.8	46.5	31.7
JOHNSON & WALES U		9	16.7	28.6	28.6	14.3	22.2	55.6	22.2
PROVIDENCE COLL	.1	23	21.4	25.0	27.8	35.3	21.7	52.2	26.1
RHODE ISLAND COLLEGE		14	20.0	20.0		10.0		78.6	21.4
U OF RHODE ISLAND	.1	43	34.8	25.0	14.8	20.0	23.3	51.2	25.6
South Carolina									
BOB JONES UNIV		16	70.0	71.4	72.7	75.0	68.8	6.3	25.0
CHARLESTON COLL	.1	28	18.2	19.0	15.4	26.1	10.7	67.9	21.4
CHARLESTON SOUTHERN		5	20.0	20.0	20.0	20.0	20.0	80.0	
CLEMSON	.1	36	19.2	40.7	18.8	27.6	22.2	47.2	30.6

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	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	PARE	ARE	P A S S I N G	ALL *	NONE *	SOME *
U OF TEX-SAN ANTONIO	.1	16	18.2	27.3	14.3	25.0	12.5	68.8	18.8		
WEST TEX STATE		19	31.3	21.4	16.7	20.0	15.8	57.9	26.3		
Utah											
BRIGHAM YOUNG	.1	47	58.3	53.8	51.5	45.2	42.6	21.3	36.2		
SOUTHERN UTAH UNIVERSITY		5		33.3	33.3	66.7	20.0	40.0	40.0		
U OF UTAH		16	37.5	28.6	30.8	36.4	25.0	37.5	37.5		
UTAH STATE		9		20.0	14.3	33.3	11.1	66.7	22.2		
WEBER STATE		5				33.3		80.0	20.0		
Vermont											
CHAMPLAIN COLLEGE		13	37.5	9.1	50.0	25.0	23.1	53.8	23.1		
ST MICHAELS COLL	.1	19	27.3	16.7	33.3	20.0	21.1	57.9	21.1		
UNIVERSITY OF VERMONT		11	20.0	25.0	42.9	28.6	36.4	36.4	27.3		
Virgin Islands											
VIRGIN ISL UNIV		7	14.3	42.9	28.6			57.1	42.9		
Virginia											
AVERETT COLL		8				12.5	12.5	87.5			
BRIDGEWATER COLL		13	22.2	20.0	30.8	50.0	15.4	38.5	46.2		
CHRISTOPHER NEWPORT	.1	28	14.3	28.6	19.2	5.6	14.3	57.1	28.6		
COLL OF WILLIAM & MARY	.1	27	60.0	35.0	47.6	29.4	33.3	37.0	29.6		
EMORY & HENRY COLL		14	20.0	20.0	8.3	42.9	21.4	42.9	35.7		
GEORGE MASON U	.3	89	29.2	30.8	14.1	19.4	13.5	51.7	34.8		
HAMPTON UNIV.	.1	32	31.3	26.7	8.3	16.0	9.4	62.5	28.1		
JAMES MADISON U	.2	60	39.5	43.2	30.4	31.1	23.3	41.7	35.0		
LONGWOOD COLL		16	30.8	8.3	11.1	20.0	18.8	56.3	25.0		
LYNCHBURG COLL		8	20.0	28.6	33.3	37.5	25.0	50.0	25.0		
MARYMOUNT UNIVERSITY	.1	18		14.3	17.6	7.1	11.1	72.2	16.7		
NORFOLK STATE	.1	19	26.7	26.7	18.8	21.4	31.6	52.6	15.8		
OLD DOMINION U	.1	45	17.2	34.3	19.0	22.6	15.6	51.1	33.3		
RADFORD U	.1	28	13.0	26.1	12.0	20.8	17.9	57.1	25.0		
SHENANDOAH UNIVERSITY		7	33.3	33.3		30.8	14.3	71.4	14.3		
U OF RICHMOND	.1	37	42.9	47.6	30.0	30.8	35.1	32.4	32.4		
UNIVERSITY OF VIRGINIA	.1	27	43.8	40.0	31.6	42.9	37.0	44.4	18.5		
UNIVERSITY OF VIRGINIA		9	12.5	50.0	11.1			55.6	44.4		
UNIVERSITY OF VIRGINIA		6	40.0	20.0				66.7	33.3		
VA COMMONWEALTH U	.2	55	16.7	20.0	22.0	28.2	25.5	50.9	23.6		
VA POLY TECH	.2	77	32.7	33.3	25.8	31.3	23.4	42.9	33.8		
VA STATE		13	22.2	25.0	38.5	33.3	30.8	38.5	30.8		
WASHINGTON & LEE		15	44.4	45.5	18.2	23.1	20.0	46.7	33.3		
Washington											
CENTRAL WASH U	.3	112	15.9	33.0	20.4	33.0	15.2	47.3	37.5		

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PERCENT OF TOTAL CANDIDATES	<	<	<	<	<	<	<	<	LPR	FARE	PERCENT	ARE	P A S S I N G	>	>	>	>	>	NONE *	SOME *
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
CITY UNIVERSITY	.1	19	10.0	27.3	26.7	33.3	31.6	52.6	15.8											
EASTERN WASH STATE	.1	29	37.5	50.0	18.5	33.3	17.2	37.9	44.8											
GONZAGA U	.1	17	33.3	25.0	40.0	30.8	35.3	41.2	23.5											
PACIFIC LUTHERAN	.1	18	30.8	33.3	14.3	30.8	22.2	44.4	33.3											
SEATTLE PACIFIC COLL		10		33.3	50.0	57.1	40.0	30.0	30.0											
SEATTLE U	.1	23	36.8	40.0	25.0	33.3	26.7	47.8	34.8											
ST MARTINS COLL		15	41.7	54.5	33.3	33.3	25.0	62.5	12.5											
U OF PUGET SOUND		8		20.0	33.3	33.3	31.8	32.7	35.5											
UNIV OF WASHINGTON	.3	107	31.8	48.6	26.9	35.6	31.8	50.0	16.7											
WALLA WALLA COLLEGE		6	25.0	50.0		40.0	33.3	42.2	34.4											
WASH STATE	.2	64	34.8	30.4	31.6	34.6	23.4	27.1	35.4											
WESTERN WASHINGTON UNIV	.1	48	42.9	39.3	36.8	46.9	37.5	22.2	33.3											
WHITWORTH COLL		9	50.0	60.0	55.6	57.1	44.4													
West Virginia																				
BLUEFIELD STATE		7	20.0	25.0	42.9	25.0	42.9	57.1												
CONCORD COLL	.1	21	18.8	12.5	9.5	22.2		76.2	23.8											
FAIRMONT STATE	.1	26	12.5	17.4	4.3	17.4	3.8	73.1	23.1											
GLENVILLE STATE		16	7.1	20.0	12.5	7.1	12.5	62.5	25.0											
MARSHALL U	.1	48	8.3	18.9	9.1	15.8	10.4	66.7	22.9											
SALEM COLL		6				16.7		83.3	16.7											
SHEPHERD COLL	.1	19	12.5	18.8	11.8	5.9	15.8	73.7	10.5											
U OF CHARLSTON		9	20.0		12.5		11.1	77.8	11.1											
W VA INST TECH	.1	23	27.8	18.8	23.8	15.0	17.4	60.9	21.7											
W VA STATE	.1	22	25.0	31.3	25.0	26.3	18.2	50.0	31.8											
W VA U	.2	68	29.4	21.6	14.5	12.3	16.2	57.4	26.5											
W VA WESLEYAN		14	30.0	27.3	28.6	9.1	21.4	42.9	35.7											
WEST LIBERTY STATE		7	50.0	50.0	28.6	14.3		42.9	57.1											
WHEELING JESUIT U		8	66.7	25.0	50.0		25.0	37.5	37.5											
Wisconsin																				
CARROLL COLL		13	71.4	66.7	37.5	75.0	61.5	7.7	30.8											
CARTHAGE COLL		12	50.0	62.5	30.0	20.0	16.7	50.0	33.3											
EDGEWOOD COLL		7	33.3		25.0	25.0	28.6	42.9	28.6											
LAKELAND COLL	.1	39	41.4	33.3	20.0	32.1	25.6	41.0	33.3											
MARQUETTE U	.2	51	33.3	44.4	30.4	29.7	27.5	33.3	39.2											
ST NORBERT COLL		6	25.0	75.0	33.3	25.0	16.7	16.7	66.7											
U OF WI-EAU CLAIRE	.1	35	51.7	46.2	48.0	54.5	42.9	22.9	34.3											
U OF WI-LA CROSSE	.1	18	30.8	38.5	12.5	8.3	22.2	50.0	27.8											
U OF WI-MADISON	.2	66	48.7	44.7	27.9	28.0	36.4	39.4	24.2											
U OF WI-MILWAUKEE	.1	38	40.7	38.7	41.9	46.4	26.3	26.3	47.4											

