

CANDIDATE
PERFORMANCE
ON THE
UNIFORM CPA
EXAMINATION

2003 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 reports in this book are for the Uniform CPA Examinations given in May and November 2002.

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 2002 are presented following this commentary. The 13 reports for each examination are consistent in topic and format with those presented from 1994 to 2001. 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 conditional 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, some 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 are also instances when candidates do not submit questionnaires or the questionnaires are not forwarded to NASBA. The number of missing questionnaires was up in 2002, but usable reports still were received from over 85 percent of the candidates. A particular problem was experienced in Oklahoma, where information (other than examination scores) appears to be missing for all of the November 2002 candidates.

One of the effects of missing questionnaires is to misstate the relative numbers of first-time and repeat candidates and thus to complicate comparisons of these two groups. NASBA can unilaterally identify the first-time candidates only in the 26 jurisdictions which use its CPA Examination Services Division. In the other jurisdictions, an absence of a questionnaire leads to an assumption that candidates taking all four subjects are first-time candidates. This tends to overstate the number of first-time candidates in these jurisdictions if candidates are required to take all examination subjects and understate them if this is not required. Oklahoma (cited above) is in the former category. Treating all of its four-subject candidates as first-timers in November 2002 resulted in 81 percent of its total candidates being classified as first-time, compared to 48 percent in May 2002 and 54 percent in November 2001. While this likely is a major misstatement for Oklahoma, it does not have a major effect on the total candidate population.

In general the problem of missing and inaccurate questionnaires should not be overemphasized, as long as overall participation remains high. Reports 1 through 4 are drawn from AICPA and NASBA records and thus include all candidates by jurisdiction, perhaps slightly misclassified between first-time and repeat, as noted above. Data from the questionnaires are more directly relevant to tabular reports 5 through 13, some of which show the number of candidates "not answering," but no major distortion is expected. Probably the greatest potential effect from missing and inaccurate questionnaires is in misstatement of the participation and passing percentages shown for some of the individual colleges and universities included 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

The decade-long decline in the number of CPA examination candidates reversed slightly in 2002. Considering both May and November together, candidates increased 2.7 percent from 2001 to 2002, from 106,072 to 108,955. The increase in first-time candidates was 7.5 percent, and there was a .6 percent increase in repeat candidates. This is encouraging, but the degree of recovery was slight, and there still were 24 percent fewer candidates in 2002 than in 1990, the all-time high for candidate participation. Other than 2001, 2002 had fewer candidates than any year since 1978.

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

TOTAL CPA EXAMINATION CANDIDATES

	2001	2002	Change
First-Time Candidates			
May	12,826	15,079	+17.6%
November	<u>19,614</u>	<u>19,788</u>	+ .9
Total	32,440	34,867	+7.5
Repeat Candidates			
May	35,106	35,347	+ .7%
November	<u>38,526</u>	<u>38,741</u>	+ .6
Total	73,632	74,088	+ .6
Total Candidates			
May	47,932	50,426	+5.2%
November	<u>58,140</u>	<u>58,529</u>	+ .7
Total	106,072	108,955	+2.7

Traditionally there have been slightly more CPA examination candidates in November than in May. In 1991, there was a nine percent increase from the spring to the fall. This disparity grew modestly in the 1990s, accelerated in 1998, when the profound effects of the 150-hour requirement began, but has declined somewhat from 2001. In 2002 there were 16 percent more candidates in November than in May, made up of 31 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. 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, followed by a sharp drop-off in these candidates. The 2002 experience of Massachusetts illustrates this pattern. This jurisdiction had 1,006 first-time candidates in May 2002 (up from 398 the previous May) and only 120 in November 2002 (down from 747 the previous November). On a national basis, however, the effects of 150-hour implementation were relatively minor in 2002, compared to the preceding years. And this condition likely will continue, given that only a few implementations are to be effected in upcoming years. Thus a continued modest recovery in first-time candidates is to be expected.

The expected pattern of effects on number of first-time candidates does not prevail in all jurisdictions because of differences in implementation strategy. Some jurisdictions allow candidates with fewer than 150 hours to begin the examination process after the implementation date provided they were qualified educationally to take the examination prior to this date. Others require 150 hours of higher education for certification (or licensure) but allow candidates to take the examination before this requirement has been fulfilled. And two jurisdictions (California and Pennsylvania) allow alternative approaches to the examination, one of which permits becoming a CPA with 120 hours of higher education, rather than 150. All three of these variations in approach defer the decline in first-time candidates, and the latter two 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 may be 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. A comparison of Reports 12A to 12D for 2002 with 1994, the first year these particular data were reported, shows that the portion of candidates citing education at a foreign institution has risen from 2.6 percent to 10.1 percent.

To provide insight into changes in the candidate population over the past decade, the numbers of first-time and total candidates for 1991 were compared, by jurisdiction, with those for 2002. In 1991 just one jurisdiction (Florida) required 150 hours of higher education before taking the examination. By 2002 about three-quarters 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 2002 these quantities had declined—to 34,900 first-time candidates (down 35 percent), 74,100 repeat candidates (down 14 percent) and 109,000 total candidates (down

22 percent). Note that changes in repeat candidates lag behind the first-time changes, as candidates work through the system.

Among the 54 jurisdictions, 39 showed declines in total candidates from 1991 to 2002, and 42 jurisdictions had fewer first-time candidates. This included nearly all of the jurisdictions that had fully implemented the 150-hour educational requirement by 2002, 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 partial implementers California and Pennsylvania, and the jurisdictions of Michigan, Minnesota and New York, where implementation is scheduled later this decade. This experience indicates that more than the 150-hour requirement is involved in the nationwide decline in candidates.

The 12 jurisdictions with increases in first-time candidates from 1991 to 2002 included five (Delaware, Guam, Maine, New Hampshire and Vermont) that appear to have benefited significantly from non-resident candidates. Together these five had first-time enrollments that increased 11-fold, from 490 in 1991 to 5,548 in 2002. The number of first-time candidates also increased from 1991 to 2002 in Alaska, Arizona, New Mexico, Oklahoma, Utah, the Virgin Islands and Virginia. Alaska, Guam and Utah are the only jurisdictions that implemented the 150-hour requirement in the 1991-2002 period and also experienced increases in first-time candidates over this period.

An important 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, the first two after implementation, and in each of the past three years. The news in this table is mixed. The number of first-time candidates increased fairly rapidly in these jurisdictions after implementation, and was up over 80 percent by 2000. Unfortunately, this growth rate was achieved from the low number of candidates immediately after implementation, and there was virtually no growth in 2001. In 2002, however, the number of first-time candidates in these jurisdictions grew by five percent. This is reason for cautious optimism, but the number of first-time candidates for 2002 remained at only 41 percent of the total for the "normal" pre-implementation year.

**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 2000	2,679	7%
First time candidates in 2001	2,696	8%
First time candidates in 2002	2,839	8%

Given the 2002 rebound in first-time candidates, it is possible that 2001 provided a bottoming-out for these enrollments. Offsetting future improvements in the implemented jurisdictions, of course, will be negative effects in 2003 and 2004 from the implementation of the 150-hour requirement in five more jurisdictions. Thus it is encouraging that the anticipated further decline in repeat candidates did not occur in 2002. If this development continues, the potential for a modest rise in overall candidate numbers is more promising.

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 1994-00 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

	1994-2000	2001	2002
First-Time Candidates			
Auditing (AUDIT)	29.9%	31.6%	33.1%
Business Law and Professional Responsibilities (LPR)	31.3	35.9	36.8
Financial Accounting & Reporting - Business Enterprises (FARE)	29.3	30.7	31.4
Accounting & Reporting - Other Areas (ARE)	28.4	30.0	32.1
All subjects taken	15.8%	17.8%	19.0%
Some subject(s), not all	<u>29.2</u>	<u>29.2</u>	<u>29.6</u>
All or some subjects	45.0	47.0	48.6
No subjects	55.0	53.0	51.4

NATIONAL PASSING PERCENTAGES BY SUBJECT AND OVERALL, continued

	1994-2000	2001	2002
Repeat Candidates			
Auditing (AUDIT)	33.3%	33.4%	33.7%
Business Law and Professional Responsibilities (LPR)	34.1	32.9	33.5
Financial Accounting & Reporting - Business Enterprises (FARE)	28.3	25.8	25.2
Accounting & Reporting - Other Areas (ARE)	30.4	29.2	29.9
All subjects taken	27.9%	26.1%	25.7%
Some subject(s), not all	<u>28.0</u>	<u>28.2</u>	<u>28.5</u>
All or some subjects	55.9	54.3	54.2
No subjects	44.1	45.7	45.8
All Candidates			
Auditing (AUDIT)	31.8%	32.7%	33.4%
Business Law & Professional Responsibilities (LPR)	32.8	34.1	34.8
Business Enterprises (FARE)	28.8	27.5	27.6
Other Areas (ARE)	29.6	29.5	30.7
All subjects taken	23.7%	23.6%	23.6%
Some subject(s), not all	<u>28.4</u>	<u>28.5</u>	<u>28.9</u>
All or some subjects	52.1	52.1	52.5
No subjects	47.9	47.9	47.5

First-time candidates did relatively well in 2002, both in comparison to 2001 and to the overall averages for 1994 to 2000 (1994 was the year the present examination subject format was adopted). As in 2001, 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 2001 and three percentage points from 1994-2000. The number of first-time candidates passing at least one subject has risen from 45 percent in 1994-2000 to 48.6 percent in 2002. These improved percentages are an indication that the 150-hour educational requirement is paying dividends in terms of improved examination performance.

On the other hand, passing percentages for repeat candidates have been basically unchanged over the past three years, and except in auditing, the level of performance remains below that experienced from 1994 to 2000. Presumably the 150-hour educational require-

ment 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 2002 and November 2002 examinations to the weighted averages of the percentages experienced in May and November from 1994 to 2001. Historically, first-time candidates have performed better in May, but this pattern has changed in recent years. The performance for repeat candidates typically is near parity between May and November, but May was stronger in 2002.

COMPARISON OF MAY AND NOVEMBER PASSING PERCENTAGES

	1994-2001		2002	
	May	November	May	November
First Time Candidates				
Auditing (AUDIT)	30.3%	29.8%	30.9%	34.8%
Business Law & Professional Responsibilities (LPR)	31.8	31.7	34.9	38.3
Financial Accounting & Reporting - Business Enterprises (ARE)	30.5	28.7	32.0	31.0
Accounting & Reporting - Other Areas (ARE)	30.2	27.4	31.4	32.6
All subjects taken	16.7%	15.4%	18.8%	19.2%
Some subject(s), not all	<u>29.2</u>	<u>29.2</u>	<u>27.7</u>	<u>31.1</u>
All or some subjects	45.9	44.6	46.5	50.3
No subjects	54.1	55.4	53.5	49.7
Repeat Candidates				
Auditing (AUDIT)	33.3%	33.4%	34.6%	32.8%
Business Law & Professional Responsibilities (LPR)	32.6	35.2	32.8	34.1
Financial Accounting & Reporting - Business Enterprises (ARE)	27.1	28.9	26.4	24.2
Accounting & Reporting - Other Areas (ARE)	30.4	30.2	30.8	29.1
All subjects taken	28.0%	27.4%	27.1%	24.5%
Some subject(s), not all	<u>27.1</u>	<u>28.9</u>	<u>28.1</u>	<u>28.9</u>
All or some subjects	55.1	56.3	55.2	53.4
No subjects	44.9	43.7	44.8	46.6

Passing percentages for first-time candidates have been affected by the pattern of jurisdictions implementing the 150-hour requirement. Candidates rush to take the examination when the requirement is imminent. Many times this is without adequate preparation, thus resulting in a lower pass rate. In those years when many (and/or large) jurisdictions are about to implement the higher educational requirement, the adverse passing percentages in these states have pulled down the national average. Once this flurry of candidates has passed and the new educational requirements are in place, passing percentages have rebounded. This is illustrated by the experience in Massachusetts in 2002. In May, before the 150-hour requirement, the all-subject pass rate for first-time candidates was 5.5 percent. In November, after implementation, it was 20.0 percent.

Over time, hopefully, the passing rates in the 150-hour jurisdictions will exceed the normal ones previously prevailing, assuming that more 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 2002 first-time passing rates to those prevailing 11 years ago, in 1991, provides evidence of improved performance. The composite 1991 all-subject passing rate of 17.8 percent (for all jurisdictions) rose to 19.0 percent in 2002, and this may understate the degree of improvement. 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 11 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 41 by the time of the November 2002 examination. This includes California and Pennsylvania, nominal implementers who still allow some candidates to become CPAs with 120 hours of higher education. Not all of the other jurisdictions have implemented fully, i.e., some are requiring 150 hours only for certification (not to take the examination) or making other exceptions that allow candidates to sit without meeting the higher educational requirement. These latter differences have been ignored, but California and Pennsylvania have been grouped with the 13 jurisdictions which had not yet implemented the higher educational requirement for comparison to the remaining 39 implementing jurisdictions.

These 39 jurisdictions had 32,213 first-time candidates in 1991, 59.9 percent of all first-time candidates in that year. This enrollment declined 54 percent over the next 10 years, to

14,812 first-time candidates in 2002 (42.5 percent of the total). Of these 39 jurisdictions, 36 showed declines in first-time candidates, and only Alaska, Guam and Utah had increases. Meantime, nine of the 15 non-implementing jurisdictions experienced increases in first-time candidates. The number of first-time candidates declined for these 15 jurisdictions (in total) but only from 21,550 to 20,055 (seven percent), and their share of the first-time candidate pool rose from 40.1 percent in 1991 to 57.5 percent in 2002.

The 2002 passing percentages for these two groups favored the 39 implementing jurisdictions. Their all-subject rate for first-time candidates was 20.3 percent, compared to 18.1 percent for the other 15 jurisdictions. Looking back to 1991, moreover, shows that the 39 implementing jurisdictions increased from a composite 15.7 passing percentage in that year while the other 15 jurisdictions declined from 21.2 percent. Thus the implementing jurisdictions rose from an index value of .88 in 1991 to 1.07 in 2002 (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 other 15 jurisdictions, whose index values declined from 1.19 in 1991 to .95 in 2002.

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 (implementing in November 1997) and Arkansas, Georgia, Nebraska, South Carolina and South Dakota (all implementing 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, 2000, 2001 and 2002. 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. There has been little or no improvement since 2000, but for both groups the passing rates remain well above those prevailing in 1991.

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 2001 but rebounded in 2002.

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, and was 1.00 in 2000, .86 in 2001 and .80 in 2002. The index has declined in the past three years, as other jurisdictions upgrade educational requirements, but its level still represents 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 2000	16.7	21.5	1.29
Passing rate for these jurisdictions in 2001	15.3	18.9	1.06
Passing rate for these jurisdictions in 2002	15.3	21.6	1.13

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 higher in 2002 than in 2001—reflecting the greater relative emphasis on first-time candidates in 2002. On an overall basis, Report 4 shows that 58 percent of all May 2002 candidates and 63 percent of all November 2002 candidates took all four subjects. Of these, 11.2 percent passed all four subjects in May and 12.0 percent passed all four in November. The percentages passing all four subjects was up from 9.2 percent in May 2001 and 11.5 percent in November 2001, consistent with the 2002 improvement in first-time passing rates.

As in the past, the 2002 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 that is higher than the national average. The honor roll states for 2002 are presented below.

HONOR ROLL STATES

MAY 2002	NOVEMBER 2002
Arizona	Arizona
Colorado	California
Delaware	Colorado
Florida	Florida
Georgia	Georgia
Illinois	Illinois
Iowa	Iowa
Minnesota	Minnesota
Missouri	New Hampshire
Montana	Nevada
Nevada	Utah
New Hampshire	Vermont
New Mexico	Wisconsin
New York	
Utah	
Wisconsin	

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

In the first table, the 10 highest ranking jurisdictions are listed by overall success of first-time candidates passing all subjects taken. The other four tables show the five jurisdictions with the highest rankings by examination subject. The Virgin Islands qualified for the May listings for LPR and all subjects but has been omitted because it had only three first-time candidates.

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

Of the 15 jurisdictions listed in one or both of the listings of highest-ranking jurisdictions for candidates passing all subjects, 12 appeared on the May or November list in 2001.

SUCCESS RANKING BY JURISDICTION
First-Time Candidates Passing All Subjects Taken

PERCENTAGE			PERCENTAGE		
RANK	JURISDICTION	PASSING	RANK	JURISDICTION	PASSING
MAY 2002			NOVEMBER 2002		
1	Montana	45.7	1	Utah	38.8
2	Iowa	42.4	2	Iowa	33.0
3	Wisconsin	38.5	3	Vermont	32.1
4	Georgia	34.2	4	Wisconsin	31.7
5	Rhode Island	33.3	5	Illinois	28.8
6	Illinois	31.5		New Hampshire	28.8
7	Colorado	30.8	7	Colorado	28.1
	Indiana	30.8	8	Nevada	26.8
9	Connecticut	29.4	9	Minnesota	26.2
10	Delaware	26.4	10	Maine	26.0
	Utah	26.4			

First-Time Candidates Passing Auditing (AUDIT)

RANK	JURISDICTION	PERCENTAGE	RANK	JURISDICTION	PERCENTAGE
		PASSING			PASSING
MAY 2002			NOVEMBER 2002		
1	Montana	59.8	1	District of Columbia	56.7
2	Iowa	54.5	2	Vermont	51.9
3	Connecticut	50.0	3	Utah	49.5
4	Wisconsin	49.7	4	Wisconsin	48.6
5	Georgia	49.2	5	Illinois	45.8

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

PERCENTAGE			PERCENTAGE		
RANK	JURISDICTION	PASSING	RANK	JURISDICTION	PASSING
MAY 2002			NOVEMBER 2002		
1	Iowa	61.6	1	Wisconsin	57.0
2	Montana	56.0	2	District of Columbia	56.7
3	Wisconsin	55.3	3	Idaho	54.2
4	Illinois	54.9	4	Colorado	53.5
5	Colorado	53.8	5	Utah	52.4

First-Time Candidates Passing Financial Accounting & Reporting - Business Enterprises

PERCENTAGE			PERCENTAGE		
RANK	JURISDICTION	PASSING	RANK	JURISDICTION	PASSING
MAY 2002			NOVEMBER 2002		
1	Iowa	56.3	1	Utah	54.4
2	Montana	53.8	2	Vermont	54.1
3	Wisconsin	52.5	3	Idaho	48.6
4	Utah	50.0	4	Maine	48.5
	Wyoming	50.0	5	Colorado	47.5

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

RANK	JURISDICTION	PERCENTAGE	RANK	JURISDICTION	PERCENTAGE
		PASSING			PASSING
		MAY 2002			NOVEMBER 2002
1	Montana	64.4	1	Utah	60.2
2	Iowa	60.4	2	Wisconsin	48.8
3	Wisconsin	57.5	3	Iowa	48.0
4	Utah	55.8	4	Vermont	45.7
5	Rhode Island	55.6	5	Colorado	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, 73 percent of the 2002 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 2002 only 35 percent of California's first-time candidates took all four subjects, and in New York it was 19 percent.

Other things equal, candidates who take fewer than four subjects are more likely to pass all of them than if they take all four subjects at once. The "all subjects passed" percentage is based on the number of subjects taken, and a candidate passing two subjects of two taken is treated the same as one passing four of four. Candidates who take fewer than four subjects also should perform better on individual subjects because they can concentrate on preparation for just these subjects. This circumstance causes a degree of incomparability in Reports 1 to 3 and is the basis for providing Report 4, which compares the number of candidates taking all subjects to total candidates in each jurisdiction and shows the percentage of these candidates who achieved examination success on all four subjects.

The following table (drawn from Report 4) lists the highest-ranked jurisdictions in terms of percentage of candidates taking all four subjects and passing all four subjects. There is considerable congruence between this ranking and the first table in this section of the report, which lists the top 10 jurisdictions for first-time candidates passing all subjects taken. For both May and November, eight of the 10 jurisdictions listed below appear on the earlier list. Once again, the Virgin Islands is omitted for May, even though one of its three candidates passed all four subjects.

CANDIDATES TAKING ALL FOUR SUBJECTS AND PASSING ALL FOUR SUBJECTS

RANK	JURISDICTION	PERCENTAGE PASSING	RANK	JURISDICTION	PERCENTAGE PASSING
MAY 2002			NOVEMBER 2002		
1	Montana	38.5	1	Vermont	26.1
2	Iowa	30.4	2	Utah	26.0
3	Wisconsin	23.7	3	New Hampshire	24.6
4	Colorado	20.5	4	Wisconsin	22.0
5	Delaware	18.9	5	Colorado	20.1
6	Illinois	17.4	6	Maine	20.0
7	Vermont	17.2	7	Minnesota	19.4
8	Georgia	16.5	8	Nevada	19.2
9	New Hampshire	16.0	9	Florida	17.4
	Utah	16.0	10	Arizona	17.3

COLLEGE AND UNIVERSITY DATA

Graduates from more than 1,000 college 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) 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 collected and reported in an ad hoc, less comprehensive manner. There also will be pressure on state boards of accountancy to produce these data and rankings, 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, the leader in both May and November 2001, had the most first-time candidates without advanced degrees in May 2002 and the second most in November 2002. The top spot in November 2002 was taken by California State University-Hayward, which had been second or third in number of candidates the preceding nine examinations. Four other schools appeared on both the May and November listings. Not surprisingly, the institutions with the most first-time candidates without advanced degrees tended to be from jurisdictions that have not adopted (or not fully implemented) the 150-hour requirement, especially California, which had four institutions on each of the 2002 listings.

The University of Texas-Austin again had the most first-time May 2002 candidates with advanced degrees. It has led the May listing since 1995. Brigham Young University, the advanced-degree November leader in four of the five preceding years, continued in that position in November 2002. These two institutions, along with three others were listed in both May and November. Texas had two representatives at each examination, as did North Carolina in May 2002.

The ranking below summarizes the colleges and universities with the most 2002 first-time candidates at each examination. Based upon the submitted questionnaires, there were 62 institutions with 20 or more first-time candidates without advanced degrees in May 2002 and 109 in November 2002. These are lower than 2001, continuing a pattern of declines attributable to implementation of the 150-hour educational requirement. There were 58 institutions in May 2002 with 10 or more first-time candidates with advanced degrees and 90 in November 2002—minor increases attributable to the greater emphasis on advanced education.

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

MAY 2002			NOVEMBER 2002		
RANK	SCHOOL	NUMBER	RANK	SCHOOL	NUMBER

Candidates Without Advanced Degrees

1	Montana State University - Billings	269	1	California State University - Hayward	232
2	California State University - Hayward	195	2	Montana State University - Billings	148
3	University of California - Los Angeles	101	3	Baruch College of CUNY	141
4	University of Guam	93	4	University of California - Los Angeles	114
5	Bentley College	86	5	University of California - Santa Barbara	103
6	Baruch College of CUNY	85	6	University of Guam	96
7	University of Illinois - Urbana	80	7	Indiana University - Bloomington	79
8	University of California - Santa Barbara	78	8	University of Nevada - Reno	75
9	Texas A & M University	70	9	Arizona State University	71
	University of California - Berkeley	70	10	University of Arizona	66
				University of California - Northridge	66

Candidates With Advanced Degrees

1	University of Texas - Austin	149	1	Brigham Young University	82
2	University of Illinois - Urbana	139	2	University of Texas - Austin	71
3	Texas A & M University	72	3	University of Notre Dame	52
4	University of North Carolina - Chapel Hill	66	4	University of Virginia	51
5	North Carolina State University - Raleigh	55	5	Northern Illinois University	46
6	Brigham Young University	52	6	Miami University	45
7	University of Florida	48	7	Texas A & M University	42
8	University of Notre Dame	39		University of Southern California	42
9	University of Georgia	37	9	University of Florida	40
10	University of Michigan - Ann Arbor	34		University of Wisconsin - Madison	40

INSTITUTIONAL PASSING RATES

The schools with the highest passing percentages for first-time candidates on individual examination subjects are listed below for the May 2002 and November 2002 examinations. To be eligible for inclusion, an institution needed at least 20 candidates with baccalaureate degrees or 10 candidates with advanced degrees. Schools were excluded if it was 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 2002

NOVEMBER 2002

RANK	SCHOOL	% PASSING	RANK	SCHOOL	% PASSING
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Auditing (AUDIT)

1	University of Northern Iowa	72.7	1	Rutgers University - New Brunswick	65.3
2	Illinois State University	60.0	2	University of Virginia	62.0
3	Ohio State University	58.3	3	Appalachian State University	61.3
4	University of South Florida	55.0	4	Ohio State University	60.0
5	Iowa State University	52.4	5	Villanova University	59.6

Business Law & Professional Responsibilities (LPR)

1	University of Northern Iowa	70.9	1	New York University	80.0
2	Iowa State University	68.2	2	Rutgers University - New Brunswick	78.4
3	University of Illinois - Urbana	66.3	3	University of Wisconsin - La Crosse	78.3
4	State University of New York at Buffalo	60.7	4	University of Notre Dame	67.9
5	Illinois State University	60.0	5	Illinois State University	64.5
	University of South Florida	60.0			

Financial Accounting & Reporting - Business Enterprises (FARE)

1	University of Northern Iowa	67.3	1	University of Virginia	65.3
2	University of South Florida	65.0	2	Idaho State University	52.4
3	Iowa State University	54.5	3	University of Wisconsin - La Crosse	52.2
4	University of Iowa	54.2	4	University of Notre Dame	50.0
5	Illinois State University	52.4		University of Wisconsin - Madison	50.0

Accounting & Reporting - Other Areas (ARE)

1	Iowa State University	69.6	1	University of Wisconsin - La Crosse	69.6
2	University of Northern Iowa	67.3	2	Grand Valley State University	65.0
3	University of Iowa	62.5	3	University of Washington	60.9
4	Illinois State University	61.9	4	Appalachian State University	58.1
5	University of Illinois - Urbana	56.3	5	Towson State University	57.1

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

Candidates With Advanced Degrees

MAY 2002		NOVEMBER 2002		
RANK	SCHOOL	% PASSING	RANK SCHOOL	% PASSING

Auditing (AUDIT)

1	Montana State University - Bozeman	100.0	1	University of Arizona	76.9
2	Wake Forest University	96.3	2	University of Wisconsin - Madison	74.4
3	Truman State University	88.2	3	Northern Illinois University	71.7
4	University of Colorado - Boulder	80.0	4	University of Washington	71.4
5	University of Florida	79.2	5	Bowling Green State University	70.0
				Canisius College	70.0
				University of Georgia	70.0
				University of Texas - Arlington	70.0

Business Law & Professional Responsibilities (LPR)

1	University of Colorado - Boulder	100.0	1	University of Arizona	91.7
2	Montana State University - Bozeman	96.3		University of South Florida	91.7
3	Wake Forest University	96.3	3	Canisius College	90.0
4	University of Iowa	90.9	4	Florida State University	86.7
5	University of Wisconsin - Madison	86.4	5	San Diego State University	84.6

Financial Accounting & Reporting - Business Enterprises (FARE)

1	University of Iowa	90.9	1	University of Wisconsin - Madison	79.5
	University of Wisconsin - Madison	90.9	2	Georgia State University	78.6
3	Montana State University - Bozeman	88.9	3	University of Arizona	75.0
4	University of Florida	87.5		University of South Florida	75.0
5	Manchester College	85.7	5	Brigham Young University	73.2

Accounting & Reporting - Other Areas (ARE)

1	Montana State University - Bozeman	96.3	1	Georgia State University	85.7
2	University of Iowa	90.9	2	University of Arizona	84.6
3	University of Wisconsin - Madison	86.4	3	University of South Florida	83.3
4	University of Wisconsin - Whitewater	85.0	4	University of Georgia	80.0
5	North Carolina State University - Raleigh	83.3	5	San Diego State University	76.9

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 apply here. Schools may have a reporting advantage, certainly in terms of percentages 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 that first-time candidates take all four subjects at one sitting. 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 the jurisdiction's first-time candidates did not take the subjects for which 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 Illinois Wesleyan University, the University of Wisconsin-Milwaukee, the University of Virginia, the University of Nevada-Las Vegas, Colorado State University, the University of Tennessee-Knoxville, and the University of Wisconsin-Whitewater (from the May 2002 examination) and the University of Wisconsin-Whitewater and the University of Miami (from the November 2002 examination).

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

MAY 2002			NOVEMBER 2002		
RANK	SCHOOL	% PASSING	RANK	SCHOOL	% PASSING
Candidates Without Advanced Degrees (20 or more candidates)					
1	University of Northern Iowa	56.4	1	University of Wisconsin - La Crosse	52.2
2	Illinois State University	47.6	2	University of Minnesota - Twin Cities	45.2
3	University of Iowa	41.7	3	Grand Valley State University	40.0
4	University of South Florida	40.0	4	University of Notre Dame	39.3
5	University of Illinois - Urbana	36.3	5	Illinois State University	38.7
6	Iowa State University	34.8		University of Wisconsin - Madison	38.7
7	University of Minnesota - Twin Cities	33.3	7	Towson State University	38.1
8	Ohio State University	28.0	8	Rutgers University - New Brunswick	35.3
9	Arizona State University - West	24.1	9	University of Virginia	33.3
10	University of California - Los Angeles	23.8	10	Appalachian State University	32.3
	University of Maryland - College Park	23.8			
Candidates With Advanced Degrees (10 or more candidates)					
1	Montana State University - Bozeman	85.2	1	University of Arizona	69.2
2	Wake Forest University	74.1	2	University of South Florida	66.7
3	University of Wisconsin - Madison	72.7	3	University of Georgia	60.0
4	Truman State University	70.6	4	University of Wisconsin - Madison	57.5
5	University of Georgia	67.6	5	University of Houston	55.0
6	University of Florida	66.7	6	San Diego State University	53.8
7	Manchester College	64.3		University of Kentucky	53.8
8	DePaul University	63.6	8	University of Washington	53.6
	University of South Florida	63.6	9	Baruch College of CUNY	52.4
10	University of Colorado - Boulder	60.0		Brigham Young University	52.4

Among institutions with 20 or more first-time candidates without advanced degrees, the University of Northern Iowa ranked first in May 2002. This school is a perennially strong May performer with 15 Top-10 placements in the past 16 years and three previous first place finishes. It replaced the University of Wisconsin-Whitewater, which did not have enough candidates to qualify in 2002 but earned honorable mention in both May and November. Last year's November leader, the University of Central Florida, gave way to the University of Wisconsin-La Crosse, another institution which has done well historically, appearing on eight of the last nine November lists. Institutions from 14 different jurisdictions were included on the 2002 listings—three from Iowa and two from Illinois in May and two from Wisconsin in November. Illinois State University and the University of Minnesota-Twin Cities appeared on both lists.

The top performer for May 2002, among institutions with 10 or more first-time candidates with advanced degrees, was Montana State University-Bozeman, which made its third consecutive appearance on the May listing. It displaced Wake Forest University, which has been first or second at every May examination since 1997. First in November 2002 was the University of Arizona, which finished slightly ahead of last year's leader, the University of South Florida. The latter institution, along with the University of Georgia and the University of Wisconsin-Madison, were listed in both May 2002 and November 2002. Sixteen different jurisdictions were represented on these two lists, with Florida having two listings in May 2002.

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 ten years (20 examinations) from 1993 to 2002. 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**

1993-2002

Candidates Without Advanced Degrees

School	Listings	School	Listings
University of Wisconsin - Whitewater	14	University of Pennsylvania	6
University of Illinois - Urbana	11	University of Wisconsin - Oshkosh	6
University of Northern Iowa	9	University of Iowa	5
University of Wisconsin - Madison	9	Montana State University	4
University of Virginia	8	Portland State University	4
University of Wisconsin - La Crosse	8	University of Nevada - Las Vegas	4
University of California - Los Angeles	7	University of Notre Dame	4
Florida Atlantic University	6	University of South Florida	4
University of Florida	6	University of Washington	4
University of Minnesota - Twin Cities	6		

**COLLEGES AND UNIVERSITIES WITH THE HIGHEST PERCENTAGE OF
CANDIDATES PASSING ALL SUBJECTS TAKEN, continued**
1993-2002

Candidates With Advanced Degrees

School	Listings	School	Listings
University of South Florida	14	University of Georgia	6
University of Texas - Austin	9	University of Virginia	6
University of Wisconsin - Madison	9	Wake Forest University	6
University of Florida	8	Baruch College of CUNY	4
Florida State University	7	Manchester College	4
University of Michigan - Ann Arbor	7	University of Missouri - Columbia	4
Brigham Young University	6		

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 on the candidate questionnaire address the nature of the candidate's educational background. The first of these, summarized in Report 5, asks for academic degrees earned to date or expected to be earned in the 120 days subsequent to the examination. The second (Report 6) requests total semester hours earned or to be earned 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 gather data on academic aptitude examination scores—the SAT, the ACT, the GRE and the GMAT (Reports 8 and 9), participation in CPA examination coaching courses (Report 10), and the timing of the candidate's decision to major in accounting (Report 11).

LEVEL OF EDUCATION

The number of candidates with advanced degrees grew in 2002 but not so rapidly as in the preceding year. There were 7,272 first-time candidates with advanced degrees in 2002 (considering both the May and November examinations together). This constituted 28.1 percent of the reporting candidates and represented an increase from 6,809 candidates in 2001 (24.7 of the total reporting), 6,033 in 2000 (18.6 percent) and 4,065 in 1990 (10.2 percent). The actual increase in first-time candidates with advanced degrees probably was higher than shown above, as the number of non-reporting first time candidates doubled in 2002 (see Report 5). However, this would not necessarily raise the proportion of these candidates to the whole population as the majority of non-reporters are unlikely to hold advanced degrees.

The proportion of repeat candidates with advanced degrees increased to 18.9 percent in 2002 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 2002 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 nine 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 nearly 17 percent in 2002.

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

	1990	1995	2002
Doctoral	1.0%	1.0%	.6%
Master's in accounting	31.0	47.3	60.0
MBA with accounting emphasis	25.2	19.0	15.1
MBA with other emphasis	32.6	24.7	18.8
Non-business master's	5.8	5.3	4.0
Law degree	<u>4.4</u>	<u>2.7</u>	1.5
TOTAL	100.0%	100.0%	100.0%

Completion of an advanced degree is associated with strong CPA examination performance, particularly for first-time candidates. In 2002, 30.1 percent of first-time candidates holding advanced degrees passed all subjects. This compares to 16.3 percent for candidates with bachelor's degrees only. Among the three major advanced degrees, the leading performers were holders of the master of accountancy (33.5 percent passed all subjects). Holders of the MBA trailed somewhat, those with a concentration in accounting achieving a 22.7 percent pass rate and the other first-time candidates with MBAs achieving a pass rate of 26.1 percent. As a group, the holders of non-business master's, law degrees, and the Ph.D. had an all-subject pass rate of 26.6 percent. The pass rates for the three major degrees were all up for 2002, the MBA with accounting emphasis less than the other two. The composite percentage for the other three degrees declined: it still was higher than the MBA degrees but not the master's of accounting.

The following table shows the 2002 first-time passing percentages for individual subjects, based upon the candidates' educational backgrounds. By and large, holders of the master's in accounting were the best performers, followed by the candidates with doctorates. Two exceptions were provided by the holders of law degrees, who were first in the LPR examination (not surprisingly) and second on the ARE. The last line of this table shows the ratio of passing percentages for all advanced degree holders to those for holders of bachelor's degrees. The advanced degree holders showed substantial superiority in all subjects. Their

relative advantage was greater on the FARE and ARE examinations, primarily because the passing rates for bachelor's holder were lower, rather than the advanced degree passing rates being higher.

**FIRST-TIME PASSING RATES FOR INDIVIDUAL CPA EXAMINATION
SUBJECTS BASED UPON EDUCATIONAL BACKGROUND
2002**

Degree	AUDIT	LPR	FARE	ARE
Doctoral	42.6%	48.2%	46.7%	40.8%
Master's in accounting	50.0	53.9	48.4	51.2
MBA with accounting emphasis	38.1	43.2	36.3	36.5
MBA with other emphasis	40.2	44.8	40.6	39.8
Non-business master's	40.5	47.8	42.0	42.2
Law degree	38.1	59.4	42.7	47.3
All advanced degrees	45.8%	50.4%	44.7%	46.3%
Bachelor's degree only	29.8	33.8	27.2	29.1
Ratio	1.54	1.49	1.64	1.59

TOTAL SEMESTER HOURS

Over 60 percent of the reporting first-time candidates in 2002 indicated 150 or more semester hours of academic study, and more than a quarter of them indicated 160 hours or more. This continued a pattern of substantial annual increases, shown by a comparison to 1995, when the corresponding figures were 31 percent and 19 percent. Just over 22 percent of the first-time candidates reported 130 or fewer hours in 2002, and less than three percent reported fewer than 120.

The average for all first-time candidates was 148.3 semester hours, up from 146.8 hours in 2001 and 143.7 in 2000. Semester hours for repeat candidates also rose, to 143.4 hours in 2002, compared to 141.9 in 2001 and 140.5 in 2000. 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 56 percent better chance to pass all subjects when compared to those with fewer than 150 hours. This benefit is higher than in 2000 and 2001 but within the range observed in 1997-99. The advanced-degree advantage for repeat candidates was only seven percent, the same as in 2001. This is relatively minor compared to the disparity for first-time candidates and results because bachelor degree holders achieve higher passing percentages when they repeat the examina-

tion 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 36.5 semester hours of accounting in 2002, up from 36.1 in 2001. This slow rate of increase is consistent with that experienced in recent years. The average reported for first-time candidates without advanced degrees also was up slightly, from 30.3 semester hours in 2001 to 30.8 in 2002. In both cases it is likely that these hours are overstated to an extent, given the possibility of reporting error discussed in the previous section.

Advanced degree holders with more than 30 hours of accounting had an 11 percent better chance to pass all subjects taken on the first attempt, but bachelor degree holders with more than 30 hours had a nine percent advantage (higher than normal). In neither case historically, but for the bachelor's holders especially, more accounting education has not translated into significantly better examination performance.

SCORES ON ACADEMIC APTITUDE EXAMINATIONS

NASBA reports candidate scores on the Scholastic Aptitude Test (SAT), the American College Testing examination (ACT), 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 2002 but also in prior years). These scores are difficult to remember, and some candidates may feel it to their advantage to intentionally overstate performance. This measurement bias, if it occurs, tends to diminish the observed relationship between examination performance and the academic aptitude scores, a relationship which still is substantial. An assumption of the study is that this upward bias, to the extent it exists, is consistent from year to year, thus allowing the tracking of trends.

With this caution, the estimated weighted average scores on these academic achievement examinations are compared with preceding years in the following table. Average scores on the SAT and the ACT, generally taken before admission to college, continued to rise in

2002 and compare favorably to prior years, particularly for the SAT verbal. Increases were more modest for the graduate admissions tests. The average score for the GMAT, the more widely used of these two examinations, was three percent higher than in 1994.

ESTIMATED AVERAGE SCORES FOR FIRST-TIME CANDIDATES

	1994	1997	2000	2002
SAT verbal	511	508	531	553
SAT mathematics	576	569	585	597
ACT verbal	24.1	24.3	24.6	25.0
ACT mathematics	25.4	25.3	25.4	26.0
GRE verbal	539	531	523	534
GRE quantitative	611	601	563	624
GRE analytical	593	591	596	613
GMAT	547	549	562	563

Higher scores on these examinations historically have been strongly associated with improved CPA examination performance, and this continued in 2002. 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 groups and the low ratios for the low groups are strong indications of the effectiveness of academic aptitude examination scores as predictors of examination success. Advantages in the higher groups generally increased in 2002.

RATIOS OF FIRST-TIME PASSING RATES BASED ON ACADEMIC APTITUDE EXAMINATION SCORES 2002

	High Group	Middle Group	Low Group
SAT verbal	1.86	1.02	.56
SAT mathematics	1.60	.78	.37
ACT verbal	2.11	1.33	.70
ACT mathematics	1.94	1.17	.60
GRE verbal	3.27	1.57	1.56
GRE quantitative	2.43	1.34	.34
GRE analytical	2.57	1.13	.93
GMAT	2.46	1.41	.50

Note: Observations for the GRE examination, particularly in the low group, vary widely among years because relatively few candidates report these scores.

The proportion of first-time candidates reporting participation in a CPA review course in the six months prior to the examination was 56.3 percent in 2002, down from 64.1 percent in 2001. However, when an estimated correction factor is applied for the 2002 increase in missing questionnaires, the two years converge, with 2002 participation a little higher. Repeat candidates, on the other hand, indicated less likelihood of having had a course than in 2001, even after application of the correction factor. Repeat participation in coaching courses remained above 50 percent, as it has historically, but continued to be less than that reported by first-time candidates. Presumably other repeat candidates participated in review courses at previous times but had not been involved just prior to the current examination. Despite the missing questionnaire problem and a likely upward bias in reporting this participation, however, it can be concluded that a substantial proportion of the candidate body has received preparation for the examination outside the formal education system.

The proprietary (privately offered) course was cited by 87 percent of first-time candidates and 90 percent of the repeat candidates who had taken courses. This domination is consistent with recent years. College-sponsored non-credit courses were reported by nine percent of first-time candidates taking a course, and four percent of the first-time 2002 candidates (with courses) had firm-sponsored courses. For repeat candidates, firm-sponsored courses were the choice of six percent of the candidates (with courses), and college-sponsored courses were reported by four 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. 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 2002 candidates who had a coaching course were 42 percent more likely to pass the AUDIT examination and 49 percent more likely to pass the LPR examination, in comparison to candidates with no coaching course. The tables compare 2002 success with 2001 and with the 1994-2000 weighted average.

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

	1994-2000	2001	2002
First-Time Candidates			
Auditing (AUDIT)	1.50	1.41	1.42
Business Law & Professional Responsibilities (LPR)	1.59	1.50	1.49
Financial Accounting & Reporting - Business Enterprises (FARE)	1.49	1.39	1.32
Accounting & Reporting - Other Areas (ARE)	1.54	1.42	1.46
Passing all subjects taken	1.79	1.53	1.57
Passing one or more subjects	1.36	1.36	1.32
Repeat Candidates			
Auditing (AUDIT)	1.12	1.09	1.09
Business Law & Professional Responsibilities (LPR)	1.19	1.13	1.19
Financial Accounting & Reporting - Business Enterprises (FARE)	1.11	1.10	1.16
Accounting & Reporting - Other Areas (ARE)	1.13	1.09	1.13
Passing all subjects taken	1.03	1.09	1.09
Passing one or more subjects	1.09	1.07	1.08

RATIOS OF SUCCESS BY TYPE OF CPA REVIEW COURSE

	1994-2000	2001	2002
First-Time Candidates			
Passing all subjects taken			
College-sponsored	1.87	1.42	1.69
Proprietary	1.79	1.55	1.56
Firm-sponsored	1.46	1.43	1.44
Passing one or more subjects			
College-sponsored	1.34	1.24	1.31
Proprietary	1.37	1.37	1.32
Firm-sponsored	1.28	1.29	1.28
Repeat Candidates			
Passing all subjects taken			
College-sponsored	.92	.96	.88
Proprietary	1.04	1.09	1.11
Firm-sponsored	1.05	1.08	1.09
Passing one or more subjects			
College-sponsored	1.03	1.02	.96
Proprietary	1.09	1.07	1.09
Firm-sponsored	1.13	1.09	1.07

On an overall basis, first-time candidates with CPA review courses performed substantially better in 2002 than candidates without these courses. Their advantage was about the same as for 2001 but remained below the average for 1994-2000. For repeat candidates the relative advantage from coaching courses increased slightly from 2001 was at the same level as 1994-2000. 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 the 1994-2000 period, college-sponsored and proprietary courses outperformed firm-sponsored courses, with the former slightly ahead. Their advantage narrowed in 2001 and proprietary courses moved in front of college-sponsored courses. In 2002, the college-sponsored courses advanced and regained the lead for first-time candidates, as the passing ratio stayed about the same for the other types of course. For 2002 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 2002 and historically) has been on the LPR examination. Other past observations, again confirmed in 2002, were that firm-sponsored courses are most beneficial in Auditing (compared to other subjects) and that college-sponsored courses provide their greatest advantage, at least for first-time candidates, in the ARE and FARE 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 2002 with the average from 1994 to 2001. The "other" choice presumably attracted those candidates who could not recall with certainty.

TIMING OF DECISION TO MAJOR IN ACCOUNTING
1994-2002

	Graduate		Undergraduate	
	1994-2001	2002	1994-2001	2002
In high school or earlier	23.0%	27.5	37.8%	31.3%
Lower division college	26.3	31.3	36.1	34.8
Upper division college	10.6	11.5	11.3	13.8
After undergraduate degree	30.0	21.7	8.8	12.2
Other	10.1	8.0	6.0	7.9

Not surprisingly, those obtaining graduate degrees decided on accounting at a later time, but nearly 60 percent of the candidates in this group had made their decisions by the end of the sophomore year, and this tendency may be increasing, based upon the trend of the past three years. And while far more of these individuals continued to be attracted to accounting (and graduate training) after baccalaureate graduation than during the last two years of the undergraduate program, this disparity also decreased in 2002, as it had in the previous two years.

At the undergraduate level, on the other hand, the 2002 data (again consistent with 2000 and 2001) 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 2002, however, roughly 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 2002 candidates who chose accounting in high school were 10 percent less likely to pass all subjects than the average candidate. Persons making the selection after the bachelor's degree had a 19 percent better chance to pass all subjects.

Although 1994 was the first year that this question was asked on the NASBA questionnaire, 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 rising tendency to make a decision in high school, already a trend observed in 1980, continued through the 1997-99 period but has been reversing since then. As compared to 1994, increasing portions of the overall candidate body are deciding upon accounting in the last two years of the undergraduate program and after the bachelor's degree has been awarded. In large part this is because of the increasing emphasis upon graduate education.