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U OF WI-OSHKOSH	.1	24	11.8	26.7						36.8	47.1	25.0	33.3							41.7
U OF WI-PARKSIDE		13	20.0	50.0						11.1	40.0	15.4	38.5							46.2
U OF WI-PLATTEVILLE		5	50.0	75.0						33.3	33.3	60.0	20.0							20.0
U OF WI-RIVER FALLS		7	28.6							16.7	16.7	14.3	71.4							14.3
U OF WI-STEVENS PT		6	25.0	40.0							25.0		66.7							33.3
U OF WI-SUPERIOR		6	50.0	60.0						40.0	33.3	50.0	16.7							33.3
U OF WI-WHITEWATER	.1	48	45.2	48.4						43.2	37.9	39.6	29.2							31.3
U WISCONSIN - GREEN BAY		13	44.4	14.3						22.2	42.9	46.2	46.2							7.7
Wyoming																				
U OF WYOMING	.1	25	33.3	33.3						42.9	50.0	36.0	36.0							28.0
SCHOOLS WITH FEWER THAN FIVE	1.9	612										19.8	50.7							29.6
SCHOOLS OUTSIDE THE U.S.	7.3	2,407	43.7	43.3						35.0	38.8	37.2	35.1							27.8
SCHOOLS NOT RECORDED	13.3	4,376	31.3	33.4						24.8	30.3	25.3	46.9							27.7
TOTALS	100.0	32,825										24.8	46.4							28.8

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

REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 2001 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
.9	51	50.0	56.3	46.3	38.7	37.3	27.5	35.3
.1	5	40.0	20.0	20.0			60.0	40.0
.1	6	40.0	40.0	16.7		16.7	33.3	50.0
.1	5	66.7	50.0	25.0	40.0	40.0	40.0	20.0
.1	6	83.3	40.0	20.0	50.0	16.7	16.7	66.7
.1	5	25.0	75.0		60.0	20.0	20.0	60.0
.6	37	44.8	46.2	22.6	17.2	18.9	43.2	37.8
.2	14	37.5	36.4	10.0	36.4	21.4	42.9	35.7
1.3	73	37.0	33.3	38.3	34.5	30.1	31.5	38.4
Arizona								
.2	10	33.3	57.1	28.6	50.0	50.0	20.0	30.0
.1	6	50.0	66.7	50.0	66.7	50.0		50.0
Arkansas								
.2	12	20.0	10.0	27.3	33.3	8.3	58.3	33.3
.1	7	16.7	20.0	20.0	40.0	14.3	42.9	42.9
.3	19	62.5	46.2	31.3	46.7	26.3	26.3	47.4
.1	6	40.0	20.0	16.7	20.0	16.7	66.7	16.7
California								
.1	5	50.0	50.0	25.0	33.3	20.0	60.0	20.0
.2	12	33.3	80.0	50.0	100.0	50.0	8.3	41.7
.4	20	41.7	27.3	50.0	22.2	40.0	45.0	15.0
.3	19	45.5	46.2	25.0	63.6	31.6	36.8	31.6
.3	17	37.5	28.6	53.8	55.6	47.1	29.4	23.5
.1	5	100.0		33.3	20.0	20.0	40.0	40.0
.1	6			40.0	20.0	33.3	66.7	
.4	20	25.0	31.3	40.0	33.3	25.0	40.0	35.0
.1	5			33.3	25.0	20.0	80.0	
.2	13	42.9	50.0	66.7	55.6	38.5	23.1	38.5
.3	15	62.5	50.0	20.0	33.3	40.0	40.0	20.0
.2	14	37.5	77.8	50.0	40.0	42.9	21.4	35.7
.4	21	63.6	36.4	10.0	23.1	28.6	42.9	28.6
.1	6	66.7	50.0	100.0	50.0	33.3	33.3	33.3
.1	5	66.7	50.0	25.0	50.0	20.0	40.0	40.0
1.1	61	55.2	58.3	36.7	55.3	44.3	32.8	23.0
Colorado								
.1	7	60.0	25.0	20.0	33.3	14.3	57.1	28.6
.3	16	50.0	22.2	27.3	33.3	31.3	37.5	31.3
.2	11	33.3	25.0	16.7	50.0	27.3	45.5	27.3
.4	20	28.6	53.3	18.8	15.4	15.0	35.0	50.0

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

REPORT NUMBER 12-D

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Connecticut									
U OF CONN	.1	6		33.3	60.0		66.7	33.3	
U OF HARTFORD	.2	14	40.0	36.4	15.4	25.0	7.1	50.0	42.9
District of Columbia									
AMERICAN	.1	6	33.3	50.0		25.0	16.7	16.7	66.7
GEORGE WASHINGTON	.3	16	45.5	44.4	36.4	54.5	50.0	25.0	25.0
SOUTHEASTERN	.1	6		33.3	16.7	16.7		66.7	33.3
STRAYER COLL	.2	11	10.0	20.0		11.1		72.7	27.3
U OF DC	.2	9		22.2				77.8	22.2
Florida									
FL AGRI & MECH	.1	6	66.7	100.0		60.0		16.7	83.3
FL ATLANTIC U	.1	8	50.0	25.0	40.0	57.1	12.5	25.0	62.5
FL INTERNATIONAL	.7	39	42.4	43.8	35.3	35.3	30.8	46.2	23.1
FL SOUTHERN COLL	.1	5		33.3	20.0	20.0	20.0	60.0	20.0
FL STATE	.3	16	33.3	50.0	50.0	44.4	50.0	37.5	12.5
NOVA	.3	17	23.1	30.0	20.0	25.0	23.5	47.1	29.4
ST LEO COLL	.1	6		33.3	33.3		16.7	50.0	33.3
ST THOMAS U	.1	7				28.6	14.3	71.4	14.3
STETSON U	.2	9	75.0	50.0		28.6	22.2	22.2	55.6
U OF CENTRAL FL	.3	17	63.6	86.7	54.5	84.6	52.9	5.9	41.2
U OF FLORIDA	.8	46	44.8	41.7	59.3	37.9	41.3	21.7	37.0
U OF MIAMI	.3	15	28.6	28.6	35.7	37.5	33.3	46.7	20.0
U OF NORTH FL	.1	8	40.0	16.7	40.0	25.0	37.5	37.5	25.0
U OF SO FLORIDA	.1	8	80.0		66.7	100.0	87.5		12.5
U OF TAMPA	.1	6	50.0	50.0	50.0	50.0	66.7	33.3	
U OF WEST FLORIDA	.2	13	22.2	44.4		36.4	23.1	46.2	30.8
Georgia									
CLARK/ATLANTA U	.1	5	20.0	20.0	20.0	20.0	20.0	80.0	
GA SOUTHERN UNIV	.4	22	4.5	14.3	4.8	13.6	4.5	77.3	18.2
GA STATE	.5	29	40.0	50.0	30.4	50.0	31.0	27.6	41.4
KENNESAW STATE	.2	10	25.0	60.0	55.6	71.4	60.0	20.0	20.0
MERCER U-ATLANTA	.1	6	50.0	80.0		20.0	16.7	16.7	66.7
U OF GEORGIA	.6	35	27.8	22.7	31.8	48.0	40.0	34.3	25.7
VALDOSTA STATE	.1	5	33.3	50.0	40.0	33.3	40.0	40.0	20.0
Guam									
U OF GUAM	.3	19	37.5	15.4	23.1	14.3	26.3	47.4	26.3
Hawaii									
HAWAII PACIFIC COLL	.1	7	20.0		16.7	16.7	28.6	71.4	
U OF HAWAII-MANOA	.2	14	25.0	22.2	53.8	50.0	35.7	21.4	42.9

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REPORT NUMBER 12-D

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

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Illinois									
DEPAUL	.4	22	38.5	62.5	31.3	46.7	40.9	27.3	31.8
GOVERNORS STATE	.1	5	20.0	50.0			20.0	40.0	40.0
NORTHERN IL	.1	7	75.0		66.7	20.0	28.6	14.3	57.1
ROOSEVELT	.2	11	50.0	37.5	22.2	36.4	27.3	27.3	45.5
SOUTHERN IL U -CARBONDALE	.1	7	42.9	66.7	50.0	33.3	14.3	28.6	57.1
U OF CHICAGO-LOYOLA	.1	5	66.7	66.7	25.0	100.0	20.0	40.0	40.0
U OF IL-CHICAGO	.2	9	66.7	66.7	66.7	66.7	55.6	22.2	22.2
U OF IL-URBANA	.7	40	30.3	46.2	34.6	39.4	32.5	30.0	37.5
Indiana									
IN U-BLOOMINGTON	.5	28	47.4	47.4	47.4	42.9	35.7	28.6	35.7
IN U-PURDUE-INDPLS	.1	7	66.7	33.3	42.9	20.0	28.6	57.1	14.3
MANCHESTER COLL	.2	13	20.0		20.0		15.4	69.2	15.4
PURDUE U-MAIN CAMPUS	.1	5	33.3	25.0	25.0	20.0	20.0	40.0	40.0
U OF NOTRE DAME	.6	33	33.3	31.6	37.5	37.5	33.3	39.4	27.3
Iowa									
DRAKE	.1	5		66.7	50.0	33.3	20.0	40.0	40.0
U OF IOWA	.1	7	50.0		80.0	66.7	28.6	28.6	42.9
Kansas									
EMPORIA STATE	.1	6	33.3	16.7	20.0	20.0		50.0	50.0
KANSAS STATE	.5	31	60.0	39.1	40.7	44.0	25.8	29.0	45.2
U OF KANSAS	.3	19	27.3	36.4	21.4	46.7	26.3	36.8	36.8
WICHITA STATE	.2	14	27.3	18.2	36.4	20.0	35.7	50.0	14.3
Kentucky									
BELLARMINE COLL	.2	10	50.0	62.5	11.1	37.5	20.0	40.0	40.0
U OF KENTUCKY	.2	9	20.0	57.1	33.3	50.0	44.4	44.4	11.1
U OF LOUISVILLE	.1	6	50.0	50.0	33.3		50.0	33.3	16.7
WESTERN KY	.1	5	33.3	33.3	20.0		20.0	60.0	20.0
Louisiana									
LA ST U-A&M	.4	24	46.7	38.5	40.9	16.7	33.3	50.0	16.7
LA TECH	.2	12	62.5	50.0	54.5	25.0	41.7	25.0	33.3
SOUTHEASTERN LA	.1	6	33.3	33.3	33.3	20.0	16.7	50.0	33.3
TULANE U	.2	9	50.0	50.0	50.0	50.0	66.7	11.1	22.2
U OF NEW ORLEANS	.2	9	60.0	20.0	66.7	28.6	33.3	22.2	44.4
Maryland									
BOWIE STATE	.2	9	20.0		22.2	33.3	22.2	55.6	22.2
LOYOLA COLLEGE	.2	9	14.3	16.7	25.0	12.5	11.1	44.4	44.4
MORGAN STATE	.1	8	20.0		12.5	28.6		75.0	25.0
U OF BALTIMORE	.1	6					100.0		
U OF MD-COLLEGE PARK	.4	20	41.7	30.0	17.6	64.7	25.0	30.0	45.0