HISTORICAL COMPARISON OF DECISION TO MAJOR IN ACCOUNTING

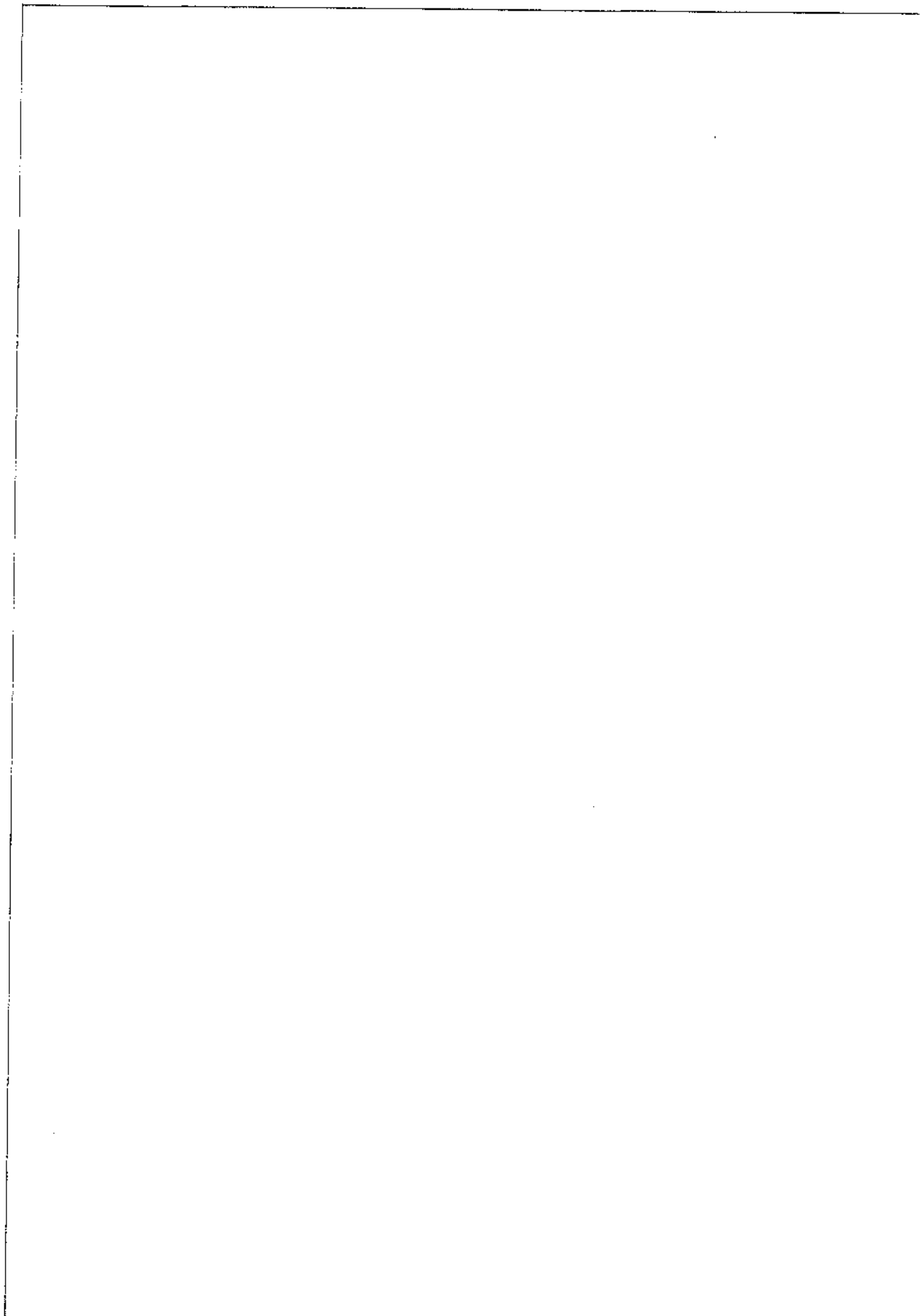
	1970	1980	1994	2002
High school or earlier	29.1%	33.8%	38.2%	32.8%
Lower division college	53.2	41.4	38.4	36.8
Upper division college	13.2	12.2	11.7	14.3
After undergraduate degree	4.5	12.6	11.7	16.1

The 2002 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 confirmed interesting developments of recent years. First-time candidates in 2002 continued to be 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. CPA review courses, still popular and beneficial, rebounded in effectiveness from 2001 but did not contribute as much to the success of first-time 2002 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 decrease, the quantity of advanced degrees and total semester hours of academic study increases, and passing rates rise.

The effects of the 150-hour educational requirement were minimal in 2002, and as a result, the numbers of first-time and repeat candidates both increased slightly, the former somewhat more than the latter. Candidate enrollment still remained 24 percent below the all-time peak of 1990 and may never recover to that level. Nevertheless, 2002 did represent an improvement, at least over 2001, and hopefully this is the start of a trend.

Another positive note is that implementation of the 150-hour educational requirement is leading to greater candidate success in the jurisdictions involved. A continuing rise in national passing percentages may be expected, thanks to the lessening impact from lower scores just prior to implementation and higher scores from the increasing number of candidates who meet the higher educational standards.



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Performance of First-Time Candidates by Jurisdiction

MAY 2002 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	.4	66	28.8	21.2	16.7	25.8	9.1	59.1	1.8
Alaska	.4	65	21.5	21.9	25.0	28.1	13.8	63.1	23.1
Arizona	1.7	258	30.6	43.3	26.2	26.2	15.9	48.4	35.7
Arkansas	.4	67	23.9	26.9	25.4	35.8	16.4	56.7	26.9
California	16.2	2,449	25.9	28.8	28.9	26.5	14.8	60.9	24.3
Colorado	2.3	351	41.6	53.8	44.0	43.6	30.8	36.5	32.8
Connecticut	.2	34	50.0	44.1	44.1	52.9	29.4	32.4	38.2
Delaware	8.9	1,342	37.4	43.1	48.7	36.9	26.4	43.3	30.3
District of Columbia	.1	12	25.0	33.3	25.0	25.0	25.0	66.7	8.3
Florida	1.4	217	41.5	45.6	38.0	39.8	24.4	41.5	34.1
Georgia	2.0	304	49.2	47.9	47.7	48.0	34.2	36.5	29.3
Guam	1.0	150	15.0	26.2	39.2	20.7	11.3	57.3	31.3
Hawaii	.2	34	14.7	17.6	24.2	20.6	11.8	58.8	29.4
Idaho	.3	39	23.1	34.2	23.1	36.8	12.8	43.6	43.6
Illinois	4.3	650	44.1	54.9	48.1	50.5	31.5	33.2	35.2
Indiana	.6	91	37.8	41.1	38.2	40.9	30.8	50.5	18.7
Iowa	1.3	198	54.5	61.6	56.3	60.4	42.4	27.3	30.3
Kansas	.5	69	34.8	37.7	31.9	42.0	17.4	39.1	43.5
Kentucky	.8	117	25.2	25.6	21.7	27.0	13.7	60.7	25.6
Louisiana	.7	108	30.6	43.5	18.7	24.3	12.0	52.8	35.2
Maine	3.9	586	24.5	26.7	33.3	24.7	15.0	57.7	27.3
Maryland	.7	102	24.8	31.4	25.7	28.4	16.7	60.8	22.5
Massachusetts	6.7	1,006	10.2	11.7	9.2	10.1	5.5	82.9	11.6
Michigan	2.2	330	29.6	33.7	31.5	34.4	18.5	54.2	27.3
Minnesota	1.1	162	36.4	43.2	34.6	38.9	22.8	46.3	30.9
Mississippi	.3	48	22.9	27.1	27.1	33.3	20.8	66.7	12.5
Missouri	1.3	195	35.9	39.0	32.3	33.3	22.1	48.2	29.7
Montana	.6	92	59.8	56.0	53.8	64.4	45.7	27.2	27.2

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

REPORT NUMBER 01

Performance of First-Time Candidates by Jurisdiction

MAY 2002 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.4	57	24.6	19.3	24.6	26.3	8.8	56.1	35.1
Nevada	.2	29	37.9	37.9	41.4	41.4	17.2	41.4	41.4
New Hampshire	1.5	231	37.0	39.8	35.4	30.1	20.3	47.6	32.0
New Jersey	1.3	194	28.5	32.1	28.4	26.2	16.5	59.3	24.2
New Mexico	1.4	214	36.6	37.7	40.8	29.2	20.6	47.2	32.2
New York	7.6	1,144	30.5	35.3	24.1	27.2	15.5	55.9	28.7
North Carolina	2.6	390	37.9	45.2	38.5	44.4	25.1	41.3	33.6
North Dakota	.3	52	26.9	36.5	21.2	32.7	13.5	51.9	34.6
Ohio	1.6	234	34.3	35.0	30.5	33.9	17.5	48.3	34.2
Oklahoma	2.2	330	21.8	23.0	10.6	14.8	6.7	65.8	27.6
Oregon	.4	60	31.6	32.2	25.4	36.7	18.3	51.7	30.0
Pennsylvania	2.5	381	22.0	21.6	15.0	15.0	7.3	67.2	25.5
Puerto Rico	1.5	219	11.4	11.0	14.2	10.5	5.5	79.9	14.6
Rhode Island	.1	9	44.4	33.3	44.4	55.6	33.3	44.4	22.2
South Carolina	.5	79	24.4	21.8	14.1	24.4	8.9	62.0	29.1
South Dakota	.2	25	12.0	4.0	20.0	24.0	4.0	64.0	32.0
Tennessee	1.7	256	28.5	32.0	25.1	30.6	16.8	55.5	27.7
Texas	5.5	834	39.7	40.9	37.6	41.2	24.2	45.0	30.8
Texas	.4	53	49.1	50.9	50.0	55.8	26.4	24.5	49.1
Utah	.6	94	33.0	40.4	44.7	38.3	22.3	43.6	34.0
Vermont		3	33.3	66.7	33.3	33.3	33.3	33.3	33.3
Virgin Islands	4.4	661	27.3	34.1	25.6	25.6	15.9	57.5	26.6
Virginia	1.3	199	32.8	33.7	38.8	36.7	19.1	49.2	31.7
Washington	.1	18	27.8	27.8	27.8	33.3	22.2	66.7	11.1
West Virginia	1.1	161	49.7	55.3	52.5	57.5	38.5	29.2	32.3
Wisconsin	.1	10	30.0	50.0	50.0	30.0	20.0	50.0	30.0
Wyoming									
National Totals	100.0	15,079	30.9	34.9	32.0	31.4	18.8	53.5	27.7

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

Performance of Repeat Candidates by Jurisdiction

MAY 2002 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL	NONE	SOME
Alabama	.9	335	36.6	33.3	25.5	34.5	26.0	38.8	35.2
Alaska	.3	121	26.0	29.0	23.4	23.0	18.2	46.3	35.5
Arizona	.7	233	38.3	48.8	35.1	40.0	36.5	34.3	29.2
Arkansas	.7	254	33.0	29.8	24.2	32.6	20.1	42.9	37.0
California	15.7	5,552	42.4	36.3	34.2	36.4	32.4	42.9	24.7
Colorado	1.7	601	42.1	46.8	37.3	32.9	33.1	34.8	32.1
Connecticut	.8	293	33.7	34.4	25.3	30.5	26.6	43.7	29.7
Delaware	3.9	1,381	34.0	39.2	36.6	29.3	31.8	37.8	30.4
District of Columbia	.2	83	15.9	24.2	11.3	16.9	10.8	68.7	20.5
Florida	1.2	431	40.7	42.8	33.3	33.7	32.9	35.0	32.0
Georgia	2.2	765	33.5	35.5	24.6	28.9	23.3	44.1	32.7
Guam	.7	262	23.9	31.3	33.0	23.7	23.3	48.1	28.6
Hawaii	.5	194	38.3	52.9	43.3	37.9	43.8	30.4	25.8
Idaho	.3	111	28.8	31.9	18.3	23.9	17.1	49.5	33.3
Illinois	4.8	1,695	37.9	39.2	27.7	34.7	28.1	38.9	33.0
Indiana	1.4	490	30.4	27.1	18.5	27.7	21.6	49.2	29.2
Iowa	.6	206	34.4	29.7	26.9	32.8	29.6	42.7	27.7
Kansas	.4	130	22.6	19.1	17.8	23.0	20.0	54.6	25.4
Kentucky	1.3	459	22.1	21.5	16.2	24.5	15.3	59.5	25.3
Louisiana	.9	316	32.2	31.1	23.9	32.2	29.7	44.3	25.9
Maine	1.4	488	32.2	29.9	31.2	28.4	24.0	44.3	31.8
Maryland	2.1	752	27.0	31.2	18.8	21.4	21.0	52.0	27.0
Massachusetts	3.6	1,275	31.2	26.0	18.7	23.5	19.3	50.3	30.4
Michigan	3.4	1,196	31.1	26.5	19.5	27.8	19.7	47.1	33.2
Minnesota	1.2	407	48.1	44.0	33.9	44.4	36.6	27.8	35.6
Mississippi	.6	204	25.0	21.8	18.5	26.1	16.2	52.0	31.9
Missouri	1.4	507	40.3	36.9	26.9	34.7	29.2	39.3	31.6
Montana	.1	38	32.0	31.8	22.2	59.3	31.6	34.2	34.2

* 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 2002 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	IPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.2	83	36.2	26.7	23.1	41.3	30.1	41.0	28.9
Nevada	.2	65	58.1	35.3	34.7	41.2	30.8	36.9	32.3
New Hampshire	.7	232	39.7	41.8	34.4	43.5	37.9	34.1	28.0
New Jersey	2.3	824	24.3	24.5	19.4	22.3	18.2	54.7	27.1
New Mexico	.8	290	44.3	29.9	34.3	34.9	33.1	41.7	25.2
New York	12.7	4,494	38.6	33.8	36.8	34.8	33.3	48.6	18.1
North Carolina	2.0	708	35.4	34.9	21.5	35.4	26.0	41.9	32.1
North Dakota	.2	75	25.5	23.4	15.4	31.4	18.7	50.7	30.7
Ohio	3.0	1,046	30.4	30.0	19.9	28.4	20.7	45.9	33.5
Oklahoma	1.0	363	22.9	29.8	20.8	24.6	22.0	51.8	26.2
Oregon	.8	296	37.1	29.9	23.7	31.0	29.1	43.6	27.4
Pennsylvania	5.4	1,903	31.0	25.5	21.0	26.0	24.2	49.4	26.4
Puerto Rico	1.3	448	22.7	21.2	23.4	22.5	19.0	55.1	25.9
Rhode Island	.2	73	37.0	23.9	18.6	20.8	26.0	49.3	24.7
South Carolina	.8	289	34.4	28.1	24.8	33.8	21.5	38.1	40.5
South Dakota	.1	41	17.9	17.9	17.2	38.5	26.8	51.2	22.0
Tennessee	1.7	610	33.9	27.3	20.5	33.0	21.8	43.8	34.4
Texas	5.7	2,007	33.1	32.9	23.1	29.7	23.3	44.4	32.3
Utah	.3	121	50.7	33.8	34.5	30.0	30.6	33.1	36.4
Vermont	.3	101	32.0	28.6	33.8	31.7	29.7	46.5	23.8
Virgin Islands		10	100.0	20.0	66.7	14.3	30.0	60.0	10.0
Virginia	3.7	1,292	32.1	35.4	21.6	24.0	23.9	45.5	30.6
Washington	1.9	687	35.1	31.1	30.8	35.9	30.4	39.4	30.1
West Virginia	.6	200	13.6	19.6	11.9	19.6	13.5	62.5	24.0
Wisconsin	.8	294	43.7	41.1	29.5	44.1	32.3	32.0	35.7
Wyoming		16	46.7	38.5	15.4	30.0	12.5	37.5	50.0
National Totals	100.0	35,347	34.6	32.8	26.4	30.8	27.1	44.8	28.1

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

Performance of All Candidates by Jurisdiction

MAY 2002 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	.8	401	34.8	30.5	23.9	32.6	23.2	42.1	34.7
Alaska	.4	186	24.2	26.1	24.0	25.0	16.7	52.2	31.2
Arizona	1.0	491	33.2	45.1	29.7	31.6	25.7	41.8	32.6
Arkansas	.6	321	30.5	29.0	24.5	33.5	19.3	45.8	34.9
California	15.9	8,001	35.9	33.3	32.1	32.6	27.0	48.4	24.5
Colorado	1.9	952	41.9	50.1	40.1	37.5	32.2	35.4	32.4
Connecticut	.6	327	36.5	36.0	27.7	33.6	26.9	42.5	30.6
Delaware	5.4	2,723	35.9	41.4	43.5	33.5	29.1	40.5	30.4
District of Columbia	.2	95	17.3	25.7	13.3	18.1	12.6	68.4	18.9
Florida	1.3	648	41.1	44.1	35.2	36.4	30.1	37.2	32.7
Georgia	2.1	1,069	39.3	40.0	31.9	35.5	26.4	41.9	31.7
Guam	.8	412	20.4	29.3	35.7	22.4	18.9	51.5	29.6
Hawaii	.5	228	33.1	45.2	38.5	33.1	39.0	34.6	26.3
Idaho	.3	150	26.9	32.7	19.7	28.4	16.0	48.0	36.0
Illinois	4.7	2,345	40.2	45.1	34.0	39.9	29.0	37.3	33.6
Indiana	1.2	581	31.9	30.2	22.0	30.3	23.1	49.4	27.5
Iowa	.8	404	46.5	50.2	43.3	49.2	35.9	35.1	29.0
Kansas	.4	199	27.8	27.0	23.3	31.4	19.1	49.2	31.7
Kentucky	1.1	576	23.0	22.5	17.5	25.1	14.9	59.7	25.3
Louisiana	.8	424	31.6	35.6	22.4	29.7	25.2	46.5	28.3
Maine	2.1	1,074	27.6	28.0	32.5	26.3	19.1	51.6	29.3
Maryland	1.7	854	26.6	31.2	19.8	22.5	20.5	53.0	26.5
Massachusetts	4.5	2,281	20.1	18.5	14.1	17.0	13.2	64.7	22.1
Michigan	3.0	1,526	30.7	28.5	22.4	29.5	19.5	48.6	31.9
Minnesota	1.1	569	43.4	43.7	34.1	42.3	32.7	33.0	34.3
Mississippi	.5	252	24.5	23.0	20.3	27.9	17.1	54.8	28.2
Missouri	1.4	702	38.6	37.7	28.6	34.2	27.2	41.7	31.1
Montana	.3	130	53.8	51.3	46.6	63.2	41.5	29.2	29.2

* 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 2002 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.3	140	29.8	22.5	23.8	34.2	21.4	47.1	31.4
Nevada	.2	94	48.3	36.5	37.2	41.3	26.6	38.3	35.1
New Hampshire	.9	463	38.0	40.6	35.0	36.1	29.2	40.8	30.0
New Jersey	2.0	1,018	25.3	26.5	21.3	23.2	17.9	55.6	26.5
New Mexico	1.0	504	40.5	34.2	37.5	32.0	27.8	44.0	28.2
New York	11.2	5,638	36.0	34.3	33.2	32.7	29.7	50.1	20.3
North Carolina	2.2	1,098	36.5	39.6	28.3	39.3	25.7	41.7	32.6
North Dakota	.3	127	26.2	30.3	17.9	32.0	16.5	51.2	32.3
Ohio	2.5	1,280	31.4	31.3	22.1	29.6	20.1	46.3	33.6
Oklahoma	1.4	693	22.3	25.8	15.6	19.2	14.7	58.4	26.8
Oregon	.7	356	35.8	30.5	24.0	32.3	27.2	44.9	27.8
Pennsylvania	4.5	2,284	28.6	24.5	19.8	23.5	21.4	52.4	26.3
Puerto Rico	1.3	667	18.1	17.0	20.0	18.0	14.5	63.3	22.2
Rhode Island	.2	82	38.2	25.5	22.1	26.3	26.8	48.8	24.4
South Carolina	.7	368	31.7	26.3	22.3	31.3	18.8	43.2	38.0
South Dakota	.1	66	15.1	11.3	18.5	31.4	18.2	56.1	25.8
Tennessee	1.7	866	31.8	29.1	22.0	32.1	20.3	47.2	32.4
Texas	5.6	2,841	35.5	35.9	27.9	33.7	23.5	44.6	31.9
Utah	.3	174	50.0	41.1	40.4	40.2	29.3	30.5	40.2
Vermont	.4	195	32.5	35.1	39.8	35.2	26.2	45.1	28.7
Virgin Islands		13	50.0	37.5	50.0	20.0	30.8	53.8	15.4
Virginia	3.9	1,953	30.1	34.9	23.1	24.6	21.2	49.6	29.2
Washington	1.8	886	34.5	31.9	33.0	36.1	27.9	41.6	30.5
West Virginia	.4	218	15.2	20.5	13.3	21.0	14.2	62.8	22.9
Wisconsin	.9	455	46.3	47.5	38.7	49.7	34.5	31.0	34.5
Wyoming	.1	26	40.0	43.5	30.4	30.0	15.4	42.3	42.3
National Totals	100.0	50,426	33.2	33.6	28.4	31.0	24.6	47.4	28.0

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

REPORT NUMBER 03

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

MAY 2002 UNIFORM CPA EXAMINATION

STATE	ALL CANDIDATES	CANDIDATES TAKING FOUR SUBJECTS	CANDIDATES PASSING FOUR SUBJECTS	% PASSING * FOUR SUBJECTS
Alabama	401	248	11	4.4
Alaska	186	148	12	8.1
Arizona	491	347	45	13.0
Arkansas	321	219	14	6.4
California	8,001	2,629	283	10.8
Colorado	952	693	142	20.5
Connecticut	327	180	19	10.6
Delaware	2,723	2,191	415	18.9
District of Columbia	95	68	4	5.9
Florida	648	397	59	14.9
Georgia	1,069	759	125	16.5
Guam	412	324	27	8.3
Hawaii	228	86	6	7.0
Idaho	150	97	6	6.2
Illinois	2,345	1,607	279	17.4
Indiana	581	368	42	11.4
Iowa	404	286	87	30.4
Kansas	199	143	14	9.8
Kentucky	576	386	20	5.2
Louisiana	424	274	22	8.0
Maine	1,074	929	111	11.9
Maryland	854	539	32	5.9
Massachusetts	2,281	1,803	77	4.3
Michigan	1,526	1,092	80	7.3
Minnesota	569	344	47	13.7
Mississippi	252	181	12	6.6
Missouri	702	442	60	13.6
Montana	130	109	42	38.5
Nebraska	140	96	5	5.2
Nevada	94	56	7	12.5
New Hampshire	463	349	56	16.0
New Jersey	1,018	672	48	7.1
New Mexico	504	216	25	11.6
New York	5,638	907	89	9.8
North Carolina	1,098	782	116	14.8
North Dakota	127	94	8	8.5
Ohio	1,280	812	56	6.9

* PERCENT BASED ON NUMBER OF CANDIDATES TAKING FOUR SUBJECTS

REPORT NUMBER 04

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

MAY 2002 UNIFORM CPA EXAMINATION

STATE	ALL CANDIDATES	CANDIDATES TAKING FOUR SUBJECTS	CANDIDATES PASSING FOUR SUBJECTS	% PASSING * FOUR SUBJECTS
Oklahoma	693	531	28	5.3
Oregon	356	203	18	8.9
Pennsylvania	2,284	1,232	37	3.0
Puerto Rico	667	500	21	4.2
Rhode Island	82	45	3	6.7
South Carolina	368	252	9	3.6
South Dakota	66	46	2	4.3
Tennessee	866	614	49	8.0
Texas	2,841	2,007	259	12.9
Utah	174	106	17	16.0
Vermont	195	157	27	17.2
Virgin Islands	13	3	1	33.3
Virginia	1,953	1,414	132	9.3
Washington	886	576	65	11.3
West Virginia	218	153	7	4.6
Wisconsin	455	334	79	23.7
Wyoming	26	20	2	10.0
TOTAL ALL STATES	50,426	29,066	3,259	11.2

* PERCENT BASED ON NUMBER OF CANDIDATES TAKING FOUR SUBJECTS

REPORT NUMBER 04

Performance of Candidates by Highest Level of Education Achieved

MAY 2002 UNIFORM CPA EXAMINATION

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

First-Time Candidates									
Doctoral	.2	19	15.8	16.7	22.2	22.2	10.5	73.7	15.8
Masters in Accounting	17.1	1,961	51.0	55.9	52.8	55.9	36.5	29.8	33.8
MBA Emphasis in Accounting	4.0	457	37.9	41.6	36.2	36.3	22.1	47.7	30.2
Other MBA	5.4	615	39.0	44.1	41.8	39.5	24.7	44.1	31.2
Non-Business Masters	1.1	123	35.1	41.9	38.3	40.7	22.0	44.7	33.3
Law Degree	.4	47	33.3	57.4	39.1	41.3	27.7	34.0	38.3
Bachelors	67.0	7,666	26.0	29.9	26.3	26.7	14.9	58.9	26.2
Less than Bachelors	1.4	158	44.5	51.0	51.0	38.7	29.1	43.7	27.2
No Degree	3.5	400	22.1	22.5	21.7	17.9	13.0	69.5	17.5
=====									
Total Answering	100.0	11,446	31.9	36.0	32.6	33.1	19.7	52.6	27.7
Not Answering		3,633	28.0	31.7	30.0	26.2	15.9	56.4	27.7
Repeat Candidates									
Doctoral	.1	38	27.8	52.2	36.0	55.6	44.7	34.2	21.1
Masters in Accounting	10.1	3,295	43.3	38.5	30.8	38.4	33.1	35.3	31.7
MBA Emphasis in Accounting	3.4	1,114	36.0	37.6	30.9	33.4	30.4	39.0	30.5
Other MBA	3.9	1,266	33.4	38.3	27.9	32.1	28.8	41.5	29.7
Non-Business Masters	.7	239	37.5	43.0	33.3	34.8	32.6	34.3	33.1
Law Degree	.4	140	28.7	51.4	29.6	29.6	32.1	41.4	26.4
Bachelors	77.1	25,259	33.6	31.4	25.2	30.0	25.9	46.3	27.8
Less than Bachelors	.8	248	32.4	29.7	29.7	26.1	26.6	47.6	25.8
No Degree	3.5	1,156	32.3	29.3	25.0	27.4	24.0	49.4	26.6
=====									
Total Answering	100.0	32,755	34.6	32.7	26.2	30.9	26.9	44.8	28.3
Not Answering		2,592	35.1	34.2	29.4	29.0	29.5	45.0	25.5

* 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 2002 UNIFORM CPA EXAMINATION

TOTAL HOURS	PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	P A S S I N G	ALL *	NONE *	SOME *
First-Time Candidates										
Fewer than 120	3.3	391	29.9	37.7	32.3	24.0	15.1	54.5		30.4
120 - 130	22.0	2,576	21.8	25.9	19.5	20.5	12.2	65.4		22.4
131 - 149	16.6	1,943	28.1	30.4	28.1	27.6	16.0	58.3		25.7
150 - 160	31.8	3,727	35.9	39.8	35.9	38.0	22.8	47.2		30.0
More than 160	26.3	3,083	37.8	42.9	41.1	40.9	24.8	44.3		30.8
Total Answering	100.0	11,720	31.9	36.0	32.5	33.0	19.6	52.5		27.8
Not Answering		3,359	27.5	31.2	30.0	26.0	15.8	57.0		27.2
Repeat Candidates										
Fewer than 120	2.7	901	32.0	25.9	25.4	27.3	25.4	50.3		24.3
120 - 130	32.2	10,727	33.6	31.0	24.2	29.3	25.5	47.3		27.2
131 - 149	21.7	7,225	33.7	30.9	26.4	30.3	26.8	47.1		26.2
150 - 160	22.8	7,582	35.2	33.1	25.7	31.5	26.6	43.2		30.3
More than 160	20.6	6,876	36.2	37.6	30.0	33.4	30.0	40.0		30.0
Total Answering	100.0	33,311	34.5	32.7	26.2	30.8	26.9	44.9		28.2
Not Answering		2,036	36.1	34.7	29.7	30.4	30.3	43.2		26.5

First-Time Candidates

Fewer than 120

120 - 130

131 - 149

150 - 160

More than 160

Total Answering

Not Answering

Repeat Candidates

Fewer than 120

120 - 130

131 - 149

150 - 160

More than 160

Total Answering

Not Answering

* 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 2002 UNIFORM CPA EXAMINATION

SEMESTER HOURS	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	AHE	ALL *	NONE *	SOME *
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Graduate

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43 or More	36.9	1,148	49.2	54.3	50.6	53.5	34.8	32.8	32.4
37 To 42	19.5	607	48.8	49.5	47.5	51.9	32.6	33.9	33.4
31 To 36	18.6	580	42.6	51.5	44.2	46.7	27.9	36.9	35.2
24 To 30	15.0	467	46.0	53.1	49.3	48.0	31.0	34.5	34.5
15 To 23	5.1	158	35.2	38.0	42.7	35.4	25.9	51.3	22.8
10 To 14	2.0	63	34.6	34.7	48.3	43.1	22.2	42.9	34.9
Under 10	3.0	92	29.2	40.4	33.3	35.3	21.7	53.3	25.0
Total Answering	100.0	3,115	45.9	51.1	47.7	49.5	31.4	35.8	32.8
Not Answering		107	44.7	47.1	40.8	40.4	29.0	40.2	30.8

Undergraduate

=====

43 or More	14.2	1,127	29.6	35.3	31.6	31.4	18.2	54.6	27.2
37 To 42	10.9	866	28.0	29.9	27.1	28.8	15.9	58.2	25.9
31 To 36	23.5	1,874	27.9	31.1	26.9	27.6	16.3	57.7	26.0
24 To 30	32.8	2,611	26.4	31.2	24.5	26.2	15.0	58.9	26.0
15 To 23	11.3	896	20.8	24.1	26.2	23.2	12.8	62.5	24.7
10 To 14	4.1	325	21.5	22.9	30.6	20.8	13.8	63.7	22.5
Under 10	3.3	264	22.0	23.3	24.4	18.8	9.5	65.9	24.6
Total Answering	100.0	7,963	26.5	30.3	26.8	26.8	15.4	58.8	25.8
Not Answering		3,894	27.3	30.9	29.3	25.7	15.3	57.3	27.4

* 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 2002 UNIFORM CPA EXAMINATION

REPORTED SCORES	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	P A S S I N G	ALL *	NONE *	SOME *
SAT Verbal										
700 And Above	4.9	200	57.5	60.7	51.1	57.6	39.5	31.5		29.0
600 To 699	23.6	959	49.2	51.4	44.8	49.3	33.6	36.4		30.0
550 To 599	22.1	898	37.6	41.1	36.5	37.0	24.7	48.0		27.3
500 To 549	24.5	994	29.7	35.7	26.3	30.7	17.6	54.6		27.8
450 To 499	14.7	596	23.0	28.0	20.0	23.8	11.4	63.4		25.2
400 To 449	7.3	297	19.1	21.6	13.5	19.4	9.8	70.7		19.5
Under 400	2.8	114	18.5	25.2	17.2	23.8	7.9	64.0		28.1
SAT Mathematics										
700 And Above	14.6	595	51.7	55.6	53.4	56.5	39.2	34.6		26.2
600 To 699	35.9	1,458	41.5	43.6	38.4	41.3	26.5	44.2		29.3
550 To 599	20.7	840	32.2	36.3	28.4	31.4	19.0	52.3		28.7
500 To 549	17.0	692	24.5	31.1	19.6	23.9	13.0	61.0		26.0
450 To 499	7.5	306	20.3	26.1	14.2	19.6	8.8	69.0		22.2
400 To 449	3.7	149	11.4	15.2	5.3	14.6	4.0	77.9		18.1
Under 400	.6	23	21.7	34.8	8.7	17.4	4.3	56.5		39.1
ACT Verbal										
32 And Above	6.0	163	65.2	66.9	62.1	68.1	50.3	24.5		25.2
28 To 31	23.2	634	53.0	57.2	49.8	53.8	36.6	30.3		33.1
24 To 27	35.3	965	41.3	45.4	38.7	43.1	26.4	42.0		31.6
20 To 23	28.0	764	24.9	29.9	22.2	29.6	13.1	57.2		29.7
Below 20	7.6	207	24.4	23.3	19.7	23.2	11.1	63.3		25.6
ACT Mathematics										
32 And Above	8.5	236	53.8	59.7	59.7	60.8	42.4	28.0		29.7
28 To 31	30.3	842	50.4	54.9	48.0	52.3	34.1	31.8		34.1
24 To 27	34.8	967	37.5	40.0	34.6	38.8	23.6	46.3		30.1
20 To 23	21.3	592	24.3	29.4	18.4	28.0	12.0	60.3		27.7
Below 20	5.2	145	24.8	26.2	17.4	21.5	9.0	64.1		26.9

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

REPORT NUMBER 08

Performance of First-Time Candidates by GRE & GMAT Scores

MAY 2002 UNIFORM CPA EXAMINATION

REPORTED SCORES	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
GRE Verbal									
700 And Above	4.4	8	100.0	100.0	85.7	87.5	87.5		12.5
600 To 699	13.1	24	73.9	79.2	70.8	82.6	62.5	8.3	29.2
550 To 599	23.0	42	40.5	47.6	47.5	48.8	26.2	38.1	35.7
500 To 549	20.2	37	54.1	54.1	44.4	58.3	37.8	37.8	24.3
450 To 499	17.5	32	40.6	50.0	40.6	45.2	34.4	46.9	18.8
400 To 449	11.5	21	61.9	57.1	57.1	52.4	38.1	28.6	33.3
Under 400	10.4	19	31.3	33.3	57.9	22.2	21.1	42.1	36.8
GRE Quantitative									
700 And Above	36.9	69	60.0	69.7	65.7	61.8	44.9	20.3	34.8
600 To 699	24.6	46	55.6	60.0	62.2	60.5	47.8	28.3	23.9
550 To 599	14.4	27	59.3	59.3	59.3	63.0	44.4	29.6	25.9
500 To 549	13.9	26	38.5	42.3	24.0	34.6	15.4	42.3	42.3
450 To 499	5.3	10	30.0	20.0	20.0	40.0	20.0	60.0	20.0
400 To 449	4.8	9	11.1	12.5		11.1		88.9	11.1
Under 400		0							
GRE Analytical									
700 And Above	30.4	55	71.7	79.6	74.1	76.4	60.0	10.9	29.1
600 To 699	27.6	50	54.2	57.1	61.2	54.2	32.0	24.0	44.0
550 To 599	18.8	34	50.0	58.8	45.5	51.5	38.2	38.2	23.5
500 To 549	12.2	22	27.3	27.3	28.6	36.4	18.2	50.0	31.8
450 To 499	5.0	9	25.0	14.3	22.2	12.5	22.2	77.8	
400 To 449	3.9	7	14.3	16.7		14.3		85.7	14.3
Under 400	2.2	4					100.0		
GMAT									
700 And Above	5.0	132	73.2	76.3	77.0	82.4	63.6	13.6	22.7
600 To 699	29.1	767	59.7	63.0	65.2	62.7	44.2	21.3	34.6
550 To 599	24.8	655	47.1	51.1	48.0	51.2	31.3	33.7	35.0
500 To 549	19.7	521	41.1	45.5	40.6	45.1	23.4	39.5	37.0
450 To 499	13.3	351	27.4	29.6	20.4	24.3	9.7	59.0	31.3
400 To 449	5.8	154	18.5	26.1	16.2	22.7	9.1	63.6	27.3
Under 400	2.2	58	8.9	17.5	7.4	12.7	3.4	79.3	17.2

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

REPORT NUMBER 09

Performance of Candidates by Supplementary Study

MAY 2002 UNIFORM CPA EXAMINATION

SUPPLEMENTARY STUDY	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	P A S S I N G	NONE *	SOME *
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First-Time Candidates

College-Sponsored Proprietary	12.1	1,010	39.1	44.9	44.6	46.0	28.7	42.5	28.8
Firm-Sponsored	84.7	7,061	35.9	41.3	35.6	36.0	22.1	47.6	30.3
	3.2	265	38.2	31.0	30.0	30.3	16.2	51.3	32.5
Total Answering	=====	8,336	36.4	41.4	36.5	37.1	22.7	47.1	30.2
Not Answering	100.0								
		6,835	24.4	27.0	26.3	24.5	14.0	61.3	24.7

Repeat Candidates

College-Sponsored Proprietary	4.2	818	29.5	32.3	24.9	26.0	24.0	50.0	26.0
Firm-Sponsored	89.8	17,501	35.7	35.7	29.1	32.7	28.8	42.3	28.9
	6.0	1,165	42.9	31.8	30.0	30.4	29.7	42.6	27.7
Total Answering	=====	19,484	35.8	35.3	29.0	32.3	28.6	42.7	28.7
Not Answering	100.0								
		16,190	33.2	29.9	23.3	28.9	25.4	47.4	27.2

* 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

MAY 2002 UNIFORM CPA EXAMINATION

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

=====

In High School or Earlier	26.2	832	42.1	47.0	44.4	46.7	27.9	39.4	32.7
Lower Division College	32.4	1,031	52.6	56.0	51.7	53.5	37.0	30.7	32.3
Upper Division College	11.8	375	48.6	51.6	47.8	50.0	31.5	34.4	34.1
After Undergraduate Degree	21.5	684	41.5	49.2	45.7	48.0	28.7	37.6	33.8
Other	8.1	259	38.9	48.6	45.3	42.9	26.3	40.2	33.6
	=====	=====							
Total Answering	100.0	3,181	46.0	51.1	47.5	49.3	31.3	35.7	33.0
Not Answering		41	38.5	42.1	41.5	41.0	36.6	56.1	7.3

Undergraduate

=====

In High School or Earlier	30.4	2,508	24.6	28.2	23.6	24.8	14.8	61.9	23.3
Lower Division College	35.0	2,885	27.3	31.5	25.9	26.8	15.3	58.6	26.1
Upper Division College	13.4	1,107	28.2	31.7	27.6	27.2	15.4	56.9	27.6
After Undergraduate Degree	12.3	1,013	30.4	32.3	35.3	31.9	19.2	54.0	26.9
Other	9.0	741	22.0	26.6	28.8	24.8	12.3	58.8	28.9
	=====	=====							
Total Answering	100.0	8,254	26.5	30.2	26.9	26.7	15.4	58.8	25.8
Not Answering		3,603	27.3	31.2	29.3	25.8	15.3	57.0	27.6

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REPORT NUMBER 11

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE	SOME *
Alabama									
AUBURN U-AUBURN	.1	8	25.0	25.0	12.5	25.0	12.5	62.5	25.0
U OF AL-BIRMINGHAM	.1	12	33.3	16.7	27.3	27.3	16.7	58.3	25.0
U OF AL-HUNTSVILLE	.1	5	20.0	20.0	40.0	50.0	20.0	60.0	20.0
U OF AL-UNIVERSITY	.1	6	20.0	20.0		33.3		50.0	50.0
U OF SO ALABAMA	.1	10	25.0	22.2	11.1	10.0	10.0	80.0	10.0
Alaska									
U OF ALASKA ANCHORAGE	.1	7	14.3	14.3		14.3		71.4	28.6
U OF ALASKA FAIRBANKS		5				20.0		80.0	20.0
Arizona									
ARIZONA STATE U	.4	42	35.7	34.1	26.2	31.7	19.0	54.8	26.2
ARIZONA STATE U-WEST	.2	29	39.3	53.6	37.9	31.0	24.1	37.9	37.9
NORTHERN ARIZ U	.1	14	35.7	35.7	21.4	35.7	14.3	50.0	35.7
U OF ARIZONA	.4	46	37.2	40.9	30.4	26.7	15.2	47.8	37.0
Arkansas									
ARKANSAS STATE	.1	10	10.0		20.0	30.0		50.0	50.0
HARDING U	.1	16	18.8	12.5	12.5	12.5	6.3	75.0	18.8
U OF ARKANSAS LITTLE ROCK	.1	9		11.1	11.1	22.2		77.8	22.2
U OF CENTRAL AR	.1	9	33.3	33.3	33.3	22.2	11.1	44.4	44.4
California									
BIOLA U	.1	6	50.0	50.0		20.0		50.0	50.0
CAL LUTHERAN COLL	.1	6	20.0	20.0				83.3	16.7
CAL ST STANISLAUS U	.1	13	33.3	25.0	16.7	23.1	7.7	61.5	30.8
CAL ST U-CHICO	.1	14	38.5	30.8	7.7	7.7		57.1	42.9
CAL ST U-FULLERTON	.2	28	19.2	14.8	17.4	16.0	14.3	82.1	3.6
CAL ST U-HAYWARD	.3	41	21.6	33.3	27.8	29.7	9.8	56.1	34.1
CAL ST U-LONG BEACH	1.6	195	18.8	14.9	28.8	18.6	10.8	68.2	21.0
CAL ST U-LOS ANGELES	.3	37	12.9	9.1	9.1	6.3	5.4	86.5	8.1
CAL ST U-NORTHIDGE	.3	41	17.1	14.3	20.0	12.5	7.3	80.5	12.2
CAL ST U-POMONA	.4	49	31.6	37.2	31.3	27.9	14.3	53.1	32.7
CAL ST U-SACRAMENTO	.2	21	16.7	31.3	18.8	18.8	9.5	61.9	28.6
CAL ST UNIV-SAN MARCOS	.4	42	17.9	23.1	18.9	26.3	11.9	73.8	14.3
CAL ST-DOMINGUEZ	.1	7	16.7	16.7	16.7	33.3	14.3	57.1	28.6
CAL ST-SAN LUIS	.1	8	28.6	12.5	14.3	12.5		62.5	37.5
CAL STATE - BAKERSFIELD	.4	43	28.2	25.6	21.9	34.3	16.3	65.1	18.6
CAL STATE SAN BERNARDINO	.1	7	16.7	33.3				71.4	28.6
CAL STATE SAN BERNARDINO	.1	15	25.0	41.7	21.4	23.1	20.0	66.7	13.3
GOLDEN GATE	.1	10	25.0	22.2	22.2	20.0	20.0	80.0	
LOYOLA MARYMOUNT	.1	11	18.2	45.5	30.0	50.0	9.1	45.5	45.5
NATIONAL	.1	8	28.6	37.5	16.7	14.3	12.5	62.5	25.0

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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 2002 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
.1	7	50.0	50.0	83.3	40.0	28.6	28.6	42.9
.3	35	12.5	22.9	16.1	32.4	8.6	62.9	28.6
.4	44	5.3	19.4	11.8	19.4		77.3	22.7
.4	48	22.5	25.6	30.0	34.2	16.7	64.6	18.8
.1	10		22.2	10.0	20.0		70.0	30.0
.1	8	25.0	25.0	33.3	28.6	25.0	75.0	
.6	70	34.4	41.7	31.3	32.6	18.6	48.6	32.9
.9	101	33.8	45.7	30.1	46.4	23.8	51.5	24.8
.1	11	14.3	25.0		11.1	9.1	81.8	9.1
.7	78	14.1	15.3	15.5	8.6	5.1	75.6	19.2
	5	40.0	20.0		40.0		60.0	40.0
.1	8	25.0	50.0	40.0	20.0		50.0	50.0
.1	14	27.3	35.7	9.1	10.0	7.1	57.1	35.7
.1	11	40.0	20.0	33.3	14.3	18.2	63.6	18.2
.4	47	9.8	13.6	11.1	5.7	6.4	85.1	8.5
Colorado								
.1	16	50.0	50.0	25.0	37.5	25.0	43.8	31.3
.1	7	28.6	14.3	28.6	14.3	14.3	71.4	14.3
.1	14	28.6	28.6	21.4	35.7	21.4	57.1	21.4
.1	9		22.2	33.3	11.1		55.6	44.4
.1	12	40.0	41.7	50.0	36.4	25.0	58.3	16.7
.1	11	36.4	45.5	18.2	36.4	18.2	45.5	36.4
	5	40.0	20.0		60.0		20.0	80.0
Connecticut								
.1	6	50.0	50.0			16.7	50.0	33.3
Delaware								
.1	6	66.7	66.7	33.3		50.0	33.3	16.7
District of Columbia								
.2	5	40.0	40.0	50.0	50.0	40.0	60.0	
	19	5.3	15.8		5.6	5.3	78.9	15.8
	5						100.0	
Florida								
.2	19	21.1	63.2	52.6	36.8	21.1	26.3	52.6
.3	35	23.5	34.3	31.3	25.0	17.1	57.1	25.7
	5	40.0	20.0		20.0		60.0	40.0
.2	26	38.5	50.0	26.9	30.8	23.1	46.2	30.8
	5	20.0	20.0	25.0	50.0	20.0	60.0	20.0
	5						100.0	
.1	6	50.0	50.0	33.3	50.0	33.3	50.0	16.7
.1	11	54.5	36.4	72.7	54.5	36.4	27.3	36.4

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REPORT NUMBER 12-A

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P E R C E N T A R E	P A S S I N G	A I L *	NONE	SOME *
U OF MIAMI	.1	8	25.0	62.5	25.0	37.5	25.0	37.5	37.5	37.5
U OF NORTH FL	.1	13	53.8	46.2	38.5	38.5	38.5	46.2	15.4	15.4
U OF SO FLORIDA	.2	20	55.0	60.0	65.0	55.0	40.0	25.0	35.0	35.0
U OF WEST FLORIDA		5	20.0	20.0	20.0	20.0	20.0	80.0		
Georgia										
GA STATE	.1	8	57.1	62.5	42.9	50.0	37.5	25.0	37.5	37.5
KENNESAW STATE	.1	7	42.9	42.9	42.9	28.6	28.6	57.1	14.3	14.3
U OF GEORGIA		5	60.0	60.0	40.0	60.0	20.0	20.0	60.0	60.0
VALDOSTA STATE		5	20.0	20.0	20.0	40.0	20.0	80.0	20.0	20.0
WEST GEORGIA		5	20.0	20.0	20.0	40.0	20.0	60.0	20.0	20.0
Guam										
U OF GUAM	.8	93	12.6	20.0	32.2	24.2	11.8	64.5	23.7	23.7
Hawaii										
U OF HAWAII-MANOA	.1	10	20.0	20.0	10.0	10.0	10.0	70.0	20.0	20.0
Idaho										
BOISE STATE UNIVERSITY	.1	13	23.1	38.5	7.7	8.3	7.7	53.8	38.5	38.5
IDAH0 STATE	.1	6	33.3	16.7	33.3	83.3	16.7	16.7	66.7	66.7
Illinois										
DEPAUL	.2	24	25.0	45.8	29.2	37.5	12.5	54.2	33.3	33.3
IL STATE	.2	21	60.0	60.0	52.4	61.9	47.6	19.0	33.3	33.3
IL WESLEYAN	.1	17	47.1	47.1	47.1	47.1	41.2	47.1	11.8	11.8
NORTHERN IL	.1	7	42.9	28.6	14.3	14.3	14.3	42.9	42.9	42.9
SOUTHERN IL U -CARBONDAL	.1	7	14.3	14.3	14.3	14.3		57.1	42.9	42.9
U OF IL-CHICAGO	.1	12	9.1	8.3				83.3	16.7	16.7
U OF IL-URBANA	.7	80	49.4	66.3	50.0	56.3	36.3	25.0	38.8	38.8
WESTERN IL U		5	20.0	20.0	20.0	20.0		80.0	20.0	20.0
Indiana										
IN U-BLOOMINGTON	.3	31	32.3	32.3	25.8	22.6	19.4	54.8	25.8	25.8
IN U-PURDUE-INDPLS		5	20.0	20.0	25.0	25.0	20.0	80.0		
PURDUE U-MAIN CAMPUS	.1	14	42.9	50.0	28.6	35.7	28.6	50.0	21.4	21.4
U OF NOTRE DAME	.2	22	42.9	47.6	27.3	31.8	22.7	54.5	22.7	22.7
U OF SOUTH INDIANA		5	60.0	60.0	60.0	80.0	40.0	20.0	40.0	40.0
VALPARAISO		5	40.0	60.0	40.0	40.0	40.0	40.0	20.0	20.0
Iowa										
BUENA VISTA U	.1	7	28.6	14.3		28.6		57.1	42.9	42.9
DRAKE		5	60.0	60.0	60.0	40.0	40.0	40.0	20.0	20.0
GRACELAND COLL		5	20.0	20.0	20.0	40.0	20.0	60.0	20.0	20.0
IOWA STATE	.2	23	52.4	68.2	54.5	69.6	34.8	21.7	43.5	43.5
SIMPSON COLL	.1	10	40.0	50.0	40.0	60.0	40.0	30.0	30.0	30.0
U OF IOWA	.2	24	45.8	58.3	54.2	62.5	41.7	29.2	29.2	29.2

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REPORT NUMBER 12-A

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	< P E R C E N T	P A S S I N G	NONE *	SOME *
	.5	55	72.7	70.9	67.3	56.4	16.4	27.3
Kansas								
U OF NORTHERN IOWA								
EMPORIA STATE	.1	6	50.0	16.7	16.7	16.7	50.0	33.3
FORT HAYS STATE	.1	6	16.7	16.7	33.3	33.3	66.7	33.3
KANSAS STATE	.1	7	28.6	42.9	14.3	14.3	42.9	42.9
PITTSBURG STATE	.1	6	16.7	33.3			66.7	33.3
Kentucky								
BELLARMINE COLL	.1	7	42.9	28.6	66.7	33.3	42.9	28.6
U OF KENTUCKY	.2	28	14.3	17.9	10.7	10.7	75.0	25.0
U OF LOUISVILLE	.1	17	17.6	11.8	5.9	5.9	76.5	17.6
WESTERN KY	.1	11	27.3	27.3	45.5	27.3	54.5	18.2
Louisiana								
LA ST U-A&M	.2	20	25.0	40.0	30.0	15.0	50.0	35.0
SOUTHEASTERN LA	.1	9	44.4	44.4	22.2	11.1	55.6	33.3
TULANE U	.1	9	44.4	33.3	25.0	22.2	55.6	22.2
U OF NEW ORLEANS	.1	17	23.5	35.3	18.8	23.5	64.7	11.8
UNIVERSITY OF LOUISIANA	.1	15		13.3			86.7	13.3
Maine								
HUSSON COLL	.1	9		11.1	33.3		55.6	44.4
Maryland								
FROSTBURG STATE		5			20.0		80.0	20.0
MORGAN STATE	.1	6		16.7			83.3	16.7
SALISBURY STATE	.1	7	57.1	57.1	42.9	28.6	42.9	28.6
TOWSON STATE	.1	12	16.7	25.0	33.3	16.7	66.7	16.7
U OF BALTIMORE	.1	6		33.3	33.3	16.7	50.0	50.0
U OF MD-COLLEGE PARK	.4	42	29.3	35.7	28.9	23.8	57.1	19.0
Massachusetts								
ASSUMPTION COLL	.2	18	5.6	5.6	5.6		88.9	11.1
BABSON COLL	.1	14	28.6	14.3	14.3	7.1	64.3	28.6
BENTLEY COLL	.7	86	5.8	7.0	7.0	2.3	83.7	14.0
BOSTON COLL	.4	50	12.5	16.0	4.2	6.0	78.0	16.0
BOSTON U	.1	13	23.1	23.1	15.4	15.4	76.9	7.7
BRIDGEWATER STATE COLLEG	.1	14	7.1	7.1	7.1	7.1	92.9	
COLLEGE OF HOLY CROSS		5	40.0	40.0	20.0		60.0	40.0
CURRY COLL		5					100.0	
FITCHBURG STATE	.1	6	33.3	33.3	33.3	33.3	66.7	
MERRIMACK COLL	.3	35	2.9	2.9	2.9	2.9	97.1	
NICHOLS COLL	.1	10	10.0		10.0	22.2	80.0	20.0
NORTHEASTERN U	.4	42	11.9	14.3	15.0	11.9	83.3	4.8
SALEM STATE	.2	18	5.6	5.6	5.6	5.6	88.9	5.6

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PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	P E R C E N T F A R E	A R E	A L L *	NONE *	SOME *
STONEHILL COLL	.1	16						100.0	
SUFFOLK	.1	17	5.9	5.9		5.9		94.1	5.9
U MASS LOWELL	.2	20	10.0	15.0	5.0	5.0		85.0	15.0
U OF MASS-AMHERST	.5	63	12.7	11.1	3.3	1.7	3.2	81.0	15.9
U OF MASS-BOSTON	.2	28		7.1	3.6	3.6		92.9	7.1
UMASS-DARTMOUTH	.2	19	21.1	26.3	26.3	26.3	21.1	73.7	5.3
WESTERN NEW ENG COLL	.1	8						100.0	
WORCESTER STATE	.1	6						100.0	
Michigan									
CENTRAL MICH	.1	12				16.7		83.3	16.7
DAVENPORT COLLEGE		5	20.0	20.0	20.0	20.0	20.0	80.0	
FERRIS STATE		5		20.0	20.0	20.0		80.0	
GRAND VALLEY ST	.1	11	36.4	45.5	45.5	45.5	36.4	54.5	20.0
HILLSDALE COLL	.1	6	16.7	33.3	33.3	33.3	16.7	66.7	9.1
MICHIGAN STATE	.2	19	11.1	11.1		15.8		78.9	16.7
OAKLAND U	.1	8	37.5	12.5	25.0	37.5	12.5	50.0	21.1
U OF MI-ANN ARBOR	.1	8	33.3	57.1	33.3	40.0	50.0	50.0	37.5
U OF MI-DEARBORN	.1	6	33.3	16.7	33.3	16.7		66.7	33.3
U OF MI-FLINT	.1	6		16.7	16.7			83.3	16.7
WALSH COLLEGE	.1	14	28.6	28.6	28.6	28.6	14.3	50.0	35.7
WESTERN MI U	.2	20	15.0	30.0	15.0	40.0	5.0	55.0	40.0
Minnesota									
AUGSBURG COLL		5	40.0	20.0	20.0	40.0	20.0	60.0	20.0
BEMIDJI STATE	.1	9	33.3	33.3	44.4	44.4	33.3	55.6	11.1
COLL OF ST BENEDICT		5	40.0	60.0	40.0	20.0	20.0	40.0	40.0
MINNESOTA STATE	.1	11	27.3	36.4	27.3	36.4	9.1	45.5	45.5
MOORHEAD STATE	.1	8	25.0	50.0	25.0	25.0	12.5	37.5	50.0
ST CLOUD STATE	.1	10	10.0	20.0	20.0	30.0		60.0	40.0
U OF MN-TWIN CITIES	.2	21	38.1	42.9	38.1	42.9	33.3	52.4	14.3
UNIVERSITY OF ST THOMAS	.1	11	45.5	54.5	9.1	18.2		36.4	63.6
WINONA STATE	.1	8	50.0	50.0	50.0	25.0	25.0	37.5	37.5
Mississippi									
MS ST U	.1	11	18.2	27.3	18.2	18.2	9.1	72.7	18.2
U OF MS	.1	7	28.6	28.6	28.6	14.3	14.3	71.4	14.3
U OF SOUTHERN MS	.1	9	22.2	22.2	22.2	22.2	11.1	66.7	22.2
Missouri									
MO SOUTHERN STATE	.1	6	16.7	16.7	16.7			66.7	33.3
SOUTHWEST MO STATE	.1	7	14.3	14.3	14.3	42.9		57.1	42.9
TRUMAN STATE UNIV	.1	11	36.4	36.4	36.4	27.3	27.3	45.5	27.3
U OF MO-KANSAS CITY		5	50.0	40.0	50.0	50.0	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 2002 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
.1	6	16.7	16.7			83.3	16.7	
U OF MO-ST LOUIS								
Montana								
.1	11	45.5	36.4	27.3	27.3	18.2	54.5	27.3
2.3	269	17.3	20.2	39.9	29.1	11.2	55.4	33.5
.1	12		10.0	30.0	30.0	8.3	66.7	25.0
U OF MONTANA								
Nebraska								
.1	9	22.2	44.4	33.3	33.3	22.2	55.6	22.2
U OF NEBR-OMAHA								
UNION COLL								
	5	20.0	20.0	20.0	20.0	20.0	80.0	
Nevada								
.2	19	31.6	42.1	42.1	47.4	26.3	42.1	31.6
.2	24	17.4	17.4	29.2	29.2	8.3	58.3	33.3
U OF NV-LAS VEGAS								
U OF NV-RENO								
New Hampshire								
.1	7	28.6	57.1	42.9	14.3	14.3	42.9	42.9
NH COLL								
NH PLYMOUTH STATE								
.1	5	20.0					80.0	20.0
.1	10	10.0		20.0			80.0	20.0
U OF NH								
New Jersey								
.1	8	75.0	62.5	14.3	42.9	25.0	25.0	50.0
COLLEGE OF NEW JERSEY								
.1	7	28.6	28.6	28.6	28.6	28.6	71.4	
.1	6	40.0	33.3	40.0	16.7	16.7	66.7	16.7
KEAN UNIVERSITY								
MONMOUTH UNIV								
.1	5	25.0	20.0	25.0	25.0	20.0	80.0	
MONTCLAIR STATE								
.1	5	40.0	40.0	40.0	40.0	40.0	60.0	
RICHARD STOCKTON COLLEGE								
.1	6	16.7	33.3	20.0	20.0	16.7	66.7	16.7
RIDER UNIVERSITY								
.1	5	20.0	20.0	20.0	20.0	20.0	80.0	
ROWAN (GLASSBORO) UNIV								
.1	6	16.7	33.3	33.3	16.7		66.7	33.3
.1	12	55.6	41.7	55.6	50.0	41.7	50.0	8.3
.1	13	33.3	41.7	22.2	22.2	15.4	53.8	30.8
.1	6						100.0	
RUTGERS U-CAMDEN								
RUTGERS U-NEW BRNSWK								
RUTGERS U-NEWARK								
WILLIAM PATERSON								
New Mexico								
.1	11	36.4	36.4	30.0	27.3	27.3	63.6	9.1
.1	14	28.6	14.3	9.1	18.2		50.0	50.0
NEW MEXICO STATE								
U OF NEW MEXICO								
New York								
.1	6	20.0	20.0	20.0	20.0	33.3	66.7	
.7	85	21.4	24.4	14.0	21.4	8.2	60.0	31.8
.1	17	28.6	56.3	18.8	26.7	11.8	47.1	41.2
.2	22	13.3	19.0	16.7	13.3	9.1	81.8	9.1
.1	15	10.0	14.3	9.1	22.2		80.0	20.0
.4	52	23.7	28.0	13.6	15.2	13.5	67.3	19.2
.1	17	45.5	58.8	42.9	33.3	17.6	35.3	47.1
.1	7	33.3	50.0	50.0	40.0	42.9	57.1	
.1	13	50.0	38.5		33.3	7.7	38.5	53.8
ALFRED								
CUNY BERNARD BARUCH								
CUNY BROOKLYN COLL								
CUNY HUNTER COLL								
CUNY LEHMAN COLL								
CUNY QUEENS COLL								
CUNY STATEN ISLAND								
DOWLING COLL								
FORDHAM								

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	P A S S I N G										SOME *
			AUD	LPR	FARE	ARE	ALL *	NONE *	>	>	>	>	
HOFSTRA	.2	27	15.0	42.3	42.9	56.3	22.2	48.1					29.6
IONA COLL	.1	9	44.4	33.3	14.3	37.5	11.1	55.6					33.3
L I U-CW POST	.1	11	40.0	20.0		10.0		54.5					45.5
LE MOYNE COLL	.1	11	11.1	9.1		12.5		90.9					9.1
NEW YORK U	.1	13	38.5	38.5	25.0	50.0	7.7	30.8					61.5
PACE U-NY	.1	11	50.0	63.6		11.1	9.1	27.3					63.6
PACE U-PLEASANTVILLE	.2	19	42.1	15.8	8.3	20.0	5.3	57.9					36.8
SIENA COLL	.1	8	57.1	37.5	14.3	28.6	12.5	50.0					37.5
ST FRANCIS COLL		5	33.3	75.0	50.0	50.0	20.0	40.0					40.0
ST JOHN FISHER COLL	.1	8	62.5	75.0	66.7	71.4	50.0	25.0					25.0
ST JOHNS U., N.Y.	.1	14	38.5	14.3	20.0	28.6		57.1					42.9
SUNY AT ALBANY	.2	28	32.0	46.4	36.4	42.9	10.7	35.7					53.6
SUNY AT BINGHAMTON	.3	41	17.9	36.6	18.4	20.0	9.8	61.0					29.3
SUNY AT BUFFALO	.2	28	30.8	60.7	34.8	46.2	21.4	25.0					53.6
SUNY COLL GENESEO		5	25.0	20.0			20.0	80.0					
SUNY COLL OLD WESTURY	.1	7	16.7	33.3	60.0	60.0	28.6	42.9					28.6
SUNY-NEW PALTZ	.1	8	14.3	37.5				62.5					37.5
SYRACUSE	.1	9	22.2	22.2	25.0	12.5	22.2	66.7					11.1
TOURO	.1	14	54.5	72.7	62.5	60.0	50.0	28.6					21.4
YESHIVA	.1	13	46.2	69.2	16.7	61.5	15.4	30.8					53.8
North Carolina													
APPALACHIAN STATE	.1	10	30.0	40.0	40.0	40.0	30.0	50.0					20.0
CAMPBELL U	.1	7	14.3	14.3	16.7	50.0	14.3	57.1					28.6
HIGH POINT U	.1	6	16.7	16.7				83.3					16.7
LENOIR-RHYNE COLL	.1	7	14.3	14.3	14.3	14.3	14.3	85.7					14.3
NC AGRIC & TECH	.1	7						85.7					
NC ST U-RALEIGH	.1	16	25.0	20.0	20.0	31.3	12.5	62.5					25.0
U OF NC-ASHEVILLE	.1	8	37.5	25.0	50.0	12.5		75.0					
U OF NC-CHAPEL HILL	.1	7	20.0	42.9	28.6		28.6	57.1					14.3
U OF NC-CHARLOTTE	.1	17	29.4	29.4	23.5	23.5	17.6	58.8					23.5
U OF NC-WILMINGTON	.1	7	14.3	42.9	16.7	16.7	14.3	57.1					28.6
North Dakota													
NO DAKOTA STATE	.1	13	23.1	30.8	15.4	30.8	7.7	46.2					46.2
U OF NO DAKOTA	.1	12	25.0	50.0	25.0	33.3	8.3	41.7					50.0
UNIV OF MARY	.1	8						100.0					
Ohio													
BALDWIN-WALLACE		5											
CLEVELAND STATE	.1	12	25.0	25.0	33.3	40.0	16.7	60.0					40.0
MIAMI U	.1	6	33.3	16.7	33.3	25.0	16.7	58.3					25.0
OHIO STATE	.2	25	58.3	50.0	41.7	33.3	28.0	36.0					33.3
													36.0

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REPORT NUMBER 12-A

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Oklahoma									
EAST CENTRAL OK STATE	.1	8	12.5	12.5		12.5		87.5	12.5
LANGSTON U	.1	12	25.0	50.0	33.3	25.0	25.0	41.7	33.3
NORTHEASTERN OK ST	.1	10	30.0	30.0	10.0	20.0	10.0	60.0	30.0
OK CHRISTIAN COLL		5	20.0	20.0	20.0	20.0	20.0	80.0	
OK ST U	.2	25	24.0	20.0	20.0	16.0	8.0	72.0	20.0
ORAL ROBERTS U	.1	6	16.7	33.3	16.7	16.7	16.7	66.7	16.7
SOUTHWESTERN OK STATE	.1	8						100.0	
U OF OK-NORMAN	.1	14	7.1		7.1			85.7	14.3
UNIV CENTRAL OKLAHOMA	.2	27	29.6	29.6	22.2	14.8	14.8	66.7	18.5
Oregon									
PORTLAND STATE	.1	13	33.3	46.2	33.3	45.5	23.1	46.2	30.8
SOUTHERN OR STATE		5						100.0	
U OF OREGON	.1	8	12.5	12.5	12.5	37.5	12.5	62.5	25.0
Pennsylvania									
BLOOMSBURG U	.1	6	50.0	16.7		16.7		50.0	50.0
BUCKNELL U	.1	9		11.1				88.9	11.1
DREXEL	.1	8	25.0	25.0	12.5	12.5	12.5	75.0	12.5
DUQUESNE	.1	9	11.1	11.1	11.1	22.2	11.1	77.8	11.1
INDIANA U OF PA	.1	9	11.1	12.5				88.9	11.1
KINGS COLL		5						100.0	
KUTZTOWN U OF PA		5	40.0	20.0	20.0			60.0	40.0
LA SALLE UNIV	.1	9	44.4	33.3	33.3	33.3	22.2	44.4	33.3
LEHIGH U	.1	12	41.7	50.0	50.0	70.0	25.0	8.3	66.7
MESSIAH COLL	.1	17	35.3	35.3	29.4	47.1	23.5	41.2	35.3
PA ST U-CAPITOL		5						100.0	
ROBERT MORRIS COLL	.1	6	33.3	16.7				50.0	50.0
TEMPLE	.1	15	21.4	13.3	14.3	15.4	6.7	73.3	20.0
THE PENNSYLVANIA STATE	.2	29	25.0	31.0	12.0	22.2	13.8	62.1	24.1
U OF PA	.1	6	40.0	50.0	50.0	33.3	33.3	50.0	16.7
U OF PITTSBURGH	.1	6	16.7	50.0	16.7	33.3	16.7	50.0	33.3
VILLANOVA	.1	12	41.7	33.3	18.2	18.2	8.3	41.7	50.0
WIDENER U		5						100.0	
Puerto Rico									
CATHOLIC U OF PR	.1	8						100.0	
CAYEY U COLL-PR	.1	7						100.0	
INTER AMER-HATO REY	.1	12						100.0	
U OF PR-MAYAGUEZ	.1	7	42.9	42.9	57.1	14.3	14.3	42.9	42.9
U OF PR-RIO PIEDRAS	.5	54	20.4	18.5	27.8	20.4	7.4	59.3	33.3

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Rhode Island										
BRYANT COLL	.3	30	6.7	20.0	20.0		10.0	3.3	70.0	26.7
PROVIDENCE COLL	.1	17	11.8	11.8	11.8		17.6	5.9	76.5	17.6
U OF RHODE ISLAND	.1	6							100.0	
South Carolina										
CLEMSON										
U OF SC-COLUMBIA	.1	5	20.0	20.0	20.0		20.0	20.0	80.0	
South Dakota										
U OF SD	.1	8	12.5	12.5	12.5				75.0	25.0
Tennessee										
U OF SD	.1	6		16.7	16.7				83.3	16.7
AUSTIN PEAY STATE										
BEIMONT UNIVERSITY	.1	9	11.1	33.3	22.2		22.2	11.1	66.7	22.2
CHRISTIAN BROS UNIVERSIT	.1	5	60.0	80.0	80.0		100.0	40.0		60.0
DAVID LIPSCOMB COLL		8							100.0	
EAST TENN STATE		5					40.0		60.0	40.0
MIDDLE TENN STATE	.1	5	40.0	40.0	20.0		20.0	20.0	60.0	20.0
TENN STATE	.1	15	26.7	26.7	33.3		26.7	20.0	53.3	26.7
TENN TECH		6		16.7			16.7		83.3	16.7
U OF TN-CHATTANOOGA	.1	7	28.6	42.9	28.6		28.6	28.6	57.1	14.3
U OF TN-KNOXVILLE	.1	10	20.0	20.0	30.0		30.0	25.0	70.0	30.0
U OF TN-MARTIN	.1	16	43.8	37.5	26.7		46.7		25.0	50.0
UNIVERSITY OF MEMPHIS	.1	5	20.0	20.0					80.0	20.0
		15	26.7	33.3	20.0		33.3	13.3	53.3	33.3
Texas										
ABILENE CHRISTIAN		5								
BAYLOR	.1	7	60.0	40.0	40.0		60.0	40.0	40.0	20.0
LAMAR U	.1	7	14.3	14.3			14.3		71.4	28.6
MIDWESTERN STATE	.1	6		16.7			16.7		83.3	16.7
SAM HOUSTON STATE	.1	6	33.3	33.3	33.3		50.0	33.3	50.0	16.7
SOUTHWEST TEX STATE	.1	10	44.4	30.0			25.0		60.0	40.0
TEX CHRISTIAN	.1	17	17.6	17.6	17.6		29.4	17.6	70.6	11.8
TEX TECH		5					20.0	20.0	80.0	
TEXAS A&M	.1	11	27.3	27.3	9.1		18.2	9.1	72.7	18.2
U OF HOUSTON	.6	70	32.4	39.1	48.5		42.0	15.7	41.4	42.9
U OF HOUSTON CLEAR LAKE	.3	33	36.4	33.3	30.3		27.3	18.2	54.5	27.3
U OF HOUSTON DOWN TOWN	.1	11	9.1	18.2	11.1		11.1		63.6	36.4
U OF NORTH TEXAS	.1	9	22.2	22.2	22.2		44.4	11.1	55.6	33.3
U OF TEX-ARLINGTON	.1	11	36.4	27.3	18.2		18.2	18.2	63.6	18.2
U OF TEX-AUSTIN	.1	13	15.4	15.4	15.4		15.4	15.4	84.6	
U OF TEX-DALLAS	.1	5	25.0	40.0	25.0				60.0	40.0
U OF TEX-EL PASO	.1	9	33.3	22.2	22.2		44.4	11.1	44.4	44.4
		7		14.3	14.3		28.6		57.1	42.9

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U OF TEX-SAN ANTONIO	.1	14	30.8	30.8	42.9	64.3	28.6	35.7	35.7
Utah									
BRIGHAM YOUNG	.1	17	33.3	23.5	26.7	14.3	11.8	58.8	29.4
U OF UTAH	.1	7	28.6	33.3	28.6	33.3	14.3	57.1	28.6
Vermont									
ST MICHAELS COLL	.1	6						100.0	
UNIVERSITY OF VERMONT	.1	9	11.1	11.1	22.2	22.2	11.1	77.8	11.1
Virginia									
COLL OF WILLIAM & MARY	.1	7	28.6	57.1	42.9	57.1	28.6	42.9	28.6
GEORGE MASON U	.3	31	16.7	23.3	6.7	10.0	3.2	74.2	22.6
HAMPTON UNIV.	.1	8		12.5				87.5	12.5
JAMES MADISON U	.1	15	26.7	40.0	26.7	20.0	13.3	53.3	33.3
OLD DOMINION U	.2	20	25.0	30.0	15.0	30.0	10.0	65.0	25.0
RADFORD U	.1	11	18.2	36.4	10.0	20.0		63.6	36.4
U OF RICHMOND	.1	16	40.0	46.7	31.3	31.3	18.8	50.0	31.3
UNIVERSITY OF VIRGINIA	.1	15	53.3	60.0	46.7	53.3	33.3	33.3	33.3
VA COMMONWEALTH U	.1	13	30.8	46.2	30.8	38.5	23.1	46.2	30.8
VA POLY TECH	.2	18	41.2	33.3	22.2	16.7	11.1	50.0	38.9
Washington									
UNIV OF WASHINGTON	.1	8	20.0	50.0	42.9		25.0	37.5	37.5
West Virginia									
MARSHALL U	.1	6		20.0				83.3	16.7
W VA U	.1	7	14.3	28.6	14.3	14.3	14.3	71.4	14.3
Wisconsin									
LAKELAND COLL	.1	11	36.4	45.5	27.3	36.4	27.3	45.5	27.3
MARQUETTE U	.1	11	36.4	45.5	30.0	40.0	27.3	54.5	18.2
U OF WI-EAU CLAIRE	.1	9	44.4	44.4	44.4	66.7	44.4	33.3	22.2
U OF WI-LA CROSSE	.1	9	55.6	66.7	44.4	44.4	44.4	22.2	33.3
U OF WI-MADISON	.1	13	50.0	69.2	38.5	41.7	23.1	30.8	46.2
U OF WI-MILWAUKEE	.1	15	60.0	46.7	53.3	46.7	40.0	40.0	20.0
U OF WI-RIVER FALLS	.1	8	37.5	25.0	25.0	12.5	12.5	50.0	37.5
U OF WI-WHITEWATER	.1	16	37.5	43.8	31.3	43.8	25.0	50.0	25.0
U WISCONSIN - GREEN BAY	.1	9	22.2	22.2	37.5	25.0	11.1	66.7	22.2
SCHOOLS WITH FEWER THAN FIVE	8.6	1,014					11.6	63.3	25.0
SCHOOLS OUTSIDE THE U.S.	12.9	1,532	36.2	40.1	42.3	33.6	22.9	47.8	29.3
SCHOOLS NOT RECORDED	32.5	3,852	26.5	30.1	28.5	25.2	15.2	58.3	26.5
=====		=====							
TOTALS	100.0	11,857					15.4	58.3	26.4

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

REPORT NUMBER 12-A

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P A S S I N G >	AKE	ALL *	NONE *	SOME *
Alabama										
AUBURN U-AUBURN	.4	12	16.7	25.0	25.0	8.3	25.0	8.3	58.3	33.3
SAMFORD U	.2	8	62.5	50.0	25.0	12.5	50.0	12.5	25.0	62.5
TROY ST-TROY	.2	6	16.7	33.3					66.7	33.3
U OF AL-UNIVERSITY	.2	7	50.0	50.0	57.1	57.1	66.7	57.1	42.9	
Arizona										
ARIZONA STATE U	.2	5	20.0	80.0	40.0		50.0		20.0	80.0
THUNDERBIRD	.2	6	16.7	33.3	66.7	16.7	50.0	16.7	16.7	66.7
Arkansas										
ARKANSAS STATE	.2	5	40.0	60.0	60.0	40.0	60.0	40.0	20.0	40.0
California										
CAL ST U-FULLERTON	.2	6	20.0	60.0	40.0	16.7	40.0	16.7	50.0	33.3
CAL ST U-HAYWARD	.6	18	18.8	53.8	50.0	16.7	41.2	16.7	38.9	44.4
CAL ST U-LOS ANGELES	.3	9	55.6	77.8	62.5	44.4	75.0	44.4	22.2	33.3
CAL ST U-POMONA	.2	5	50.0	80.0	75.0	60.0	50.0	60.0	20.0	20.0
CAL ST U-SACRAMENTO	.2	5	20.0	40.0					60.0	40.0
GOLDEN GATE	.3	9	28.6	37.5	50.0	11.1	44.4	11.1	33.3	55.6
SAN DIEGO STATE	.2	5	40.0	40.0	40.0	20.0	80.0	20.0	20.0	60.0
SAN FRANCISCO STATE	.2	8	60.0	50.0	57.1	25.0	50.0	25.0	37.5	37.5
SAN JOSE STATE	.4	13	33.3	38.5	54.5	23.1	36.4	23.1	38.5	38.5
U OF CAL-BERKELEY	.2	5	60.0	60.0	80.0	40.0	40.0	40.0	20.0	40.0
U OF CAL-LOS ANGELES	.3	10	33.3	44.4	20.0	10.0	30.0	10.0	50.0	40.0
U OF SOUTHERN CAL	.5	15	53.8	40.0	41.7	26.7	42.9	26.7	40.0	33.3
Colorado										
U OF CO-BOULDER	.3	10	80.0	100.0	60.0	60.0	80.0	60.0		40.0
U OF DENVER	.2	6	50.0	83.3	66.7	50.0	66.7	50.0	16.7	33.3
Connecticut										
U OF CONN	.2	6	66.7	33.3	16.7	16.7	66.7	16.7	33.3	50.0
District of Columbia										
GEORGE WASHINGTON	.3	11	45.5	40.0	50.0	36.4	44.4	36.4	45.5	18.2
Florida										
FL ATLANTIC U	.2	7	85.7	71.4	85.7	71.4	83.3	71.4	14.3	14.3
FL INTERNATIONAL	.5	17	17.6	35.3	17.6	5.9	5.9	5.9	64.7	29.4
FL STATE	.2	8	100.0	87.5	87.5	100.0	100.0	75.0	25.0	25.0
U OF CENTRAL FL	.3	10	40.0	60.0	50.0	40.0	50.0	40.0	40.0	20.0
U OF FLORIDA	1.5	48	79.2	79.2	87.5	66.7	77.1	66.7	10.4	22.9
U OF MIAMI	.2	7	28.6	71.4	50.0	28.6	57.1	28.6	14.3	57.1
U OF NORTH FL	.2	6	66.7	33.3	33.3	16.7	33.3	16.7	33.3	50.0
U OF SO FLORIDA	.3	11	72.7	72.7	63.6	63.6	81.8	63.6	18.2	18.2

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

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

REPORT NUMBER 12-B

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Georgia									
CLARK/ATLANTA U	.2	5						100.0	
U OF GEORGIA	1.1	37	78.4	73.0	75.7	78.4	67.6	13.5	18.9
Guam									
U OF GUAM	.4	12	9.1	54.5	41.7	18.2	8.3	41.7	50.0
Illinois									
DEPAUL	.3	11	72.7	72.7	63.6	63.6	63.6	27.3	9.1
NORTHERN IL	.3	9	44.4	44.4	50.0	75.0	33.3	33.3	33.3
ROOSEVELT	.2	7	42.9	42.9	28.6	42.9	14.3	28.6	57.1
SOUTHERN IL U -CARBONDAL	.2	5	20.0	20.0	40.0	40.0	40.0	40.0	60.0
U OF IL-CHICAGO	.2	8	50.0	62.5	50.0	50.0	37.5	37.5	25.0
U OF IL-URBANA	4.3	139	55.1	74.8	63.5	75.0	45.3	15.1	39.6
Indiana									
IN U-BLOOMINGTON	.7	23	40.9	52.2	47.8	50.0	34.8	43.5	21.7
IN U-FURDUE-INDPLS	.2	5	60.0	60.0	60.0	60.0	40.0	20.0	40.0
MANCHESTER COLL	.4	14	78.6	78.6	85.7	78.6	64.3	7.1	28.6
U OF NOTRE DAME	1.2	39	64.1	74.4	52.6	57.9	48.7	25.6	25.6
Iowa									
DRAKE	.2	8	87.5	100.0	100.0	100.0	87.5		12.5
U OF IOWA	.3	11	54.5	90.9	90.9	90.9	54.5	9.1	36.4
Kansas									
KANSAS STATE	.3	9	22.2	22.2	22.2	44.4	11.1	55.6	33.3
U OF KANSAS	.7	21	28.6	42.9	33.3	57.1	9.5	23.8	66.7
Kentucky									
BELLARMINE COLL	.2	8	50.0	37.5	50.0	37.5	25.0	37.5	37.5
U OF KENTUCKY	.3	10	44.4	30.0	22.2	44.4	20.0	50.0	30.0
Louisiana									
LA ST U-A&M	.3	10	70.0	60.0	30.0	40.0	30.0	20.0	50.0
LA TECH	.2	5	20.0	40.0	20.0	60.0	20.0	40.0	40.0
SOUTHEASTERN LA	.2	6	33.3	50.0	16.7	33.3	16.7	50.0	33.3
U OF NEW ORLEANS	.2	6	66.7	83.3	50.0	66.7	50.0	16.7	33.3
Maryland									
LOYOLA COLLEGE	.2	5	60.0	60.0	40.0	40.0	40.0	40.0	20.0
U OF BALTIMORE	.2	5	60.0	60.0	40.0	40.0	40.0	40.0	20.0
U OF MD-COLLEGE PARK	.2	6	33.3	16.7	16.7	33.3	40.0	33.3	66.7
Massachusetts									
BENTLEY COLL	.4	12	33.3	41.7	36.4	54.5	25.0	50.0	25.0
STONEHILL COLL	.2	7	14.3	28.6	14.3	28.6	14.3	57.1	28.6
Michigan									
EASTERN MICH	.2	5	60.0	40.0	50.0	50.0	40.0	40.0	20.0

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

REPORT NUMBER 12-B

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	<	<	<	<	<	P E R C E N T	A R E	A L L *	N O N E *	S O M E *
MICHIGAN STATE	.5	17	41.2	47.1	35.3	47.1	23.5	41.2	35.3					
U OF MI-ANN ARBOR	1.1	34	51.5	64.7	78.1	81.8	41.2	8.8	50.0					
Minnesota														
UNIVERSITY OF ST THOMAS	.2	7	28.6	57.1	42.9	42.9	14.3	42.9	42.9					
Mississippi														
JACKSON STATE	.2	5		20.0		20.0		80.0	20.0					
MILLSAPS COLL	.2	5	40.0	20.0	20.0	20.0	20.0	60.0	20.0					
MS ST U	.2	6	50.0	50.0	50.0	50.0	33.3	33.3	33.3					
U OF MS	.4	12	33.3	25.0	33.3	41.7	16.7	50.0	33.3					
U OF SOUTHERN MS	.2	6	33.3	50.0	50.0	50.0	33.3	50.0	16.7					
Missouri														
ST LOUIS U	.2	7	71.4	71.4	71.4	57.1	57.1	14.3	28.6					
TRUMAN STATE UNIV	.5	17	88.2	70.6	76.5	82.4	70.6	5.9	23.5					
U OF MO-COLUMBIA	1.0	32	43.8	43.8	34.4	34.4	25.0	46.9	28.1					
WASHINGTON U	.2	6	50.0	66.7	50.0	50.0	50.0	33.3	16.7					
Montana														
MONTANA ST UNIV-BOZEMAN	.8	27	100.0	96.3	88.9	96.3	85.2		14.8					
MONTANA ST.-BILLINGS	.7	21	33.3	38.9	35.0	15.0	19.0	57.1	23.8					
U OF MONTANA	.5	16	62.5	68.8	62.5	68.8	56.3	25.0	18.8					
Nebraska														
U OF NEBR-LINCOLN	.4	13	30.8	23.1	53.8	15.4	15.4	46.2	38.5					
New Jersey														
SETON HALL	.2	6	66.7	66.7	75.0	66.7	66.7	33.3						
New Mexico														
U OF NEW MEXICO	.2	5	40.0	50.0	20.0	50.0	20.0	40.0	40.0					
New York														
CUNY BERNARD BARUCH	.8	26	56.0	68.0	68.2	42.9	42.3	26.9	30.8					
FORDHAM	.2	5	100.0	100.0	80.0	100.0	80.0		20.0					
HOFSTRA	.2	6	60.0	83.3	75.0	33.3	50.0		50.0					
PACE U-NY	.2	8	75.0	62.5	28.6	57.1	37.5	25.0	37.5					
ST JOHNS U., N.Y.	.6	20	30.0	35.0	7.1	6.7		60.0	40.0					
SUNY AT ALBANY	.2	5	40.0	20.0	40.0	40.0		40.0	60.0					
SUNY AT BUFFALO	.2	6	80.0	66.7	60.0	83.3	50.0		33.3					
North Carolina														
CAMPBELL U	.4	12	8.3	8.3	8.3	16.7		83.3	16.7					
EAST CAROLINA	.7	24	54.2	62.5	45.8	58.3	37.5	33.3	29.2					
NC ST U-RALEIGH	1.7	55	67.3	74.5	68.5	83.3	47.3	9.1	43.6					
U OF NC-CHAPEL HILL	2.0	66	36.9	47.7	48.5	39.4	25.8	33.3	40.9					
U OF NC-GREENSBORO	.4	12	41.7	50.0	9.1	45.5	8.3	41.7	50.0					
U OF NC-WILMINGTON	.9	29	31.0	44.8	33.3	63.0	24.1	34.5	41.4					

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

REPORT NUMBER 12-8

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	<	LPR	FARE	ARE	P A S S I N G	>	>	>	>	>	>	NONE	ALL *	SOME *
WAKE FOREST	.8	27	96.3							96.3	85.2	77.8	74.1									25.9
Ohio																						
MIAMI U	.2	8	50.0							50.0	37.5	37.5	25.0							25.0		50.0
OHIO U	.3	9	37.5							44.4	37.5	50.0	33.3							22.2		44.4
Oklahoma																						
OK ST U	.2	5	60.0							20.0	20.0	20.0	20.0							40.0		40.0
U OF OK-NORMAN	.3	11	36.4							45.5	27.3	45.5	27.3							54.5		18.2
UNIV CENTRAL OKLAHOMA	.2	5	40.0							60.0	40.0	40.0	40.0							40.0		20.0
Pennsylvania																						
DREXEL	.2	5	40.0							50.0	40.0	40.0	20.0							40.0		40.0
LEHIGH U	.2	7	57.1							71.4	57.1	85.7	57.1							14.3		28.6
Puerto Rico																						
U OF PR-RIO PIEDRAS	.2	6	16.7							16.7	16.7	16.7	16.7							83.3		
South Carolina																						
WINTHROP COLL	.2	7	28.6							42.9	28.6	14.3	14.3							57.1		28.6
South Dakota																						
U OF SD	.3	9	22.2							11.1	11.1	22.2								66.7		33.3
Tennessee																						
MIDDLE TENN STATE	.2	7	14.3							14.3	14.3	14.3								71.4		28.6
U OF TN-CHATTANOOGA	.2	5	20.0							40.0	20.0	20.0	20.0							60.0		20.0
U OF TN-KNOXVILLE	.8	25	68.0							64.0	60.0	52.0	44.0							24.0		32.0
U OF TN-MARTIN	.2	5	40.0							20.0	20.0	66.7								60.0		40.0
UNIVERSITY OF MEMPHIS	.2	6	20.0							40.0	16.7									33.3		66.7
Texas																						
ANGELO STATE	.2	7	14.3							42.9	33.3	33.3	14.3							42.9		42.9
BAYLOR	.5	16	56.3							43.8	50.0	56.3	25.0							25.0		50.0
SAM HOUSTON STATE	.2	7	14.3							28.6		28.6								71.4		28.6
SOUTHWEST TEX STATE	.3	11	45.5							45.5	36.4	45.5	27.3							36.4		36.4
ST THOMAS U	.2	7	50.0							28.6	16.7	28.6								42.9		57.1
STEPHEN F AUSTIN STATE	.2	5								20.0	20.0									60.0		40.0
TEX CHRISTIAN	.2	5	100.0							80.0	50.0	75.0	60.0									40.0
TEX TECH	.3	9	11.1							11.1										77.8		22.2
TEXAS A&M	2.2	72	33.3							45.8	38.9	41.7	23.6							43.1		33.3
U OF HOUSTON	.5	15	57.1							57.1	53.3	53.3	40.0							40.0		20.0
U OF HOUSTON CLEAR LAKE	.2	8	25.0							25.0	28.6	42.9	25.0							62.5		12.5
U OF NORTH TEXAS	.3	11	45.5							70.0	45.5	54.5	27.3							27.3		45.5
U OF TEX-ARLINGTON	.2	5	60.0							40.0	40.0	20.0								40.0		60.0
U OF TEX-AUSTIN	4.6	149	70.5							74.5	70.5	78.5	57.0							12.1		30.9
U OF TEX-DALLAS	.4	13	38.5							61.5	61.5	53.8	38.5							38.5		23.1
U OF TEX-EL PASO	.2	6	50.0							33.3	66.7	50.0	16.7							33.3		50.0

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

REPORT NUMBER 12-B

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	P A S S I N G	ALL *	NONE *	SOME *
Utah										
U OF TEX-SAN ANTONIO	.3	9	55.6	66.7	44.4	44.4	44.4	33.3		22.2
BRIGHAM YOUNG	1.6	52	71.2	82.4	73.1	76.5	53.8	11.5		34.6
SOUTHERN UTAH UNIVERSITY	.5	17	41.2	47.1	23.5	29.4	5.9	41.2		52.9
U OF UTAH	.5	15	40.0	33.3	60.0	66.7	26.7	26.7		46.7
UTAH STATE	.4	13	46.2	41.7	61.5	75.0	38.5	15.4		46.2
WEBER STATE	.2	8	50.0	37.5	42.9	28.6	25.0	25.0		50.0
Virginia										
COLL OF WILLIAM & MARY	.2	5	40.0	60.0	40.0	40.0	40.0	40.0		20.0
UNIVERSITY OF VIRGINIA	.7	22	40.9	50.0	40.0	35.0	27.3	40.9		31.8
VA POLY TECH	.2	5	40.0	20.0	20.0	20.0		60.0		40.0
West Virginia										
W VA U	.2	8	50.0	50.0	37.5	37.5	37.5	50.0		12.5
Wisconsin										
U OF WI-MADISON	.7	22	77.3	86.4	90.9	86.4	72.7	4.5		22.7
U OF WI-MILWAUKEE	.3	10	60.0	50.0	70.0	80.0	50.0	20.0		30.0
U OF WI-WHITEWATER	.6	20	60.0	70.0	65.0	85.0	50.0	10.0		40.0
SCHOOLS WITH FEWER THAN FIVE	20.8	669					19.4	46.9		33.6
SCHOOLS OUTSIDE THE U.S.	13.4	432	40.3	39.7	48.8	38.1	26.2	44.9		28.9
SCHOOLS NOT RECORDED	4.8	154	31.5	39.3	34.7	36.1	23.4	53.2		23.4
TOTALS	100.0	3,222					31.3	35.9		32.7

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

REPORT NUMBER 12-B

MAY 2002 UNIFORM CPA EXAMINATION

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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 2002 UNIFORM CPA EXAMINATION

California	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	P A S S I N G			ALL *	NONE *	SOME *
							<	<	<			
AZUSA PACIFIC COLL		7	33.3	33.3	20.0	20.0	14.3	71.4	14.3			14.3
BIOLA U		6	33.3	33.3	66.7	66.7	33.3	33.3	33.3			33.3
CAL LUTHERAN COLL		11	42.9	60.0	14.3	83.3	27.3	36.4	36.4			36.4
CAL ST STANISLAUS U	.1	24	28.6	22.2	14.3	31.3	12.5	66.7	20.8			20.8
CAL ST U-CHICO	.1	37	17.4	21.4	11.8	20.0	13.5	67.6	18.9			18.9
CAL ST U-FRESNO	.4	106	35.0	28.1	17.9	37.5	28.3	51.9	19.8			19.8
CAL ST U-FULLERTON	.5	144	32.4	27.0	31.2	32.5	33.3	49.3	17.4			17.4
CAL ST U-HAYWARD	1.1	319	28.4	33.0	29.9	31.1	24.8	48.0	27.3			27.3
CAL ST U-LONG BEACH	.3	92	30.0	31.5	21.3	30.4	25.0	51.1	23.9			23.9
CAL ST U-LOS ANGELES	.4	114	44.8	35.0	37.1	28.6	36.0	39.5	24.6			24.6
CAL ST U-NORTHridge	.6	171	40.2	30.2	28.6	27.7	29.2	49.7	21.1			21.1
CAL ST U-POMONA	.3	79	43.6	28.6	31.8	42.0	34.2	38.0	27.8			27.8
CAL ST U-SACRAMENTO	.4	112	35.1	18.3	20.6	30.0	20.5	51.8	27.7			27.7
CAL ST UNIV-SAN MARCOS	.1	32	29.4	26.3	21.1	29.4	25.0	56.3	18.8			18.8
CAL ST-DOMINGUEZ	.1	32	42.9	40.9	40.0	22.7	28.1	40.6	31.3			31.3
CAL ST-SAN LUIS	.4	110	35.7	41.8	27.3	36.2	28.2	48.2	23.6			23.6
CAL STATE - BAKERSFIELD	.1	30	35.3	31.3	6.3	35.0	16.7	60.0	23.3			23.3
CAL STATE SAN BERNARDINO	.2	51	36.7	19.4	31.1	41.9	15.7	52.9	31.4			31.4
CHAPMAN COLL	.1	33	47.1	52.9	56.3	40.0	39.4	39.4	21.2			21.2
CLAREMONT MENS COLL	.1	23	30.0	22.2	27.3	50.0	26.1	52.2	21.7			21.7
DEVRY		8	16.7	14.3			12.5	75.0	12.5			12.5
GOLDEN GATE	.1	29	27.3	42.9	36.8	47.4	41.4	34.5	24.1			24.1
HUMBOLDT STATE		9	37.5	16.7	33.3		22.2	55.6	22.2			22.2
LA VERNE COLL		6	50.0	33.3	50.0	50.0	16.7	50.0	33.3			33.3
LOYOLA MARYMOUNT	.2	58	44.8	34.4	30.8	31.3	27.6	44.8	27.6			27.6
NATIONAL	.1	19	37.5	18.2	36.4	38.5	36.8	36.8	26.3			26.3
PACIFIC UNION COLL		8			20.0	25.0	25.0	75.0				
PEPPERDINE	.1	18	42.9	42.9	44.4	46.7	38.9	38.9	22.2			22.2
SAN DIEGO STATE	.4	112	46.8	43.7	33.3	44.2	33.9	38.4	27.7			27.7
SAN FRANCISCO STATE	.5	155	37.3	25.8	19.8	21.1	23.2	52.9	23.9			23.9
SAN JOSE STATE	.3	88	35.3	38.3	36.4	27.3	30.7	51.1	18.2			18.2
SONOMA STATE	.1	37	54.5	33.3	31.3	38.1	27.0	40.5	32.4			32.4
SOUTHERN CAL COLL		6	66.7	33.3	100.0	75.0	66.7	16.7	16.7			16.7
ST MARYS OF CAL	.1	24	58.3	36.4	45.5	28.6	29.2	37.5	33.3			33.3
U OF CAL-BERKELEY	.3	100	49.0	46.5	36.4	36.4	33.0	41.0	26.0			26.0
U OF CAL-LOS ANGELES	.9	251	49.6	41.3	37.8	48.8	39.8	35.1	25.1			25.1
U OF CAL-RIVERSIDE	.2	50	48.3	25.0	19.0	11.5	18.0	58.0	24.0			24.0
U OF CAL-SANTA BARBARA	.6	180	54.9	34.0	35.1	34.9	36.1	42.2	21.7			21.7
U OF REDLANDS		10	80.0	20.0	16.7	22.2	30.0	40.0	30.0			30.0