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

REPORT NUMBER 12-D

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Massachusetts									
BENTLEY COLL	.3	15	12.5	11.1	38.5	10.0	33.3	53.3	13.3
NORTHEASTERN U	.8	48	34.6	31.0	34.2	27.0	25.0	37.5	37.5
STONERHILL COLL	.1	8		20.0	20.0	14.3	12.5	62.5	25.0
SUFFOLK	.1	8	33.3	50.0	40.0	33.3	50.0	37.5	12.5
U OF MASS-BOSTON	.1	7	33.3	60.0		42.9	14.3	42.9	42.9
Michigan									
CENTRAL MICH	.1	6	50.0	60.0	50.0		33.3	33.3	33.3
EASTERN MICH	.1	7		33.3	14.3	33.3	14.3	57.1	28.6
MICHIGAN STATE	.4	21	29.4	50.0	27.8	37.5	19.0	33.3	47.6
U OF MI-ANN ARBOR	.2	13	62.5	71.4	83.3	42.9	61.5	7.7	30.8
WALSH COLLEGE	.2	13	36.4	66.7	30.0	28.6	30.8	30.8	38.5
WAYNE STATE	.2	12	33.3	22.2	22.2	30.0	25.0	50.0	25.0
WESTERN MI U	.1	7	20.0	20.0		42.9	14.3	28.6	57.1
Minnesota									
UNIVERSITY OF ST THOMAS	.1	7	40.0	25.0		20.0		71.4	28.6
Mississippi									
DELTA STATE	.1	5	40.0	25.0		20.0		60.0	20.0
JACKSON STATE	.1	7	20.0	40.0	16.7	20.0	14.3	42.9	42.9
MILLSAPS COLL	.1	8	100.0	75.0	60.0	50.0	62.5		37.5
MS COLL	.3	15	27.3	46.2	18.2	46.2	26.7	33.3	40.0
MS ST U	.9	53	29.7	22.5	23.4	23.8	18.9	52.8	28.3
U OF MS	1.2	66	51.2	37.5	24.5	26.5	27.3	34.8	37.9
U OF SOUTHERN MS	.4	21	18.2	27.3	33.3	43.8	38.1	42.9	19.0
Missouri									
SOUTHWEST MO STATE	.1	8	40.0	60.0	50.0	75.0	62.5	25.0	12.5
ST LOUIS U	.1	6		25.0	16.7			66.7	33.3
TRUMAN STATE UNIV	.1	7	50.0	25.0	33.3		42.9	42.9	14.3
U OF MO-COLUMBIA	.6	36	60.0	42.9	41.7	38.7	36.1	27.8	36.1
U OF MO-KANSAS CITY	.3	15	18.2	25.0	25.0	16.7	6.7	60.0	33.3
WASHINGTON U	.1	5		25.0		33.3	40.0	60.0	
Montana									
MONTANA ST UNIV-BOZEMAN	.2	11	100.0	62.5	33.3	20.0	36.4	27.3	36.4
MONTANA ST.-BILLINGS	.4	24	36.8	45.0	45.5	60.0	45.8	33.3	20.8
U OF MONTANA	.2	12	60.0	33.3	33.3	16.7	58.3	33.3	8.3
Nebraska									
U OF NEBR-LINCOLN	.4	20	62.5	58.8	36.8	66.7	35.0	25.0	40.0
U OF NEBR-OMAHA	.1	5	100.0	100.0	66.7	100.0	80.0	20.0	
Nevada									
U OF NV-LAS VEGAS	.1	6	50.0	66.7		50.0	33.3	33.3	33.3

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

REPORT NUMBER 12-D

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
New Hampshire	.1	6	50.0	80.0	75.0	33.3	50.0	16.7	33.3
NH COLL									
New Jersey	.3	15	50.0	28.6	46.2	55.6	53.3	26.7	20.0
FARLGH DCKSN-MADISON	.2	13	44.4	14.3		18.2	15.4	53.8	30.8
FARLGH DCKSN-TEANECK	.1	5	100.0		25.0		20.0	60.0	20.0
MONMOUTH UNIV	.1	6	40.0	20.0	20.0	25.0	33.3	50.0	16.7
MONTCLAIR STATE	.1	7		25.0	16.7		14.3	85.7	
RIDER UNIVERSITY	.4	22	21.4	38.5	28.6	30.8	22.7	50.0	27.3
RUTGERS U-NEWARK	.2	12	33.3	50.0	42.9	25.0	25.0	33.3	41.7
SETON HALL	.1	6		33.3	60.0		33.3	33.3	33.3
ST PETERS COLL									
New Mexico	.1	6	50.0	100.0	20.0		33.3	50.0	16.7
NEW MEXICO STATE	.1	7	40.0		50.0		28.6	42.9	28.6
U OF NEW MEXICO									
New York	.1	6	66.7	66.7	25.0	100.0	33.3	16.7	50.0
COLL OF ST ROSE	.8	47	52.2	34.8	56.5	45.0	46.8	34.0	19.1
CUNY BERNARD BARUCH	.1	5			100.0		20.0	80.0	
CUNY BROOKLYN COLL	.1	5	75.0	100.0	100.0	100.0	80.0		20.0
CUNY QUEENS COLL	.1	5		50.0	66.7	100.0	60.0	40.0	
DOWLING COLL	.3	15	42.9	57.1	28.6	36.4	33.3	77.8	22.2
HOFSTRA	.2	9	25.0	16.7					9.1
I I U-BKLYN CENTER	.6	33	43.8	37.5	26.7	33.3	33.3	57.6	11.1
L I U-CW POST	.2	9	50.0			80.0	55.6	33.3	23.3
NEW YORK U	.5	30	28.6	40.0	35.0	52.4	33.3	43.3	14.3
PACE U-NY	.2	11	33.3	20.0	50.0	33.3	36.4	36.4	27.3
PACE U-PLEASANTVILLE	.1	7	60.0	66.7	50.0	66.7	57.1	28.6	33.3
PACE U-WHITE PLAINS	.1	6	33.3	50.0	20.0	33.3	16.7	50.0	14.3
ROCHESTER INST TECH	.1	7	20.0		40.0		28.6	57.1	14.3
SIENA COLL	.4	23	33.3	30.8	33.3	45.5	30.4	47.8	21.7
ST BONAVENTURE U	1.1	62	32.0	43.8	36.7	38.9	33.9	43.5	22.6
ST JOHNS U., N.Y.	.4	23	46.2	58.3	50.0	43.8	34.8	30.4	34.8
SUNY AT ALBANY	.1	8		75.0	14.3	60.0	25.0	25.0	50.0
SUNY AT BINGHAMTON	.1	6	75.0	100.0	66.7	50.0	83.3		16.7
SUNY AT BUFFALO	.3	17	33.3	45.5	12.5	54.5	35.3	41.2	23.5
SUNY COLL OSWEGO	.2	9	100.0	80.0	16.7	57.1	33.3	33.3	33.3
SYRACUSE	.1	7		50.0	25.0	20.0	14.3	57.1	28.6
UNION COLL									
North Carolina	.3	19	23.1	41.7	41.2	10.0	31.6	36.8	31.6
APPALACHIAN STATE	.8	44	20.0	22.9	24.3	31.6	18.2	54.5	27.3
EAST CAROLINA									