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

REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF SAN DIEGO	.2	52	31.8	38.9	33.3	44.0	28.8	55.8	15.4
U OF SAN FRANCISCO	.1	30	36.8	18.8	38.5	20.0	23.3	46.7	30.0
U OF SANTA CLARA	.3	76	46.7	43.2	44.8	61.4	46.1	28.9	25.0
U OF SOUTHERN CAL	.5	146	44.2	39.4	30.0	46.2	34.2	39.7	26.0
U OF THE PACIFIC		13	50.0	50.0	50.0	20.0	30.8	61.5	7.7
WOODBURY		8	50.0	33.3	33.3	25.0	25.0	50.0	25.0
Colorado									
ADAMS STATE COLL		11	33.3	30.0	10.0	27.3	9.1	63.6	27.3
CO STATE	.1	43	30.0	27.6	11.8	20.6	25.6	55.8	18.6
FORT LEWIS COLL		10	37.5	50.0	11.1	25.0	50.0	50.0	50.0
MESA STATE COLLEGE		11	20.0	11.1	11.1		27.3	72.7	
METROPOLITAN ST COLL	.1	34	40.0	50.0	16.1	22.2	14.7	44.1	41.2
REGIS UNIVERSITY	.1	22	23.1	14.3	31.6	20.0	27.3	54.5	18.2
U OF CO-Boulder	.1	28	38.5	38.5	42.9	50.0	42.9	35.7	21.4
U OF CO-CO SPRINGS		10	12.5	37.5	11.1	12.5	10.0	70.0	20.0
U OF CO-DENVER	.1	21	41.7	54.5	25.0	23.5	23.8	42.9	33.3
U OF DENVER		9	16.7	25.0	42.9		11.1	55.6	33.3
U OF NORTHERN CO	.1	17	53.3	41.7	31.3	38.5	29.4	35.3	35.3
WESTERN STATE COLLEGE		5	40.0	50.0		25.0	20.0	20.0	60.0
Connecticut									
CENTRAL CONN ST U	.1	31	15.0	16.7	3.7	30.0	9.7	67.7	22.6
FAIRFIELD	.1	37	55.6	42.1	27.8	35.0	40.5	37.8	21.6
QUINNIPAC COLL	.1	17	33.3	45.5	16.7	27.3	29.4	41.2	29.4
SACRED HEART UNIV		9	80.0	50.0	25.0		22.2	33.3	44.4
SO CT STATE U		11		37.5	9.1			72.7	27.3
U OF CONN	.2	69	36.7	32.4	30.6	27.9	29.0	47.8	23.2
U OF HARTFORD		8	28.6	14.3	12.5	12.5		62.5	37.5
WESTERN CONN ST U		8		25.0	37.5	60.0	25.0	37.5	37.5
Delaware									
DELAWARE ST UNIV		8	25.0	12.5	12.5			62.5	37.5
GOLDEY BEACOM COLL		8	14.3	42.9	12.5	28.6	12.5	50.0	37.5
U OF DELAWARE	.2	56	31.0	33.3	31.6	28.2	33.9	41.1	25.0
WILMINGTON COLL		6	25.0	25.0	20.0	40.0	16.7	33.3	50.0
District of Columbia									
AMERICAN	.1	23	37.5	23.1	15.0	14.3	21.7	52.2	26.1
CATHOLIC U OF AMER		6	50.0	60.0	25.0	40.0	50.0	16.7	33.3
GEORGE WASHINGTON	.1	16	44.4	66.7	40.0	20.0	43.8	25.0	31.3
GEORGETOWN		13	100.0	20.0	44.4	11.1	15.4	46.2	38.5
HOWARD	.1	42	20.7	16.7	18.4	16.7	19.0	61.9	19.0
SOUTHEASTERN		7	33.3				71.4	28.6	

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REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
STRAYER COLL	.1	33	8.0	21.7	10.3	16.0	6.1	72.7	21.2
U OF DC	.1	30	17.4	21.7	11.5	18.5	13.3	66.7	20.0
Florida									
FL AGRI & MECH		14	33.3	40.0	22.2	20.0	28.6	42.9	28.6
FL ATLANTIC U	.1	39	42.9	52.9	58.3	35.7	53.8	20.5	25.6
FL INTERNATIONAL	.1	25	62.5	53.8	50.0	46.7	44.0	24.0	32.0
FL SOUTHERN COLL		11		37.5	25.0	14.3	27.3	45.5	27.3
FL STATE	.2	51	50.0	37.9	26.7	16.7	23.5	45.1	31.4
NOVA		10	16.7	33.3	20.0	40.0	30.0	60.0	10.0
ST LEO COLL		12	22.2	37.5	40.0	12.5	33.3	41.7	25.0
STETSON U		5		25.0	33.3		20.0	60.0	20.0
U OF CENTRAL FL	.1	29	29.4	25.0	28.6	26.3	31.0	55.2	13.8
U OF FLORIDA	.1	19	58.3	54.5	30.8	58.3	47.4	21.1	31.6
U OF MIAMI	.1	15	75.0	55.6	33.3	37.5	46.7	20.0	33.3
U OF NORTH FL	.1	25	42.9	61.5	23.5	35.7	36.0	32.0	32.0
U OF SO FLORIDA	.2	45	37.5	41.7	32.4	22.6	26.7	33.3	40.0
U OF TAMPA		10	28.6	25.0	28.6	37.5	30.0	50.0	20.0
U OF WEST FLORIDA	.1	21	37.5	35.3	21.1	31.3	14.3	52.4	33.3
Georgia									
AUGUSTA STATE UNIVERSITY		7	28.6	33.3		50.0	14.3	42.9	42.9
BERRY COLL		6	40.0	50.0	33.3	40.0	33.3	50.0	16.7
CLARK/ATLANTA U		9	16.7		37.5	12.5	11.1	55.6	33.3
DEVRY INSTI		5	20.0				20.0	80.0	
EMORY		10	60.0	33.3	50.0	42.9	60.0	30.0	10.0
GA COLLEGE	.1	18	28.6	42.9	11.8	28.6	11.1	50.0	38.9
GA SOUTHERN UNIV	.1	20	44.4	41.7	12.5	9.1	20.0	55.0	25.0
GA SOUTHWESTERN COLL		11	30.0	30.0	22.2	22.2	9.1	63.6	27.3
GA STATE	.2	66	40.5	42.2	28.3	26.1	30.3	40.9	28.8
KENNESAW STATE	.2	47	30.0	29.0	25.6	18.2	29.8	48.9	21.3
MERCER U-MACON		7	33.3		33.3		28.6	57.1	14.3
MOREHOUSE COLL		6	50.0	40.0			16.7	66.7	16.7
NORTH GEORGIA COLL		12	33.3	50.0	40.0	22.2	41.7	50.0	8.3
OGLETHORPE		6	20.0	25.0	20.0	33.3	16.7	33.3	50.0
SAVANNAH STATE		5			40.0	25.0	40.0	60.0	
U OF GEORGIA	.1	20	44.4	37.5	29.4	56.3	25.0	40.0	35.0
VALDOSTA STATE	.1	19	28.6	15.4	14.3	16.7	26.3	57.9	15.8
WEST GEORGIA	.1	15	50.0	54.5	9.1	22.2	26.7	33.3	40.0
Guam									
U OF GUAM	.5	132	20.7	28.6	29.3	24.1	19.7	50.8	29.5
Hawaii									
BYU - HAWAII		6	33.3		25.0	40.0	50.0	50.0	

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REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	LPR	FARE	ARE	ALL *	NONE *	SOME *
HAWAII PACIFIC COLL		13							30.0	22.2	11.1	23.1	46.2	30.8
U OF HAWAII-MANOA	.2	55							46.4	29.3	25.0	27.3	43.6	29.1
Idaho														
BOISE STATE UNIVERSITY	.2	52							20.7	20.5	25.8	17.3	59.6	23.1
IDAHO STATE		12							37.5	54.5	37.5	33.3	33.3	33.3
U OF IDAHO	.1	24							38.9	9.1	28.6	12.5	45.8	41.7
Illinois														
AUGUSTANA COLL		13							27.3	7.7	8.3		61.5	38.5
AURORA COLL		9							20.0	25.0	28.6	22.2	55.6	22.2
BRADLEY	.1	23							41.7	20.0	13.3	21.7	60.9	17.4
CHICAGO STATE		10							28.6	30.0	22.2	20.0	40.0	40.0
COLL OF ST FRANCIS		9							60.0	42.9	60.0	55.6	22.2	22.2
DEPAUL	.4	106							43.3	24.2	37.3	21.7	39.6	38.7
DEVRY - OAK BROOK TERRAC		8							14.3	25.0	20.0	25.0	62.5	12.5
EASTERN IL	.1	21							20.0	38.9	33.3	33.3	47.6	19.0
ELMHURST COLL		7							57.1	16.7	20.0		28.6	71.4
GOVERNORS STATE		14							40.0		33.3		42.9	57.1
IL BENEDICTINE COLL		13							33.3	18.2	36.4	30.8	46.2	23.1
IL STATE	.1	29							55.6	25.0	41.2	37.9	37.9	24.1
IL WESLEYAN		13							62.5	36.4	40.0	46.2	15.4	38.5
LEWIS		9							14.3		44.4		55.6	44.4
MACMURRAY COLL		6							25.0	33.3	20.0	33.3	66.7	
MCKENDREE COLL		10							37.5	10.0	25.0	10.0	50.0	40.0
MILLIKIN		9							33.3	11.1	42.9	11.1	66.7	22.2
MONMOUTH COLL		7							60.0	28.6	28.6	14.3	57.1	28.6
NORTH CENTRAL COLL	.1	16							40.0	27.3	33.3	37.5	37.5	25.0
NORTHEASTERN IL	.1	39							36.7	22.2	25.8	12.8	43.6	43.6
NORTHERN IL	.2	67							42.9	30.9	36.5	32.8	26.9	40.3
NORTHWESTERN		5							25.0		25.0	20.0	40.0	40.0
OLIVET NAZARENE COLL		5							33.3		66.7	20.0	20.0	60.0
QUINCY UNIVERSITY		7							66.7	14.3	50.0	14.3	28.6	57.1
ROOSEVELT	.1	32							36.8	8.0	40.7	21.9	50.0	28.1
SOUTHERN IL U - CARBONDAI,	.1	20							30.8	22.2	23.1	25.0	40.0	35.0
SOUTHERN IL U - EDWARDVIL	.1	28							36.8	26.1	21.1	32.1	42.9	25.0
ST XAVIER COLL		10							42.9	37.5	37.5	40.0	40.0	20.0
U OF CHICAGO-LOYOLA	.1	22							35.7	26.3	23.5	27.3	45.5	27.3
U OF IL-CHICAGO	.2	71							37.0	13.3	22.0	11.3	49.3	39.4
U OF IL-URBANA	.4	125							42.2	35.3	44.6	34.4	32.0	13.6
UNIV ILL SPRINGFIELD	.1	19							60.0	40.0	63.6	47.4	26.3	26.3
WESTERN IL U		13							55.6	41.7	60.0	30.8	30.8	38.5

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Indiana									
BALL ST	.2	49	30.8	18.5	23.8	30.3	20.4	49.0	30.6
BUTLER	.1	25	33.3	26.3	13.0	13.0	8.0	48.0	44.0
CALUMET COLL		5						100.0	
IN U-BLOOMINGTON	.5	150	33.0	35.4	23.9	30.6	26.7	46.0	27.3
IN U-FORT WAYNE	.1	20	12.5	28.6	15.8	6.7	15.0	60.0	25.0
IN U-NORTHWEST		9	20.0	60.0	22.2		22.2	44.4	33.3
IN U-PURDUE-INDPLS	.2	52	28.1	27.6	21.4	33.3	28.8	48.1	23.1
IN U-SOUTH BEND		14	28.6	28.6		20.0	14.3	71.4	14.3
IN U-SOUTHEAST	.1	15	18.2	27.3	18.2	40.0	20.0	46.7	33.3
INDIANA STATE UNIVERSITY		11	57.1	25.0	25.0	37.5	27.3	45.5	27.3
INDIANA WESLEYAN U		6	20.0	20.0		80.0	16.7	33.3	50.0
MARIAN COLL-INDPLS		12	44.4	12.5		62.5	16.7	25.0	58.3
PURDUE U-CALUMET		11	14.3	50.0	27.3	28.6	18.2	36.4	45.5
PURDUE U-MAIN CAMPUS	.2	60	40.0	25.0	21.3	26.1	28.3	48.3	23.3
PURDUE U-NO CENTRAL		6						100.0	
ST MARYS COLL		11		28.6	22.2	33.3	18.2	54.5	27.3
U OF EVANSVILLE		7	33.3	33.3		20.0	14.3	57.1	28.6
U OF NOTRE DAME	.3	91	62.5	45.0	39.7	47.9	45.1	31.9	23.1
U OF SOUTH INDIANA	.1	31	26.3	5.9	20.0	30.4	32.3	54.8	12.9
UNIV OF INDIANAPOLIS		12	28.6	50.0	18.2	25.0	16.7	41.7	41.7
VALPARAISO		9	40.0	50.0	28.6	50.0	44.4	33.3	22.2
Iowa									
BUENA VISTA U	.1	16	20.0	10.0	30.8	36.4	31.3	56.3	12.5
COE COLL		5	50.0		50.0	66.7	80.0	20.0	
DRAKE		13	54.5	37.5	44.4	22.2	30.8	30.8	38.5
GRACELAND COLL		5		25.0	40.0		20.0	40.0	40.0
IOWA STATE	.1	33	35.0	29.4	19.2	23.8	24.2	42.4	33.3
LORAS COLL		9	33.3	33.3	16.7	33.3	33.3	33.3	33.3
LUTHER COLL		12	66.7	33.3	60.0	58.3	41.7	25.0	33.3
MT MERCY COLL		8		50.0	12.5	50.0	12.5	37.5	50.0
NORTHWESTERN COLL		6	100.0	50.0	80.0	50.0	66.7	16.7	16.7
SIMPSON COLL		7	50.0	33.3	20.0	60.0	28.6	42.9	28.6
ST AMBROSE COLL		13	36.4	12.5	8.3		7.7	61.5	30.8
U OF IOWA	.2	46	34.8	24.0	18.4	37.9	23.9	47.8	28.3
U OF NORTHERN IOWA	.1	40	21.1	26.3	33.3	29.7	25.0	52.5	22.5
Upper Iowa U	.1	22	33.3	23.5	20.0	23.5	18.2	45.5	36.4
Kansas									
BAKER		5			20.0	25.0	20.0	60.0	20.0
DODGE		10	66.7	40.0		20.0	30.0	60.0	10.0

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	5	60.0	33.3	40.0	33.3	40.0	40.0	40.0	20.0
EMPORIA STATE	11	12.5	12.5				90.9	90.9	9.1
FORT HAYS STATE	32	26.1	18.2	21.4	29.2	28.1	46.9	46.9	25.0
KANSAS STATE	7	25.0	60.0	33.3	25.0	42.9	28.6	28.6	28.6
PITTSBURG STATE	18	28.6	42.9	45.5	54.5	61.1	27.8	27.8	11.1
U OF KANSAS	9			22.2	25.0	11.1	55.6	55.6	33.3
WASHBURN U OF TOPEKA	11	50.0	20.0	28.6	40.0	36.4	27.3	27.3	36.4
WICHITA STATE									
Kentucky									
BELLARMINE COLL	28	29.4	5.9	17.4	21.1	14.3	64.3	64.3	21.4
BEREA COLL	5	20.0				20.0	80.0	80.0	
BRESCIA COLL	7		16.7		14.3		71.4	71.4	28.6
CAMPBELLVILLE COLL	6		40.0	16.7		16.7	66.7	66.7	16.7
EASTERN KY	34	19.0	11.1	7.4	16.7	5.9	67.6	67.6	26.5
GEORGETOWN COLL	8	40.0		28.6	25.0	37.5	50.0	50.0	12.5
KY STATE	8		16.7	25.0		25.0	62.5	62.5	12.5
KY WESLEYAN COLL	7		40.0	16.7		14.3	57.1	57.1	28.6
MOREHEAD STATE	17	6.7	12.5	7.1	23.1	5.9	76.5	76.5	17.6
MURRAY STATE	38	50.0	25.0	32.1	56.0	21.1	44.7	44.7	34.2
NORTHERN KENTUCKY U	18	28.6	20.0	7.7	25.0	11.1	61.1	61.1	27.8
PIKEVILLE COLL	8	16.7	14.3		33.3		75.0	75.0	25.0
THOMAS MORE COLL	11			12.5	12.5	9.1	90.9	90.9	
TRANSMYLVANIA	8	25.0	33.3	16.7	33.3	12.5	50.0	50.0	37.5
U OF KENTUCKY	105	19.7	22.1	20.2	30.3	14.3	52.4	52.4	33.3
U OF LOUISVILLE	74	24.5	20.7	11.3	19.6	12.2	63.5	63.5	24.3
WESTERN KY	36	21.1	25.0	18.5	34.8	25.0	50.0	50.0	25.0
Louisiana									
CENTENARY OF LA	9	33.3	66.7	33.3	50.0	33.3	44.4	44.4	22.2
DILLARD	10	11.1	11.1	10.0			70.0	70.0	30.0
GRAMBLING STATE	5	20.0	40.0				60.0	60.0	40.0
LA ST U-A&M	65	38.9	36.4	32.1	31.7	27.7	41.5	41.5	30.8
LA ST U-SHREVEPORT	21	50.0	45.5	36.8	50.0	38.1	28.6	28.6	33.3
LA TECH	13	30.0	12.5	12.5	33.3	38.5	53.8	53.8	7.7
LOYOLA U	7	60.0	40.0	33.3	28.6	14.3	42.9	42.9	42.9
MCNEESE STATE	11	33.3	30.0	10.0	20.0	9.1	54.5	54.5	36.4
NICHOLLS STATE	5	66.7	66.7	25.0	60.0	40.0	40.0	40.0	20.0
NORTHWESTERN STATE	9	25.0	25.0	22.2	14.3	11.1	66.7	66.7	22.2
SOUTHEASTERN LA	26	35.7	30.8	13.6	52.6	23.1	38.5	38.5	38.5
SOUTHERN U-NEW ORLEANS	5	33.3	33.3	20.0	25.0	20.0	60.0	60.0	20.0
SOUTHERN UNIV AND A & M	21	50.0	26.7	10.5	29.4	14.3	38.1	38.1	47.6
TULANE U	21	36.4	36.4	37.5	16.7	38.1	52.4	52.4	9.5

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REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE	SOME *
U OF NEW ORLEANS	.1	38	22.7	39.1	25.7	28.6	26.3	44.7	28.9
UNIVERSITY OF LOUISIANA	.1	28	25.0	22.2	5.0	23.8	21.4	53.6	25.0
UNIVERSITY OF LOUISIANA	.1	28	45.5	25.0	26.1	31.8	28.6	42.9	28.6
XAVIER U OF LA		12		37.5	30.0	11.1	33.3	50.0	16.7
Maine									
HUSSON COLL	.1	29	40.0	12.5	19.2	16.7	10.3	55.2	34.5
SAINT JOSEPH'S COLLEGE		9	37.5	33.3				55.6	44.4
THOMAS COLL		6						100.0	
U OF ME-AUGUSTA		5	20.0			20.0		80.0	20.0
U OF ME-ORONO		8	28.6	28.6		28.6		62.5	37.5
UNIV SOUTHERN MAINE	.1	18	56.3	25.0	12.5	38.5	22.2	27.8	50.0
Maryland									
BOWIE STATE	.1	24	22.7	38.1	4.8	15.0	4.2	58.3	37.5
COLL OF NOTRE DAME		5	50.0	66.7	20.0		20.0	20.0	60.0
FROSTBURG STATE	.1	17	10.0	7.7	14.3	7.7	17.6	76.5	5.9
LOYOLA COLLEGE	.1	29	41.2	41.2	31.8	32.0	27.6	34.5	37.9
MORGAN STATE	.1	42	18.5	39.3	13.3	17.6	14.3	57.1	28.6
MT ST MARYS COLL	.1	16	44.4	40.0	35.7	10.0	31.3	31.3	37.5
SALISBURY STATE	.1	37	30.8	36.0	32.0	28.0	32.4	43.2	24.3
TOWSON STATE	.2	52	25.7	21.9	21.1	32.6	30.8	50.0	19.2
U OF BALTIMORE	.1	41	21.4	38.5	20.0	17.9	22.0	53.7	24.4
U OF MD-BALTO		6	16.7	33.3	16.7	16.7	16.7	66.7	16.7
U OF MD-COLLEGE PARK	.8	220	26.1	34.7	21.1	27.2	23.2	46.8	30.0
U OF MD-EASTERN SHORE		10		11.1	10.0	10.0	10.0	80.0	10.0
Massachusetts									
AMERICAN INTERNATL		8	33.3			20.0	12.5	62.5	25.0
ASSUMPTION COLL	.1	24	30.0	26.3	8.7	4.8	8.3	66.7	25.0
BABSON COLL	.2	56	45.7	29.7	29.8	29.5	25.0	44.6	30.4
BENTLEY COLL	.5	142	35.0	25.7	14.5	24.1	17.6	46.5	35.9
BOSTON COLL	.4	104	28.3	30.2	14.9	29.1	24.0	53.8	22.1
BOSTON U	.1	36	59.1	38.1	32.0	36.0	30.6	27.8	41.7
BRIDGEWATER STATE COLLEGE		13	9.1	9.1	7.7	7.7		76.9	23.1
COLLEGE OF HOLY CROSS	.1	33	38.1	52.2	42.1	34.6	39.4	39.4	21.2
GORDON COLL		6	66.7	50.0	20.0	60.0	33.3	16.7	50.0
MERRIMACK COLL	.1	38	20.7	16.7	19.4	22.6	21.1	55.3	23.7
NICHOLS COLL	.1	21	28.6	13.3	36.8	8.3	28.6	47.6	23.8
NORTHEASTERN U	.2	52	29.7	27.5	22.0	21.4	21.2	53.8	25.0
SALEM STATE	.1	31	13.6	18.2	10.0	12.0	9.7	71.0	19.4
STONEHILL COLL	.1	22	23.5	22.2		11.8	4.5	59.1	36.4
SUFFOLK	.1	32	42.3	26.9	10.0	17.2	15.6	46.9	37.5

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MAY 2002 UNIFORM CPA EXAMINATION

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U MASS LOWELL	.1	34	28.5	31.0	11.1	14.8	26.5	50.0	23.5
U OF MASS-AMHERST	.3	92	27.4	25.4	16.7	20.0	17.4	56.5	26.1
U OF MASS-BOSTON	.1	34	13.6	20.0	17.2	25.0	17.6	58.8	23.5
UMASS-DARTMOUTH	.1	20	17.6	31.3	15.0	11.1		55.0	45.0
WESTERN NEW ENG COLL	.1	27	43.5	21.7	8.7	33.3	11.1	40.7	48.1
WESTFIELD ST COLL		7	40.0	20.0	14.3	40.0	14.3	57.1	28.6
WORCESTER STATE		11	20.0	22.2	11.1	10.0	18.2	72.7	9.1
Michigan									
ALBION COLL	.1	29	45.0	47.6	30.8	48.0	27.6	37.9	34.5
ALMA COLL	.1	16	20.0	25.0	21.4	28.6	12.5	50.0	37.5
ANDREWS		6	33.3	20.0		60.0	16.7	16.7	66.7
AQUINAS COLL		7	16.7	14.3	14.3	16.7		57.1	42.9
CALVIN COLL		11	50.0	57.1		62.5	45.5	18.2	36.4
CENTRAL MICH	.3	75	32.1	21.4	18.2	18.6	17.3	50.7	32.0
DAVENPORT COLLEGE	.1	32	14.8	19.2	13.8	23.1	15.6	56.3	28.1
DETROIT COLL OF BUS		8		25.0	14.3		12.5	75.0	12.5
EASTERN MICH	.1	40	30.0	29.6	13.2	24.2	10.0	47.5	42.5
FERRIS STATE		13	30.0	33.3		10.0	7.7	61.5	30.8
GRAND VALLEY ST	.2	57	10.5	28.9	22.2	26.3	17.5	54.4	28.1
HILLSDALE COLL		14	55.6	33.3	23.1	30.8	21.4	35.7	42.9
HOPE COLL		12	50.0	25.0	18.2	60.0	16.7	33.3	50.0
LAKE SUPERIOR STATE		11	14.3		40.0	20.0	18.2	63.6	18.2
MICHIGAN STATE	.7	214	35.4	27.3	21.6	26.3	22.9	44.9	32.2
MICHIGAN TECH		7	33.3	40.0	40.0	20.0	14.3	42.9	42.9
NORTHERN MICH	.1	22	16.7	33.3	44.4	33.3	45.5	36.4	18.2
NORTHWOOD UNIVERSITY	.1	28	58.3	45.8	8.0	36.4	17.9	21.4	60.7
OAKLAND U	.1	42	28.1	16.7	15.8	34.5	14.3	50.0	35.7
SAGINAW VALLEY ST	.1	19	33.3	41.2	5.6	29.4	10.5	42.1	47.4
SIENA HEIGHTS COLL		6		33.3	16.7		16.7	66.7	16.7
SPRING ARBOR COLL		6	33.3	33.3	16.7	50.0	16.7	50.0	33.3
U OF DETROIT		8	14.3	28.6	25.0	28.6	12.5	50.0	37.5
U OF MI-ANN ARBOR	.1	18	75.0	33.3	60.0	50.0	50.0	22.2	27.8
U OF MI-DEARBORN	.1	35	34.5	36.7	24.1	36.4	20.0	42.9	37.1
U OF MI-FLINT	.1	26	42.1	20.0	4.8	35.0	15.4	50.0	34.6
WALSH COLLEGE	.3	76	23.3	16.7	15.5	35.6	21.1	50.0	28.9
WAYNE STATE	.1	27	36.8	18.8	24.0	23.5	29.6	55.6	14.8
WESTERN MI U	.4	125	37.0	25.0	19.4	27.4	18.4	44.0	37.6
Minnesota									
AUGSBURG COLL		6	100.0	100.0	40.0	66.7	50.0		50.0
BEMIDJI STATE		8	71.4	25.0			25.0	37.5	37.5

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MAY 2002 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	LPR	FARE	ARE	P A S S I N G	>	>	>	>	>	>	>	NONE *	SOME *
		AUD									ALL *									
.1	15	57.1						50.0	25.0	30.0	40.0								26.7	33.3
	5	66.7						33.3	33.3	33.3	40.0								40.0	20.0
	8	16.7						14.3	50.0	16.7	12.5								25.0	62.5
.1	13	66.7						33.3	37.5	33.3	46.2								30.8	23.1
	25	35.0						38.9	25.0	41.2	8.0								40.0	52.0
	14	11.1						22.2	7.7	33.3	7.1								64.3	28.6
	7	66.7							28.6	33.3	28.6								28.6	42.9
.1	7	60.0						60.0	28.6	40.0	28.6								42.9	28.6
.1	30	62.5						72.2	45.5	57.9	46.7								16.7	36.7
.1	15	33.3						18.2	37.5	66.7	40.0								26.7	33.3
	7	20.0						20.0	16.7		14.3								71.4	14.3
.2	11	37.5						42.9	44.4	28.6	36.4								36.4	27.3
.1	55	66.7						46.7	32.4	38.9	32.7								25.5	41.8
.1	40	41.2						42.9	26.5	38.5	27.5								32.5	40.0
.1	18	60.0						54.5	33.3	50.0	38.9								27.8	33.3
Mississippi																				
	5	50.0						25.0			40.0								40.0	20.0
	6								40.0	50.0	16.7								50.0	33.3
.1	12	28.6						12.5	16.7	22.2	16.7								50.0	33.3
	12	11.1						22.2	8.3	22.2	8.3								58.3	33.3
.1	19	36.4						9.1	23.5		26.3								57.9	15.8
.1	8	50.0						40.0	25.0	20.0	25.0								37.5	37.5
.1	21	35.7						33.3	10.5	36.8	14.3								38.1	47.6
.1	33	37.5						34.8	32.1	24.0	24.2								39.4	36.4
Missouri																				
	14	22.2						10.0	41.7	25.0	28.6								42.9	28.6
.1	16	27.3						30.0	14.3	35.7	25.0								37.5	37.5
	12	25.0						25.0	18.2	30.0	25.0								50.0	25.0
	6							25.0	16.7	50.0	16.7								33.3	50.0
	6	33.3						50.0		20.0									50.0	50.0
	7	40.0						50.0	33.3	33.3	28.6								42.9	28.6
	7	50.0						50.0	33.3	40.0	42.9								42.9	14.3
	8	28.6						33.3	33.3	20.0	25.0								50.0	25.0
	13	40.0						55.6	25.0	55.6	38.5								23.1	38.5
	8	20.0						20.0											87.5	12.5
.1	9	60.0						25.0	14.3	66.7	33.3								22.2	44.4
	18	46.2						27.3	18.8	20.0	27.8								44.4	27.8
.1	9	40.0						57.1	57.1	57.1	44.4								22.2	33.3
	23	42.9						53.8	28.6	31.3	34.8								34.8	30.4
	8	40.0						40.0	14.3	33.3	12.5								50.0	37.5

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MAY 2002 UNIFORM CPA EXAMINATION

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SOUTHWEST MO STATE	.1	41	38.1							25.0	25.7	38.7	29.3	43.9	26.8		
ST LOUIS U	.1	15	60.0							63.6	27.3	53.8	40.0	20.0	40.0		
TRUMAN STATE UNIV		14	71.4							75.0	44.4	57.1	64.3	7.1	28.6		
U OF MO-COLUMBIA		6	33.3							66.7	50.0	50.0	33.3	50.0	16.7		
U OF MO-KANSAS CITY	.1	18	30.0							44.4	18.2	30.8	27.8	44.4	27.8		
U OF MO-ST LOUIS	.1	37	41.7							33.3	34.4	20.7	18.9	40.5	40.5		
WASHINGTON U	.1	15	50.0							57.1	50.0	69.2	66.7	26.7	6.7		
Montana																	
CARROLL COLL		6	33.3							33.3	33.3	16.7	16.7	50.0	33.3		
MONTANA ST UNIV-BOZEMAN		12	22.2							11.1	12.5	50.0	16.7	50.0	33.3		
MONTANA ST.-BILLINGS	1.6	459	29.1							28.6	41.6	34.5	27.0	39.0	34.0		
U OF MONTANA	.1	18	30.8							40.0	40.0	33.3	22.2	27.8	50.0		
UNIV. OF GREAT FALL.		5	25.0							20.0	20.0	20.0	20.0	60.0	20.0		
Nebraska																	
CREIGHTON		13	71.4							50.0	16.7	54.5	23.1	30.8	46.2		
DOANE COLL		9								16.7	25.0	42.9	33.3	44.4	22.2		
MIDLAND LUTHERAN COLL		8	14.3								37.5	16.7	25.0	62.5	12.5		
NEBR-WESLEYAN		7	66.7							33.3	20.0	66.7	14.3	28.6	57.1		
U OF NEBR-KEARNEY		5								25.0		25.0	20.0	60.0	20.0		
U OF NEBR-LINCOLN		10	50.0							33.3		28.6	30.0	60.0	10.0		
U OF NEBR-OMAHA	.1	15	27.3							20.0	30.8	45.5	20.0	40.0	40.0		
WAYNE STATE		6	25.0							50.0	25.0		50.0	33.3	16.7		
Nevada																	
U OF NV-LAS VEGAS	.2	50	57.7							39.1	32.5	41.7	32.0	38.0	30.0		
U OF NV-RENO	.1	29	73.3							43.8	55.6	55.0	34.5	24.1	41.4		
New Hampshire																	
FRANKLIN PIERCE COLL		6									33.3		33.3	66.7			
NH COLL	.1	22	20.0							16.7	10.0	27.8	9.1	63.6	27.3		
NH PLYMOUTH STATE		11	20.0							16.7	28.6	37.5	36.4	45.5	18.2		
U OF NH	.1	16	23.1							18.2		14.3	6.3	62.5	31.3		
New Jersey																	
BLOOMFIELD COLL		9	20.0							33.3	11.1	28.6	11.1	66.7	22.2		
COLLEGE OF NEW JERSEY	.1	39	50.0							31.8	26.7	28.6	28.2	43.6	28.2		
FARLGH DCKSN-MADISON	.1	15	18.2							10.0	37.5	33.3	40.0	53.3	6.7		
FARLGH DCKSN-TEANECK	.1	15	33.3							22.2		12.5	13.3	73.3	13.3		
GEORGIAN CT COLL	.1	15	10.0							11.1		8.3	6.7	86.7	6.7		
KEAN UNIVERSITY	.2	49	20.6							32.1	17.9	20.6	18.4	63.3	18.4		
MONMOUTH UNIV	.1	39	21.7							13.0	15.2	20.0	17.9	61.5	20.5		
MONTCLAIR STATE	.2	69	24.3							22.0	17.9	21.3	15.9	59.4	24.6		
NEW JERSEY CITY UNIVERSI	.1	33	35.0							29.2	20.0	40.7	21.2	45.5	33.3		

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.1	33	30.0	4.8	26.9	25.0	21.2	57.6	21.2
.1	33	17.4	8.7	20.7	22.7	15.2	63.6	21.2
.2	53	12.9	17.6	31.6	22.9	15.1	58.5	26.4
.1	34	30.0	31.0	12.0	11.5	11.8	52.9	35.3
.2	54	22.6	27.6	28.6	25.0	25.9	50.0	24.1
.3	82	57.9	50.0	38.8	32.7	37.8	40.2	22.0
.4	117	20.3	20.6	19.3	13.9	15.4	62.4	22.2
.1	40	18.2	29.2	10.3	20.0	22.5	65.0	12.5
.1	35	29.2	28.6	18.5	9.1	20.0	51.4	28.6
.1	38	16.0	19.0	25.9	14.3	23.7	57.9	18.4
New Mexico								
.1	15	10.0	30.0	25.0	27.3	20.0	46.7	33.3
.1	5	50.0	25.0	20.0	25.0	20.0	40.0	40.0
.1	38	30.4	19.0	20.0	26.1	21.1	50.0	28.9
.2	53	37.9	19.4	31.6	41.9	26.4	49.1	24.5
New York								
.13	13		25.0	37.5	22.2	38.5	53.8	7.7
.14	14	42.9	71.4	25.0	57.1	42.9	50.0	7.1
.28	28	35.7	13.3	15.4	47.1	28.6	53.6	17.9
.7	7	25.0	25.0	20.0	20.0	20.0	57.1	42.9
.8	8	25.0	33.3		50.0	12.5	75.0	12.5
.13	13	40.0			42.9	23.1	61.5	15.4
1.5	446	35.7	34.0	30.8	29.5	29.6	52.5	17.9
.2	68	31.3	43.2	30.3	30.3	29.4	42.6	27.9
.2	61	27.6	18.9	35.0	12.5	23.0	65.6	11.5
.1	32	44.4	22.7	35.7	12.5	21.9	59.4	18.8
.1	17	41.7	45.5	42.9	12.5	29.4	29.4	41.2
.8	226	33.7	31.6	39.2	31.5	30.1	54.4	15.5
.1	31	21.4	30.8	66.7	9.1	38.7	45.2	16.1
.1	37	21.4	30.4	25.0	20.8	21.6	62.2	16.2
.2	49	14.3	20.7	33.3	100.0	33.3	16.7	50.0
.3	81	52.5	28.6	36.7	30.8	22.4	61.2	16.3
.5	143	30.4	60.0		25.0	20.0	80.0	
.2	47	50.0	25.0		29.7	29.6	49.4	21.0
.1	20	55.6	40.0		100.0	50.0	12.5	37.5
.2	6		26.9	31.0	30.0	30.1	56.6	13.3
.2	59	21.7	30.3	21.1	31.6	23.4	51.1	25.5
.2	59	21.7	30.3	27.3	40.0	30.0	40.0	30.0
				100.0	33.3	16.7	66.7	16.7
				16.0	27.3	23.7	57.6	18.6

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

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

REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2002 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
.2	63	32.4	36.1	10.0	33.3	23.8	54.0	22.2
.1	28	31.3	33.3	27.3	50.0	25.0	53.6	21.4
.1	13	50.0	44.4	60.0	62.5	46.2	38.5	15.4
.1	25	15.4	36.8	25.0	5.9	20.0	60.0	20.0
	7		75.0	25.0	50.0	42.9	42.9	14.3
	11	20.0		80.0	66.7	54.5	36.4	9.1
.4	12	42.9	32.7	40.0	42.9	25.0	50.0	25.0
.1	116	40.4	29.4	33.9	32.8	31.9	49.1	19.0
.1	22	22.2	29.4	23.1	40.0	22.7	45.5	31.8
	5		40.0	100.0	66.7	40.0	40.0	20.0
.4	10		33.3	20.0	25.0	60.0	40.0	40.0
.3	107	33.3	33.3	44.2	46.3	41.1	45.8	13.1
.1	74	34.2	23.7	53.1	26.5	32.4	52.7	14.9
.1	6	40.0	75.0	50.0	33.3	50.0	16.7	33.3
.2	26	31.3	25.0	37.5	28.6	7.7	53.8	38.5
.1	61	26.7	25.9	36.7	35.7	21.3	54.1	24.6
.1	14	20.0	16.7	12.5	40.0	28.6	64.3	7.1
.1	18	42.9	45.5	12.5	11.1	22.2	55.6	22.2
.5	22	28.6	26.7	36.4	27.3	36.4	45.5	18.2
.1	139	37.9	21.7	31.5	25.6	23.7	59.0	17.3
.1	19	42.9	37.5	50.0	72.7	52.6	31.6	15.8
	7		100.0	25.0	50.0	28.6	57.1	14.3
.3	5	100.0	48.6	47.1	100.0	80.0	20.0	20.0
.4	86	50.0	40.7	54.0	53.1	40.7	38.4	20.9
.2	126	52.8	35.5	26.9	47.4	43.7	34.9	21.4
.1	69	46.2	20.0	50.0	14.3	36.2	44.9	18.8
.2	15	33.3	25.0	62.5	42.9	33.3	60.0	6.7
.2	51	41.2	28.6	47.8	30.8	44.4	33.3	22.2
.2	48	41.7	61.5	35.0	38.9	39.2	45.1	15.7
.1	35	47.6	45.8	21.1	27.8	43.8	39.6	16.7
.1	18	10.0	20.0	25.0	40.0	22.9	42.9	34.3
.1	10	80.0	40.0	50.0	50.0	11.1	61.1	27.8
.1	27	40.0	37.5	33.3	27.8	50.0	30.0	20.0
.1	40	40.0	40.9	12.5	21.4	22.2	48.1	29.6
.1	41	75.0	45.5	64.3	62.5	22.5	50.0	27.5
.1	9	25.0	33.3	25.0	14.3	68.3	29.3	2.4
.1	16	33.3	33.3	16.7	41.7	22.2	55.6	22.2
.2	45	41.7	35.7	45.0	40.0	25.0	50.0	25.0
						42.2	42.2	15.6

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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 2002 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	<	LPR	FARE	PERCENT	P A S S I N G	ARE	ALL *	NONE *	SOME *
-----	-----	<	<	<	<	<	<	<	-----	-----	-----	<	-----	-----	-----	>
.2	50	29.0	36.7	15.0	27.3	24.0	46.0	30.0								
DAVID N. MYERS	6	33.3	25.0				50.0	50.0								
FRANKLIN U	28	15.8	19.0	12.5	19.0	21.4	57.1	21.4								
HEIDELBERG COLL	6	40.0		20.0	20.0	16.7	33.3	50.0								
JOHN CARROLL U	19	22.2	25.0	25.0	38.5	31.6	42.1	26.3								
KENT STATE	35	40.9	37.5	10.7	30.8	11.4	45.7	42.9								
LAKE ERIE COLL	5	60.0	66.7			40.0	20.0	40.0								
MARIETTA COLL	5	50.0	50.0		40.0		20.0	80.0								
MIAMI U	88	47.2	46.3	18.9	31.9	25.0	36.4	38.6								
MT UNION COLL	7	20.0			25.0		71.4	28.6								
MUSKINGUM COLL	12	37.5	40.0	9.1	22.2	8.3	41.7	50.0								
OHIO NORTHERN	12	37.5	57.1	20.0	50.0	25.0	33.3	41.7								
OHIO STATE	108	34.7	33.8	24.7	20.5	22.2	45.4	32.4								
OHIO U	41	37.5	28.0	20.6	24.2	19.5	51.2	29.3								
OHIO WESLEYAN	11	57.1	20.0	20.0	37.5	45.5	36.4	18.2								
OTTERBEIN COLL	9	14.3	14.3	14.3	28.6	22.2	55.6	22.2								
RIO GRANDE COLL	6	20.0	40.0		16.7		50.0	50.0								
TIFFIN U	6			16.7			83.3	16.7								
U OF AKRON	36	26.9	29.2	6.9	56.3	19.4	33.3	47.2								
U OF CINCINNATI	49	23.5	24.1	13.9	26.3	20.4	55.1	24.5								
U OF DAYTON	27	52.6	31.6	14.3	25.0	22.2	37.0	40.7								
U OF STEUBENVILLE	5	75.0	66.7	20.0	33.3	20.0	40.0	40.0								
U OF TOLEDO	31	37.5	23.1	32.0	27.8	35.5	45.2	19.4								
WALSH COLL	7			14.3	16.7	14.3	71.4	14.3								
WRIGHT STATE	29	42.9	53.3	33.3	13.3	31.0	44.8	24.1								
XAVIER	15	33.3	22.2	21.4	25.0	26.7	53.3	20.0								
YOUNGSTOWN STATE	25	27.8	15.8	8.7	33.3	8.0	60.0	32.0								
Oklahoma																
CAMERON U	7			42.9	20.0	28.6	57.1	14.3								
EAST CENTRAL OK STATE	16	21.4	14.3		13.3		62.5	37.5								
LANGSTON U	16	38.5	45.5	18.8	38.5	12.5	37.5	50.0								
NORTHEASTERN OK ST	13	11.1	11.1	30.8	22.2	30.8	53.8	15.4								
NORTHWESTERN OK ST	7		40.0	28.6	16.7	14.3	57.1	28.6								
OK CHRISTIAN COLL	5	20.0		20.0		20.0	80.0									
OK PANHANDLE ST	5			40.0	75.0	40.0	20.0	40.0								
OK ST U	36	26.9	25.0	35.5	21.7	30.6	47.2	22.2								
ORAL ROBERTS U	8	57.1	33.3	25.0		50.0	37.5	12.5								
SOUTHEASTERN OK STATE	15	18.2	25.0	21.4	33.3	20.0	46.7	33.3								
SOUTHWESTERN OK STATE	21	22.2	27.8	15.0	16.7	14.3	66.7	19.0								
U OF OK-NORMAN	57	27.3	21.4	15.1	32.7	15.8	52.6	31.6								