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REPORT NUMBER 12-D

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 2001 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	<	<	<	<	LPR	FARE	ARE	ALL *	NONE *	SOME *
ELON COLL.	.1	5	66.7					25.0	25.0	40.0	20.0	40.0	40.0
NC AGRIC & TECH	.1	6	33.3					33.3	16.7	16.7	50.0	50.0	50.0
NC ST U-RALEIGH	.6	36	30.0					36.8	34.6	46.4	38.9	36.1	25.0
U OF NC-CHAPEL HILL	1.4	80	44.1					36.8	29.5	18.8	23.8	40.0	36.3
U OF NC-CHARLOTTE	.1	6	75.0					66.7	50.0	100.0	66.7	16.7	16.7
U OF NC-GREENSBORO	.5	27	44.4					46.2	41.7	53.3	48.1	29.6	22.2
U OF NC-WILMINGTON	.9	49	38.2					40.5	24.4	43.9	26.5	36.7	36.7
WAKE FOREST	.2	10	20.0							71.4	40.0	40.0	20.0
Ohio													
CLEVELAND STATE	.2	9	28.6					50.0	50.0	28.6	22.2	44.4	33.3
KENT STATE	.1	8	33.3					60.0	28.6	50.0	12.5	50.0	37.5
MIAMI U	.2	9	25.0					25.0	25.0	50.0	44.4	33.3	22.2
OHIO STATE	.1	5	25.0					50.0	50.0	50.0	20.0	40.0	40.0
OHIO U	.2	10	50.0						37.5	33.3	40.0	20.0	40.0
U OF AKRON	.2	11	62.5					28.6	25.0	28.6	27.3	18.2	54.5
U OF CINCINNATI	.1	5						33.3	40.0	75.0	40.0	20.0	40.0
U OF TOLEDO	.1	5						33.3	20.0		20.0	60.0	20.0
WRIGHT STATE	.1	7	33.3					50.0		66.7	42.9	28.6	28.6
Oklahoma													
OK CITY U	.1	7	20.0					40.0	16.7	42.9	28.6	57.1	14.3
OK ST U	.2	10	25.0					83.3	55.6	40.0	50.0	20.0	30.0
U OF OK-NORMAN	.4	20	50.0					53.3	26.7	47.1	25.0	30.0	45.0
UNIV CENTRAL OKLAHOMA	.1	6						40.0	20.0	16.7		66.7	33.3
Oregon													
PORTLAND STATE	.1	7	40.0					40.0	28.6	25.0	28.6	28.6	42.9
U OF OREGON	.1	5	25.0					20.0	33.3	60.0	20.0	40.0	40.0
Pennsylvania													
DREXEL	.2	14	11.1					28.6	25.0	36.4	28.6	42.9	28.6
DUQUESNE	.2	9	33.3						33.3	16.7	33.3	44.4	22.2
GROVE CITY COLL	.1	5							60.0	60.0	40.0	40.0	20.0
LA SALLE UNIV	.1	6						50.0	25.0	66.7	33.3	50.0	16.7
PHILA TEXTILE & SCI	.1	6						33.3	16.7	33.3		66.7	33.3
ROBERT MORRIS COLL	.2	13	22.2					12.5	40.0	44.4	7.7	61.5	30.8
SLIPPERY ROCK UNIV	.1	5	25.0					75.0	50.0	20.0	20.0	20.0	60.0
TEMPLE	.2	14	12.5					42.9	75.0	25.0	42.9	50.0	7.1
THE PENNSYLVANIA STATE	.1	6	33.3					33.3		50.0	66.7	16.7	16.7
U OF PITTSBURGH	.1	6	33.3						50.0	50.0	16.7	66.7	16.7
VILLANOVA	.1	6	60.0					25.0		60.0	33.3	16.7	50.0
WIDENER U	.2	10	20.0					25.0	33.3	42.9	30.0	50.0	20.0

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

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

REPORT NUMBER 12-D

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 2001 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Puerto Rico								
.1	5	20.0	20.0				80.0	20.0
.3	17	20.0	13.3		13.3	5.9	76.5	17.6
.3	17	27.3	46.2	33.3	18.2	23.5	35.3	41.2
Rhode Island								
.2	11	25.0	55.6	28.6	66.7	27.3	45.5	27.3
.1	5	20.0		25.0	25.0		80.0	20.0
.1	8	75.0	50.0	66.7	25.0	37.5	25.0	37.5
South Carolina								
.2	10	50.0	60.0	33.3	62.5	40.0	10.0	50.0
.4	20	38.5	36.4	31.3	30.8	30.0	40.0	30.0
.6	34	40.0	31.8	25.8	35.7	17.6	41.2	41.2
.2	9	33.3	14.3	12.5	14.3	22.2	55.6	22.2
South Dakota								
.2	13	50.0	36.4	40.0	50.0	30.8	30.8	38.5
Tennessee								
.1	7	33.3		14.3		14.3	71.4	14.3
.2	10	62.5	42.9	20.0	33.3	10.0	40.0	50.0
.2	10	37.5	28.6		44.4	30.0	50.0	20.0
.2	14	33.3	37.5	27.3	40.0	35.7	35.7	28.6
.2	12	11.1	50.0	10.0	33.3	16.7	33.3	50.0
.8	46	40.0	34.5	28.9	29.7	15.2	43.5	41.3
.2	10	42.9		20.0	12.5	20.0	50.0	30.0
.4	20	20.0	36.4	21.1	31.3	20.0	45.0	35.0
Texas								
.2	9	57.1	33.3	44.4	28.6	33.3	22.2	44.4
.2	10	40.0	42.9	62.5	42.9	50.0	30.0	20.0
.4	22	50.0	50.0	64.3	56.3	50.0	18.2	31.8
.1	5		25.0		20.0		80.0	20.0
.1	6	33.3	33.3		50.0	33.3	16.7	50.0
.3	16	36.4	25.0	40.0	20.0	25.0	43.8	31.3
.2	13	12.5	16.7	33.3	20.0	23.1	46.2	30.8
.2	12	28.6	28.6	22.2	22.2	25.0	41.7	33.3
.2	14	36.4	10.0	11.1	27.3	35.7	50.0	14.3
.3	19	23.5	41.2	10.5	11.1		36.8	63.2
.1	6	16.7	20.0	16.7	20.0		66.7	33.3
.1	6	40.0	50.0		25.0	50.0	33.3	16.7
.1	8	42.9	42.9	25.0	28.6	25.0	25.0	50.0
.6	32	38.1	45.0	31.8	30.4	37.5	34.4	28.1
1.3	76	50.9	27.7	42.6	29.3	28.9	38.2	32.9

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

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

REPORT NUMBER 12-D

NOVEMBER 2001 UNIFORM CPA EXAMINATION

THESE RESULTS WERE NOT SIGNIFICANTLY DIFFERENT FROM THOSE OBTAINED IN THE PREVIOUS STUDY (MAY BE FEWER THAN FOUR).

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

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NOVEMBER 2001 UNIFORM CPA EXAMINATION