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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 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	<	LPR	FARE	ARE	ALL *	NONE *	SOME *
UNIV CENTRAL OKLAHOMA	.2	47								37.1	18.2	15.8	17.0	46.8	36.2
Oregon															
EASTERN OR STATE		10								16.7	14.3		40.0	60.0	
LINFIELD COLL	.1	25								16.7	16.7	33.3	36.0	44.0	20.0
OREGON STATE	.1	31								42.9	28.6	42.9	32.3	32.3	35.5
PORTLAND STATE	.2	60								22.5	21.8	19.0	21.7	55.0	23.3
SOUTHERN OR STATE	.1	27								15.8	4.5	33.3	18.5	44.4	37.0
U OF OREGON	.2	54								34.4	32.5	38.2	33.3	40.7	25.9
U OF PORTLAND		7								40.0	20.0		28.6	57.1	14.3
Pennsylvania															
ALBRIGHT COLL		13								22.2		33.3	30.8	53.8	15.4
ALVERNIA COLL		5										33.3	20.0	80.0	
BLOOMSBURG U	.2	54								41.4	27.3	26.3	27.8	40.7	31.5
BUCKNELL U	.1	24								38.5	23.5	18.8	25.0	45.8	29.2
CALIFORNIA U		5								50.0	33.3		40.0	60.0	
CEDAR CREST COLL		7								33.3	16.7	33.3	14.3	71.4	14.3
CLARION U OF PA	.1	32								33.3	8.0	30.4	21.9	56.3	21.9
DE VLY COLL SCI & AGR		8								20.0	25.0		25.0	62.5	12.5
DREXEL	.2	53								25.8	29.3	31.0	28.3	43.4	28.3
DUQUESNE	.2	50								22.6	13.3	15.4	12.0	64.0	24.0
ELIZABETHTOWN COLL	.1	19								11.1	27.3	46.2	42.1	36.8	21.1
FRANKLIN & MARSHALL	.1	16								22.2	18.2	36.4	6.3	37.5	56.3
GANNON U		9										42.9	33.3	66.7	
GETTYSBURG COLL		6									60.0	66.7	50.0		50.0
GROVE CITY COLL	.1	16								71.4	40.0	36.4	43.8	37.5	18.8
HOLY FAMILY COLL		10								50.0		42.9		60.0	40.0
INDIANA U OF PA	.2	52								24.2	31.8	23.3	26.9	50.0	23.1
KINGS COLL	.1	34								19.0	20.0	21.4	20.6	50.0	29.4
KUTZTOWN U OF PA	.1	22								30.0	18.8	43.8	27.3	36.4	36.4
LA ROCHE COLL		8								50.0	16.7	20.0	12.5	50.0	37.5
LA SALLE UNIV	.2	69								28.2	14.0	23.3	23.2	52.2	24.6
LEBANON VALLEY COLL	.1	17								46.2		41.7	29.4	35.3	35.3
LEHIGH U	.2	56								45.8	46.4	45.9	39.3	35.7	25.0
LINCOLN U		6								25.0	16.7		16.7	50.0	33.3
LYCOMING COLL		10								57.1	50.0	50.0	40.0	20.0	40.0
MARYWOOD COLL		7											14.3	85.7	
MERCYHURST COLL		14								11.1	28.6	40.0	21.4	57.1	21.4
MESSIAH COLL		7									50.0	66.7	71.4	28.6	
MILLERSVILLE U	.1	18								30.0	13.3	33.3	27.8	44.4	27.8

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PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
MORAVIAN COLL		8	25.0	37.5		12.5		50.0	50.0
MUHLBERG COLL	.1	23	55.6	66.7	27.8	16.7	21.7	39.1	39.1
PA ST U-BEHREND	.1	16	27.3	36.4	16.7	11.1	18.8	50.0	31.3
PA ST U-CAPITOL	.1	38	15.8	25.0	16.7	25.0	15.8	60.5	23.7
PENNSYLVANIA STATE UNIV	.1	20	50.0	37.5	18.2	44.4	30.0	45.0	25.0
PHILA TEXTILE & SCI		14	22.2						
ROBERT MORRIS COLL	.1	39	29.2	12.5	17.2	27.6	25.6	46.2	28.2
SHIPPENSBURG U OF PA	.1	24	35.7	23.5	35.7	43.8	25.0	37.5	37.5
SLIPPERY ROCK UNIV		8		25.0	28.6	25.0	25.0	50.0	25.0
ST FRANCIS COLL		12	42.9	42.9	18.2	44.4	25.0	33.3	41.7
ST JOSEPHS COLL	.2	52	35.5	17.1	19.5	12.5	15.4	61.5	23.1
ST VINCENT COLL	.1	15	25.0	37.5	23.1	27.3	20.0	46.7	33.3
SUSQUEHANNA U		13	16.7	16.7	50.0	18.2	30.8	46.2	23.1
TEMPLE	.3	89	21.0	18.6	15.7	17.9	15.7	65.2	19.1
THE PENNSYLVANIA STATE	.5	143	42.3	33.3	18.0	33.0	22.4	46.9	30.8
THIEL COLL		6	33.3				16.7	83.3	
U OF PA	.1	15	14.3	33.3	30.0	55.6	46.7	40.0	13.3
U OF PITTSBURGH	.2	66	30.6	16.7	20.0	17.0	19.7	59.1	21.2
U OF SCRANTON	.2	48	25.0	14.3	16.7	29.0	18.8	60.4	20.8
URSINUS COLL		9	57.1	42.9		14.3		55.6	44.4
VILLANOVA	.5	134	38.5	32.3	37.8	33.0	31.3	35.8	32.8
WAYNESBURG COLL		11	33.3	16.7		16.7	9.1	63.6	27.3
WEST CHESTER U OF PA	.1	28	23.1	38.9	17.4	42.1	25.0	39.3	35.7
WESTMINSTER COLL		13	25.0	33.3	18.2	14.3	7.7	69.2	23.1
WIDENER U	.1	21	28.6	8.3	6.3	28.6	23.8	57.1	19.0
WILKES COLL	.1	18	23.1	15.4	31.3	15.4	27.8	55.6	16.7
YORK COLL OF PA		14	12.5	12.5	27.3		28.6	64.3	7.1
Puerto Rico									
CATHOLIC U OF PR	.1	16	9.1	41.7	33.3	28.6	12.5	50.0	37.5
CAYEY U COLL-PR	.1	19	8.3	23.1	31.6	21.4	15.8	47.4	36.8
INTER AMER-HATO REY	.1	36	17.4	12.5	24.2	23.3	22.2	58.3	19.4
INTER AMER-SAN GERMN		8	28.6	50.0	28.6	28.6	25.0	37.5	37.5
SACRED HEART COLL		11	16.7	16.7	11.1	10.0	9.1	63.6	27.3
U OF PR-MAYAGUEZ	.1	36	36.8	36.8	40.0	30.8	36.1	44.4	19.4
U OF PR-RIO PIEDRAS	.5	156	32.4	19.0	22.0	26.6	21.8	51.3	26.9
Rhode Island									
BRYANT COLL	.3	76	38.8	26.0	16.7	27.1	15.8	46.1	38.2
JOHNSON & WALES U		13	27.3	16.7	14.3	11.1	7.7	61.5	30.8
PROVIDENCE COLL	.1	34	33.3	18.2	31.0	24.0	29.4	47.1	23.5
RHODE ISLAND COLLEGE		11	42.9	28.6	9.1	12.5	9.1	54.5	36.4

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MAY 2002 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
.1	20	25.0	33.3	11.1	18.8	10.0	60.0	30.0
	5		100.0		50.0		40.0	60.0
	7	66.7		42.9	50.0	28.6	28.6	42.9
	6	50.0	50.0		60.0	16.7	33.3	50.0
.1	23	33.3	6.3	5.6	26.3	13.0	60.9	26.1
	6	16.7	40.0		60.0		33.3	66.7
	8	16.7	33.3		20.0		75.0	25.0
	11	50.0		10.0	28.6	9.1	45.5	45.5
	12	11.1	11.1	30.0	33.3	25.0	58.3	16.7
	9	16.7	33.3		11.1		66.7	33.3
.1	33	42.9	56.0	15.6	26.9	12.1	30.3	57.6
	5		40.0			20.0	60.0	20.0
	13	42.9	28.6	25.0	40.0	38.5	46.2	15.4
.2	65	27.9	37.5	22.0	26.0	21.5	47.7	30.8
	5	50.0	25.0	20.0		20.0	40.0	40.0
.1	15	30.8	27.3	14.3	7.7	6.7	53.3	40.0
.1	26	43.8	53.3	43.5	31.3	34.6	46.2	19.2
	9	28.6		12.5		11.1	66.7	22.2
	14	62.5	33.3	33.3	50.0	35.7	21.4	42.9
.1	12	25.0	57.1	40.0	44.4	33.3	25.0	41.7
	18	23.1	21.4	20.0		16.7	61.1	22.2
	12	14.3	25.0	18.2		16.7	66.7	16.7
.1	37	46.4	23.1	15.2	14.3	16.2	45.9	37.8
	6		25.0	40.0	25.0	50.0	50.0	
.3	100	28.3	38.3	34.7	45.8	31.0	33.0	36.0
	9	42.9	14.3	33.3		22.2	44.4	33.3
	9	50.0	50.0	25.0	57.1	33.3	44.4	22.2
.4	109	21.9	27.4	19.5	30.3	23.9	45.0	31.2
.1	43	40.5	29.4	16.7	19.4	11.6	46.5	41.9
.1	33	27.6	25.0	3.4	26.7	9.1	60.6	30.3
	6				25.0		83.3	16.7
.1	42	43.3	39.3	33.3	20.7	28.6	40.5	31.0
	7	66.7	33.3	20.0	40.0	28.6	42.9	28.6
.2	63	47.4	34.3	40.4	33.3	34.9	34.9	30.2
.2	44	22.6	29.0	24.3	32.4	13.6	38.6	47.7
.2	51	33.3	37.9	23.3	32.4	25.5	41.2	33.3
.1	31	30.0	26.3	19.0	26.3	19.4	51.6	29.0
	10	22.2	28.6	33.3	14.3	30.0	60.0	10.0
.3	74	39.6	36.0	24.2	25.0	29.7	45.9	24.3
.1	17	7.7	18.2	20.0	8.3	11.8	76.5	11.8

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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 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Utah									
BRIGHAM YOUNG	.1	42	60.0	33.3	44.4	31.8	38.1	38.1	23.8
SOUTHERN UTAH UNIVERSITY		5	66.7	50.0		40.0	40.0	40.0	20.0
U OF UTAH	.1	20	22.2	44.4	53.3	18.2	40.0	30.0	30.0
UTAH STATE		13	42.9	33.3	20.0	22.2	30.8	38.5	30.8
Vermont									
CHAMPLAIN COLLEGE		12		27.3	12.5	12.5	33.3	66.7	
LYNDON STATE COLL		6	40.0	16.7	20.0	20.0		50.0	50.0
ST MICHAELS COLL	.1	15	33.3	10.0	15.4	23.1	20.0	53.3	26.7
UNIVERSITY OF VERMONT		9	40.0	50.0	20.0	33.3	33.3	22.2	44.4
Virginia									
BRIDGEWATER COLL		8		33.3	16.7	25.0	25.0	50.0	25.0
CHRISTOPHER NEWPORT	.1	20	28.6	50.0	17.6	25.0	20.0	45.0	35.0
COLL OF WILLIAM & MARY	.1	20	42.9	58.3	50.0	25.0	40.0	20.0	40.0
EMORY & HENRY COLL		9	57.1	42.9	22.2	28.6	22.2	44.4	33.3
GEORGE MASON U	.3	98	24.6	43.9	28.0	27.6	20.4	43.9	35.7
HAMPTON UNIV.	.1	37	19.0	19.0	17.9	20.0	21.6	62.2	16.2
JAMES MADISON U	.3	75	43.6	39.0	32.7	34.0	33.3	34.7	32.0
LONGWOOD COLL		14	41.7	45.5	18.2	27.3	28.6	28.6	42.9
MARYMOUNT UNIVERSITY		8	14.3				12.5	87.5	
NORFOLK STATE	.1	17	27.3	25.0	7.1	30.8	17.6	58.8	23.5
OLD DOMINION U	.1	28	11.8	11.8	30.8	10.5	28.6	57.1	14.3
RADFORD U	.1	23	15.8	22.2	4.8	15.8	8.7	65.2	26.1
SHENANDOAH UNIVERSITY		6		33.3	33.3	20.0	16.7	50.0	33.3
U OF RICHMOND	.1	32	75.0	37.5	29.4	41.7	37.5	34.4	28.1
UNIVERSITY OF VIRGINIA	.1	28	46.7	33.3	33.3	27.8	39.3	46.4	14.3
UNIVERSITY OF VIRGINIA		6	33.3	50.0	20.0	60.0	33.3	33.3	33.3
VA COMMONWEALTH U	.2	55	27.9	34.8	17.8	22.7	21.8	45.5	32.7
VA POLY TECH	.3	77	43.1	27.9	22.2	24.6	16.9	46.8	36.4
VA STATE	.1	17	6.7	26.7	13.3	15.4	5.9	70.6	23.5
VA UNION		7		14.3				85.7	14.3
WASHINGTON & LEE		12	20.0	66.7	40.0	37.5	41.7	33.3	25.0
Washington									
CENTRAL WASH U	.3	86	25.0	25.4	20.8	28.3	18.6	51.2	30.2
CITY UNIVERSITY	.1	15	40.0	16.7	41.7	60.0	20.0	53.3	26.7
EASTERN WASH STATE	.1	29	47.4	40.0	39.1	30.0	34.5	34.5	31.0
GONZAGA U		11	44.4	28.6	28.6	11.1	9.1	36.4	54.5
PACIFIC LUTHERAN		13	28.6	22.2	37.5	16.7	46.2	38.5	15.4
SEATTLE PACIFIC COLL		5		20.0	25.0	20.0	20.0	80.0	
SEATTLE U	.1	18	33.3	30.8	15.4	15.4	16.7	38.9	44.4

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

REPORT NUMBER 12-C

MAY 2002 UNIFORM CPA EXAMINATION

REPORT NUMBER 12-C

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

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 2002 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama								
.1	5		33.3		33.3	20.0	60.0	20.0
.8	46	28.6	29.6	36.1	38.7	23.9	43.5	32.6
.1	8	50.0	25.0	14.3	40.0	25.0	50.0	25.0
.1	6	100.0	50.0	40.0	33.3	33.3	16.7	50.0
.1	9	71.4	66.7	11.1			11.1	88.9
.6	39	42.3	36.0	17.6	35.5	20.5	41.0	38.5
.3	16	28.6	50.0	30.8	36.4	37.5	37.5	25.0
1.1	64	26.2	35.7	25.9	32.7	29.7	40.6	29.7
.1	6	20.0	33.3	25.0	20.0		33.3	66.7
Arizona								
.2	12	62.5	60.0	42.9	66.7	58.3	25.0	16.7
.1	6	66.7	50.0	50.0	100.0	50.0		50.0
.1	5	60.0	25.0		33.3	40.0	40.0	20.0
Arkansas								
.2	12	12.5	11.1	36.4	33.3	33.3	33.3	33.3
.1	6	50.0	75.0	50.0	33.3	33.3	33.3	33.3
.3	19	50.0		50.0	80.0	47.4	21.1	31.6
.1	9	50.0	28.6	42.9	14.3	22.2	33.3	44.4
California								
.1	9		33.3	20.0	25.0	33.3	66.7	
.2	11	60.0	83.3	66.7	75.0	63.6	9.1	27.3
.5	32	60.9	55.6	41.2	26.3	37.5	34.4	28.1
.1	5	40.0		50.0	60.0	20.0	40.0	40.0
.3	16	12.5	55.6	58.3		43.8	31.3	25.0
.2	10			22.2	37.5	20.0	60.0	20.0
.2	11	50.0	66.7	50.0	60.0	54.5	27.3	18.2
.1	8	60.0	50.0	42.9	50.0	37.5	50.0	12.5
.4	27	35.0	66.7	41.2	40.0	25.9	33.3	40.7
.1	6	66.7	40.0	25.0	75.0	16.7	16.7	66.7
.3	19	30.0	54.5	37.5	75.0	47.4	31.6	21.1
.3	18	66.7	23.1	30.8	35.7	27.8	38.9	33.3
.3	18	81.8	83.3	42.9	12.5	55.6	22.2	22.2
.1	9		60.0	60.0	71.4	44.4	33.3	22.2
.2	15	30.0	50.0	22.2	20.0	26.7	46.7	26.7
.1	8	50.0	25.0	100.0	40.0	37.5	37.5	25.0
.1	7	50.0	50.0	25.0	40.0	42.9	42.9	14.3
.1	6	50.0	33.3	40.0	33.3	33.3	33.3	33.3
1.1	64	46.2	46.9	50.0	62.1	40.6	29.7	29.7

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REPORT NUMBER 12-D

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Colorado									
CO STATE	.1	8	33.3	25.0	50.0	40.0	25.0	50.0	25.0
REGIS UNIVERSITY	.1	7	33.3	33.3	16.7	16.7	14.3	57.1	28.6
U OF CO-Boulder	.2	10	50.0	40.0	28.6	33.3	30.0	40.0	30.0
U OF CO-DENVER	.2	11	40.0	16.7	22.2	37.5	27.3	45.5	27.3
U OF DENVER	.2	14	25.0	33.3	36.4	36.4	35.7	35.7	28.6
Connecticut									
U OF CONN	.3	20	38.5	28.6	35.3	40.0	25.0	35.0	40.0
U OF HARTFORD	.3	18	41.7	35.7	22.2	26.7	11.1	44.4	44.4
Delaware									
U OF DELAWARE	.1	6	60.0		25.0	50.0	50.0	16.7	33.3
District of Columbia									
AMERICAN	.2	11	45.5	62.5	10.0	28.6	18.2	27.3	54.5
GEORGE WASHINGTON	.4	25	36.8	53.3	20.0	35.3	20.0	40.0	40.0
HOWARD	.1	9	50.0	66.7	50.0	62.5	44.4	22.2	33.3
SOUTHEASTERN	.1	5			25.0			80.0	20.0
STRAYER COLL	.2	13	9.1	18.2	7.7		7.7	76.9	15.4
U OF DC	.1	8	14.3	33.3		16.7	12.5	62.5	25.0
Florida									
FL AGRI & MECH	.2	10	33.3	33.3	44.4	75.0	40.0	50.0	10.0
FL ATLANTIC U	.2	10	60.0	80.0	66.7	50.0	70.0	20.0	10.0
FL INTERNATIONAL	.6	34	50.0	41.2	34.8	28.6	29.4	20.6	50.0
FL STATE	.3	20	38.5	44.4	29.4	35.7	35.0	40.0	25.0
NOVA	.2	12	27.3	33.3	8.3	22.2		41.7	58.3
ST THOMAS U	.1	8	16.7	16.7	25.0	33.3	12.5	62.5	25.0
STETSON U	.2	10	40.0	33.3	20.0	42.9	20.0	10.0	70.0
U OF CENTRAL FL	.3	18	50.0	63.6	46.2	44.4	44.4	22.2	33.3
U OF FLORIDA	.6	36	62.5	45.8	47.1	60.0	38.9	27.8	33.3
U OF MIAMI	.2	12	33.3	16.7	27.3	11.1	16.7	58.3	25.0
U OF NORTH FL	.1	9	33.3	57.1	50.0	62.5	55.6	44.4	
U OF WEST FLORIDA	.2	13	60.0	37.5	36.4	37.5	38.5	23.1	38.5
Georgia									
BERRY COLL	.1	5	66.7	75.0	40.0	33.3	40.0	20.0	40.0
CLARK/ATLANTA U	.1	5	40.0	40.0	40.0	20.0	20.0	60.0	20.0
GA SOUTHERN UNIV	.4	24	27.3	36.8		33.3	12.5	50.0	37.5
GA SOUTHWESTERN COLL	.1	7	33.3	25.0	42.9	60.0	42.9	28.6	28.6
GA STATE	.5	28	28.6	33.3	54.5	42.9	46.4	28.6	25.0
MERCER U-ATLANTA	.1	6	25.0	100.0	40.0	50.0	16.7	83.3	
U OF GEORGIA	.5	32	22.2	38.1	27.3	51.9	31.3	28.1	40.6

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REPORT NUMBER 12-D

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	P A S S I N G	ALL *	NONE *	SOME *
Guam										
U OF GUAM	.3	21	16.7	17.6	20.0	26.3	23.8	61.9	14.3	
Hawaii										
HAWAII PACIFIC COLL	.1	5	25.0			40.0		40.0	50.0	
U OF HAWAII-MANOA	.2	12	50.0	50.0	28.6	62.5	41.7	25.0	33.3	
Idaho										
U OF IDAHO	.1	5	75.0	100.0	40.0		20.0		80.0	
Illinois										
DEPAUL	.4	23	33.3	66.7	31.3	41.2	43.5	30.4	26.1	
NORTHEASTERN IL	.1	5						100.0		
NORTHERN IL	.1	7		33.3	25.0	28.6	28.6	57.1	14.3	
ROOSEVELT	.2	10		22.2		22.2	10.0	60.0	30.0	
SOUTHERN IL U -CARBONDAL	.1	6	50.0	66.7	33.3	33.3	50.0	33.3	16.7	
SOUTHERN IL U -EDWARDVIL	.2	11	28.6	60.0	33.3	12.5	18.2	36.4	45.5	
U OF IL-CHICAGO	.3	16	27.3	40.0	58.3	41.7	37.5	25.0	37.5	
U OF IL-URBANA	.6	38	55.6	50.0	47.6	60.0	42.1	31.6	26.3	
Indiana										
IN U-BLOOMINGTON	.7	45	46.7	20.0	30.0	22.2	31.1	40.0	28.9	
IN U-PURDUE-INDPLS	.1	9	71.4	66.7	33.3		22.2	11.1	66.7	
MANCHESTER COLL	.1	6		20.0	20.0	33.3		50.0	50.0	
PURDUE U-MAIN CAMPUS	.1	9	25.0	33.3	14.3	25.0	22.2	55.6	22.2	
U OF NOTRE DAME	.8	46	53.8	44.0	39.3	44.4	39.1	21.7	39.1	
Iowa										
DRAKE	.1	5	20.0	66.7	33.3		20.0	40.0	40.0	
IOWA STATE	.1	5	60.0	40.0		50.0	40.0	20.0	40.0	
U OF IOWA	.2	12	22.2	50.0	40.0	80.0	41.7	25.0	33.3	
Kansas										
EMPORIA STATE	.1	5		20.0		33.3		60.0	40.0	
KANSAS STATE	.5	33	60.0	50.0	36.0	52.4	33.3	21.2	45.5	
U OF KANSAS	.3	17	50.0	28.6	35.7	30.0	29.4	41.2	29.4	
WICHITA STATE	.1	6	20.0	20.0	16.7			66.7	33.3	
Kentucky										
BELLARMINE COLL	.1	7			50.0	40.0	28.6	42.9	28.6	
MURRAY STATE	.1	8	25.0	33.3	50.0	25.0	37.5	37.5	25.0	
U OF KENTUCKY	.2	10	57.1	28.6	25.0	25.0	20.0	40.0	40.0	
Louisiana										
LA ST U-A&M	.4	23	36.4	33.3	25.0	40.0	30.4	39.1	30.4	
LA TECH	.2	12	28.6	14.3	14.3	50.0	50.0	33.3	16.7	
SOUTHEASTERN LA	.1	6	25.0	50.0	20.0	50.0	16.7	33.3	50.0	
SOUTHERN UNIV AND A & M	.1	5		50.0		25.0	60.0	60.0	40.0	

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REPORT NUMBER 12-D

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MAY 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
TULANE U	.2	11	28.6	44.4	18.2	33.3	9.1	27.3	63.6
U OF NEW ORLEANS	.2	11	50.0	71.4	50.0	50.0	63.6	18.2	18.2
UNIVERSITY OF LOUISIANA	.1	5	25.0	33.3		25.0	40.0	40.0	20.0
Maine									
HUSSON COLL	.1	5	40.0	33.3		25.0	40.0	40.0	20.0
Maryland									
BOWIE STATE	.1	6			16.7		16.7	83.3	
LOYOLA COLLEGE	.2	14	42.9	33.3	28.6	58.3	57.1	35.7	7.1
MORGAN STATE	.1	9		33.3	12.5		22.2	66.7	11.1
U OF BALTIMORE	.1	6	50.0	40.0			16.7	33.3	50.0
U OF MD-COLLEGE PARK	.4	23	43.8	28.6	22.2	14.3	21.7	52.2	26.1
Massachusetts									
BENTLEY COLL	.3	20	40.0	35.7	17.6	17.6	20.0	50.0	30.0
BOSTON U	.1	7	50.0	75.0	42.9	40.0	28.6	28.6	42.9
NORTHEASTERN U	.9	54	29.4	31.4	39.5	29.7	24.1	42.6	33.3
STONEHILL COLL	.2	13	14.3	11.1	10.0	25.0	15.4	61.5	23.1
SUFFOLK	.2	10	12.5	44.4	22.2	10.0	10.0	50.0	40.0
U OF MASS-BOSTON	.1	8	40.0	50.0	62.5	50.0	50.0	25.0	25.0
Michigan									
MICHIGAN STATE	.5	32	40.7	42.9	35.7	27.3	21.9	34.4	43.8
U OF MI-ANN ARBOR	.1	7	83.3	25.0	40.0	40.0	57.1	14.3	28.6
WALSH COLLEGE	.2	13	33.3	33.3	20.0	66.7	23.1	30.8	46.2
WAYNE STATE	.2	13	11.1	42.9	9.1	22.2	7.7	53.8	38.5
WESTERN MI U	.1	9	62.5		11.1	44.4		22.2	77.8
Minnesota									
MINNESOTA STATE	.1	5	25.0	80.0		40.0	20.0	20.0	60.0
UNIVERSITY OF ST THOMAS	.1	8	42.9	50.0	28.6	16.7	25.0	25.0	50.0
Mississippi									
DELTA STATE	.1	6	25.0	40.0		33.3	16.7	50.0	33.3
JACKSON STATE	.1	7	25.0	25.0	28.6		28.6	57.1	14.3
MS COLL	.3	20	46.7	28.6	33.3	26.7	25.0	35.0	40.0
MS ST U	.9	54	33.3	17.9	20.5	31.0	20.4	42.6	37.0
U OF MS	1.2	72	40.0	36.5	20.7	35.7	25.0	38.9	36.1
U OF SOUTHERN MS	.4	22	16.7	11.1		25.0	9.1	59.1	31.8
Missouri									
NORTHWEST MO STATE	.1	5	100.0	50.0	50.0	50.0	40.0		60.0
SOUTHWEST MO STATE	.2	10	50.0	25.0	50.0	42.9	40.0	30.0	30.0
ST LOUIS U	.1	5	33.3		33.3	66.7	40.0	40.0	20.0
U OF MO-COLUMBIA	.7	41	45.0	31.8	26.9	37.1	34.1	36.6	29.3
U OF MO-KANSAS CITY	.2	14	33.3	12.5		40.0	42.9	50.0	7.1

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MAY 2002 UNIFORM CPA EXAMINATION

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U OF MO-ST LOUIS	.1	6	25.0			33.3	16.7	50.0	33.3
WASHINGTON U	.1	7	25.0	33.3	20.0	20.0	28.6	42.9	28.6
Montana									
MONTANA ST UNIV-BOZEMAN	.1	5			50.0	100.0	80.0		20.0
MONTANA ST.-BILLINGS	.6	35	36.0	40.0	42.1	18.8	40.0	34.3	25.7
U OF MONTANA	.1	5	25.0		50.0	20.0		20.0	80.0
Nebraska									
U OF NEBR-LINCOLN	.2	13	25.0	33.3	45.5	50.0	38.5	30.8	30.8
Nevada									
U OF NV-LAS VEGAS	.1	6	50.0	100.0	75.0	66.7	66.7	16.7	16.7
New Hampshire									
NH COLL	.1	7	50.0		40.0	25.0	28.6	28.6	42.9
New Jersey									
FARLGH DCKSN-MADISON	.1	8	42.9	57.1	42.9	16.7	25.0	25.0	50.0
FARLGH DCKSN-TEANECK	.2	12	20.0	33.3	8.3	22.2	8.3	75.0	16.7
MONMOUTH UNIV	.1	5		33.3	20.0	50.0	20.0	40.0	40.0
RIDER UNIVERSITY	.1	6	40.0	50.0	33.3	60.0	33.3	50.0	16.7
RUTGERS U-NEWARK	.5	31	53.3	40.0	47.6	33.3	45.2	32.3	22.6
SETON HALL	.3	17	28.6	55.6	20.0	36.4	29.4	47.1	23.5
ST PETERS COLL	.1	5	33.3	25.0	33.3	40.0	40.0	60.0	
New Mexico									
NEW MEXICO STATE	.1	6				33.3		83.3	16.7
U OF NEW MEXICO	.1	9	28.6	14.3	60.0	33.3	22.2	44.4	33.3
New York									
ADELPHI	.1	6	20.0	40.0	25.0		33.3	50.0	16.7
CANISIUS COLL	.1	8	25.0	20.0		50.0	37.5	37.5	25.0
COLL OF ST ROSE	.1	5			33.3	50.0	40.0	60.0	
CUNY BERNARD BARUCH	.8	46	57.1	70.8	47.8	41.2	45.7	26.1	28.3
CUNY BROOKLYN COLL	.1	5	66.7	33.3		50.0	40.0	60.0	
CUNY HUNTER COLL	.1	5	33.3				20.0	80.0	
FORDHAM	.1	8		100.0	100.0	100.0	87.5	12.5	
HOFSTRA	.2	10		20.0	28.6	20.0	30.0	60.0	10.0
L I U-BKLYN CENTER	.2	10			20.0		10.0	90.0	
L I U-CW POST	.5	30	53.8	18.8	31.3	23.1	26.7	63.3	10.0
NEW YORK U	.1	8	50.0	40.0	20.0	40.0	25.0	37.5	37.5
PACE U-NY	.6	36	56.3	50.0	52.6	71.4	58.3	25.0	16.7
PACE U-PLEASANTVILLE	.1	7	80.0	100.0	50.0	33.3	57.1	28.6	14.3
PACE U-WHITE PLAINS	.2	10	75.0	33.3	28.6	25.0	30.0	50.0	20.0
ST BONAVENTURE U	.4	25	53.3	40.0	20.0	33.3	28.0	36.0	36.0
ST JOHNS U..N.Y.	1.0	63	32.4	41.7	42.3	36.4	36.5	42.9	20.6

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PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Pennsylvania									
DREXEL	.2	12	33.3	28.6	30.0	12.5	25.0	41.7	33.3
DUQUESNE	.1	7	25.0	25.0		20.0	14.3	71.4	14.3
INDIANA U OF PA	.1	5			60.0		40.0	40.0	20.0
LA SALLE UNIV	.1	6	50.0	100.0	80.0	50.0	83.3	44.4	16.7
PHILA TEXTILE & SCI	.1	9	50.0		42.9	25.0	55.6		
ROBERT MORRIS COLL	.1	9	20.0	14.3	12.5			77.8	22.2
TEMPLE	.2	13	44.4	28.6		12.5	23.1	53.8	23.1
THE PENNSYLVANIA STATE	.1	9	33.3	60.0	14.3	55.6	22.2	11.1	66.7
U OF PITTSBURGH	.2	10	40.0		55.6	25.0	40.0	50.0	10.0
VILLANOVA	.1	7	40.0	75.0	33.3	33.3	28.6	42.9	28.6
WIDENER U	.1	7	75.0	50.0	50.0	100.0	57.1		42.9
YORK COLL OF PA	.1	5			25.0	66.7	20.0	60.0	20.0
Puerto Rico									
CATHOLIC U OF PR	.1	5	25.0	25.0		20.0		60.0	40.0
INTER AMER-HATO REY	.2	10		28.6	22.2	14.3	20.0	70.0	10.0
U OF PR-RIO PIEDRAS	.3	18	33.3	16.7	30.8	40.0	22.2	50.0	27.8
Rhode Island									
BRYANT COLL	.3	18	30.0	66.7	41.7	20.0	38.9	27.8	33.3
U OF RHODE ISLAND	.1	7	66.7		33.3	50.0	57.1	28.6	14.3
South Carolina									
CHARLESTON COLL	.2	12	66.7	50.0	72.7	57.1	58.3	8.3	33.3
CLEMSON	.4	27	38.9	57.1	30.0	52.9	29.6	33.3	37.0
U OF SC-COLUMBIA	.4	24	75.0	38.5	40.0	43.8	41.7	16.7	41.7
WINTHROP COLL	.2	11	44.4	50.0	18.2	20.0	9.1	36.4	54.5
South Dakota									
U OF SD	.1	9	14.3	12.5	14.3	37.5	22.2	66.7	11.1
Tennessee									
BELMONT UNIVERSITY	.3	16	58.3	33.3	31.3	18.2	18.8	31.3	50.0
EAST TENN STATE	.2	15	66.7	25.0	46.2	44.4	40.0	20.0	40.0
MIDDLE TENN STATE	.1	9	14.3	16.7	25.0	42.9	11.1	44.4	44.4
TENN TECH	.2	12	40.0	14.3	20.0	12.5	25.0	50.0	25.0
U OF TN-CHATTANOOGA	.2	12	40.0	14.3	10.0	85.7	16.7	16.7	66.7
U OF TN-KNOXVILLE	.8	50	46.4	23.1	17.6	43.3	36.0	40.0	24.0
U OF TN-MARTIN	.1	8	75.0	50.0	28.6	50.0	12.5	12.5	75.0
UNIVERSITY OF MEMPHIS	.4	22	36.4	22.2	45.0	38.5	45.5	31.8	22.7
Texas									
ABILENE CHRISTIAN	.1	9	14.3	11.1	25.0	28.6	11.1	44.4	44.4
ANGELO STATE	.2	15	36.4	18.2	18.2	50.0	26.7	40.0	33.3
BAYLOR	.5	29	29.4	31.3	29.4	47.8	41.4	48.3	10.3

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PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	P E R C E N T FARE	ARE	ALL *	NONE *	SOME *
CORPUS CHRISTI STATE U	.2	13	25.0	50.0	20.0	11.1	15.4	38.5	46.2
SAM HOUSTON STATE	.3	18	35.7	23.1	21.4	21.4	11.1	55.6	33.3
SOUTHERN METHODIST	.1	6	33.3	100.0	33.3	50.0	66.7		33.3
SOUTHWEST TEX STATE	.3	16	20.0	27.3	6.7	41.7	6.3	56.3	37.5
ST MARYS U-SAN ANTONIO	.1	5	40.0	25.0	40.0	25.0		20.0	80.0
ST THOMAS U	.2	10	44.4	37.5	28.6	37.5	40.0	40.0	20.0
STEPHEN F AUSTIN STATE	.4	23	35.0	31.6	9.5	23.8	17.4	60.9	21.7
TARLETON STATE	.1	6				40.0	16.7	66.7	16.7
TEX A&I-KINGSVILLE	.1	9	28.6	37.5	50.0	57.1	33.3	44.4	22.2
TEX CHRISTIAN	.2	10	42.9		22.2	28.6	20.0	40.0	40.0
TEX TECH	.5	31	25.0	35.0	21.7	38.5	25.8	38.7	35.5
TEXAS A&M	1.0	62	40.0	39.0	28.9	26.7	33.9	40.3	25.8
TRINITY U	.2	11	75.0	50.0	11.1	20.0	9.1	9.1	81.8
U OF HOUSTON	.2	14	50.0	66.7	50.0	58.3	50.0	21.4	28.6
U OF HOUSTON CLEAR LAKE	.3	17	40.0	11.1	46.2	36.4	35.3	41.2	23.5
U OF HOUSTON DOWN TOWN	.1	7	40.0	25.0	14.3	40.0	14.3	28.6	57.1
U OF NORTH TEXAS	.4	26	30.4	47.6	12.0	40.9	15.4	50.0	34.6
U OF TEX-ARLINGTON	.6	34	63.0	43.5	26.1	29.2	29.4	26.5	44.1
U OF TEX-AUSTIN	1.5	89	49.1	47.1	42.6	56.6	40.4	30.3	29.2
U OF TEX-DALLAS	.5	30	39.1	36.8	27.3	15.8	30.0	36.7	33.3
U OF TEX-EL PASO	.1	7	33.3	33.3	60.0	40.0	14.3	28.6	57.1
U OF TEX-SAN ANTONIO	.2	15	18.2	36.4	30.8	42.9	26.7	40.0	33.3
WEST TEX STATE	.1	9	25.0	33.3		22.2	11.1	66.7	22.2
Utah									
BRIGHAM YOUNG	1.0	60	60.0	53.8	51.9	55.6	50.0	20.0	30.0
SOUTHERN UTAH UNIVERSITY	.4	24	58.3	70.0	46.7	38.5	41.7	25.0	33.3
U OF UTAH	.7	40	29.2	24.1	20.7	20.0	15.0	52.5	32.5
UTAH STATE	.5	29	57.1	33.3	42.9	41.2	44.8	24.1	31.0
WEBER STATE	.4	23	58.3	38.5	33.3	31.3	34.8	30.4	34.8
WESTMINSTER COLL	.2	11	60.0	25.0	20.0	22.2	18.2	36.4	45.5
Virginia									
COLL OF WILLIAM & MARY	.1	6	50.0	25.0		20.0	33.3	50.0	16.7
GEORGE MASON U	.1	7	100.0	100.0	50.0	50.0	57.1	14.3	28.6
JAMES MADISON U	.1	7	50.0	50.0	20.0	40.0	42.9	28.6	28.6
OLD DOMINION U	.1	6		100.0	50.0	66.7	66.7	16.7	16.7
UNIVERSITY OF VIRGINIA	.8	51	61.5	55.2	34.5	36.1	45.1	29.4	25.5
VA POLY TECH	.3	18	50.0	50.0	25.0	50.0	50.0	22.2	27.8

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Washington									
CENTRAL WASH U	.1	5	25.0	25.0	40.0	25.0	20.0	40.0	40.0
UNIV OF WASHINGTON	.2	14	45.5	33.3	42.9	66.7	50.0	28.6	21.4
WASH STATE	.1	9	25.0	25.0	50.0	60.0	55.6	11.1	33.3
WESTERN WASHINGTON UNIV	.1	6	25.0	80.0	50.0	66.7	50.0	16.7	33.3
West Virginia									
W VA U	.2	11	16.7	28.6	40.0	22.2	27.3	45.5	27.3
Wisconsin									
U OF WI-MADISON	.2	13	66.7	28.6	75.0	57.1	61.5	15.4	23.1
Wyoming									
U OF WYOMING	.1	5	75.0	25.0	33.3	75.0	20.0	20.0	60.0
SCHOOLS WITH FEWER THAN FIVE	14.8	904					28.0	41.7	30.3
SCHOOLS OUTSIDE THE U.S.	10.4	632	39.3	44.3	36.9	39.6	38.3	34.0	27.7
SCHOOLS NOT RECORDED	5.3	323	33.6	36.5	24.7	22.2	23.5	44.6	31.9
TOTALS	100.0	6,092					31.7	37.4	30.9

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MESA STATE COLLEGE	19	U OF CO-BOLDER	60	U OF NORTHERN CO	23	
Connecticut						
BRIDGEPORT	9	QUINNIPIAC COLL.	24	ST JOSEPH COLL	1	U OF NEW HAVEN 6
CENTRAL CONN ST U	36	SACRED HEART UNIV	16	U OF CONN	98	WESTERN CONN ST U 9
FAIRFIELD	49	SO CT STATE U	16	U OF HARTFORD	27	YALE 2
Delaware						
DELAWARE ST UNIV	13	GOLDEY BEACOM COLL.	12	U OF DELAWARE	70	WILMINGTON COLL. 7
District of Columbia						
AMERICAN	37	GALLAUDET UNIV	2	HOWARD	55	TRINITY COLL 1
BENJAMIN FRANKLIN U	3	GEORGE WASHINGTON	53	SOUTHEASTERN	13	U OF DC 43
CATHOLIC U OF AMER	10	GEORGETOWN	22	STRAYER COLL	69	
Florida						
BARRY	7	FL INTERNATIONAL	111	NOVA	30	U OF CENTRAL FL 63
BETHUNE COOKMAN COLL	1	FL MEMORIAL COLL	5	ORLANDO COLLEGE	3	U OF FLORIDA 114
BROWARD COMMUNITY COLLEG	1	FL SOUTHERN COLL	19	PALM BEACH ATLANTIC	4	U OF MIAMI 42
ECKERD COLLEGE	1	FL STATE	105	ROLLINS COLL	4	U OF NORTH FL 53
EDWARD WATERS COLL	2	FLAGLER COLL.	4	ST LEO COLL	22	U OF SO FLORIDA 78
FL AGRI & MECH	25	FT LAUDERDALE COLL	7	ST THOMAS U	12	U OF TAMPA 14
FL ATLANTIC U	75	JONES COLL-JACKSONVILLE	1	STETSON U	18	U OF WEST FLORIDA 41
FL INST OF TECH	1	LYNN UNIVERSITY	1	TAMPA COLL	3	
Georgia						
ALBANY ST COLLEGE	5	DEVRY INSTI	11	LAGRANGE COLL	3	PIEDMONT COLL. 1
AUGUSTA STATE UNIVERSITY	12	EMORY	15	MERCER U-ATLANTA	10	SAVANNAH STATE 8
BERRY COLL	12	FORT VALLEY STATE	3	MERCER U-MACON	14	SHORTER COLL 6
BRENAU COLL	3	GA COLLEGE	27	MOREHOUSE COLL	9	U OF GEORGIA 94
CLARK/ATLANTA U	21	GA INST OF TECH	8	MORRIS BROWN COLL	6	VALDOSTA STATE 28
CLAYTON STATE COLLEGE	3	GA SOUTHERN UNIV	48	NORTH GEORGIA COLL	16	WESLEYAN COLL 2
COASTAL GEORGIA COMM COL	1	GA SOUTHWESTERN COLL	20	NORTH GEORGIA COLLEGE	2	WEST GEORGIA 21
COLUMBUS STATE UNIVERSIT	7	GA STATE	106	OGLETHORPE	9	
COVENANT COLL	1	KENNESAW STATE	61	PAINE COLL	1	
Guam						
U OF GUAM	258					
Hawaii						
BYU - HAWAII	10	HAWAII PACIFIC COLL	21	U OF HAWAII-MANOA	80	
CHAMINADE	6	U OF HAWAII-HILO	1			
Idaho						
BOISE STATE UNIVERSITY	70	IDAHO STATE	20	NORTHWEST NAZARENE	4	

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COLL OF IDAHO	2	LEWIS-CLARK STATE	4	U OF IDAHO	35	
Illinois						
AUGUSTANA COLL	13	ELMHURST COLL	10	MACMURRAY COLL	7	ROOSEVELT 49
AURORA COLL	9	EUREKA COLL	1	MCKENDREE COLL	13	SOUTHERN IL U - CARBONDALE 38
BARAT COLL	5	GOVERNORS STATE	20	MILLIKIN	10	SOUTHERN IL U - EDWARDSVILLE 45
BRADLEY	27	GREENVILLE COLL	3	MONMOUTH COLL	8	ST XAVIER COLL 12
CHICAGO STATE	12	IL BENEDICTINE COLL	14	NO PARK COLL	3	TRINITY CHRISTIAN 4
COLL OF ST FRANCIS	10	IL COLL	5	NORTH CENTRAL COLL	18	U OF CHICAGO 5
DEPAUL	164	IL INST TECH	1	NORTHEASTERN IL	47	U OF CHICAGO-LOYOLA 33
DEVRY	6	IL STATE	57	NORTHERN IL	90	U OF IL-CHICAGO 107
DEVRY - OAK BROOK TERRAC	16	IL WESLEYAN	31	NORTHWESTERN	9	U OF IL-URBANA 382
DOMINICAN UNIVERSITY	7	KENDALL COLL	2	OLIVET NAZARENE COLL	5	UNIV ILL SPRINGFIELD 21
EASTERN IL	25	LEWIS	16	QUINCY UNIVERSITY	9	WESTERN IL U 26
Indiana						
ANDERSON COLL	4	IN INST OF TECH	4	INDIANA WESLEYAN U	6	ST MARY-OF-THE-WOODS 3
BALL ST	55	IN U-BLOOMINGTON	249	MANCHESTER COLL	24	ST MARYS COLL 17
BETHEL COLL	4	IN U-FORT WAYNE	23	MARIAN COLL-INDPLS	13	TAYLOR 6
BUTLER	27	IN U-KOKOMO	3	OAKLAND CITY COLL	2	TRI-STATE U 2
CALUMET COLL	6	IN U-NORTHWEST	11	PURDUE U-CALUMET	17	U OF EVANSVILLE 7
FRANKLIN COLL	2	IN U-PURDUE-INDPLS	71	PURDUE U-MAIN CAMPUS	83	U OF NOTRE DAME 198
GOSHEN COLL	3	IN U-SOUTH BEND	17	PURDUE U-NO CENTRAL	8	U OF SOUTH INDIANA 36
GRACE THEOL SEMINARY	2	IN U-SOUTHEAST	17	ST FRANCIS COLL	1	UNIV OF INDIANAPOLIS 13
HUNTINGTON COLL	3	INDIANA STATE UNIVERSITY	17	ST JOSEPHS COLL	5	VALPARAISO 14
Iowa						
BRIAR CLIFF COLL	4	GRACELAND COLL	10	MORNINGSIDE COLL	5	U OF NORTHERN IOWA 98
BUENA VISTA U	24	GRANDVIEW COLL	2	MT MERCY COLL	12	UPPER IOWA U 30
CENTRAL COLLEGE	4	IOWA STATE	61	NORTHWESTERN COLL	6	WARBURG COLL 6
CLARKE COLL	4	IOWA WESLEYAN COLL	5	SIMPSON COLL	17	WESTMAR UNIVERSITY 2
COE COLL	5	LORAS COLL	11	ST AMBROSE COLL	17	WILLIAM PENN COLL 2
DORDT COLL	3	LUTHER COLL	13	U OF DURUQUE	3	
DRAKE	31	MARYCREST COLL	4	U OF IOWA	93	
Kansas						
BAKER	9	FORT HAYS STATE	19	OTTAWA	1	U OF KANSAS 59
BENEDICTINE COLL	3	FRIENDS	1	PITTSBURG STATE	18	WASHBURN U OF TOPEKA 19
BETHANY COLL	4	KANSAS STATE	81	SOUTHWESTERN COLL	2	WICHITA STATE 23
CENTRAL COLLEGE	1	KANSAS WESLEYAN	1	ST MARY PLAINS COLL	1	
DODGE	10	MARYMOUNT COLL	1	STERLING COLL	1	
EMPORIA STATE	17	MCPHERSON COLL	4	TABOR COLL	1	
Kentucky						
ASHLAND COMM COLLEGE	4	CUMBERLAND COLL	5	MOREHEAD STATE	21	TRANSYLVANIA 9

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BELLARMINE COLL	50	EASTERN KY	38	MURRAY STATE	52	U OF KENTUCKY	153
BEREA COLL	5	GEORGETOWN COLL	9	NORTHERN KENTUCKY U	23	U OF LOUISVILLE	95
BRESCIA COLL	11	KY STATE	9	PIKEVILLE COLL	10	UNION COLL	5
CAMPBELLVILLE COLL	8	KY WESLEYAN COLL	8	THOMAS MORE COLL	13	WESTERN KY	54
Louisiana							
CENTENARY OF LA	12	LA ST U-SHREVEPORT	29	MCNEESE STATE	14	SOUTHERN UNIV AND A & M	29
DILLARD	12	LA STATE U MEDICAL CENTE	1	NICHOLLS STATE	8	TULANE U	44
GRAMBLING STATE	7	LA STATE U. - EUNICE	1	NORTHWESTERN STATE	12	U OF NEW ORLEANS	72
LA COLL	6	LA TECH	32	SOUTHEASTERN LA	47	UNIVERSITY OF LOUISIANA	79
LA ST U-A&M	118	LOYOLA U	10	SOUTHERN U-NEW ORLEANS	6	XAVIER U OF LA	13
Maine							
COLBY COLL	2	THOMAS COLL	12	U OF ME-ORONO	12		
HUSON COLL	46	U OF ME-AUGUSTA	7	U OF ME-PRESQUE ISLE	1		
SAINT JOSEPH'S COLLEGE	9	U OF ME-MACILLAS	3	UNIV SOUTHERN MAINE	19		
Maryland							
BOWIE STATE	33	JOHNS HOPKINS	5	SALISBURY STATE	48	U OF MD-COLLEGE PARK	291
COLL OF NOTRE DAME	7	LOYOLA COLLEGE	50	TOWSON STATE	68	U OF MD-EASTERN SHORE	12
COLUMBIA UNION COLL	4	MORGAN STATE	57	U OF BALTIMORE	58	WESTERN MARYLAND COLL	5
FROSTBURG STATE	24	MT ST MARYS COLL	23	U OF MD-BALTO	8		
Massachusetts							
AMERICAN INTERNATL	15	BOSTON U	57	MASS COLLEGE OF LIB ARTS	6	U MASS LOWELL	57
ANNA MARIA COLL	1	BRIDGEWATER STATE COLLEGE	27	MASS INST OF TECH	3	U OF MASS-AMHERST	159
ASSUMPTION COLL	43	CLARK U	6	MERRIMACK COLL	74	U OF MASS-BOSTON	71
ATLANTIC UNION COLL	3	COLLEGE OF HOLY CROSS	38	NICHOLS COLL	34	UMASS-DARTMOUTH	43
BABSON COLL	72	CURRY COLL	6	NORTHEASTERN U	152	WESTERN NEW ENG COLL	39
BECKER COLLEGE	1	EASTERN NAZARENE	3	SALEM STATE	51	WESTFIELD ST COLL	12
BENTLEY COLL	260	FITCHBURG STATE	12	SIMMONS COLL	2	WORCESTER STATE	18
BOSTON COLL	158	GORDON COLL	8	STONEHILL COLL	58		
BOSTON ST COLL	1	HARVARD	5	SUFFOLK	63		
Michigan							
ADRIAN COLL	5	DETROIT COLL OF BUS	13	MICHIGAN STATE	282	U OF DETROIT	13
ALBION COLL	31	EASTERN MICH	51	MICHIGAN TECH	9	U OF MI-ANN ARBOR	67
ALMA COLL	16	FERRIS STATE	19	MID MICHIGAN	1	U OF MI-DEARBORN	42
ANDREWS	14	GENL MOTORS INST	1	MONROE COUNTY COMMUNITY	1	U OF MI-FLINT	35
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Minnesota						
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Mississippi						
ALCORN STATE	5	JACKSON STATE	28	MS ST U	90	U OF MS 112
BELHAVEN COLL	8	MILLSAPS COLL	10	MS U FOR WOMEN	10	U OF SOUTHERN MS 70
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Montana						
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CONCORDIA UNIVERSITY	2	HASTINGS COLL	5	U OF NEBR-KEARNEY	14	WAYNE STATE 9
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CORNELL	8	IONA COLL	59	REGENTS EXTERNAL DEG	9	SUNY COLL OLD WESTURY	60
CORNELL U STATUTORY	1	ITHACA COLL	22	RENSSELAER POLY INST	2	SUNY COLL OSWEGO	55
CUNY BERNARD BARUCH	603	JOHN JAY COLLEGE	1	ROCHESTER INST TECH	33	SUNY COLL PLATTSBURGH	22
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CUNY STATEN ISLAND	49	MERCY COLL	31	ST JOSEPHS COLL	3	UTICA COLL-SYRACUSE	9
CUNY YORK COLL	45	MOLLOY COLL	9	ST THOMAS AQUINAS	11	WAGNER COLL	18
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CAPITAL U	10	KENT STATE	52	OHIO U	62	WILBERFORCE	5
CASE WESTERN RESERVE	22	LAKE ERIE COLL	5	OHIO WESLEYAN	12	WILMINGTON COLL	5
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DENISON UNIVERSITY	1	MUSKINGUM COLL	15	U OF STEUBENVILLE	7		
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ALVERNIA COLL	5	GANNON U	12	MESSIAH COLL	24	SUSQUEHANNA U	17
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DE VLY COLL SCI & AGR	10	LEHIGH U	79	SLIPPERY ROCK UNIV	14	WILKES COLL	18
DREXEL	78	LINCOLN U	9	SPRING GARDEN COLL	1	YORK COLL OF PA	23
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BOB JONES UNIV	17	CUKER COLL	3	NEWBERRY COLL	4	VOORHEES COLL	1
CENTRAL WESLEYAN	1	ERSKINE COLL	1	PRESBYTERIAN COLL	4	WINTHROP COLL	22
CHARLESTON COLL	35	FRANCIS MARION COLL	6	SC STATE	13	WOFFORD COLL	3
CHARLESTON SOUTHERN	4	FURMAN	7	THE CITADEL	19	YORK TECH COLL	1
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75	BAYLOR	75	MCLENNAN COMMUNITY COLL	1	SUL ROSS STATE	3	U OF HOUSTON-VICTORIA	13
3	CONCORDIA UNIVERSITY	3	MCMURRAY COLL	11	TARLETON STATE	19	U OF NORTH TEXAS	90
38	CORPUS CHRISTI STATE U	38	MIDWESTERN STATE	19	TEX A&I-KINGSVILLE	17	U OF TEX - BROWNSVILLE	9
5	DALLAS BAPTIST COLL	5	OUR LADY OF LAKE	6	TEX CHRISTIAN	34	U OF TEX-AUSTIN	115
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6	HARDIN-SIMMONS U	6	RICE	1	TEX TECH	88	U OF TEX-SAN ANTONIO	112
12	HOUSTON BAPTIST	12	SAM HOUSTON STATE	68	TEX WESLEYAN COLL	10	UNIV OF CENTRAL TEXAS	4
4	HOWARD PAYNE U	4	SCHREINER COLLEGE	6	TEX WOMANS U	6	WAYLAND BAPT COLL	1
2	HUSTON-TILLOTSON	2	SOUTHERN METHODIST	26	TEXAS A&M	304	WEST TEX STATE	30
7	INCARNATE WORD COLL	7	SOUTHWEST TEX STATE	109	TEXAS A&M COMMERCE	11	WILEY COLL	2
1	JARVIS CHRISTIAN	1	SOUTHWESTERN ADVENTIST	6	TEXAS A&M TEXARKANA	12		
33	LAMAR U	33	SOUTHWESTERN U	6	TRINITY U	16		
9	LAREDO STATE	9	ST EDWARDS U	10	U OF DALLAS	3		

Utah

171	BRIGHAM YOUNG	82	U OF UTAH	38	WEBER STATE
48	SOUTHERN UTAH UNIVERSITY	59	UTAH STATE	18	WESTMINSTER COLL

Vermont

5	CASTLETON ST COLL	1	NORWICH U	22	ST MICHAELS COLL
15	CHAMPLAIN COLLEGE	1	SOUTHERN VT COLL	6	TRINITY COLL
7	LYNDON STATE COLL	1	ST JOSEPH PROVIDER	20	UNIVERSITY OF VERMONT

Virgin Islands

6	VIRGIN ISL UNIV				
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Virginia

6	AVERETT COLL	51	HAMPTON UNIV.	56	OLD DOMINION U	73	VA COMMONWEALTH U
9	BRIDGEWATER COLL	1	HOLLINS COLLEGE	37	RADFORD U	118	VA POLY TECH
27	CHRISTOPHER NEWPORT	98	JAMES MADISON U	1	ROANOKE COLL	24	VA STATE
38	COLL OF WILLIAM & MARY	15	LONGWOOD COLL	7	SHENANDOAH UNIVERSITY	8	VA UNION
4	EASTERN MENNONITE	8	LYNCHBURG COLL	2	ST PAULS COLL	1	VA WESTERN COMM COLLEGE
10	EMORY & HENRY COLL	11	MARYMOUNT UNIVERSITY	52	U OF RICHMOND	14	WASHINGTON & LEE
137	GEORGE MASON U	20	NORFOLK STATE	128	UNIVERSITY OF VIRGINIA		

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BLUEFIELD STATE	12	GLENVILLE STATE	11	U OF CHARLSTON	13	W VA WESLEYAN 7
CONCORD COLL	18	MARSHALL U	48	W VA INST TECH	20	WEST LIBERTY STATE 14
DAVIS & ELKINS COLL	1	SALEM COLL	1	W VA STATE	18	WHEELING JESUIT U 13
Wisconsin						
CARROLL COLL	13	MARQUETTE U	54	U OF WI-MADISON	94	U OF WI-RIVER FALLS 13
CARTHAGE COLL	10	MT MARY COLL	4	U OF WI-MILWAUKEE	81	U OF WI-STEVENS PT 8
EDGEWOOD COLL	2	ST NORBERT COLL	11	U OF WI-OSHKOSH	16	U OF WI-SUPERIOR 5
LAKELAND COLL	41	U OF WI-EAU CLAIRE	28	U OF WI-PARKSIDE	8	U OF WI-WHITEWATER 60
MADISON BUS COLL	3	U OF WI-LA CROSSE	20	U OF WI-PLATTEVILLE	7	U WISCONSIN - GREEN BAY 26
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Performance of First-Time Candidates by Jurisdiction

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JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	1.0	202	28.4	33.7	17.8	28.9	12.4	54.5	33.2
Alaska	.3	62	19.4	32.3	24.2	27.4	9.7	50.0	40.3
Arizona	2.0	388	35.6	44.7	29.4	37.2	20.1	42.0	37.9
Arkansas	.4	88	25.3	32.2	18.4	20.7	13.6	60.2	26.1
California	11.9	2,357	32.8	37.0	29.1	33.0	18.9	52.3	28.8
Colorado	2.3	455	45.1	53.5	47.5	43.5	28.1	33.0	38.9
Connecticut	.7	130	45.0	37.2	33.8	30.8	19.2	40.8	40.0
Delaware	5.3	1,040	29.9	28.2	36.2	32.6	17.4	54.1	28.5
District of Columbia	.2	30	56.7	56.7	32.1	28.6	23.3	30.0	46.7
Florida	2.4	474	39.2	45.6	36.9	40.8	22.8	40.1	37.1
Georgia	1.7	346	41.2	45.7	37.1	41.3	24.3	42.5	33.2
Guam	.8	168	16.7	16.1	38.3	22.8	8.3	57.1	34.5
Hawaii	.6	109	26.6	33.0	35.8	32.4	15.6	50.5	33.9
Idaho	.4	72	38.9	54.2	48.6	34.7	23.6	38.9	37.5
Illinois	3.9	767	45.8	51.0	39.9	40.6	28.8	38.3	32.9
Indiana	1.2	234	36.5	40.3	28.8	31.2	17.5	49.6	32.9
Iowa	.5	100	44.0	50.0	47.0	48.0	33.0	37.0	30.0
Kansas	.5	95	33.7	28.4	34.7	38.9	16.8	46.3	36.8
Kentucky	.8	152	34.2	34.2	28.7	36.0	19.7	52.6	27.6
Louisiana	1.1	221	32.1	40.7	19.9	25.8	14.5	52.0	33.5
Maine	5.6	1,105	44.0	38.3	48.5	38.7	26.0	41.8	32.2
Maryland	.8	150	30.0	36.0	26.0	30.7	18.7	56.0	25.3
Massachusetts	.6	120	38.3	45.4	37.6	39.0	20.0	39.2	40.8
Michigan	2.2	433	30.0	33.6	30.1	36.1	19.4	54.0	26.6
Minnesota	1.9	378	44.3	41.8	39.7	41.4	26.2	41.5	32.3
Mississippi	.4	79	20.3	22.8	17.7	20.3	8.9	65.8	25.3
Missouri	1.2	244	36.2	43.0	28.1	34.2	19.3	48.0	32.8
Montana	.3	57	22.6	32.7	22.2	27.1	21.1	61.4	17.5

* 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 2002 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONF. *	SOME *
Nebraska	.5	95	33.7	41.1	29.8	32.6	20.0	53.7	26.3
Nevada	.4	71	38.0	40.8	36.6	40.8	26.8	46.5	26.8
New Hampshire	2.7	539	44.6	44.5	44.3	39.0	28.8	40.8	30.4
New Jersey	2.6	505	32.2	41.3	25.9	28.1	18.4	52.1	29.5
New Mexico	1.0	193	27.1	40.1	17.9	23.6	15.5	51.8	32.6
New York	8.2	1,629	32.6	40.7	21.1	24.8	15.0	53.8	31.2
North Carolina	1.5	290	44.1	41.2	32.1	36.2	25.2	48.6	26.2
North Dakota	.3	65	27.7	32.3	24.6	27.7	18.5	63.1	18.5
Ohio	2.3	462	38.3	42.6	27.0	31.1	18.6	46.5	34.8
Oklahoma	3.5	692	18.8	23.4	11.8	17.8	6.4	64.2	29.5
Oregon	1.0	194	34.4	37.1	29.9	36.1	15.5	44.8	39.7
Pennsylvania	4.5	893	31.9	28.4	15.3	16.0	7.5	58.0	34.5
Puerto Rico	1.7	338	10.4	13.9	9.2	12.1	5.9	82.5	11.5
Rhode Island	.2	30	20.0	16.7	6.7	20.0		66.7	33.3
South Carolina	.8	149	33.6	41.6	24.3	34.7	16.8	49.0	34.2
South Dakota	.1	22	27.3	36.4	31.8	27.3	22.7	59.1	18.2
Tennessee	1.6	307	32.9	35.9	24.1	29.0	15.3	53.1	31.6
Texas	5.3	1,052	38.3	41.6	32.7	36.1	22.2	47.3	30.4
Texas	.5	103	49.5	52.4	54.4	60.2	38.8	30.1	31.1
Utah	1.5	293	51.9	47.1	54.1	45.7	32.1	35.2	32.8
Vermont		6	33.3	33.3	16.7	16.7	16.7	66.7	16.7
Virgin Islands	5.6	1,118	28.7	35.5	28.4	29.4	16.8	54.3	28.9
Washington	1.7	328	31.2	37.8	34.2	36.6	20.1	50.0	29.9
West Virginia	.3	54	29.6	33.3	25.9	31.5	14.8	55.6	29.6
Wisconsin	1.5	287	48.6	57.0	43.0	48.8	31.7	34.5	33.8
Wyoming	.1	17	17.6	23.5	29.4	29.4	17.6	64.7	17.6
National Totals	100.0	19,788	34.8	38.3	31.0	32.6	19.2	49.7	31.1

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

REPORT NUMBER 01

Performance of Repeat Candidates by Jurisdiction

NOV 2002 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	.9	335	34.1	36.2	18.8	29.2	19.4	43.3	37.3
Alaska	.3	132	27.2	28.4	13.6	26.9	20.5	51.5	28.0
Arizona	.7	283	45.5	50.9	29.0	45.8	35.3	32.9	31.8
Arkansas	.6	246	31.4	33.3	25.5	26.5	24.8	45.1	30.1
California	15.2	5,886	36.5	38.6	28.1	35.8	29.6	45.4	25.0
Colorado	1.7	652	34.6	41.6	30.4	41.0	29.8	38.5	31.7
Connecticut	.7	289	28.2	31.2	23.5	25.2	21.5	47.4	31.1
Delaware	4.5	1,737	34.2	28.3	32.4	35.5	28.0	40.2	31.8
District of Columbia	.2	74	20.4	14.0	18.8	13.3	16.2	62.2	21.6
Florida	1.3	489	36.3	43.3	26.4	35.8	29.9	38.9	31.3
Georgia	2.1	805	36.6	41.1	24.4	30.4	23.9	40.7	35.4
Guam	.7	277	31.7	19.1	31.7	28.8	23.8	45.1	31.0
Hawaii	.5	202	33.3	24.3	23.0	27.6	22.8	45.5	31.7
Idaho	.3	134	26.5	35.6	26.7	21.6	17.2	50.0	32.8
Illinois	4.7	1,818	34.0	37.9	22.6	28.0	24.0	43.2	32.8
Indiana	1.3	501	26.7	32.5	22.7	25.6	18.2	50.3	31.5
Iowa	.6	248	32.2	34.2	25.1	25.1	28.6	44.0	27.4
Kansas	.5	177	31.4	37.1	26.1	31.3	25.4	40.1	34.5
Kentucky	1.5	569	23.7	21.7	15.7	23.6	14.9	60.1	25.0
Louisiana	.9	345	32.4	37.5	21.4	31.2	18.8	42.6	38.6
Maine	2.0	761	32.1	30.0	29.6	31.3	25.1	44.7	30.2
Maryland	1.7	673	23.0	30.0	12.8	17.3	13.1	57.1	29.9
Massachusetts	3.7	1,440	28.4	28.6	17.6	22.2	18.1	53.3	28.7
Michigan	2.9	1,108	34.0	32.8	31.9	32.3	29.6	42.3	28.1
Minnesota	1.1	413	42.5	41.2	32.8	40.0	33.9	32.0	34.1
Mississippi	.6	226	26.0	25.3	14.4	22.5	11.1	54.9	34.1
Missouri	1.6	626	33.6	34.2	20.6	27.3	20.3	46.3	33.4
Montana	.1	44	22.6	32.3	30.6	28.6	20.5	50.0	29.5

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

REPORT NUMBER 02

Performance of Repeat Candidates by Jurisdiction

NOV 2002 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.3	104	32.4	31.1	23.3	29.3	24.0	43.3	32.7
Nevada	.2	93	55.4	54.8	29.2	36.6	30.1	34.4	35.5
New Hampshire	.7	265	44.5	41.0	31.7	37.7	31.7	37.0	31.3
New Jersey	2.3	910	23.1	27.7	18.3	20.1	16.8	55.5	27.7
New Mexico	1.0	379	42.5	42.5	25.7	31.6	30.9	41.4	27.7
New York	12.7	4,935	37.2	37.2	31.0	30.8	28.2	50.5	21.4
North Carolina	2.1	821	36.1	39.4	21.2	29.1	21.8	43.0	35.2
North Dakota	.3	101	21.3	30.4	26.4	31.0	22.8	44.6	32.7
Ohio	2.8	1,084	31.7	34.2	22.1	26.6	22.3	46.1	31.5
Oklahoma	.4	158	55.8	52.0	37.9	54.4	38.6	38.0	23.4
Oregon	.9	363	28.7	28.6	22.4	29.2	20.7	47.9	31.4
Pennsylvania	5.3	2,070	29.9	28.7	19.6	21.3	21.3	51.6	27.1
Puerto Rico	1.6	623	18.4	15.7	9.0	12.8	10.9	67.6	21.5
Rhode Island	.2	67	28.6	32.6	25.0	14.3	22.4	47.8	29.9
South Carolina	.9	364	24.8	24.6	17.9	20.7	17.3	55.8	26.9
South Dakota	.2	61	21.6	26.0	23.1	21.7	14.8	45.9	39.3
Tennessee	1.6	637	31.8	37.7	20.5	23.8	19.5	47.1	33.4
Texas	5.9	2,271	32.5	38.4	21.4	27.4	20.6	43.9	35.5
Utah	.4	138	50.0	51.1	33.3	39.4	29.7	29.0	41.3
Vermont	.4	140	43.1	42.7	30.8	25.0	25.7	37.9	36.4
Virgin Islands		7		25.0		60.0	28.6	57.1	14.3
Virginia	3.7	1,433	30.6	29.4	22.7	30.6	23.2	46.4	30.4
Washington	1.7	643	33.7	36.3	22.9	32.3	27.2	43.4	29.4
West Virginia	.5	196	11.0	17.4	14.2	11.5	13.3	67.3	19.4
Wisconsin	.9	365	41.9	45.9	32.8	36.1	31.8	33.2	35.1
Wyoming	.1	23	18.8	35.7	21.1	33.3	21.7	43.5	34.8
National Totals	100.0	38,741	32.8	34.1	24.2	29.1	24.5	46.6	28.9

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

REPORT NUMBER 02

Performance of All Candidates by Jurisdiction

NOV 2002 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	.9	537	31.4	35.0	18.4	29.1	16.8	47.5	35.8
Alaska	.3	194	24.2	29.9	17.4	27.1	17.0	51.0	32.0
Arizona	1.1	671	38.8	46.6	29.3	40.2	26.5	38.2	35.3
Arkansas	.6	334	29.4	32.9	23.4	24.5	21.9	49.1	29.0
California	14.1	8,243	35.0	38.0	28.5	34.7	26.6	47.4	26.1
Colorado	1.9	1,107	39.8	47.6	38.4	42.2	29.1	36.2	34.7
Connecticut	.7	419	34.9	33.5	27.0	27.3	20.8	45.3	33.9
Delaware	4.7	2,777	32.4	28.2	34.1	34.3	24.1	45.4	30.5
District of Columbia	.2	104	33.3	30.0	22.8	18.2	18.3	52.9	28.8
Florida	1.6	963	38.0	44.7	32.2	38.7	26.4	39.5	34.2
Georgia	2.0	1,151	38.3	42.9	28.6	34.3	24.0	41.3	34.8
Guam	.8	445	25.7	17.8	34.7	26.2	18.0	49.7	32.4
Hawaii	.5	311	30.6	28.1	28.4	29.6	20.3	47.3	32.5
Idaho	.4	206	31.8	43.8	35.1	27.2	19.4	46.1	34.5
Illinois	4.4	2,585	38.4	42.9	28.3	32.4	25.5	41.7	32.8
Indiana	1.3	735	30.5	35.6	24.7	27.7	18.0	50.1	32.0
Iowa	.6	348	36.5	40.3	32.6	33.5	29.9	42.0	28.2
Kansas	.5	272	32.3	33.6	29.4	34.5	22.4	42.3	35.3
Kentucky	1.2	721	26.6	24.8	18.9	27.0	16.0	58.5	25.5
Louisiana	1.0	566	32.3	39.0	20.8	28.8	17.1	46.3	36.6
Maine	3.2	1,866	39.7	35.3	41.7	36.0	25.6	43.0	31.4
Maryland	1.4	823	24.6	31.4	15.4	20.2	14.1	56.9	29.0
Massachusetts	2.7	1,560	29.4	30.2	19.3	23.7	18.2	52.2	29.6
Michigan	2.6	1,541	32.6	33.1	31.3	33.6	26.7	45.6	27.6
Minnesota	1.4	791	43.6	41.5	36.5	40.8	30.2	36.5	33.2
Mississippi	.5	305	24.2	24.5	15.3	21.8	10.5	57.7	31.8
Missouri	1.5	870	34.5	37.4	22.9	29.6	20.0	46.8	33.2
Montana	.2	101	22.6	32.5	25.6	27.6	20.8	56.4	22.8

* 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 2002 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.3	199	33.1	36.7	26.6	31.2	22.1	48.2	29.6
Nevada	.3	164	45.7	47.4	32.9	38.7	28.7	39.6	31.7
New Hampshire	1.4	804	44.6	43.7	40.9	38.6	29.7	39.6	30.7
New Jersey	2.4	1,415	26.9	33.6	21.2	23.4	17.4	54.3	28.3
New Mexico	1.0	572	35.8	41.4	22.5	28.3	25.7	44.9	29.4
New York	11.2	6,564	35.5	38.5	27.7	28.8	24.9	51.3	23.8
North Carolina	1.9	1,111	38.7	40.0	24.3	31.4	22.7	44.5	32.9
North Dakota	.3	166	24.3	31.3	23.6	29.4	21.1	51.8	27.1
Ohio	2.6	1,546	34.2	37.4	23.7	28.2	21.2	46.2	32.5
Oklahoma	1.5	850	21.0	24.4	15.6	21.1	12.4	59.3	28.4
Oregon	1.0	557	31.1	32.2	25.3	32.0	18.9	46.9	34.3
Pennsylvania	5.1	2,963	30.7	28.6	18.1	19.3	17.1	53.5	29.3
Puerto Rico	1.6	961	15.2	15.0	9.1	12.6	9.2	72.8	18.0
Rhode Island	.2	97	25.0	26.3	18.6	16.7	15.5	53.6	30.9
South Carolina	.9	513	27.8	30.5	19.9	23.5	17.2	53.8	29.0
South Dakota	.1	83	23.3	29.2	25.7	23.5	16.9	49.4	33.7
Tennessee	1.6	944	32.2	37.0	21.7	25.9	18.1	49.0	32.8
Texas	5.7	3,323	34.8	39.7	25.3	30.6	21.1	45.0	33.9
Utah	.4	241	49.7	51.8	43.9	50.3	33.6	29.5	36.9
Vermont	.7	433	49.5	45.9	48.0	40.1	30.0	36.0	33.9
Virgin Islands		13	28.6	30.0	12.5	36.4	23.1	61.5	15.4
Virginia	4.4	2,551	29.6	32.6	25.4	30.0	20.4	49.9	29.7
Washington	1.7	971	32.7	36.9	27.4	34.0	24.8	45.6	29.6
West Virginia	.4	250	15.9	21.5	16.9	16.6	13.6	64.8	21.6
Wisconsin	1.1	652	45.3	51.7	37.8	42.6	31.7	33.7	34.5
Wyoming	.1	40	18.2	29.0	25.0	31.4	20.0	52.5	27.5
	=====	=====							
National Totals	100.0	58,529	33.6	35.9	26.9	30.5	22.7	47.7	29.6

* 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 2002 UNIFORM CPA EXAMINATION

STATE	ALL CANDIDATES	CANDIDATES TAKING FOUR SUBJECTS	CANDIDATES PASSING FOUR SUBJECTS	% PASSING * FOUR SUBJECTS
Alabama	537	401	32	8.0
Alaska	194	150	10	6.7
Arizona	671	508	88	17.3
Arkansas	334	228	21	9.2
California	8,243	3,119	386	12.4
Colorado	1,107	835	168	20.1
Connecticut	419	305	30	9.8
Delaware	2,777	2,179	257	11.8
District of Columbia	104	75	8	10.7
Florida	963	729	127	17.4
Georgia	1,151	839	116	13.8
Guam	445	355	20	5.6
Hawaii	311	227	22	9.7
Idaho	206	151	20	13.2
Illinois	2,585	1,853	276	14.9
Indiana	735	555	56	10.1
Iowa	348	232	39	16.8
Kansas	272	215	22	10.2
Kentucky	721	500	37	7.4
Louisiana	566	448	44	9.8
Maine	1,866	1,628	325	20.0
Maryland	823	598	36	6.0
Massachusetts	1,560	1,091	70	6.4
Michigan	1,541	1,112	137	12.3
Minnesota	791	597	116	19.4
Mississippi	305	235	11	4.7
Missouri	870	643	70	10.9
Montana	101	72	8	11.1
Nebraska	199	155	21	13.5
Nevada	164	120	23	19.2
New Hampshire	804	676	166	24.6
New Jersey	1,415	1,094	116	10.6
New Mexico	572	233	14	6.0
New York	6,564	1,384	138	10.0
North Carolina	1,111	773	95	12.3
North Dakota	166	127	14	11.0
Ohio	1,546	1,117	119	10.7

* PERCENT BASED ON NUMBER OF CANDIDATES TAKING FOUR SUBJECTS

REPORT NUMBER 04

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

NOVEMBER 2002 UNIFORM CPA EXAMINATION

STATE	ALL CANDIDATES	CANDIDATES TAKING FOUR SUBJECTS	CANDIDATES PASSING FOUR SUBJECTS	% PASSING * FOUR SUBJECTS
Oklahoma	850	692	44	6.4
Oregon	557	417	41	9.8
Pennsylvania	2,963	1,955	81	4.1
Puerto Rico	961	806	25	3.1
Rhode Island	97	66	0	.0
South Carolina	513	391	33	8.4
South Dakota	83	66	6	9.1
Tennessee	944	694	59	8.5
Texas	3,323	2,465	301	12.2
Utah	241	173	45	26.0
Vermont	433	379	99	26.1
Virgin Islands	13	6	1	16.7
Virginia	2,551	2,026	234	11.5
Washington	971	709	89	12.6
West Virginia	250	198	9	4.5
Wisconsin	652	499	110	22.0
Wyoming	40	30	3	10.0
TOTAL ALL STATES	=====	=====	=====	
	58,529	37,131	4,438	12.0

* PERCENT BASED ON NUMBER OF CANDIDATES TAKING FOUR SUBJECTS

REPORT NUMBER 04

Performance of Candidates by Highest Level of Education Achieved

NOV 2002 UNIFORM CPA EXAMINATION

EDUCATION LEVEL	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
First-Time Candidates									
Doctoral	.2	27	61.5	70.4	64.0	53.8	48.1	25.9	25.9
Masters in Accounting	16.6	2,396	49.2	52.3	44.7	47.3	31.1	34.6	34.3
MBA Emphasis in Accounting	4.4	641	38.2	44.4	36.3	36.7	23.2	44.9	31.8
Other MBA	5.2	755	41.3	45.4	39.6	40.0	27.3	43.2	29.5
Non-Business Masters	1.2	166	44.5	52.1	44.8	43.3	28.9	35.5	35.5
Law Degree	.5	65	41.5	60.9	45.3	51.6	24.6	23.1	52.3
Bachelors	68.1	9,822	32.7	36.8	27.9	30.9	17.4	52.0	30.7
Less than Bachelors	.6	87	32.1	27.4	31.0	33.7	16.1	55.2	28.7
No Degree	3.2	467	26.9	30.2	22.2	25.3	15.0	61.5	23.6
=====									
Total Answering	100.0	14,426	36.2	40.3	32.0	34.6	20.6	48.3	31.2
Not Answering		5,362	31.0	32.8	28.5	27.2	15.6	53.6	30.8
Repeat Candidates									
Doctoral	.1	35	25.0	20.8	34.5	20.0	25.7	51.4	22.9
Masters in Accounting	10.6	3,728	42.0	44.2	27.5	36.3	28.9	36.8	34.3
MBA Emphasis in Accounting	3.3	1,156	35.0	39.9	26.9	32.8	28.4	41.3	30.3
Other MBA	4.0	1,389	33.9	40.3	25.2	28.6	27.1	42.8	30.1
Non-Business Masters	.7	244	29.1	41.2	23.0	31.9	23.0	44.3	32.8
Law Degree	.4	150	30.2	50.0	30.8	27.5	24.7	43.3	32.0
Bachelors	76.6	26,831	31.5	32.7	23.3	28.0	23.3	48.0	28.6
Less than Bachelors	.7	248	30.1	22.5	26.7	31.4	23.4	46.4	30.2
No Degree	3.6	1,265	29.9	29.3	19.8	24.8	22.0	52.1	25.9
=====									
Total Answering	100.0	35,046	32.7	34.4	23.9	29.0	24.2	46.5	29.3
Not Answering		3,695	33.1	31.7	26.7	30.7	27.0	48.1	24.9

* 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 2002 UNIFORM CPA EXAMINATION

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

Fewer than 120	2.1	304	32.4	36.0	34.3	32.3	18.4	49.0	32.6
120 - 130	18.1	2,684	30.6	33.7	22.5	25.4	14.1	56.7	29.2
131 - 149	15.9	2,357	34.2	36.4	28.4	30.1	17.7	51.6	30.7
150 - 160	36.0	5,326	37.4	41.2	31.1	35.2	21.3	47.7	31.0
More than 160	27.8	4,117	39.4	45.3	40.3	41.5	25.2	41.9	32.9
Total Answering	100.0	14,788	36.1	40.1	31.9	34.4	20.4	48.4	31.2
Not Answering		5,000	30.8	32.8	28.5	27.1	15.6	53.7	30.7

Repeat Candidates

Fewer than 120	2.8	986	27.2	26.1	19.8	24.0	19.4	53.8	26.9
120 - 130	30.7	10,988	32.1	31.7	24.0	27.6	24.0	48.5	27.5
131 - 149	20.9	7,461	31.7	32.6	23.2	28.3	23.7	49.1	27.3
150 - 160	24.9	8,908	33.7	35.7	22.6	29.8	23.4	44.7	31.9
More than 160	20.8	7,441	34.3	39.2	26.7	31.6	27.1	42.6	30.3
Total Answering	100.0	35,784	32.8	34.3	23.9	29.1	24.3	46.6	29.1
Not Answering		2,957	32.9	32.1	27.3	30.1	26.8	47.5	25.7

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

Performance of First-Time Candidates by Semester Hours of Accounting

NOV 2002 UNIFORM CPA EXAMINATION

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

43 or More	39.3	1,527	46.7	50.7	45.0	47.5	30.3	35.4	34.3
37 To 42	20.9	812	47.5	50.9	42.0	43.8	28.1	36.7	35.2
31 To 36	17.9	696	45.3	51.5	40.1	43.2	29.6	39.4	31.0
24 To 30	14.6	567	43.6	49.8	42.5	42.3	28.0	38.6	33.3
15 To 23	3.8	146	43.8	46.6	41.7	36.1	26.7	41.1	32.2
10 To 14	1.1	44	47.7	51.2	43.2	46.5	34.1	38.6	27.3
Under 10	2.4	95	37.9	38.9	37.6	34.8	22.1	47.4	30.5
	=====	=====							
Total Answering	100.0	3,887	45.9	50.3	42.8	44.5	29.1	37.4	33.5
Not Answering		163	43.4	44.1	38.0	38.0	27.6	43.6	28.8

Undergraduate
=====

43 or More	14.4	1,442	31.7	34.9	28.4	30.5	17.6	54.5	27.9
37 To 42	12.1	1,210	33.1	35.7	28.0	32.8	18.5	53.6	27.9
31 To 36	26.1	2,622	32.1	37.7	26.9	31.0	17.2	52.1	30.7
24 To 30	35.0	3,514	34.6	39.5	28.2	30.9	18.4	49.4	32.3
15 To 23	7.4	745	28.5	28.1	30.7	30.2	13.8	54.9	31.3
10 To 14	1.3	134	29.4	33.8	32.0	31.1	16.4	55.2	28.4
Under 10	3.6	364	26.6	29.1	23.1	25.3	14.6	59.9	25.5
	=====	=====							
Total Answering	100.0	10,031	32.5	36.6	27.9	30.8	17.5	52.2	30.3
Not Answering		5,707	30.9	32.8	28.1	27.1	15.3	53.9	30.8

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

REPORT NUMBER 07

Performance of First-Time Candidates by Semester Hours of Accounting

NOV 2002 UNIFORM CPA EXAMINATION

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

Graduate
=====

43 or More	39.3	1,527	46.7	50.7	45.0	47.5	30.3	35.4	34.3
37 To 42	20.9	812	47.5	50.9	42.0	43.8	28.1	36.7	35.2
31 To 36	17.9	696	45.3	51.5	40.1	43.2	29.6	39.4	31.0
24 To 30	14.6	567	43.6	49.8	42.5	42.3	28.0	38.6	33.3
15 To 23	3.8	146	43.8	46.6	41.7	36.1	26.7	41.1	32.2
10 To 14	1.1	44	47.7	51.2	43.2	46.5	34.1	38.6	27.3
Under 10	2.4	95	37.9	38.9	37.6	34.8	22.1	47.4	30.5
	=====	=====							
Total Answering	100.0	3,887	45.9	50.3	42.8	44.5	29.1	37.4	33.5
Not Answering		163	43.4	44.1	38.0	38.0	27.6	43.6	28.8

Undergraduate
=====

43 or More	14.4	1,442	31.7	34.9	28.4	30.5	17.6	54.5	27.9
37 To 42	12.1	1,210	33.1	35.7	28.0	32.8	18.5	53.6	27.9
31 To 36	26.1	2,622	32.1	37.7	26.9	31.0	17.2	52.1	30.7
24 To 30	35.0	3,514	34.6	39.5	28.2	30.9	18.4	49.4	32.3
15 To 23	7.4	745	28.5	28.1	30.7	30.2	13.8	54.9	31.3
10 To 14	1.3	134	29.4	33.8	32.0	31.1	16.4	55.2	28.4
Under 10	3.6	364	26.6	29.1	23.1	25.3	14.6	59.9	25.5
	=====	=====							
Total Answering	100.0	10,031	32.5	36.6	27.9	30.8	17.5	52.2	30.3
Not Answering		5,707	30.9	32.8	28.1	27.1	15.3	53.9	30.8

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

NOV 2002 UNIFORM CPA EXAMINATION

REPORTED SCORES	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P A S S A R E	A L L *	NONE *	SOME *
SAT Verbal									
700 And Above	4.6	236	57.3	57.9	54.3	53.5	38.1	28.4	33.5
600 To 699	22.1	1,146	58.3	60.3	48.5	47.9	35.6	28.0	36.4
550 To 599	22.5	1,167	42.7	47.8	32.3	36.3	20.9	39.6	39.5
500 To 549	24.2	1,254	33.8	38.2	23.8	28.0	15.3	51.7	33.0
450 To 499	15.5	805	23.3	27.4	19.2	23.2	10.4	63.2	26.3
400 To 449	8.3	429	22.8	30.7	15.1	21.8	11.7	62.0	26.3
Under 400	2.8	147	15.9	27.5	15.8	21.9	8.8	66.7	24.5
SAT Mathematics									
700 And Above	12.7	658	55.3	62.1	57.0	55.1	39.4	26.1	34.5
600 To 699	34.6	1,793	48.0	51.6	40.7	42.6	27.6	35.3	37.1
550 To 599	21.0	1,088	36.8	41.8	23.4	26.7	15.7	48.7	35.6
500 To 549	18.6	965	29.1	33.1	17.6	24.2	11.2	57.5	31.3
450 To 499	8.5	442	20.3	23.1	11.9	18.8	7.7	69.2	23.1
400 To 449	3.9	202	18.4	22.3	9.4	13.1	7.4	72.8	19.8
Under 400	.8	40	13.5	15.0	8.3	13.5		77.5	22.5
ACT Verbal									
32 And Above	5.7	216	60.7	66.0	58.1	59.1	47.2	24.5	28.2
28 To 31	21.1	794	56.1	61.3	48.9	51.0	37.7	29.3	33.0
24 To 27	35.1	1,322	43.1	46.2	36.0	39.5	24.0	41.1	34.9
20 To 23	29.6	1,115	29.1	33.3	23.2	27.8	14.1	55.8	30.1
Below 20	8.4	317	23.0	26.6	18.5	25.0	12.0	62.8	25.2
ACT Mathematics									
32 And Above	7.8	296	57.2	61.8	61.4	61.9	47.0	27.4	25.7
28 To 31	27.6	1,055	53.5	56.3	48.3	50.0	35.1	31.0	33.9
24 To 27	36.1	1,376	38.7	45.1	31.5	35.5	21.3	45.2	33.5
20 To 23	22.9	872	28.4	30.6	19.9	25.1	12.2	57.6	30.3
Below 20	5.7	217	23.7	24.9	11.1	20.9	7.8	65.9	26.3

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

REPORT NUMBER 08

Performance of First-Time Candidates by GRE & GMAT Scores

NOV 2002 UNIFORM CPA EXAMINATION

REPORTED SCORES	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
GRE Verbal									
700 And Above	7.5	17	47.1	64.7	58.8	47.1	41.2	35.3	23.5
600 To 699	19.4	44	76.7	77.3	76.7	77.3	65.9	13.6	20.5
550 To 599	20.7	47	52.2	55.3	58.7	59.6	38.3	25.5	36.2
500 To 549	18.5	42	24.4	38.1	32.5	41.5	16.7	50.0	33.3
450 To 499	13.2	30	34.5	58.6	34.5	28.6	23.3	36.7	40.0
400 To 449	11.9	27	55.6	61.5	32.0	46.2	25.9	33.3	40.7
Under 400	8.8	20	47.4	52.6	33.3	35.0	35.0	45.0	20.0
GRE Quantitative									
700 And Above	31.3	71	58.0	69.0	69.6	66.2	50.7	19.7	29.6
600 To 699	29.5	67	56.7	67.7	56.1	56.1	41.8	26.9	31.3
550 To 599	12.8	29	44.4	48.3	35.7	50.0	24.1	34.5	41.4
500 To 549	14.1	32	34.4	43.8	25.0	34.4	18.8	50.0	31.3
450 To 499	7.0	16	18.8	25.0	6.7	6.3		68.8	31.3
400 To 449	4.0	9	11.1	33.3		12.5		55.6	31.3
Under 400	1.3	3		33.3		33.3	33.3	66.7	44.4
GRE Analytical									
700 And Above	28.4	61	67.2	78.7	81.0	75.4	59.0	9.8	31.1
600 To 699	26.5	57	57.1	63.2	51.8	54.4	42.1	28.1	29.8
550 To 599	13.5	29	24.1	29.6	25.0	32.1	10.3	58.6	31.0
500 To 549	14.9	32	35.5	50.0	28.1	32.3	15.6	43.8	40.6
450 To 499	10.7	23	30.4	36.4	15.0	27.3	17.4	56.5	26.1
400 To 449	3.7	8	50.0	62.5	25.0	62.5	25.0	12.5	62.5
Under 400	2.3	5	25.0	40.0	25.0	40.0	40.0	60.0	
GMAT									
700 And Above	4.9	177	71.3	74.0	70.9	71.1	59.9	15.8	24.3
600 To 699	26.1	935	59.9	64.9	62.9	59.7	44.1	21.8	34.1
550 To 599	22.2	796	51.4	55.9	46.4	47.8	30.0	30.9	39.1
500 To 549	23.3	835	41.4	45.7	33.6	38.5	22.4	40.6	37.0
450 To 499	14.4	517	27.2	32.5	20.7	25.4	12.4	57.6	30.0
400 To 449	5.9	212	20.2	27.5	12.6	21.0	8.0	65.1	26.9
Under 400	3.0	106	10.5	14.3	7.9	4.9	1.9	78.3	19.8

* 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 2002 UNIFORM CPA EXAMINATION

SUPPLEMENTARY STUDY	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < < <
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Repeat Candidates

College-Sponsored	4.6	973	30.7	27.9	21.7	24.8	19.7	50.8	29.5
Proprietary	90.0	19,144	34.2	37.5	25.4	31.5	25.6	44.4	30.0
Firm-Sponsored	5.4	1,147	39.5	32.5	22.2	25.5	23.5	46.9	29.6
	=====	=====							
Total Answering	100.0	21,264	34.3	36.8	25.0	30.9	25.2	44.8	30.0
Not Answering		17,811	31.0	30.9	23.1	27.0	23.7	48.9	27.5

* 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 2002 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	I/PR	FARE	ARE	ALL *	NONE *	SOME *
28.5	1,140	42.6	44.1	37.8	40.7	26.1	42.8	31.1
30.5	1,219	49.0	52.7	44.8	47.5	30.6	34.5	34.9
11.2	448	45.0	51.7	42.6	41.9	27.2	36.2	36.6
21.8	871	47.0	54.1	47.0	45.8	32.3	34.9	32.8
7.9	316	44.0	50.3	41.9	45.3	29.4	39.2	31.3
=====	=====							
100.0	3,994	45.8	50.2	42.8	44.4	29.2	37.5	33.3
	56	40.0	37.0	29.6	32.7	17.9	48.2	33.9

Graduate
=====

In High School or Earlier	28.5	1,140	42.6	44.1	37.8	40.7	26.1	42.8	31.1
Lower Division College	30.5	1,219	49.0	52.7	44.8	47.5	30.6	34.5	34.9
Upper Division College	11.2	448	45.0	51.7	42.6	41.9	27.2	36.2	36.6
After Undergraduate Degree	21.8	871	47.0	54.1	47.0	45.8	32.3	34.9	32.8
Other	7.9	316	44.0	50.3	41.9	45.3	29.4	39.2	31.3
Total Answering	100.0	3,994	45.8	50.2	42.8	44.4	29.2	37.5	33.3
Not Answering		56	40.0	37.0	29.6	32.7	17.9	48.2	33.9

Undergraduate
=====

In High School or Earlier	31.9	3,314	31.4	34.3	24.2	27.9	15.6	55.4	29.1
Lower Division College	34.9	3,625	33.6	38.0	26.5	31.3	17.6	52.0	30.4
Upper Division College	14.1	1,460	35.2	39.5	31.0	33.3	18.9	48.2	32.9
After Undergraduate Degree	12.1	1,251	32.6	37.5	36.0	33.6	19.9	48.8	31.3
Other	7.0	723	27.4	32.4	30.4	31.8	16.9	53.7	29.5
Total Answering	100.0	10,373	32.5	36.6	27.8	30.8	17.4	52.3	30.4
Not Answering		5,365	30.8	32.6	28.3	27.0	15.4	53.9	30.7