State	College	Enrollment	Year	Rank	Score	Notes
Alabama	ALABAMA A & M	9	25	1	155	U OF AL-UNIVERSITY
	ALABAMA STATE U	9	2	29	16	U OF MONTEVALLO
	ATHENS STATE COLL	20	3	7	42	U OF SO ALABAMA
	AUBURN U-AUBURN	129	24	65	4	UNIV WEST ALABAMA
	AUBURN U-MONTGOMERY	34	7	16		
	BIRMINGHAM SOUTHERN	31	22	78		
	HUNTINGDON COLL	2	6	10		
	JACKSONVILLE STATE	25				STILLMAN COLLEGE
	MILES COLL	2				TROY ST-DOTHAN
	MOBILE COLL	3				TROY ST-MONTGOMERY
Alaska	ALASKA ANCHORAGE	31	21			
	DEVRY INSTI	14		35	111	NORTHERN ARIZ U
	GRAND CANYON COLL	6		10		THUNDERBIRD
	HENDERSON ST U	13		26		OUACHITA BAPTIST
	HENDRIX COLL	16		24		SOUTHERN ARKANSAS U
	JOHN BROWN U	6		66		U OF AR-FAYETTEVILLE
	LYON COLLEGE	5		12		U OF AR-MONTICELLO
	U OF ALASKA FAIRBANKS	21				
	U OF ARIZONA	35				
	UNIVERSITY OF PHOENIX	1				
Arkansas	ARKANSAS STATE	60	13		7	U OF AR-PINE BLUFF
	ARKANSAS TECH U	15	16		46	U OF ARKANSAS LITTLE R
	COLL OF THE OZARKS	1	6		46	U OF CENTRAL AR
	HARDING COLL	51	5			
	CAL ST-DOMINGUEZ	65		1	163	U OF CAL-BERKELEY
	CAL ST-SAN LUIS	198		3	10	U OF CAL-IRVINE
	CAL STATE - BAKERSFIELD	45		5	453	U OF CAL-LOS ANGELES
	CAL STATE SAN BERNARD	101		48	99	U OF CAL-RIVERSIDE
	CHAPMAN COLL	42		1	13	U OF CAL-SAN DIEGO
	CLAREMONT MENS COLL	31		14	343	U OF CAL-SANTA BARBARA
California	DEVRY	18		29	12	U OF REDLANDS
	GOLDEN GATE	79		1	92	U OF SAN DIEGO
	HOLY NAMES COLL	1		1	70	U OF SAN FRANCISCO
	HUMBOLDT STATE	19		218	102	U OF SANTA CLARA
	HUMPHREYS COLLEGE	1		221	351	U OF SOUTHERN CAL
	LA VERNE COLL	18		185	19	U OF THE PACIFIC
	LINCOLN U	2		1	4	US INTERNATIONAL
	LOMA LINDA	1		83	1	W COAST U-LA
	LOS ANGELES VALLEY COLLE	1		7	1	W COAST U-ORANGE CO
	LOYOLA MARYMOUNT	81		32	2	WHITTIER COLL
Colorado	MASTER'S COLLEGE	3		2	14	WOODBURY
	METROPOLITAN ST COLL	70		53		WESTERN STATE COLLEGE
	REGIS UNIVERSITY	52		38		
	ARMSTRONG COLL	13				
	AZUSA PACIFIC COLL	11				
	BETHANY COLLEGE	1				
	BIOLA U	14				
	CAL BAPTIST COLL	5				
	CAL LUTHERAN COLL	16				
	CAL ST STANISLAUS U	40				

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		NOVEMBER 2001		UNIFORM CPA EXAMINATION
FORT LEWIS COLL MESA STATE COLLEGE	28	U OF CO-BOULDER	72	U OF NORTHERN CO
	22	U OF CO-CO SPRINGS	21	U OF SOUTHERN CO
Connecticut				
ALBERTUS MAGNUS COLL	4	HARTFORD GRAD CTR	1	U OF CONN
BRIDGEPORT	5	QUINNIPAC COLL	37	U OF HARTFORD
CENTRAL CONN ST U	47	SACRED HEART UNIV	16	U OF NEW HAVEN
FAIRFIELD	42	SO CT STATE U	22	WESTERN CONN ST U
Delaware				
DELAWARE ST UNIV	12	GOLDEY BEACOM COLL	18	U OF DELAWARE
District of Columbia				
AMERICAN	43	GALLAUDET UNIV	1	HOWARD
BENJAMIN FRANKLIN U	3	GEORGE WASHINGTON	58	SOUTHEASTERN
CATHOLIC U OF AMER	16	GEORGETOWN	19	STRAYER COLL
Florida				
BARRY	10	FL SOUTHERN COLL	26	ORLANDO COLLEGE
BETHUNE COOKMAN COLL	4	FL STATE	120	PALM BEACH ATLANTIC
EDWARD WATERS COLL	1	FLAGLER COLL	8	ROLLINS COLL
EMERY-RIDDLE AERO	1	FT LAUDERDALE COLL	5	ST LEO COLL
FL AGRI & MECH	33	JACKSONVILLE U	5	ST THOMAS U
FL ATLANTIC U	90	JONES COLL-JACKSONVILLE	1	STETSON U
FL INTERNATIONAL	143	LYNN UNIVERSITY	1	TAMPA COLL
FL MEMORIAL COLL	2	NOVA	40	U OF CENTRAL FL
Georgia				
ALBANY ST COLLEGE	5	EMORY	23	MERCER U-ATLANTA
AUGUSTA STATE UNIVERSITY	13	FORT VALLEY STATE	3	MERCER U-MACON
BERRY COLL	13	GA COLLEGE	24	MOREHOUSE COLL
BRENAU COLL	9	GA INST OF TECH	7	MORRIS BROWN COLL
CLARK/ATLANTA U	22	GA SOUTHERN UNIV	67	NORTH GEORGIA COLL
CLAYTON STATE COLLEGE	5	GA SOUTHWESTERN COLL	17	NORTH GEORGIA COLLEGE
COLUMBUS STATE UNIVERSIT	12	GA STATE	129	OGLETHORPE
COVENANT COLL	2	KENNESAW STATE	98	PAINE COLL
DEVRY INSTI	6	LAGRANGE COLL	7	PIEDMONT COLL
Guam				
U OF GUAM	286			
Hawaii				
BYU - HAWAII	16	HAWAII PACIFIC COLL	32	U OF HAWAII-MANOA
CHAMINADE	11	U OF HAWAII-HILO	4	UNIV OF HAWAII W OAHU

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NOVEMBER 2001 UNIFORM CPA EXAMINATION