* 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 2002 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P A S S I N G	ARE	ALL *	NONE *	SOME *
Alabama									
.1	10	20.0	20.0	30.0	20.0	20.0	10.0	50.0	40.0
	5	40.0	20.0		20.0	20.0		60.0	40.0
.1	7	28.6	71.4	14.3	42.9	42.9	14.3	28.6	57.1
.1	8	28.6	25.0	14.3	12.5	12.5	12.5	62.5	25.0
.1	17	35.3	29.4	23.5	17.6	17.6	17.6	64.7	17.6
.1	15	20.0	20.0	6.7	13.3	13.3	6.7	73.3	20.0
.1	9	44.4	44.4	11.1	44.4	44.4	11.1	44.4	44.4
.1	15	20.0	20.0	6.7	20.0	20.0	6.7	73.3	20.0
Alaska									
	7	14.3	14.3	42.9	28.6	28.6	14.3	57.1	28.6
Arizona									
.5	71	36.2	47.1	24.6	36.2	36.2	19.7	43.7	36.6
.3	49	39.6	48.9	28.6	29.8	29.8	22.4	44.9	32.7
.1	8	25.0	12.5	12.5	25.0	25.0	12.5	75.0	12.5
.1	17	29.4	40.0	21.4	35.7	35.7	23.5	52.9	23.5
.4	66	31.1	37.5	30.6	39.1	39.1	21.2	43.9	34.8
Arkansas									
.1	15	13.3	26.7	7.1	7.1	7.1	13.3	73.3	13.3
.1	8	14.3	14.3	12.5	12.5	12.5	12.5	87.5	12.5
.1	8	25.0	37.5	25.0	25.0	25.0	12.5	50.0	37.5
.1	10	20.0	30.0	20.0	20.0	20.0	20.0	60.0	40.0
.1	10	20.0	30.0	20.0	20.0	20.0	20.0	70.0	10.0
California									
	5	40.0	75.0	40.0	80.0	80.0	40.0	20.0	40.0
.1	8	37.5	25.0	14.3	42.9	42.9	12.5	50.0	37.5
.1	12	9.1	18.2	18.2	33.3	33.3	8.3	50.0	41.7
.1	9	25.0	22.2	25.0	22.2	22.2	22.2	77.8	22.7
.1	22	15.0	10.5	21.1	17.6	17.6	4.5	72.7	22.7
.4	56	33.3	36.7	28.3	30.8	30.8	21.4	53.6	25.0
1.5	232	20.9	17.9	30.0	25.3	25.3	10.3	63.4	26.3
.2	37	26.5	22.9	18.8	22.9	22.9	10.8	67.6	21.6
.3	45	19.5	23.8	10.3	19.0	19.0	6.7	62.2	31.1
.4	66	22.6	28.8	15.0	19.4	19.4	10.6	66.7	22.7
.2	33	19.4	27.3	13.8	12.9	12.9	9.1	66.7	24.2
.2	36	14.3	23.3	9.1	15.2	15.2	8.3	75.0	16.7
.1	16	20.0	42.9	13.3	31.3	31.3	6.3	50.0	43.8
.1	13	15.4	7.7	15.4	30.8	30.8	7.7	69.2	23.1
.3	51	29.8	35.6	20.9	27.7	27.7	13.7	52.9	33.3
.1	21	20.0	23.8	16.7	21.1	21.1	4.8	71.4	23.8

* 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-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2002 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	AUL *	NONE *	SOME *
	5	40.0	40.0		40.0		40.0	60.0
CHAPMAN COLL								
CLAREMONT MENS COLL	5	40.0	40.0	20.0	40.0	20.0	40.0	40.0
DEVRY	14	7.1	14.3	7.1	14.3	7.1	89.7	7.1
GOLDEN GATE	9	11.1	11.1	11.1	33.3		66.7	33.3
LOYOLA MARYMOUNT	15	33.3	28.6	33.3	40.0	20.0	53.3	26.7
NATIONAL	10	22.2	33.3	22.2	25.0	20.0	70.0	10.0
PEPPERDINE	5	60.0	60.0	20.0	20.0	20.0	20.0	60.0
SAN DIEGO STATE	54	24.5	34.6	26.5	33.3	14.8	50.0	35.2
SAN FRANCISCO STATE	39	27.8	42.9	16.7	32.4	20.5	51.3	28.2
SAN JOSE STATE	37	17.6	19.4	9.1	15.2	8.1	73.0	18.9
SONOMA STATE	14	50.0	35.7	50.0	35.7	28.6	42.9	28.6
U OF CAL-BERKELEY	12	50.0	60.0	54.5	60.0	41.7	41.7	16.7
U OF CAL-LOS ANGELES	114	48.6	61.5	39.4	51.4	31.6	29.8	38.6
U OF CAL-RIVERSIDE	21	19.0	28.6	9.5	23.8	4.8	61.9	33.3
U OF CAL-SAN DIEGO	7	28.6	57.1	28.6	42.9	28.6	42.9	28.6
U OF CAL-SANTA BARBARA	103	30.7	33.0	25.7	25.8	10.7	51.5	37.9
U OF SAN DIEGO	33	27.3	39.4	23.3	27.6	18.2	51.5	30.3
U OF SAN FRANCISCO	13		30.8	7.7	16.7		69.2	30.8
U OF SANTA CLARA	19	36.8	36.8	33.3	22.2	21.1	57.9	21.1
U OF SOUTHERN CAL	51	31.3	38.0	28.3	31.1	19.6	51.0	29.4
WOODBURY	6	16.7	20.0				83.3	16.7
Colorado								
CO STATE	8	25.0	12.5				62.5	37.5
FORT LEWIS COLL	10	40.0	33.3				50.0	30.0
METROPOLITAN ST COLL	24	29.2	41.7	30.0	22.2	20.0	50.0	29.2
REGIS UNIVERSITY	11	18.2	45.5	9.1	36.4	9.1	54.5	36.4
U OF CO-Boulder	9	11.1	22.2	11.1	33.3	11.1	55.6	33.3
U OF CO-CO SPRINGS	5	40.0	80.0	60.0	80.0	40.0	20.0	40.0
U OF CO-DENVER	10	10.0	10.0	10.0	20.0	10.0	80.0	10.0
U OF NORTHERN CO	10	50.0	50.0	40.0	40.0	30.0	40.0	30.0
WESTERN STATE COLLEGE	5		20.0				80.0	20.0
Connecticut								
U OF CONN	5	100.0	60.0	60.0	40.0	40.0		60.0
Delaware								
GOLDEY BEACON COLL	9	33.3	33.3	11.1	22.2	11.1	55.6	33.3
U OF DELAWARE	50	52.0	38.0	28.0	26.0	14.0	42.0	44.0
WILMINGTON COLL	6		16.7	16.7			83.3	16.7
District of Columbia								
AMERICAN	7	42.9	28.6	28.6	14.3	14.3	57.1	28.6
GEORGE WASHINGTON	7	42.9	50.0	42.9	33.3	28.6	57.1	14.3

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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 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
GEORGETOWN	.1	8	100.0	100.0	87.5	100.0	87.5		12.5
HOWARD	.1	11	9.1					90.9	9.1
STRAYER COLL	.1	20	15.0	10.0	15.8	21.1	10.0	80.0	10.0
Florida									
FL ATLANTIC U	.4	63	40.3	40.3	36.5	46.0	27.0	46.0	27.0
FL INTERNATIONAL	.2	25	32.0	52.0	32.0	40.0	20.0	40.0	40.0
FL STATE	.1	19	44.4	52.6	33.3	33.3	21.1	47.4	31.6
NOVA		6		16.7	16.7	20.0		66.7	33.3
ST LEO COLL	.1	8				12.5		87.5	12.5
U OF CENTRAL FL	.1	23	34.8	47.8	21.7	26.1	17.4	47.8	34.8
U OF FLORIDA	.1	9	55.6	66.7	62.5	55.6	55.6	33.3	11.1
U OF MIAMI	.1	17	52.9	70.6	52.9	70.6	41.2	17.6	41.2
U OF NORTH FL	.1	16	56.3	50.0	56.3	50.0	31.3	18.8	50.0
U OF SO FLORIDA	.2	38	47.4	52.6	44.7	50.0	21.1	28.9	50.0
U OF TAMPA		7	14.3	14.3	28.6	14.3	14.3	71.4	14.3
U OF WEST FLORIDA	.1	11	36.4	18.2	27.3	36.4	9.1	54.5	36.4
Georgia									
GA STATE	.1	9	66.7	88.9	66.7	55.6	44.4	11.1	44.4
KENNESAW STATE	.1	11	27.3	45.5	27.3	9.1	9.1	54.5	36.4
U OF GEORGIA		5	80.0	60.0	40.0	40.0	20.0	20.0	60.0
VALDOSTA STATE		6	33.3	50.0	16.7	66.7	16.7	33.3	50.0
Guam									
U OF GUAM	.6	96	15.8	13.5	34.4	16.8	7.3	61.5	31.3
Hawaii									
HAWAII PACIFIC COLL		7	42.9	42.9	57.1	57.1	42.9	42.9	14.3
U OF HAWAII-MANOA	.1	20	25.0	35.0	30.0	35.0	15.0	50.0	35.0
Idaho									
BOISE STATE UNIVERSITY	.2	25	32.0	48.0	44.0	36.0	20.0	44.0	36.0
IDAHO STATE	.1	21	38.1	57.1	52.4	33.3	28.6	38.1	33.3
U OF IDAHO		7	42.9	57.1	57.1	42.9	42.9	42.9	14.3
Illinois									
AUGUSTANA COLL		6	50.0	66.7	66.7	83.3	50.0	16.7	33.3
BRADLEY		6	50.0	50.0	50.0	50.0	33.3	33.3	33.3
DEPAUL	.2	35	42.9	37.1	28.6	37.1	25.7	51.4	22.9
EASTERN IL		7	14.3	42.9	28.6	42.9	14.3	42.9	42.9
IL STATE	.2	31	54.8	64.5	38.7	51.6	38.7	32.3	29.0
NORTHERN IL	.2	26	57.7	61.5	26.9	30.8	15.4	34.6	50.0
SOUTHERN IL U -CARBONDAL	.1	12	27.3	41.7	63.6	54.5	25.0	41.7	33.3
SOUTHERN IL U -EDWARDVIL	.1	10	10.0	30.0	20.0			50.0	50.0
U OF IL-CHICAGO	.1	22	13.6	31.8	9.1	13.6	9.1	68.2	22.7

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

REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2002 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P A S S I N G	ARE	ALL *	NONE *	SOME *
.1	15	40.0	40.0	13.3	40.0	13.3	40.0	46.7	50.0
.1	6	50.0	100.0	83.3	83.3	50.0	20.0	80.0	
.1	10	20.0	22.2	20.0	22.2	20.0			
.1	12	33.3	41.7	16.7	16.7	8.3	58.3	33.3	
.1	14	28.6	42.9	14.3	14.3	7.1	50.0	42.9	
.5	79	35.9	40.5	32.0	22.7	17.7	50.6	31.6	
.1	6	50.0	50.0	16.7	50.0	16.7	50.0	33.3	
.1	10	30.0	40.0	40.0	60.0	30.0	40.0	30.0	
.1	5	60.0	40.0	20.0	20.0	20.0	40.0	40.0	
.1	5	60.0	80.0	40.0	40.0	40.0	20.0	40.0	
.1	21	30.0	23.8	19.0	25.0	9.5	61.9	28.6	
.2	7	57.1	71.4	14.3	28.6	14.3	28.6	57.1	
.1	28	57.1	67.9	50.0	50.0	39.3	25.0	35.7	
.1	12	58.3	58.3	45.5	54.5	50.0	33.3	16.7	
.1	5	40.0	40.0	60.0	60.0	40.0	40.0	20.0	
.1	7	28.6	28.6	28.6	28.6	28.6	71.4		
.1	6	50.0	33.3	66.7	66.7	33.3	16.7	50.0	
.1	14	50.0	50.0	50.0	57.1	35.7	35.7	28.6	
.1	6	66.7	33.3	33.3	33.3	33.3	33.3	33.3	
.1	6	16.7	33.3	16.7	16.7	16.7	50.0	50.0	
.1	18	44.4	50.0	44.4	50.0	27.8	33.3	38.9	
.1	16	26.7	43.8	35.7	40.0	25.0	50.0	25.0	
.1	5	20.0			40.0		60.0	40.0	
.1	12	33.3	50.0	33.3	33.3	33.3	50.0	16.7	
.1	8	62.5	37.5	25.0	14.3	25.0	37.5	37.5	
.1	5	80.0	80.0	60.0	60.0	60.0	20.0	20.0	
.1	9	11.1					88.9	11.1	
.1	8	37.5	25.0	12.5	12.5	12.5	50.0	37.5	
.1	5	20.0	20.0	20.0	40.0	20.0	60.0	20.0	
.1	5		20.0		20.0		80.0	20.0	
.1	8	37.5	50.0	25.0	37.5	25.0	50.0	25.0	
.1	8	37.5	25.0	37.5	50.0	12.5	50.0	37.5	
.2	24	37.5	37.5	29.2	20.8	16.7	54.2	29.2	
.1	22	27.3	40.9	30.0	35.0	18.2	54.5	27.3	
.1	10	40.0	50.0	30.0	50.0	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-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Louisiana									
LA ST U-A&M	.2	33	45.5	57.6	27.3	45.5	24.2	33.3	42.4
LA ST U-SHREVEPORT	.1	10	10.0	40.0	10.0	20.0	10.0	60.0	30.0
LOYOLA U		7	57.1	71.4	57.1	57.1	57.1	28.6	14.3
MCNEESE STATE	.1	15	20.0	40.0	13.3	33.3	13.3	53.3	33.3
NORTHWESTERN STATE	.1	9	11.1	11.1		11.1		88.9	11.1
SOUTHEASTERN LA	.1	16	25.0	20.0	6.7	18.8		62.5	37.5
TULANE U	.1	15	53.3	66.7	35.7	42.9	26.7	26.7	46.7
U OF NEW ORLEANS	.1	21	33.3	47.6	23.8	38.1	14.3	47.6	38.1
UNIVERSITY OF LOUISIANA	.1	9	11.1	11.1	11.1	11.1	11.1	88.9	
UNIVERSITY OF LOUISIANA	.1	19	26.3	36.8	5.3	31.6	5.3	52.6	42.1
Maine									
U OF ME-ORONO		6	16.7	16.7	16.7			83.3	16.7
UNIV SOUTHERN MAINE		7	28.6	28.6	28.6		28.6	71.4	
Maryland									
LOYOLA COLLEGE		7	28.6	28.6	28.6	14.3		42.9	57.1
MORGAN STATE	.1	14	14.3	14.3	7.1	7.1	7.1	78.6	14.3
SALISBURY STATE	.1	13	23.1	30.8	15.4	30.8	15.4	61.5	23.1
TOWSON STATE	.1	21	47.6	57.1	42.9	57.1	38.1	33.3	28.6
U OF BALTIMORE	.1	10	30.0	20.0	30.0	40.0	20.0	60.0	20.0
U OF MD-COLLEGE PARK	.4	65	29.2	30.8	18.8	23.4	13.8	58.5	27.7
WESTERN MARYLAND COLL.		6	16.7	33.3	16.7	16.7	16.7	66.7	16.7
Massachusetts									
BENTLEY COLL		7		14.3				85.7	14.3
BOSTON COLL.	.1	8	50.0	62.5			32.5	25.0	62.5
BOSTON U	.1	10	60.0	60.0	40.0	50.0	30.0	30.0	40.0
NORTHEASTERN U		7	33.3	14.3		14.3		71.4	28.6
Michigan									
ANDREWS		5	60.0	60.0	60.0	60.0	60.0	40.0	
CALVIN COLL	.1	13	41.7	38.5	41.7	58.3	30.8	46.2	23.1
CENTRAL MICH	.1	12	33.3	41.7	33.3	33.3	16.7	50.0	33.3
DAVENPORT COLLEGE	.1	12	8.3	8.3	8.3	8.3	8.3	91.7	
DETROIT COLL OF BUS		6		16.7	16.7			66.7	33.3
FERRIS STATE		5	20.0	20.0	20.0	20.0	20.0	80.0	
GRAND VALLEY ST	.1	20	50.0	50.0	45.0	65.0	40.0	30.0	30.0
HOPE COLL		6	66.7	50.0	60.0	50.0	50.0	33.3	16.7
LAKE SUPERIOR STATE		5		20.0				80.0	20.0
MICHIGAN STATE	.1	23	4.3	8.7	4.5	9.1	4.3	87.0	8.7
NORTHERN MICH		5	20.0	20.0	20.0	20.0	20.0	80.0	
NORTHWOOD UNIVERSITY	.1	9	55.6	77.8	44.4	44.4	33.3	22.2	44.4

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REPORT NUMBER 12-A

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2002 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
.1	9	33.3	22.2	11.1	33.3	11.1	55.6	33.3
.1	6	83.3	66.7	50.0	83.3	33.3	16.7	50.0
.1	23	21.7	26.1	21.7	26.1	13.0	56.5	30.4
.2	9	11.1	11.1	11.1	22.2	77.8	22.2	25.0
	24	21.7	29.2	21.7	34.8	12.5	62.5	25.0
	6	50.0	50.0	66.7	33.3	16.7	16.7	66.7
.1	5	40.0	40.0	40.0	40.0	40.0	60.0	60.0
.1	13	69.2	61.5	53.8	38.5	23.1	15.4	61.5
.1	9	66.7	33.3	55.6	33.3	22.2	33.3	44.4
.1	6	16.7	33.3	16.7	16.7	16.7	66.7	16.7
.1	5	20.0	40.0	20.0	20.0	20.0	60.0	20.0
.2	12	33.3	16.7	25.0	25.0	15.6	40.6	50.0
.1	32	32.3	31.3	38.7	50.0	15.4	53.8	30.8
.1	13	30.8	30.8	15.4	23.1	15.4	40.6	43.8
.2	5	40.0	40.0	40.0	40.0	40.0	60.0	60.0
.1	29	34.5	34.5	27.6	44.8	27.6	55.2	17.2
.1	11	36.4	18.2	45.5	36.4	9.1	36.4	54.5
.1	9	33.3	55.6	44.4	33.3	22.2	44.4	33.3
.1	13	38.5	30.8	30.8	30.8	7.7	46.2	46.2
.2	31	51.6	58.1	45.2	51.6	45.2	38.7	16.1
.3	40	42.5	42.5	27.5	32.5	22.5	47.5	30.0
.1	8	50.0	75.0	50.0	50.0	50.0	25.0	25.0
.1	11	18.2	18.2		9.1		81.8	18.2
.1	13	30.8	30.8	23.1	46.2	23.1	46.2	30.8
.1	14	14.3	35.7	35.7	21.4	14.3	57.1	28.6
.1	6	16.7	50.0	33.3	33.3	16.7	50.0	33.3
.1	8	12.5	25.0	12.5	37.5		50.0	50.0
.1	5	20.0	20.0	20.0	20.0		80.0	20.0
.1	15	20.0	33.3	20.0	20.0	20.0	66.7	13.3
.1	5	20.0	40.0	20.0	60.0	40.0	60.0	60.0
.1	5	20.0	40.0	20.0	20.0	20.0	60.0	20.0
.1	12	33.3	25.0	27.3	36.4	8.3	50.0	41.7
.9	6	40.0	50.0	33.3	20.0	33.3	33.3	33.3
.1	148	27.1	24.1	40.6	41.5	19.6	48.6	31.8
.1	10	20.0	30.0	10.0	20.0	10.0	70.0	20.0

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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

NOVEMBER 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska									
CHADRON STATE		5	20.0	20.0		20.0		80.0	20.0
CREIGHTON	.1	14	35.7	42.9	42.9	21.4		42.9	35.7
U OF NEBR-LINCOLN		6	50.0	50.0	33.3	50.0		50.0	16.7
U OF NEBR-OMAHA	.1	10	30.0	50.0	62.5	55.6		50.0	20.0
WAYNE STATE		5	40.0	40.0		20.0		60.0	40.0
Nevada									
U OF NV-LAS VEGAS	.2	33	33.3	42.4	21.2	27.3	12.1	48.5	39.4
U OF NV-RENO	.5	75	16.2	24.3	32.0	40.0	12.0	50.7	37.3
New Hampshire									
NH COLL	.2	26	24.0	34.6	26.9	32.0	15.4	57.7	26.9
NH PLYMOUTH STATE		5	20.0			20.0		80.0	20.0
U OF NH	.1	9	33.3	22.2	22.2	55.6	22.2	44.4	33.3
New Jersey									
COLLEGE OF NEW JERSEY	.1	18	44.4	38.9	38.9	33.3	27.8	44.4	27.8
FARLIGH DCKSN-TEANECK		5		20.0				80.0	20.0
KEAN UNIVERSITY		7						100.0	
MONMOUTH UNIV	.1	8	14.3	25.0	28.6	14.3	12.5	62.5	25.0
MONTCLAIR STATE	.2	34	15.2	20.6	12.9	15.6	5.9	70.6	23.5
NEW JERSEY CITY UNIVERSI		6	20.0	40.0	16.7	16.7	16.7	66.7	16.7
RAMAPO COLL OF NJ	.1	12	45.5	41.7	37.5	45.5	16.7	41.7	41.7
RICHARD STOCKTON COLLEGE	.1	13	23.1	15.4	23.1	23.1	15.4	69.2	15.4
RIDER UNIVERSITY	.1	12	25.0	9.1	9.1	8.3	8.3	75.0	16.7
ROWAN (GLASSBORO) UNIV	.1	15	26.7	26.7	14.3	6.7	6.7	60.0	33.3
RUTGERS U-CAMDEN	.1	13	30.8	30.8	15.4	30.8	15.4	53.8	30.8
RUTGERS U-NEW BRNSWK	.3	51	65.3	78.4	43.5	47.9	35.3	15.7	49.0
RUTGERS U-NEWARK	.2	32	20.7	37.5	19.2	21.4	9.4	59.4	31.3
SETON HALL	.1	11	36.4	36.4	18.2	27.3	9.1	63.6	27.3
ST PETERS COLL	.1	10	30.0	22.2		10.0	10.0	60.0	30.0
WILLIAM PATERSON	.1	20	15.8	20.0	10.5	20.0	10.0	70.0	20.0
New Mexico									
EASTERN NEW MEXICO		7	14.3	28.6	14.3	14.3	14.3	71.4	14.3
NEW MEXICO STATE		6						100.0	
U OF NEW MEXICO	.1	20	16.7	30.0			5.0	70.0	25.0
New York									
ADELPHI		5						100.0	
CANISIUS COLL	.1	13	61.5	61.5	41.7	46.2	38.5	38.5	23.1
CUNY BERNARD BARUCH	.9	141	20.0	29.0	10.2	20.7	7.8	68.1	24.1
CUNY BROOKLYN COLL	.1	10	20.0	60.0	28.6	37.5	20.0	30.0	50.0
CUNY HUNTER COLL	.2	26	20.0	24.0	9.1	18.2	11.5	69.2	19.2

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REPORT NUMBER 12-A

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2002 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P A S S I N G	ALL *	NONE *	SOME *
-----	-----	-----	-----	-----	-----	-----	-----	-----
.1	12	10.0	16.7	14.3	10.0	8.3	83.3	8.3
	5	40.0	40.0	33.3	25.0	20.0	60.0	20.0
.4	59	14.6	22.8	3.8	15.2	8.5	78.0	13.6
.1	17		6.3	8.3		5.9	94.1	
	7	25.0	40.0	25.0			42.9	57.1
	7	20.0	20.0	33.3	33.3	14.3	57.1	28.6
.1	16	40.0	43.8	7.1	33.3	6.3	43.8	50.0
.2	32	16.0	23.3	15.4	24.0	12.5	68.8	18.8
	5		20.0				80.0	20.0
.1	17	20.0	13.3		13.3	5.9	70.6	23.5
.1	13	41.7	58.3	27.3			46.2	53.8
	5		25.0				80.0	20.0
.1	10						100.0	
.3	42	57.5	80.0	36.1	44.7	23.8	19.0	57.1
	5		20.0				80.0	20.0
.2	29	28.0	31.0	4.8	9.1	3.4	62.1	34.5
.1	18	29.4	26.7	7.7	23.1	5.6	72.2	22.2
.1	22	20.0	33.3	11.1	10.5	9.1	68.2	22.7
	7	42.9	57.1	40.0	66.7	14.3	28.6	57.1
.1	9	55.6	62.5	40.0	42.9	22.2	22.2	55.6
.2	25	30.0	25.0	28.6	11.1	8.0	60.0	32.0
.1	8	37.5	25.0	14.3	28.6	12.5	62.5	25.0
.1	19	44.4	63.2	18.2	31.3		31.6	68.4
.1	16		6.7	18.2	38.5		62.5	37.5
.1	12	40.0	50.0	27.3	30.0	25.0	50.0	25.0
.1	11	10.0	50.0	27.3	27.3	9.1	36.4	54.5
.1	9	33.3	44.4	11.1	22.2		44.4	55.6
.1	15	57.1	53.3	18.2	27.3	26.7	40.0	33.3
.1	19	35.3	31.6	26.7	33.3	21.1	63.2	15.8
.1	9	22.2	55.6	12.5	12.5	11.1	44.4	44.4
	5	60.0	25.0				40.0	60.0
.1	9	22.2	55.6	12.5	37.5	11.1	44.4	44.4
.1	8		25.0		12.5		62.5	37.5
.1	18	57.1	86.7	57.1	72.7	50.0	22.2	27.8
	6	33.3	66.7				33.3	66.7
.1	17	46.7	76.5	53.3	53.3	5.9	23.5	70.6
.2	31	61.3	54.8	41.9	58.1	32.3	22.6	45.2
	6	50.0	40.0	50.0	40.0	50.0	50.0	
	6		33.3		33.3		66.7	33.3

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REPORT NUMBER 12-A

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NOVEMBER 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
HIGH POINT U		5				14.3	14.3	100.0	14.3
MEREDITH COLL		7	14.3	28.6	14.3			71.4	37.5
NC AGRIC & TECH	.1	8	25.0	25.0				62.5	45.5
NC ST U-RALEIGH	.1	11	45.5	63.6	27.3		18.2	36.4	
PEMBROKE STATE		6	33.3	33.3	33.3		33.3	66.7	
QUEENS COLL		5	20.0	20.0	20.0		20.0	80.0	
U OF NC-CHARLOTTE	.1	20	40.0	40.0	25.0		25.0	55.0	20.0
U OF NC-WILMINGTON		6	33.3	16.7	33.3		16.7	66.7	16.7
North Dakota									
DICKINSON STATE		5		20.0		20.0		80.0	20.0
MINOT STATE UNIVERSITY		5	20.0		20.0			80.0	20.0
NO DAKOTA STATE	.2	25	36.0	24.0	24.0		16.0	64.0	20.0
U OF NO DAKOTA	.1	19	26.3	42.1	36.8		21.1	52.6	26.3
Ohio									
BALDWIN-WALLACE		5	40.0	60.0	60.0		20.0	40.0	40.0
CLEVELAND STATE		6	16.7	16.7	16.7		16.7	66.7	16.7
FRANKLIN U		6				16.7		83.3	16.7
JOHN CARROLL U	.2	6	50.0	33.3	33.3		33.3	50.0	16.7
KENT STATE		7	28.6	42.9	14.3		14.3	57.1	28.6
MIAMI U		24	33.3	39.1	30.4		16.7	50.0	33.3
OHIO NORTHERN		5	40.0	40.0	20.0		20.0	60.0	40.0
OHIO STATE	.2	31	60.0	48.4	36.7		25.8	32.3	41.9
U OF AKRON	.1	10	10.0	30.0	10.0		10.0	70.0	20.0
U OF CINCINNATI	.1	9	33.3	55.6	22.2			44.4	55.6
U OF TOLEDO		7	14.3	14.3	28.6			71.4	28.6
WALSH COLL		5		40.0	20.0			60.0	40.0
WRIGHT STATE		5	40.0	80.0	20.0		20.0	20.0	60.0
XAVIER		7	71.4	85.7	57.1		57.1	14.3	28.6
YOUNGSTOWN STATE		7	28.6	28.6	28.6		28.6	71.4	
Oklahoma									
OK ST U		5	100.0	80.0	100.0		80.0		20.0
UNIV CENTRAL OKLAHOMA		7	16.7	16.7	14.3			57.1	42.9
Oregon									
GEORGE FOX COLLEGE	.1	8	50.0	50.0	25.0		25.0	37.5	37.5
LINFIELD COLL	.1	14	21.4	28.6	14.3			42.9	57.1
OREGON STATE	.1	16	26.7	31.3	12.5		6.3	62.5	31.3
PORTLAND STATE	.2	39	33.3	43.6	35.9		17.9	41.0	41.0
SOUTHERN OR STATE	.1	10	33.3	40.0	30.0			40.0	60.0
U OF OREGON	.1	21	19.0	25.0	10.0			52.4	47.6

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REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	NONE	SOME
Pennsylvania								
ALBRIGHT COLL	.1	7	28.6			28.6	71.4	28.6
BLOOMSBURG U	.1	8	50.0	12.5		25.0	50.0	50.0
BUCKNELL U	.1	11	63.6	54.5	45.5	9.1	27.3	63.6
CALIFORNIA U	.1	5	60.0	40.0	20.0	40.0	20.0	80.0
CLARION U OF PA	.1	10	20.0	40.0	10.0		60.0	40.0
DREXEL	.2	30	20.0	20.0	20.0	30.0	63.3	26.7
DUQUESNE	.1	18	33.3	44.4	22.2	38.9	55.6	22.2
EASTERN COLL	.1	5	40.0	40.0		20.0	60.0	40.0
ELIZABETHTOWN COLL	.1	8	12.5	12.5	12.5		87.5	12.5
GROVE CITY COLL	.1	10	70.0	60.0	80.0	50.0	20.0	30.0
INDIANA U OF PA	.1	16	20.0	12.5	6.7	6.7	75.0	25.0
KINGS COLL	.1	5	20.0	60.0		20.0	40.0	60.0
KUTZTOWN U OF PA	.1	9	37.5	44.4	37.5	12.5	55.6	33.3
LA SALLE UNIV	.1	22	13.6	31.8	9.5	15.0	68.2	27.3
LEBANON VALLEY COLL	.1	6	50.0	20.0	16.7	33.3	50.0	33.3
LEHIGH U	.2	31	37.9	45.2	14.3	20.0	41.9	51.6
MESSIAH COLL	.1	6	50.0	33.3	33.3	33.3	50.0	16.7
MUHLBERG COLL	.1	12	16.7	25.0	9.1	18.2	75.0	16.7
PA ST U-BEHREND	.1	7	28.6	28.6	28.6	42.9	57.1	28.6
PA ST U-CAPITOL	.1	12	25.0	16.7	8.3	8.3	66.7	33.3
PHILA TEXTILE & SCI	.1	6	50.0	33.3	16.7	16.7	50.0	33.3
ROBERT MORRIS COLL	.1	14	14.3	50.0	14.3	7.1	50.0	50.0
SHIPPENSBURG U OF PA	.1	17	29.4	5.9	17.6	5.9	64.7	35.3
SLIPPERY ROCK UNIV	.1	10	30.0	30.0	30.0	10.0	60.0	30.0
ST FRANCIS COLL	.1	6	50.0	58.3	33.3	33.3	100.0	50.0
ST JOSEPHS COLL	.1	6	50.0	16.7			50.0	50.0
ST VINCENT COLL	.1	9	66.7	22.2	11.1	11.1	33.3	66.7
SUSQUEHANNA U	.2	34	11.8	8.8	9.7	9.7	85.3	8.8
TEMPLE	.4	64	39.1	43.8	17.5	22.2	48.4	37.5
THE PENNSYLVANIA STATE								
THIEL COLL	.1	5	66.7	85.7	71.4	62.5	100.0	37.5
U OF PA	.2	31	25.8	32.3	19.4	19.4	12.5	12.9
U OF PITTSBURGH	.1	17	35.3	35.3	5.9	11.8	47.1	52.9
U OF SCRANTON	.1	8	25.0	12.5			62.5	37.5
URSINUS COLL	.3	52	59.6	57.7	21.6	23.5	28.8	57.7
VILLANOVA	.1	19	5.3	21.1	5.3	5.3	78.9	15.8
WEST CHESTER U OF PA	.1	18	11.1	16.7		11.1	77.8	22.2
WIDENER U		5	40.0	20.0		20.0	60.0	40.0
WILKES COLL								

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NOVEMBER 2002 UNIFORM CPA EXAMINATION

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Puerto Rico									
CATHOLIC U OF PR	.1	13		15.4		7.7		84.6	15.4
CAYEY U COLL-PR	.1	17		5.9				94.1	5.9
INTER AMER-HATO REY	.2	27	3.7	11.1	3.7	3.7		88.9	7.4
INTER AMER-SAN GERMN	.1	9						100.0	
U OF PR-MAYAGUEZ	.1	13	15.4	53.8	38.5	30.8	7.7	38.5	53.8
U OF PR-RIO PIEDRAS	.3	52	25.0	26.9	23.1	30.8	17.3	63.5	19.2
Rhode Island									
BRYANT COLL	.1	9	25.0	22.2		57.1	11.1	33.3	55.6
PROVIDENCE COLL		7	14.3	71.4		40.0	14.3	14.3	71.4
U OF RHODE ISLAND	.1	8	37.5	50.0	25.0	25.0		25.0	75.0
South Carolina									
BOB JONES UNIV		7	71.4	85.7	42.9	57.1	42.9	14.3	42.9
CHARLESTON COLL		5	20.0	20.0	40.0	40.0		40.0	60.0
CLEMSON		6	16.7	16.7				83.3	16.7
U OF SC-COLUMBIA	.1	13	33.3	23.1	7.7	16.7	7.7	69.2	23.1
South Dakota									
NORTHERN STATE		5	20.0	20.0	20.0	20.0	20.0	80.0	
U OF SD		7	83.3	57.1	66.7	83.3	57.1	28.6	14.3
Tennessee									
CHRISTIAN BROS UNIVERSIT		5	40.0	60.0		60.0		40.0	60.0
DAVID LIPSCOMB COLL		7	28.6	57.1	42.9	28.6	28.6	42.9	28.6
EAST TENN STATE	.1	9		11.1	11.1	11.1		77.8	22.2
MIDDLE TENN STATE	.1	20	35.0	45.0	25.0	35.0	20.0	45.0	35.0
TENN STATE		6		16.7	20.0	20.0		83.3	16.7
TENN TECH	.1	17	35.3	58.8	29.4	29.4	17.6	35.3	47.1
U OF TN-CHATTANOOGA	.1	13	23.1	23.1	7.7	15.4	7.7	76.9	15.4
U OF TN-KNOXVILLE	.1	13	30.8	38.5	16.7	38.5	15.4	53.8	30.8
U OF TN-MARTIN		5	40.0	20.0	40.0	20.0		40.0	60.0
UNIVERSITY OF MEMPHIS	.1	16	25.0	43.8	31.3	31.3	18.8	56.3	25.0
Texas									
ABILENE CHRISTIAN	.1	12	41.7	41.7	25.0	25.0	16.7	41.7	41.7
BAYLOR	.1	13	15.4	23.1	15.4	23.1	7.7	61.5	30.8
CORPUS CHRISTI STATE U		5	20.0	40.0	20.0	20.0		60.0	40.0
LAMAR U	.1	11	18.2	9.1	9.1			72.7	27.3
MIDWESTERN STATE	.1	8	37.5	37.5	37.5	50.0	37.5	50.0	12.5
PAN AMERICAN U		6	16.7	16.7	16.7	16.7	16.7	83.3	
SAM HOUSTON STATE	.1	15	53.3	40.0	20.0	20.0	6.7	40.0	53.3
SOUTHWEST TEX STATE	.1	17	35.3	23.5	23.5	23.5	17.6	64.7	17.6
TARLETON STATE		7	28.6	28.6	14.3	14.3	14.3	71.4	14.3

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PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
.1	9	33.3	33.3	44.4	44.4	22.2	44.4	33.3
	6	33.3	66.7	50.0	50.0		16.7	83.3
	5	20.0	20.0	40.0	40.0	20.0	60.0	20.0
.1	16	25.0	25.0	18.8	18.8	6.3	62.5	31.3
.2	33	56.3	39.4	42.4	42.4	30.3	42.4	27.3
.3	47	34.0	48.9	33.3	33.3	25.5	48.9	25.5
.2	24	25.0	25.0	16.7	16.7	8.3	62.5	29.2
.1	22	13.6	18.2	18.2	18.2	9.1	77.3	13.6
.1	19	31.6	42.1	15.8	26.3	15.8	57.9	26.3
.2	24	25.0	37.5	26.1	29.2	12.5	50.0	37.5
	6	83.3	50.0	50.0	50.0	50.0	16.7	33.3
.2	24	41.7	37.5	29.2	41.7	20.8	50.0	29.2
	7	14.3	28.6	14.3	28.6	14.3	71.4	14.3
.2	24	20.8	20.8	13.0	21.7	8.3	62.5	29.2
Utah								
	36	47.1	45.7	41.9	35.3	13.9	38.9	47.2
.1	8	14.3	57.1	25.0	12.5	12.5	50.0	37.5
	5	60.0	80.0	60.0	60.0	40.0	20.0	40.0
	6	60.0	60.0	33.3	50.0		16.7	83.3
Vermont								
	7	28.6			14.3		71.4	28.6
.1	9	11.1	33.3		11.1		66.7	33.3
.1	8	25.0	25.0	37.5	50.0	12.5	50.0	37.5
Virginia								
	5	20.0	20.0	20.0	20.0	20.0	80.0	
.1	12		8.3	25.0	16.7		66.7	33.3
.1	11	36.4	63.6	45.5	45.5	27.3	36.4	36.4
.2	38	18.9	24.3	18.9	31.6	13.2	57.9	28.9
.2	30	50.0	53.3	40.0	36.7	23.3	36.7	40.0
	7						100.0	
	6	16.7		16.7	16.7		83.3	16.7
.1	15	33.3	46.7	13.3	33.3	6.7	33.3	60.0
	5		20.0	40.0	20.0		60.0	40.0
	5	60.0	60.0	60.0	60.0	60.0	40.0	
.1	10	40.0	30.0	40.0	30.0	30.0	60.0	10.0
.3	51	62.0	52.9	65.3	52.0	33.3	19.6	47.1
.2	28	10.7	39.3	35.7	25.0	7.1	53.6	39.3
.2	36	22.2	25.0	20.0	14.3	11.1	63.9	25.0
.1	10	70.0	80.0	60.0	70.0	50.0	20.0	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-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2002 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Washington								
.2	34	32.4	23.5	39.4	36.4	17.6	55.9	26.5
.1	14	14.3	30.8	7.1	7.7		57.1	42.9
	7	14.3	14.3		14.3		85.7	14.3
.1	5	20.0	20.0	20.0	20.0	20.0	80.0	36.4
.1	11	9.3	40.0		10.0		63.6	43.5
.1	23	39.1	60.9	39.1	60.9	26.1	30.4	18.5
.2	27	26.9	22.2	32.0	26.9	14.8	66.7	
West Virginia								
.1	16	43.8	43.8	31.3	43.8	25.0	50.0	25.0
.1	8	37.5	37.5	25.0	37.5	12.5	50.0	37.5
.1	9	11.1	22.2		33.3		66.7	33.3
	5	20.0	20.0				80.0	20.0
.1	18	33.3	33.3		5.6		55.6	44.4
Wisconsin								
	5		20.0	20.0			60.0	40.0
.1	6	16.7	33.3	33.3	33.3		33.3	66.7
.1	23	52.2	56.5	30.4	52.2	30.4	30.4	39.1
.1	19	78.9	73.7	42.1	47.4	31.6	21.1	47.4
	6	83.3	66.7	50.0	50.0	33.3	16.7	50.0
.3	49	45.8	56.3	42.9	53.1	30.6	34.7	34.7
.1	23	56.5	78.3	52.2	69.6	52.2	17.4	30.4
.2	31	51.6	61.3	50.0	46.7	38.7	35.5	25.8
.1	23	30.4	34.8	34.8	30.4	21.7	56.5	21.7
.1	14	42.9	57.1	35.7	35.7	21.4	28.6	50.0
	5	20.0	80.0	40.0	20.0		20.0	80.0
	6	50.0	50.0	83.3	66.7	33.3	16.7	50.0
.1	13	7.7		7.7	7.7		92.3	7.7
.1	16	62.5	62.5	56.3	62.5	43.8	31.3	25.0
.1	21	38.1	42.9	23.8	47.6	19.0	47.6	33.3
SCHOOLS WITH FEWER THAN FIVE								
5.8	913					14.8	57.4	27.8
10.7	1,686	42.2	41.4	41.9	37.6	25.1	43.8	31.0
35.4	5,564	30.1	32.4	27.6	26.7	15.2	54.8	30.0
=====	=====							
100.0	15,738					16.7	52.8	30.5
TOTALS								

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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 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
AUBURN U-AUBURN	.7	28	46.4	50.0	35.7	46.4	25.0	35.7	39.3
AUBURN U-MONTGOMERY	.1	6	16.7	20.0	16.7	20.0	16.7	66.7	16.7
SAMFORD U	.1	5	40.0	40.0	40.0	40.0	40.0	60.0	
TROY ST-TROY	.4	15	33.3	33.3	13.3	13.3	6.7	66.7	26.7
U OF AL-BIRMINGHAM	.2	8	50.0	37.5	50.0	50.0	12.5	37.5	50.0
U OF AL-UNIVERSITY	.8	34	35.3	41.2	14.7	38.2	14.7	47.1	38.2
Arizona									
ARIZONA STATE U	.5	20	31.6	52.6	35.0	65.0	25.0	30.0	45.0
ARIZONA STATE U-WEST	.2	9	44.4	88.9	77.8	66.7	44.4	11.1	44.4
U OF ARIZONA	.3	13	76.9	91.7	75.0	84.6	69.2	15.4	15.4
Arkansas									
ARKANSAS STATE	.2	8	12.5	12.5	25.0	25.0	12.5	75.0	12.5
U OF AR-FAYETTEVILLE	.3	13	30.8	23.1	23.1	23.1	15.4	61.5	23.1
U OF CENTRAL, AR	.1	5	60.0	20.0	20.0	20.0	20.0	40.0	40.0
California									
CAL ST U-FULLERTON	.1	6	50.0	50.0	40.0	40.0	50.0	50.0	
CAL ST U-HAYWARD	.5	19	41.2	47.1	52.6	52.6	42.1	42.1	15.8
CAL ST U-LOS ANGELES	.3	12	16.7	25.0	25.0	33.3	8.3	58.3	33.3
GOLDEN GATE	.3	14	41.7	53.8	62.5	46.2	28.6	35.7	35.7
SAN DIEGO STATE	.3	13	69.2	84.6	69.2	76.9	53.8	7.7	38.5
SAN FRANCISCO STATE	.3	11	18.2	71.4	44.4	71.4	9.1	36.4	54.5
SAN JOSE STATE	.3	12	55.6	72.7	60.0	75.0	41.7	8.3	50.0
U OF CAL-LOS ANGELES	.1	6	40.0	50.0	33.3	50.0	16.7	33.3	50.0
U OF SOUTHERN CAL	1.0	42	52.5	64.3	51.3	56.4	35.7	28.6	35.7
Colorado									
REGIS UNIVERSITY	.1	6	16.7	40.0	33.3			50.0	50.0
U OF CO-BOULDER	.3	11	45.5	63.6	36.4	45.5	27.3	27.3	45.5
U OF CO-DENVER	.1	5	60.0	80.0	60.0	80.0	60.0	40.0	40.0
U OF DENVER	.2	9	33.3	66.7	33.3	44.4	22.2	33.3	44.4
Connecticut									
FAIRFIELD	.2	7	42.9	14.3		14.3		57.1	42.9
U OF CONN	.4	18	38.9	33.3	27.8	33.3	22.2	50.0	27.8
U OF HARTFORD	.1	6	16.7	20.0	16.7	20.0	16.7	83.3	
District of Columbia									
AMERICAN	.1	5	60.0	40.0	60.0	60.0	40.0	40.0	20.0
GEORGE WASHINGTON	.2	10	40.0	70.0	30.0	40.0		20.0	80.0
Florida									
FL AGRI & MECH	.1	5	40.0	60.0	20.0	40.0	20.0	20.0	60.0
FL ATLANTIC U	.1	6	66.7	66.7	50.0	50.0	50.0	33.3	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 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
FL INTERNATIONAL	.6	24	50.0	58.3	41.7	54.2	29.2	25.0	45.8
FL STATE	.4	15	66.7	86.7	46.7	53.3	46.7	13.3	40.0
NOVA	.1	5	20.0	20.0				60.0	40.0
U OF CENTRAL FL	.2	10	50.0	60.0	44.4	40.0	40.0	40.0	20.0
U OF FLORIDA	1.0	40	56.4	59.0	57.5	56.4	30.0	22.5	47.5
U OF MIAMI	.3	11	45.5	45.5	30.0	30.0	36.4	54.5	9.1
U OF NORTH FL	.2	7	71.4	71.4	57.1	71.4	57.1	14.3	28.6
U OF SO FLORIDA	.3	12	66.7	91.7	75.0	83.3	66.7	8.3	25.0
U OF WEST FLORIDA	.2	8	12.5	50.0	25.0	12.5	12.5	50.0	37.5
Georgia									
GA SOUTHERN UNIV	.2	7						100.0	
GA STATE	.3	14	64.3	64.3	78.6	85.7	50.0	7.1	42.9
U OF GEORGIA	.2	10	70.0	70.0	70.0	80.0	60.0	20.0	20.0
Guam									
U OF GUAM	.3	12	25.0	25.0	41.7	50.0	8.3	50.0	41.7
Hawaii									
HAWAII PACIFIC COLL	.1	5	20.0	40.0	40.0	20.0		40.0	60.0
U OF HAWAII-MANOA	.3	12	50.0	83.3	50.0	75.0	41.7	8.3	50.0
Illinois									
BRADLEY	.1	6	83.3	66.7	33.3	33.3	33.3	16.7	50.0
DEPAUL	.2	10	50.0	50.0	40.0	40.0	40.0	50.0	10.0
DEVRY - OAK BROOK TERRAC	.1	5	25.0	60.0	60.0	50.0	40.0	40.0	20.0
NORTHERN IL	1.1	46	71.7	65.2	58.7	54.3	43.5	15.2	41.3
SOUTHERN IL U - CARBONDAL	.1	5	20.0	40.0	40.0	20.0	20.0	40.0	40.0
SOUTHERN IL U - EDWARDVIL	.1	6	50.0	50.0	16.7	33.3	16.7	50.0	33.3
U OF CHICAGO-LOYOLA	.1	6	33.3	50.0	16.7			50.0	50.0
U OF IL-CHICAGO	.4	17	43.8	62.5	41.2	41.2	35.3	35.3	29.4
U OF IL-URBANA	.5	22	36.4	45.5	36.4	31.8	27.3	50.0	22.7
Indiana									
BALL ST	.3	12	33.3	25.0	8.3	16.7	8.3	58.3	33.3
IN U-BLOOMINGTON	.9	36	50.0	61.1	55.9	42.9	22.2	22.2	55.6
IN U-PURDUE-INDEPLS	.1	5		20.0	40.0	20.0		60.0	40.0
PURDUE U-MAIN CAMPUS	.1	5	60.0	80.0	80.0	60.0	40.0		60.0
U OF NOTRE DAME	1.3	52	58.8	54.9	46.9	38.3	38.5	32.7	28.8
Iowa									
ST AMBROSE COLL	.1	6	16.7	16.7	33.3			50.0	50.0
U OF IOWA	.2	8	62.5	87.5	50.0	50.0	25.0	12.5	62.5
Kansas									
KANSAS STATE	.6	24	43.5	33.3	43.5	33.3	20.8	45.8	33.3
U OF KANSAS	.4	16	68.8	43.8	37.5	56.3	12.5	12.5	75.0