Kentucky	10	CUMBERLAND COLL	6	MOREHEAD STATE	32	TRANSYLVANIA	12
ASHLAND COMM COLLEGE	56	EASTERN KY	69	MURRAY STATE	65	U OF KENTUCKY	192
BELLARMINE COLL	9	GEORGETOWN COLL	10	NORTHERN KENTUCKY U	34	U OF LOUISVILLE	121
BEREA COLL	10	KY STATE	11	PIKEVILLE COLL	26	UNION COLL	9
BRESCIA COLL	9	KY WESLEYAN COLL	8	THOMAS MORE COLL	21	WESTERN KY	62
CAMPBELLVILLE COLL							
Louisiana	11	LA ST U-SHREVEPORT	47	NICHOLLS STATE	18	TULANE U	47
CENTENARY OF LA	15	LA STATE U MEDICAL CENTE	1	NORTHWESTERN STATE	11	U OF NEW ORLEANS	89
DILLARD	8	LA TECH	37	SOUTHEASTERN LA	58	UNIVERSITY OF LOUISIANA	98
GRAMBLING STATE	8	LOYOLA U	16	SOUTHERN U-NEW ORLEANS	11	XAVIER U OF LA	11
LA COLL	143	MCNEESE STATE	20	SOUTHERN UNIV AND A & M	25		
LA ST U-A&M							
Maine	36	THOMAS COLL	8	U OF ME-MACHIAS	3	UNIV SOUTHERN MAINE	28
HUSSON COLL	10	U OF ME-AUGUSTA	8	U OF ME-ORONO	15	WESTBROOK COLL	1
SAINT JOSEPH'S COLLEGE							
Maryland	50	JOHNS HOPKINS	5	SALISBURY STATE	41	U OF MD-COLLEGE PARK	343
BOWIE STATE	8	LOYOLA COLLEGE	60	TOWSON STATE	74	U OF MD-EASTERN SHORE	8
COLL OF NOTRE DAME	3	MORGAN STATE	54	U OF BALTIMORE	71	WESTERN MARYLAND COLL	3
COLUMBIA UNION COLL	34	MT ST MARYS COLL	38	U OF MD-BALTO	15		
FROSTBURG STATE							
Massachusetts	11	BRIDGEWATER STATE COLL	14	LESLEY COLLEGE	1	SUFFOLK	58
AMERICAN INTERNATL	2	CLARK U	3	MASS COLLEGE OF LIB ARTS	11	U MASS LOWELL	50
ANNA MARIA COLL	44	COLLEGE OF HOLY CROSS	50	MERRIMACK COLL	65	U OF MASS-AMHERST	132
ASSUMPTION COLL	5	CURRY COLL	2	NICHOLS COLL	27	U OF MASS-BOSTON	62
ATLANTIC UNION COLL	77	EASTERN NAZARENE	2	NORTHEASTERN U	164	UMASS-DARTMOUTH	46
BABSON COLL	233	FITCHBURG STATE	11	SALEM STATE	47	WESTERN NEW ENG COLL	35
BENTLEY COLL	138	GORDON COLL	9	SIMMONS COLL	4	WESTFIELD ST COLL	12
BOSTON COLL	64	HARVARD	3	STONEHILL COLL	50	WORCESTER STATE	23
BOSTON U							
Michigan	6	DETROIT COLL OF BUS	16	MARYGROVE COLL	1	SIENA HEIGHTS COLL	4
ADRIAN COLL	32	EASTERN MICH	74	MICHIGAN STATE	311	SPRING ARBOR COLL	5
ALBION COLL	19	FERRIS STATE	30	MICHIGAN TECH	10	U OF DETROIT	15
ALMA COLL	15	GENL MOTORS INST	1	MONROE COUNTY COMMUNITY	2	U OF MI-ANN ARBOR	46
ANDREWS	7	GRAND VALLEY ST	88	NAZARETH COLL	1	U OF MI-DEARBORN	44
AQUINAS COLL	4	HILLSDALE COLL	20	NORTHERN MICH	40	U OF MI-FLINT	39
BAKER COLLEGE OF FLINT	20	HOPE COLL	19	NORTHWOOD UNIVERSITY	45	WALSH COLLEGE	145
CALVIN COLL	114	LAKE SUPERIOR STATE	16	OAKLAND U	57	WAYNE STATE	67
CENTRAL MICH	8	LAWRENCE INST TECH	5	OLIVET COLL	1	WESTERN MI U	162
CLEARY COLL	48	MADONNA COLL	4	SAGINAW VALLEY ST	28		
DAVENPORT COLLEGE							

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NOVEMBER 2001 UNIFORM CPA EXAMINATION

Minnesota	15	COLL OF ST SCHOLASTIC	6	MOORHEAD STATE	28	ST MARYS COLL	12
	16	CONCORDIA MOORHEAD	20	NORTHWESTERN COLL	12	U OF MN-DULUTH	40
	13	GUSTAVUS ADOLPHUS	19	SOUTHWEST STATE	11	U OF MN-TWIN CITIES	87
	18	COLL OF ST BENEDICT	1	ST CLOUD STATE	70	UNIVERSITY OF ST THOMAS	91
	6	COLL OF ST CATHERINE	65	ST JOHNS U	20	WINONA STATE	25
Mississippi	7	MILLSAPS COLL	21	MS VALLEY STATE	2	U OF SOUTHERN MS	85
	7	MS COLL	45	PEARL RIVER COMM COLLEGE	1	WILLIAM CAREY COLL	3
	30	MS ST U	116	RUST COLLEGE	2		
	23	MS U FOR WOMEN	11	U OF MS	127		
Missouri	4	EVANGEL COLL	10	MO WESTERN ST COLL	10	TRUMAN STATE UNIV	43
	6	FONTBONNE COLL	15	NORTHWEST MO STATE	17	U OF MO-COLUMBIA	84
	28	LINCOLN U	6	PARK COLL	30	U OF MO-KANSAS CITY	44
	5	LINDENWOOD COLL	11	ROCKHURST COLL	19	U OF MO-ST LOUIS	70
	26	MARYVILLE COLL	20	SOUTHEAST MO STATE	42	WASHINGTON U	32
	8	MO BAPTIST COLL	2	SOUTHWEST BAPTIST COLL	11	WEBSTER COLL	12
	3	MO SOUTHERN STATE	26	SOUTHWEST MO STATE	90	WILLIAM JEWELL COLL	3
	20	MO VALLEY COLL	2	ST LOUIS U	33	WILLIAM WOODS COLL	4
Montana	9	MONTANA ST.-BILLINGS	705	U OF MONTANA	52		
	45	ROCKY MTN COLL	2	UNIV. OF GREAT FALL	11		
Nebraska	4	DANA COLL	1	NEBR-WESLEYAN	10	U OF NEBR-OMAHA	37
	10	DOANE COLL	14	PERU STATE COLL	2	UNION COLL	1
	2	HASTINGS COLL	9	U OF NEBR-KEARNEY	23	WAYNE STATE	11
	24	MIDLAND LUTHERAN COLL	13	U OF NEBR-LINCOLN	61		
Nevada	79	U OF NV-RENO	50				
New Hampshire	2	NEW ENGLAND AERO INST	1	NH COLL	52	RIVIER COLL	4
	15	NEW ENGLAND COLL	2	NH PLYMOUTH STATE	15	U OF NH	33
New Jersey	7	FELICIAN COLLEGE	1	RICHARD STOCKTON COLLEGE	55	ST ELIZABETH COLL	1
	4	GEORGIAN CT COLL	21	RIDER UNIVERSITY	78	ST PETERS COLL	50

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CENTENARY COLLEGE	4	KEAN UNIVERSITY	75	ROMAN (GLASSBORO) UNIV	61	THOMAS A EDISON COLL	4
COLLEGE OF NEW JERSEY	56	MONMOUTH UNIV	62	RUTGERS U-CAMDEN	67	WILLIAM PATERSON	72
FARLGH DCKSN-MADISON	34	MONTCLAIR STATE	119	RUTGERS U-NEW BRNSWK	133		
FARLGH DCKSN-RTHFD	4	NEW JERSEY CITY UNIVRS	42	RUTGERS U-NEWARK	192		
FARLGH DCKSN-TEANECK	36	RAMAPO COLL OF NJ	56	SETON HALL	90		
New Mexico							
COLL OF SANTA FE	7	EASTERN NEW MEXICO	13	NEW MEXICO STATE	77	U OF NEW MEXICO	95
COLL OF THE SO WEST	5	NEW MEXICO HIGHLANDS	11	U OF ALBUQUERQUE	1	WESTERN NEW MEXICO	5
New York							
ADELPHI	37	DOWLING COLL	76	NEW YORK U	154	SUNY AT ALBANY	160
ALFRED	20	DYONVILLE COLL	4	NIAGARA U	30	SUNY AT BINGHAMTON	177
BARUCH COLLEGE	4	ELMIRA COLL	7	NY TECH INST-NYC	8	SUNY AT BUFFALO	115
CANISIUS COLL	53	FORDHAM	112	NY TECH INST-WESTBURY	17	SUNY COLL BROCKPORT	30
CLARKSON U	13	FULTON MONTGOMERY COMM	1	NYACK COLLEGE	1	SUNY COLL EMPIRE STATE	6
COLGATE U HAMILTON	34	HARTWICK COLLEGE	12	PACE U-NY	180	SUNY COLL FREDONIA	22
COLL OF ST ROSE	22	HOFSTRA	225	PACE U-PLEASANTVILLE	111	SUNY COLL GENESEO	70
COLLEGE OF INSURANCE	1	HOUGHTON COLL	4	PACE U-WHITE PLAINS	19	SUNY COLL OLD WESTURY	65
COLUMBIA U	4	IONA COLL	63	REGENTS EXTERNAL DEG	4	SUNY COLL OSWEGO	65
CORNELL	9	ITHACA COLL	24	RENSSELAER POLY INST	1	SUNY COLL PLATTSBURGH	27
CORNELL U STATUTORY	2	L I U-BKLYN CENTER	23	ROCHESTER INST TECH	42	SUNY COLL UTICA-ROME	16
CUNY BERNARD BARUCH	676	L I U-CW POST	133	RUSSELL SAGE COLL	2	SUNY-NEW PALTZ	35
CUNY BROOKLYN COLL	99	L I U-SOUTHAMPTON	9	SIENA COLL	90	SYRACUSE	73
CUNY CITY COLL	1	LE MOYNE COLL	79	SKIDMORE COLL	5	TOURO	60
CUNY HUNTER COLL	103	MANHATTAN COLL	40	ST BONAVENTURE U	56	U OF ROCHESTER	5
CUNY LEHMAN COLL	45	MARIST COLL	22	ST FRANCIS COLL	24	UNION COLL	10
CUNY MEDGAR EVERS	27	MARYMOUNT MANHATTAN	5	ST JOHN FISHER COLL	38	UTICA COLL-SYRACUSE	8
CUNY QUEENS COLL	324	MERCY COLL	41	ST JOHNS U.,N.Y.	279	WAGNER COLL	23
CUNY STATEN ISLAND	50	MOLLOY COLL	7	ST JOSEPHS -SUFFOLK	34	YESHIVA	69
CUNY YORK COLL	50	MONROE COLLEGE	1	ST JOSEPHS COLL	5		
DAEMEN COLL	5	MT ST MARY COLL	23	ST THOMAS AQUINAS	15		
DOMINICAN BLAUVELT	7	NAZARETH OF RCHSTR	12	SUC - ONEONTA	16		
North Carolina							
APPALACHIAN STATE	111	GARDNER-WEBB COLL	13	NC AGRIC & TECH	46	U OF NC-CHAPEL HILL	127
BARTON COLLEGE	10	GREENSBORO COLL	5	NC CENTRAL	15	U OF NC-CHARLOTTE	92
BELMONT ABBEY COLL	9	GUILFORD COLL	18	NC ST U-RALEIGH	99	U OF NC-GREENSBORO	59
CAMPBELL U	24	HIGH POINT U	28	NC WESLEYAN COLL	10	U OF NC-WILMINGTON	96
CATAWBA COLL	3	JOHNSON C SMITH U	2	PEMBROKE STATE	10	WAKE FOREST	15
DUKE	1	LENOIR-RHYNE COLL	16	PFIEFFER COLL	7	WESTERN CAROLINA U	16
EAST CAROLINA	78	LIVINGSTONE COLL	3	QUEENS COLL	7	WINGATE COLL	11
ELIZABETH CITY STATE	8	MARS HILL COLL	2	SHAW U	1	WINSTON-SALEM STATE	10
ELON COLL	25	MEREDITH COLL	14	ST AUGUSTINES COLL	7		
FAYETTEVILLE STATE	15	METHODIST COLL	10	U OF NC-ASHEVILLE	23		

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DE VLY COLL SCI & AGR	11	LEHIGH U	83	SLIPPERY ROCK UNIV	23	WIDENER U	46
DREXEL	93	LINCOLN U	6	SPRING GARDEN COLL	1	WILKES COLL	28
DUQUESNE	84	LOCK HAVEN U OF PENN	2	ST FRANCIS COLL	29	YORK COLL OF PA	24
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ELIZABETHTOWN COLL	28	MARYWOOD COLL	12	ST VINCENT COLL	28		
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BAYAMON CENTRAL U	5	INTER AMER-HATO REY	84	SACRED HEART COLL	23	WORLD U	6
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BENEDICT COLL	1	COASTAL CAROLINA UNIV	22	LIMESTONE COLL	5	U OF SC-COLUMBIA	122
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CENTRAL WESLEYAN	3	CUKER COLL	4	NEWBERRY COLL	9	WINTHROP COLL	21
CHARLESTON COLL	49	ERSKINE COLL	2	PRESBYTERIAN COLL	5	WOFFORD COLL	5
CHARLESTON SOUTHERN	6	FRANCIS MARION COLL	14	SC STATE	10	YORK TECH COLL	1
CLAFLIN COLLEGE	1	FURMAN	8	THE CITADEL	20		
CLEMSON	92	LANDER UNIVERSITY	8	U OF SC-AIKEN	16		
South Dakota							
AUGUSTANA COLL	10	HURON COLL	1	NORTHERN STATE	20		
BLACK HILLS STATE	18	MT MARTY COLL	3	SIOUX FALLS COLL	2		
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DAVID LIPSCOMB COLL	41	LINCOLN MEMORIAL U	8	TREVECCA NAZARENE	6		
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E TEXAS BAPT COLL	4	PAUL QUINN COLLEGE	1	TEX SOUTHERN	24	U OF TEX-EL PASO	59
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HARDIN-SIMMONS U	7	SAM HOUSTON STATE	88	TEX WESLEYAN COLL	9	U OF TEX-SAN ANTONIO	24
HOUSTON BAPTIST	16	SCHREINER COLLEGE	3	TEX WOMANS U	15	UNIV OF CENTRAL TEXAS	5
HOWARD PAYNE U	7	SOUTHERN METHODIST	40	TEXAS A&M	255	WAYLAND BAPT COLL	2
HUSTON-TILLOTSON	3	SOUTHWEST TEX STATE	103	TEXAS A&M COMMERCE	17	WEST TEX STATE	34
INCARNATE WORD COLL	3	SOUTHWESTERN ADVENTIST	1	TEXAS A&M TEXARKANA	7	WILEY COLL	1
JARVIS CHRISTIAN	2	SOUTHWESTERN U	7	TRINITY U	21		
LAMAR U	40	ST EDWARDS U	8	U OF DALLAS	5		
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Vermont							
CASTLETON ST COLL	5	LYNDON STATE COLL	4	ST JOSEPH PROVIDER	1	UNIVERSITY OF VERMONT	15
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Virginia							
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Wyoming
NORTH WYOMING COMM COLL 3 U OF WYOMING