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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 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
WICHITA STATE	.1	6	33.3	66.7	66.7	66.7	33.3	16.7	50.0
Kentucky									
U OF KENTUCKY	.3	13	53.8	53.8	61.5	61.5	53.8	38.5	7.7
Louisiana									
LA ST U-A&M	.5	19	68.4	78.9	47.4	31.6	31.6	21.1	47.4
LA ST U-SHREVEPORT	.1	5	40.0	60.0	20.0	20.0	20.0	40.0	40.0
LA TECH	.2	7		14.3	28.6			71.4	28.6
SOUTHEASTERN LA	.2	7	57.1	57.1	42.9	57.1	42.9	42.9	14.3
TULANE U									
Maryland	.1	5	40.0	40.0	40.0	20.0	20.0	60.0	20.0
LOYOLA COLLEGE	.2	8	75.0	62.5	37.5	12.5	12.5	25.0	62.5
U OF BALTIMORE	.1	6	33.3	50.0	33.3	50.0	33.3	50.0	16.7
Massachusetts									
BENTLEY COLL	.2	7	57.1	57.1	57.1	71.4	57.1	28.6	14.3
NORTHEASTERN U	.3	13	41.7	58.3	38.5	53.8	15.4	23.1	61.5
SUFFOLK	.2	8	71.4	50.0	71.4	62.5	50.0	37.5	12.5
Michigan									
EASTERN MICH	.2	10	30.0	40.0	30.0	30.0	20.0	50.0	30.0
MICHIGAN STATE	.4	17	50.0	41.2	29.4	47.1	17.6	35.3	47.1
U OF MI-ANN ARBOR	.1	6	33.3	50.0	16.7	40.0	16.7	50.0	33.3
WALSH COLLEGE	.3	12	33.3	41.7	33.3	41.7	33.3	58.3	8.3
WESTERN MI U	.1	6	33.3	50.0	33.3	50.0	33.3	50.0	16.7
Minnesota									
UNIVERSITY OF ST THOMAS	.2	7	42.9	57.1	57.1	42.9	42.9	42.9	14.3
Mississippi									
MILLSAPS COLL	.2	8	87.5	50.0	37.5	25.0	25.0	12.5	62.5
MS ST U	.3	14	50.0	28.6	28.6	57.1	21.4	42.9	35.7
U OF MS	.5	22	31.8	40.9	31.8	31.8	18.2	45.5	36.4
U OF SOUTHERN MS	.2	10	40.0	60.0	30.0	10.0	10.0	40.0	50.0
Missouri									
CENTRAL MO STATE	.1	5	20.0	20.0	20.0	20.0	20.0	80.0	
SOUTHWEST MO STATE	.2	7	42.9	28.6	42.9	28.6	14.3	14.3	71.4
ST LOUIS U	.1	5	60.0	60.0	40.0	40.0	40.0	40.0	20.0
TRUMAN STATE UNIV	.1	5	60.0	80.0	40.0	40.0	40.0	20.0	40.0
U OF MO-COLUMBIA	.4	17	58.8	70.6	52.9	70.6	41.2	17.6	41.2
U OF MO-KANSAS CITY	.2	8	12.5	37.5	12.5	25.0	12.5	62.5	25.0
WASHINGTON U	.1	6	33.3	33.3	16.7	16.7	16.7	66.7	16.7
Montana									
MONTANA ST.-BILLINGS	.5	19	22.2	26.3	36.8	33.3	5.3	47.4	47.4

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

REPORT NUMBER 12-B

NOVEMBER 2002 UNIFORM CPA EXAMINATION

REPORT NUMBER 12-B

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 2002 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P A S S I N G	ARE	ALL *	NONE *	SOME *
.4	16	43.8	56.3	43.8	37.5	18.8	37.5	37.5	43.8
.3	14	57.1	71.4	42.9	57.1	42.9	28.6	28.6	28.6
.1	6	33.3	50.0	33.3	50.0	33.3	50.0	50.0	16.7
Oklahoma									
.1	5	60.0	60.0	60.0	40.0	20.0	20.0	20.0	60.0
.1	5	60.0	60.0	40.0	40.0	40.0	20.0	20.0	40.0
Oregon									
.3	12	50.0	41.7	41.7	25.0	25.0	41.7	41.7	33.3
.2	9	44.4	22.2	44.4	22.2	22.2	44.4	44.4	33.3
Pennsylvania									
.2	7	28.6	28.6		14.3		57.1	57.1	42.9
.1	5	60.0	60.0	20.0	60.0	20.0	40.0	40.0	40.0
.1	5	75.0	40.0	75.0	40.0	40.0	40.0	40.0	20.0
.1	5	60.0	80.0	60.0	60.0	40.0	20.0	20.0	40.0
.3	12	41.7	33.3	25.0	25.0	16.7	41.7	41.7	41.7
Puerto Rico									
.2	7	14.3	14.3	14.3	14.3	14.3	85.7	85.7	
Rhode Island									
.2	7	42.9	28.6	42.9	28.6	14.3	57.1	57.1	28.6
South Carolina									
.3	13	46.2	69.2	38.5	61.5	30.8	23.1	23.1	46.2
.1	6	100.0	100.0	100.0	83.3	83.3	16.7	16.7	16.7
.4	16	50.0	50.0	25.0	43.8	25.0	43.8	43.8	31.3
.1	5	40.0	40.0	40.0	40.0	40.0	60.0	60.0	
South Dakota									
.2	10	30.0	20.0	30.0	30.0	20.0	70.0	70.0	10.0
Tennessee									
.1	5	60.0	40.0	40.0	40.0	40.0	40.0	40.0	20.0
.8	34	47.1	38.2	32.4	38.2	26.5	41.2	41.2	32.4
.2	8	25.0	25.0	25.0	37.5	12.5	37.5	37.5	50.0
Texas									
.1	6		16.7	33.3	33.3		66.7	66.7	33.3
.7	30	43.3	36.7	26.7	43.3	23.3	43.3	43.3	33.3
.2	8	37.5	25.0	37.5	12.5	12.5	50.0	50.0	37.5
.4	15	40.0	60.0	26.7	26.7	20.0	40.0	40.0	40.0
.3	12	33.3	16.7	33.3	50.0	16.7	50.0	50.0	33.3
.4	16	25.0	37.5	18.8	18.8	12.5	56.3	56.3	31.3
.3	12	66.7	75.0	58.3	58.3	41.7	25.0	25.0	33.3
.6	23	34.8	60.9	43.5	43.5	21.7	34.8	34.8	43.5
1.0	42	54.8	52.4	48.8	47.6	33.3	35.7	35.7	31.0

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REPORT NUMBER 12-B

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
TEXAS A&M COMMERCE	.1	6	16.7	33.3	33.3	33.3	16.7	50.0	33.3
TRINITY U	.4	16	43.8	43.8	40.0	31.3	25.0	50.0	25.0
U OF HOUSTON	.5	20	65.0	70.0	65.0	60.0	55.0	25.0	20.0
U OF HOUSTON CLEAR LAKE	.1	5	40.0	20.0	20.0			60.0	40.0
U OF HOUSTON-VICTORIA	.2	7	42.9	42.9	42.9	57.1	42.9	42.9	14.3
U OF NORTH TEXAS	.6	24	40.9	50.0	33.3	63.6	29.2	29.2	41.7
U OF TEX-ARLINGTON	.7	30	70.0	56.7	44.8	55.2	36.7	26.7	36.7
U OF TEX-AUSTIN	1.8	71	57.7	60.0	55.7	51.4	38.0	25.4	36.6
U OF TEX-DALLAS	.7	28	46.4	55.6	46.2	50.0	28.6	35.7	35.7
U OF TEX-SAN ANTONIO	.2	9	55.6	55.6	33.3	55.6	22.2	33.3	44.4
Utah									
BRIGHAM YOUNG	2.0	82	62.5	66.7	73.2	72.8	52.4	14.6	32.9
SOUTHERN UTAH UNIVERSITY	.3	12		25.0	8.3	33.3		66.7	33.3
U OF UTAH	.9	38	55.3	55.3	52.6	63.2	36.8	26.3	36.8
UTAH STATE	.8	32	34.4	51.6	46.9	54.8	34.4	40.6	25.0
WEBER STATE	.4	15	53.3	40.0	53.3	53.3	40.0	40.0	20.0
WESTMINSTER COLL	.1	5	40.0		20.0	20.0		40.0	60.0
Virginia									
COLL OF WILLIAM & MARY	.2	8	62.5	62.5	75.0	75.0	50.0	25.0	25.0
UNIVERSITY OF VIRGINIA	1.3	51	47.1	39.2	40.0	37.3	27.5	47.1	25.5
VA POLY TECH	.3	12	41.7	50.0	58.3	41.7	41.7	41.7	16.7
Washington									
CENTRAL WASH U	.1	5	40.0	60.0	40.0	60.0	40.0	40.0	20.0
UNIV OF WASHINGTON	.7	28	71.4	67.9	64.3	71.4	53.6	14.3	32.1
West Virginia									
W VA U	.3	12	8.3	25.0	8.3			75.0	25.0
Wisconsin									
U OF WI-MADISON	1.0	40	74.4	82.5	79.5	76.3	57.5	10.0	32.5
U OF WI-MILWAUKEE	.2	9	55.6	88.9	77.8	77.8	44.4	11.1	44.4
U OF WI-WHITEWATER	.2	9	66.7	55.6	55.6	62.5	55.6	33.3	11.1
Wyoming									
U OF WYOMING	.2	10	20.0	20.0	30.0	30.0	20.0	70.0	10.0
SCHOOLS WITH FEWER THAN FIVE	18.4	744					23.1	46.1	30.8
SCHOOLS OUTSIDE THE U.S.	15.9	645	48.9	50.0	51.7	47.2	33.5	34.9	31.6
SCHOOLS NOT RECORDED	4.9	199	37.2	48.2	39.3	38.5	25.1	43.7	31.2
	=====	=====							
TOTALS	100.0	4,050					29.0	37.7	33.3

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

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

REPORT NUMBER 12-B

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P A R C E N T	A R E	A L L *	N O N E *	S O M E *
Alabama										
ALABAMA A & M		5	50.0				20.0		40.0	60.0
ATHENS STATE UNIV		9	42.9	40.0			16.7	22.2	44.4	33.3
AUBURN U-AUBURN	.1	32	53.8	52.0	19.2		37.0	12.5	28.1	59.4
AUBURN U-MONTGOMERY	.1	19	8.3	35.7			26.7	10.5	57.9	31.6
BIRMINGHAM SOUTHERN		15	42.9	71.4	28.6		44.4	33.3	26.7	40.0
JACKSONVILLE STATE	.1	17	20.0	25.0	12.5		6.7		64.7	35.3
NORTH ALABAMA U		13	40.0	60.0	9.1		40.0	23.1	23.1	53.8
SAMFORD U		7	40.0	20.0	16.7		16.7	28.6	42.9	28.6
TROY ST-DOTHAN	.1	18	27.3	36.4	12.5		27.3	16.7	44.4	38.9
TROY ST-MONTGOMERY		8					14.3		87.5	12.5
TROY ST-TROY		8	33.3	28.6	12.5		20.0	12.5	62.5	25.0
TUSKEGEE INSTITUTE		10	14.3	28.6			11.1		70.0	30.0
U OF AL-BIRMINGHAM	.1	41	25.8	26.7	17.9		26.5	9.8	56.1	34.1
U OF AL-HUNTSVILLE		7	40.0	40.0	33.3			28.6	42.9	28.6
U OF AL-UNIVERSITY	.1	29	11.1	36.8	26.9		42.9	24.1	44.8	31.0
U OF MONTEVALLO		7		33.3	42.9		33.3	42.9	28.6	28.6
U OF SO ALABAMA	.1	30	28.6	50.0	34.5		26.3	26.7	33.3	40.0
Alaska										
U OF ALASKA ANCHORAGE	.1	23	26.7	31.3	11.8		40.0	30.4	47.8	21.7
U OF ALASKA FAIRBANKS		16	33.3	38.5	20.0		40.0	18.8	50.0	31.3
Arizona										
ARIZONA STATE U	.2	68	34.0	41.7	30.2		30.0	30.9	39.7	29.4
ARIZONA STATE U-WEST	.1	30	43.8	57.1	40.0		52.9	40.0	36.7	23.3
NORTHERN ARIZ U		10	40.0	50.0	16.7		42.9	30.0	40.0	30.0
U OF ARIZONA	.2	77	43.9	53.2	28.6		51.8	37.7	29.9	32.5
Arkansas										
ARKANSAS STATE	.1	30	39.1	35.0	22.2		25.0	20.0	40.0	40.0
ARKANSAS TECH U		13	27.3	41.7	44.4		37.5	30.8	38.5	30.8
HARDING U	.1	36	30.0	25.8	10.7			22.2	55.6	22.2
HENDERSON ST U		8	42.9	50.0	42.9		50.0	37.5	62.5	
OUAUCHITA BAPTIST	.1	17	33.3	8.3	26.7		7.7	23.5	41.2	35.3
SOUTHERN ARKANSAS U		12	22.2	22.2	18.2		10.0	16.7	58.3	25.0
U OF AR-FAYETTEVILLE	.1	27	38.9	40.0	23.8		35.3	18.5	44.4	37.0
U OF AR-MONTICELLO		14	22.2	12.5	25.0		11.1	14.3	64.3	21.4
U OF AR-PINE BLUFF		5	25.0	25.0	25.0				60.0	40.0
U OF ARKANSAS LITTLE ROC	.1	27	45.0	52.9	33.3		33.3	33.3	29.6	37.0
U OF CENTRAL AR	.1	35	33.3	36.4	23.1		26.9	31.4	40.0	28.6
California										
AZUSA PACIFIC COLL		7		25.0	50.0		50.0	57.1	28.6	14.3

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

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
BIOLA U		14	50.0	50.0	62.5	55.6	57.1	21.4	21.4
CAL LUTHERAN COLL		10	25.0		16.7		20.0	80.0	
CAL ST STANISLAUS U	.1	27	33.3	33.3	37.5	31.3	40.7	40.7	18.5
CAL ST U-CHICO	.2	49	56.3	37.5	19.4	37.5	26.5	30.6	42.9
CAL ST U-FRESNO	.3	110	26.9	33.3	28.6	22.2	20.0	50.0	30.0
CAL ST U-FULLERTON	.5	170	26.7	29.5	26.4	31.1	23.5	48.8	27.6
CAL ST U-HAYWARD	1.1	357	28.3	22.7	23.9	27.3	21.3	53.2	25.5
CAL ST U-LONG BEACH	.3	109	31.8	34.8	13.5	26.3	19.3	56.0	24.8
CAL ST U-LOS ANGELES	.3	105	24.2	28.6	16.9	33.8	24.8	52.4	22.9
CAL ST U-NORTHIDGE	.6	191	36.5	41.0	33.3	34.0	29.8	47.1	23.0
CAL ST U-POMONA	.2	77	31.7	29.5	39.6	29.4	28.6	44.2	27.3
CAL ST U-SACRAMENTO	.4	126	35.2	40.5	25.3	24.0	23.8	53.2	23.0
CAL ST UNIV-SAN MARCOS	.1	31	35.0	47.8	5.3	39.1	32.3	38.7	29.0
CAL ST DOMINGUEZ	.1	38	9.1	39.1	20.0	39.3	18.4	52.6	28.9
CAL ST-SAN LUIS	.4	126	40.3	30.2	40.6	48.3	36.5	42.1	21.4
CAL STATE - BAKERSFIELD	.1	28	26.7	33.3	25.0	23.5	25.0	53.6	21.4
CAL STATE SAN BERNARDINO	.2	79	24.5	24.0	19.6	34.0	17.7	58.2	24.1
CHAPMAN COLL	.1	29	33.3	28.6	30.0	16.7	27.6	51.7	20.7
CLAREMONT MENS COLL	.1	17	27.3	50.0	23.1	12.5	23.5	47.1	29.4
DEVRY		9	60.0	20.0		20.0	33.3	55.6	11.1
GOLDEN GATE	.1	31	50.0	55.6	26.3	33.3	35.5	38.7	25.8
HUMBOLDT STATE		12	16.7	33.3	50.0	25.0	33.3	58.3	8.3
LA VERNE COLL		7		25.0	20.0	20.0	14.3	57.1	28.6
LOYOLA MARYMOUNT	.2	62	40.6	37.2	20.7	28.6	24.2	48.4	27.4
NATIONAL	.1	19		25.0	36.4	31.3	31.6	52.6	15.8
PEPPERDINE		16	20.0	55.6	33.3	50.0	43.8	25.0	31.3
SAN DIEGO STATE	.4	134	32.8	41.7	31.5	48.8	29.9	38.1	32.1
SAN FRANCISCO STATE	.4	126	32.4	39.5	23.3	39.0	26.2	49.2	24.6
SAN JOSE STATE	.3	107	29.5	30.2	20.7	28.1	22.4	57.0	20.6
SONOMA STATE	.2	56	37.1	35.3	24.1	38.7	25.0	48.2	26.8
SOUTHERN CAL COLL		6	20.0	20.0		33.3	16.7	66.7	16.7
ST MARYS OF CAL	.1	26	33.3		25.0	33.3	26.9	57.7	15.4
U OF CAL-BERKELEY	.4	118	55.2	54.5	42.6	38.7	36.4	28.8	34.7
U OF CAL-IRVINE		6	33.3	40.0	40.0	25.0	33.3	50.0	16.7
U OF CAL-LOS ANGELES	.7	239	40.2	40.0	38.0	38.9	33.5	43.9	22.6
U OF CAL-RIVERSIDE	.2	49	11.5	30.3	20.8	17.2	14.3	63.3	22.4
U OF CAL-SAN DIEGO		5	66.7	100.0	66.7	100.0	60.0	20.0	20.0
U OF CAL-SANTA BARBARA	.6	201	51.4	44.1	33.6	34.3	29.9	41.8	28.4
U OF REDLANDS		11	33.3	25.0				72.7	27.3
U OF SAN DIEGO	.2	55	42.3	26.1	33.3	37.0	29.1	49.1	21.8

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

REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2002 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P E R C E N T A R E	P A S S I N G	ALL *	NONE *	SOME *
.1	31	45.0	31.8	35.3	28.6	22.6	38.7	38.7	38.7
.2	49	47.6	28.6	33.3	48.0	51.0	42.9	42.9	6.1
.5	160	40.2	43.0	32.2	38.3	33.8	40.6	40.6	25.6
.1	13	25.0	37.5	57.1	16.7	30.8	53.8	53.8	15.4
	17	37.5	37.5	36.4	36.4	29.4	47.1	47.1	23.5
Colorado									
	12	55.6	25.0	36.4	62.5	33.3	25.0	25.0	41.7
.1	45	33.3	35.7	29.3	43.2	33.3	35.6	35.6	31.1
.1	18	31.3	40.0	31.3	42.9	22.2	33.3	33.3	44.4
.1	13	9.1	15.4	10.0	27.3	7.7	69.2	69.2	23.1
.1	38	12.0	26.9	20.0	13.3	21.1	55.3	55.3	23.7
.1	28	23.8	40.9	20.0	28.6	17.9	46.4	46.4	35.7
.1	19	54.5	45.5	53.8	38.5	52.6	26.3	26.3	21.1
.1	11	33.3	14.3	22.2	40.0	27.3	54.5	54.5	18.2
.1	30	11.8	25.0	3.6	30.8	10.0	63.3	63.3	26.7
.1	10	44.4	12.5	33.3	11.1	10.0	40.0	40.0	50.0
.1	26	38.9	31.3	36.0	55.0	23.1	26.9	26.9	50.0
	7		20.0	42.9	33.3	14.3	42.9	42.9	42.9
Connecticut									
.1	31	13.6	23.8	22.6	5.0	9.7	58.1	58.1	32.3
.1	34	50.0	60.0	20.0	38.1	32.4	41.2	41.2	26.5
.1	26	5.9	5.6	16.7	10.5	11.5	80.8	80.8	7.7
.2	11	20.0		16.7	22.2	27.3	63.6	63.6	9.1
	16	30.8	30.0	7.1	27.3	12.5	62.5	62.5	25.0
	55	37.9	44.8	30.0	33.3	29.1	40.0	40.0	30.9
	10	28.6	14.3	22.2	25.0	30.0	50.0	50.0	20.0
	6	20.0	20.0				66.7	66.7	33.3
	11	22.2	14.3	30.0	25.0	27.3	45.5	45.5	27.3
Delaware									
	9	28.6	12.5				77.8	77.8	22.2
.1	22			4.8	15.0	4.5	86.4	86.4	9.1
.2	51	40.0	35.5	30.0	36.1	35.3	45.1	45.1	19.6
	8	16.7	28.6	14.3	28.6	25.0	50.0	50.0	25.0
District of Columbia									
.1	29	38.9	45.0	19.2	22.7	27.6	44.8	44.8	27.6
	9	28.6	12.5	25.0	33.3	22.2	55.6	55.6	22.2
.1	18	33.3	30.0	18.2	11.1	33.3	55.6	55.6	11.1
	14	16.7	33.3	44.4	22.2	35.7	50.0	50.0	14.3
.1	41	21.4	25.0	5.4	16.7	4.9	63.4	63.4	31.7
	8	33.3					75.0	75.0	25.0

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

REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Florida									
STRAVER COLL	.1	42	27.3	25.0	26.3	25.0	21.4	45.2	33.3
U OF DC	.1	34	3.8	14.8	15.2	10.3	11.8	73.5	14.7
FL AGRI & MECH		13	33.3	40.0	9.1		7.7	53.8	38.5
FL ATLANTIC U	.1	35	30.8	43.5	17.4	22.7	25.7	51.4	22.9
FL INTERNATIONAL	.1	45	37.5	36.7	27.3	36.1	33.3	40.0	26.7
FL MEMORIAL COLL		6	33.3					66.7	33.3
FL SOUTHERN COLL		11	25.0	12.5		14.3	9.1	72.7	18.2
FL STATE	.2	61	18.9	35.1	20.8	31.3	21.3	47.5	31.1
NOVA		10	25.0	42.9	14.3		10.0	60.0	30.0
ST LEO COLL		12	41.7	20.0		30.0	16.7	50.0	33.3
U OF CENTRAL FL	.1	26	35.3	50.0	27.3	23.8	19.2	38.5	42.3
U OF FLORIDA	.1	19	58.3	38.5	20.0	46.2	21.1	42.1	36.8
U OF MIAMI	.1	18	40.0	60.0	17.6	33.3	22.2	44.4	33.3
U OF NORTH FL	.1	19	25.0	33.3	23.5	35.7	15.8	57.9	26.3
U OF SO FLORIDA	.1	47	35.3	45.2	18.2	32.4	27.7	38.3	34.0
U OF TAMPA		5		75.0				40.0	60.0
U OF WEST FLORIDA	.1	18	33.3	33.3	26.7	33.3	27.8	50.0	22.2
Georgia									
AUGUSTA STATE UNIVERSITY		12	20.0	55.6	18.2	12.5	16.7	50.0	33.3
BERRY COLL		5	25.0	33.3	40.0	25.0	20.0	60.0	20.0
CLARK/ATLANTA U		9		14.3		11.1	11.1	77.8	11.1
COLUMBUS STATE UNIVERSITY		6	40.0	25.0	16.7	25.0	16.7	50.0	33.3
EMORY		6	100.0	100.0	100.0	60.0	66.7	16.7	16.7
GA COLLEGE	.1	17	41.7	41.7	31.3	27.3	23.5	47.1	29.4
GA SOUTHERN UNIV	.1	21	53.3	28.6	22.2	33.3	23.8	28.6	47.6
GA SOUTHWESTERN COLL		12	11.1	11.1	10.0	11.1	16.7	66.7	16.7
GA STATE	.2	60	27.5	41.5	19.6	31.8	21.7	41.7	36.7
KENNESAW STATE	.1	44	28.1	33.3	20.5	23.7	18.2	56.8	25.0
LAGRANGE COLL		5	25.0	25.0		20.0		80.0	20.0
MERCER U-MACON		10	62.5	60.0	12.5	33.3	20.0	20.0	60.0
MOREHOUSE COLL		6			16.7			83.3	16.7
NORTH GEORGIA COLL		12	25.0	25.0	41.7	41.7	16.7	33.3	50.0
OGLETHORPE		6	25.0	66.7	20.0	16.7		33.3	66.7
SAVANNAH STATE		7	33.3	50.0				57.1	42.9
SHORTER COLL		8	42.9	42.9	25.0	28.6	25.0	25.0	50.0
U OF GEORGIA	.1	20	27.3	63.6	33.3	11.1	40.0	45.0	15.0
VALDOSTA STATE	.1	21	22.2	23.5	21.1	29.4	19.0	47.6	33.3
WEST GEORGIA	.1	17	33.3	40.0	25.0	28.6	17.6	47.1	35.3

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

REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Guam									
U OF GUAM	.5	168	32.0	23.4	34.6	26.5	19.0	42.9	38.1
Hawaii									
BYU - HAWAII		8	60.0	40.0	25.0	33.3	37.5	37.5	25.0
HAWAII PACIFIC COLL		13	20.0	30.0	27.3	36.4	15.4	53.8	30.8
U OF HAWAII-MANOA	.2	69	29.2	24.4	19.6	22.0	23.2	58.0	18.8
UNIV OF HAWAII W OAHU		5	100.0	66.7			40.0	40.0	20.0
Idaho									
BOISE STATE UNIVERSITY	.2	62	25.0	38.1	21.6	22.9	12.9	50.0	37.1
IDAHO STATE		16	23.1	33.3	30.8	30.0	25.0	43.8	31.3
NORTHWEST NAZARENE		5		25.0				80.0	20.0
U OF IDAHO	.1	26	42.9	45.0	32.0	18.2	26.9	46.2	26.9
Illinois									
AUGUSTANA COLL		15	20.0	25.0	14.3	16.7	13.3	53.3	33.3
BRADLEY	.1	26	47.1	42.9	33.3	44.4	30.8	42.3	26.9
CHICAGO STATE		10	25.0	37.5		11.1		70.0	30.0
COLL OF ST FRANCIS		8	28.6	50.0		16.7		62.5	37.5
DEPAUL	.4	129	43.2	34.4	13.4	24.8	17.8	46.5	35.7
DEVRY		6						100.0	
DEVRY - OAK BROOK TERRAC		13	9.1	30.8	7.7	9.1	7.7	61.5	30.8
EASTERN IL	.1	34	16.7	32.0	10.0	19.2	8.8	52.9	38.2
ELMHURST COLL		16	33.3	23.1	7.1	7.7	6.3	50.0	43.8
GOVERNORS STATE	.1	19	23.5	50.0	5.3	17.6		52.6	47.4
IL RENEDICTINE COLL		11		50.0	20.0	28.6	18.2	45.5	36.4
IL STATE	.1	43	39.4	30.3	15.4	20.0	16.3	39.5	44.2
IL WESLEYAN	.1	18	37.5	60.0	17.6	7.1	22.2	44.4	33.3
LEWIS		9		33.3	22.2	16.7	11.1	55.6	33.3
MCKENDREE COLL		12	20.0	20.0	33.3	10.0	16.7	50.0	33.3
MILLIKIN		11	33.3	60.0	30.0	16.7	9.1	45.5	45.5
NORTH CENTRAL COLL		15	20.0	27.3	30.8	10.0	26.7	60.0	13.3
NORTHEASTERN IL	.1	41	12.9	44.8	10.5	18.2	14.6	48.8	36.6
NORTHERN IL	.2	64	34.3	37.8	37.5	33.3	29.7	35.9	34.4
OLIVET NAZARENE COLL		11	62.5	44.4	77.8	66.7	27.3	9.1	63.6
QUINCY UNIVERSITY		6	33.3		40.0		33.3	50.0	16.7
ROOSEVELT	.1	41	18.5	38.5	26.3	17.2	19.5	51.2	29.3
SOUTHERN IL U -CARBONDAL	.1	25	38.9	27.8	26.1	22.2	24.0	28.0	48.0
SOUTHERN IL U -EDWARDVIL	.1	29	31.8	18.2	25.9	16.7	20.7	51.7	27.6
ST XAVIER COLL		12	30.0	33.3	25.0	30.0	16.7	41.7	41.7
U OF CHICAGO-LOYOLA	.1	21	25.0	38.5	35.0	27.8	19.0	47.6	33.3
U OF IL-CHICAGO	.3	83	41.4	47.2	21.1	23.4	24.1	37.3	38.6

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REPORT NUMBER 12-C

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NOVEMBER 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF IL-URBANA	.4	144	40.2	45.6	29.5	29.7	28.5	38.2	33.3
UNIV ILL SPRINGFIELD		9	14.3		14.3		22.2	77.8	
WESTERN IL U		15	36.4	44.4	23.1	22.2	20.0	46.7	33.3
Indiana									
BALL ST	.2	50	45.2	42.4	22.2	41.7	18.0	42.0	40.0
BUTLER	.1	26	35.7	33.3	20.8	30.4	19.2	50.0	30.8
FRANKLIN COLL		5	20.0	40.0	20.0	20.0	20.0	60.0	20.0
GOSHEN COLL		7	33.3	16.7	14.3	33.3		42.9	57.1
HUNTINGTON COLL		5	25.0	33.3				80.0	20.0
IN U-BLOOMINGTON	.5	151	37.6	36.8	22.3	25.8	21.9	45.7	32.5
IN U-FORT WAYNE	.1	19	16.7	28.6	29.4	18.8	15.8	52.6	31.6
IN U-KOKOMO		6	20.0	20.0	33.3	60.0		50.0	50.0
IN U-NORTHWEST		12	33.3	28.6	27.3	14.3	33.3	41.7	25.0
IN U-PURDUE-INDPLS	.1	43	9.7	29.6	17.9	25.0	18.6	60.5	20.9
IN U-SOUTH BEND		15	37.5	42.9	21.4	40.0	20.0	40.0	40.0
IN U-SOUTHEAST	.1	22	44.4	22.2	17.6	28.6	18.2	59.1	22.7
INDIANA STATE UNIVERSITY	.1	17	16.7	35.7	6.3	14.3	11.8	47.1	41.2
INDIANA WESLEYAN U		5		25.0				80.0	20.0
MANCHESTER COLL		5	33.3	66.7	20.0	25.0	20.0	40.0	40.0
MARIAN COLL-INDPLS		11		25.0	40.0	28.6	27.3	45.5	27.3
PURDUE U-CALUMET		9	16.7	50.0	42.9	60.0	22.2	22.2	55.6
PURDUE U-MAIN CAMPUS	.2	60	34.2	34.2	20.0	28.6	20.0	50.0	30.0
ST JOSEPHS COLL		5			20.0		20.0	80.0	
ST MARYS COLL	.1	19	16.7	25.0	28.6	14.3	26.3	57.9	15.8
TAYLOR		8	28.6	28.6	12.5	28.6	12.5	37.5	50.0
U OF EVANSVILLE		5	25.0	33.3	60.0	33.3	40.0	40.0	20.0
U OF NOTRE DAME	.2	61	24.0	42.9	29.5	41.9	32.8	34.4	32.8
U OF SOUTH INDIANA	.1	27	35.0	25.0	15.4	22.7	14.8	55.6	29.6
UNIV OF INDIANAPOLIS		12	12.5	14.3	18.2	33.3	25.0	58.3	16.7
VALPARAISO		11	11.1	20.0	18.2	10.0	9.1	72.7	18.2
Iowa									
BUENA VISTA U	.1	23	12.5	25.0	20.0	33.3	21.7	47.8	30.4
COE COLL		5	25.0		25.0		40.0	60.0	
DORDT COLL		7	40.0	50.0	50.0	25.0	42.9	28.6	28.6
DRAKE		13	44.4	28.6	12.5	10.0	30.8	46.2	23.1
GRACELAND COLL		10	11.1	30.0	20.0	11.1	10.0	50.0	40.0
IOWA STATE	.1	42	38.5	47.4	28.1	16.7	33.3	40.5	26.2
LORAS COLL		6	80.0	33.3	25.0	50.0	33.3	33.3	33.3
LUTHER COLL		7	66.7	66.7	33.3	75.0	57.1	14.3	28.6
MT MERCY COLL		6	16.7	60.0	16.7	40.0	16.7	33.3	50.0

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PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	P A R C E N T A R E	A L L *	P A S S I N G *	NONE *	SOME *
Kansas										
NORTHWESTERN COLL		5								
SIMPSON COLL		6	33.3	25.0	25.0	75.0	20.0	20.0	20.0	60.0
ST AMBROSE COLL		12	18.2	40.0					50.0	50.0
U OF IOWA	.2	53	45.7	10.0	9.1	45.5	8.3		58.3	33.3
U OF NORTHERN IOWA	.2	49	25.0	44.4	38.6	36.1	26.4		32.1	41.5
UPPER IOWA U	.1	19	42.9	33.3	16.7	10.3	22.4		63.3	14.3
				35.7	23.5	37.5	26.3		36.8	36.8
Kansas										
BAKER		5	25.0							
DODGE		10		25.0					80.0	20.0
EMPORIA STATE		12	36.4		16.7	20.0	10.0		80.0	10.0
FORT HAYS STATE	.1	22	17.6	45.5	16.7	27.3	16.7		50.0	33.3
KANSAS STATE	.1	32	25.9	29.4	25.0	38.9	27.3		45.5	27.3
PITTSBURG STATE		9	28.6	35.7	25.8	37.0	25.0		43.8	31.3
U OF KANSAS		10	60.0	62.5	50.0		33.3		33.3	33.3
WASHBURN U OF TOPEKA		11	11.1	33.3		33.3	10.0		30.0	60.0
WICHITA STATE		16	25.0	30.0	20.0	22.2	18.2		63.6	18.2
				46.2	7.7	20.0	18.8		50.0	31.3
Kentucky										
BELLARMINE COLL	.1	32	30.0	41.7	30.8	33.3	21.9		43.8	34.4
BEREA COLL		6	20.0	16.7		20.0			66.7	33.3
CAMPBELLSVILLE COLL		5	100.0	33.3	33.3	50.0	20.0		40.0	40.0
EASTERN KY	.1	45	5.7	13.5	4.9	23.7	4.4		73.3	22.2
GEORGETOWN COLL		6	50.0	25.0	40.0	33.3	16.7		50.0	33.3
KY STATE		7		14.3					85.7	14.3
MOREHEAD STATE	.1	22	14.3	15.0	6.7	7.7	4.5		77.3	18.2
MURRAY STATE	.1	38	50.0	37.9	37.0	30.0	39.5		28.9	31.6
NORTHERN KENTUCKY U	.1	25	16.7	31.6	28.6	25.0	24.0		60.0	16.0
PIKEVILLE COLL		16	9.1	15.4	21.4	18.2	12.5		68.8	18.8
THOMAS MORE COLL		11	20.0	22.2	10.0	20.0	9.1		63.6	27.3
U OF KENTUCKY	.4	140	26.0	23.2	16.4	22.9	16.4		57.1	26.4
U OF LOUISVILLE	.2	72	23.8	23.6	8.8	26.7	4.2		62.5	33.3
UNION COLL		6		25.0	20.0		16.7		66.7	16.7
WESTERN KY	.2	49	25.0	23.3	24.4	31.6	24.5		53.1	22.4
Louisiana										
CENTENARY OF LA		8	66.7	25.0	14.3	80.0	12.5		12.5	75.0
DILLARD		10	12.5	37.5		20.0			50.0	30.0
GRAMBLING STATE		9	25.0	12.5			20.0		66.7	33.3
LA COLL		5				25.0	20.0		80.0	
LA ST U-A&M	.2	63	36.6	48.7	23.5	33.3	19.0		41.3	39.7
LA ST U-SHREVEPORT	.1	23	47.1	40.0	13.6	44.4	13.0		34.8	52.2
LA TECH		12	8.3	9.1	27.3	10.0	8.3		66.7	25.0

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LOYOLA U		10	28.6	57.1	12.5	37.5	30.0	50.0	20.0
MCNEESE STATE		14	27.3	25.0	15.4	15.4	7.1	57.1	35.7
NICHOLLS STATE		6	25.0	25.0	16.7	20.0	16.7	50.0	33.3
NORTHWESTERN STATE		8	50.0	20.0	28.6	20.0	25.0	25.0	50.0
SOUTHEASTERN LA	.1	34	11.8	17.6	30.0	29.2	26.5	52.9	20.6
SOUTHERN U-NEW ORLEANS		8			12.5		12.5	87.5	
SOUTHERN UNIV AND A & M	.1	17	18.2	25.0	5.9	7.7		70.6	29.4
TULANE U	.1	17	42.9	44.4	38.5	53.8	52.9	29.4	17.6
U OF NEW ORLEANS	.1	44	31.3	46.7	12.2	38.9	9.1	45.5	45.5
UNIVERSITY OF LOUISIANA	.1	26	28.6	27.8	12.0	15.0	11.5	57.7	30.8
UNIVERSITY OF LOUISIANA	.1	36	39.3	53.6	28.1	26.7	27.8	27.8	44.4
XAVIER U OF LA		6				33.3	16.7	66.7	16.7
Maine									
HUSSON COLL	.1	36	23.1	19.4	25.8	30.0	13.9	47.2	38.9
SAINT JOSEPH'S COLLEGE		10	66.7	50.0	40.0	44.4	30.0	50.0	20.0
THOMAS COLL		8	28.6	14.3		28.6	25.0	50.0	25.0
U OF ME-AUGUSTA		7	16.7		14.3	40.0		42.9	57.1
U OF ME-ORONO	.1	13	25.0	22.2	41.7	12.5	30.8	46.2	23.1
UNIV SOUTHERN MAINE	.1	17	58.3	33.3	35.3	45.5	23.5	29.4	47.1
Maryland									
BOWIE STATE	.1	21	11.8	35.3	9.5	11.8	9.5	61.9	28.6
COLL OF NOTRE DAME		6	25.0		33.3	25.0	33.3	50.0	16.7
FROSTBURG STATE	.1	19	53.3	25.0	16.7	37.5		31.6	68.4
LOYOLA COLLEGE	.1	27	50.0	41.2	26.3	40.9	40.7	37.0	22.2
MORGAN STATE	.1	26	33.3	46.2	15.0	30.4	15.4	42.3	42.3
MT ST MARYS COLL		10	75.0	75.0		30.0		40.0	60.0
SALISBURY STATE	.1	32	21.7	19.0	26.1	40.9	21.9	43.8	34.4
TOWSON STATE	.1	38	10.0	27.6	12.9	12.1	13.2	65.8	21.1
U OF BALTIMORE	.1	29	28.0	40.9	15.4	26.9	10.3	44.8	44.8
U OF MD-BALTO		8	14.3	28.6				75.0	25.0
U OF MD-COLLEGE PARK	.7	225	30.5	32.3	15.0	22.9	16.9	53.3	29.8
U OF MD-EASTERN SHORE		9		11.1				88.9	11.1
Massachusetts									
AMERICAN INTERNATL		12	28.6		18.2	37.5	25.0	50.0	25.0
ASSUMPTION COLL	.1	29	27.8	27.8	22.2	28.0	17.2	55.2	27.6
BABSON COLL	.1	44	29.2	25.0	29.0	34.4	27.3	50.0	22.7
BENTLEY COLL	.5	163	32.8	32.5	18.6	25.0	18.4	52.1	29.4
BOSTON COLL	.3	108	33.3	29.9	23.4	22.2	23.1	47.2	29.6
BOSTON U	.1	36	50.0	57.1	44.4	37.9	33.3	27.8	38.9
BRIDGEWATER STATE COLLEGE		15	7.7	23.1	8.3	15.4	13.3	66.7	20.0

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PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	LPR	FARE	PERCENT ARE	P A S S I N G	>	>	>	>	>	>	NONE *	SOME *
		AUD								ALL								
COLLEGE OF HOLY CROSS	.1	30	59.1	55.6	40.0	40.0	36.7	23.3	40.0	36.7	23.3	40.0	40.0	40.0	40.0	40.0	40.0	40.0
FITCHBURG STATE		5	20.0	25.0	20.0	25.0	33.3	50.0	25.0	33.3	60.0	40.0	25.0	40.0	40.0	40.0	40.0	40.0
GORDON COLL		6	28.6	20.0	25.0	25.0	28.6	71.4	40.0	28.6	50.0	16.7	40.0	40.0	40.0	40.0	40.0	40.0
MASS COLLEGE OF LIB ARTS	.2	49	21.7	13.3	12.8	17.8	4.1	69.4	17.8	4.1	69.4	26.5	17.8	17.8	17.8	17.8	17.8	17.8
MERRIMACK COLL	.1	21	23.5	30.0	11.8	17.6	19.0	57.1	17.6	19.0	57.1	23.8	17.6	17.6	17.6	17.6	17.6	17.6
NICHOLS COLL	.2	65	26.8	24.1	9.4	20.0	20.0	60.0	20.0	20.0	60.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
NORTHEASTERN U	.1	49	11.9	11.9	8.7	14.0	8.2	77.6	14.0	8.2	77.6	14.3	14.0	14.0	14.0	14.0	14.0	14.0
SALEM STATE	.1	24	52.6	40.0	13.6	26.3	16.7	41.7	26.3	16.7	41.7	34.5	26.3	26.3	26.3	26.3	26.3	26.3
STONEHILL COLL	.1	29	22.7	39.1	17.9	29.2	13.8	51.7	29.2	13.8	51.7	34.5	29.2	29.2	29.2	29.2	29.2	29.2
SUFFOLK	.1	22	31.6	35.1	9.5	14.3	4.5	68.2	14.3	4.5	68.2	27.3	14.3	14.3	14.3	14.3	14.3	14.3
U MASS LOWELL	.3	110	37.3	12.5	10.0	24.5	18.2	48.2	24.5	18.2	48.2	33.6	24.5	24.5	24.5	24.5	24.5	24.5
U OF MASS-AMHERST	.1	43	11.4	30.4	11.5	20.8	10.3	51.7	20.8	10.3	51.7	37.9	20.8	20.8	20.8	20.8	20.8	20.8
U OF MASS-BOSTON	.1	29	26.9	16.7	25.0	16.7	28.1	46.9	16.7	28.1	46.9	25.0	16.7	16.7	16.7	16.7	16.7	16.7
UMASS-DARTMOUTH	.1	32	39.1	14.3	18.2	18.2	9.1	45.5	18.2	9.1	45.5	10.0	18.2	18.2	18.2	18.2	18.2	18.2
WESTERN NEW ENG COLL	.1	10	36.4	36.4	40.0	23.1	40.9	40.9	23.1	40.9	40.9	18.2	23.1	23.1	23.1	23.1	23.1	23.1
WESTFIELD ST COLL		11	33.3	36.4	42.9	28.6	40.0	20.0	28.6	40.0	20.0	40.0	20.0	20.0	20.0	20.0	20.0	20.0
WORCESTER STATE	.1	22	25.0	80.0	25.0	16.7	12.5	62.5	16.7	12.5	62.5	25.0	16.7	16.7	16.7	16.7	16.7	16.7
Albion Coll		7	33.3	14.3	25.0	100.0	57.1	14.3	31.0	57.1	14.3	28.6	31.0	31.0	31.0	31.0	31.0	31.0
ALBION COLL	.2	71	32.7	27.8	80.0	60.0	22.5	50.7	60.0	22.5	50.7	26.8	60.0	60.0	60.0	60.0	60.0	60.0
ALMA COLL	.1	6	17.9	28.6	16.7	30.8	18.8	33.3	30.8	18.8	33.3	50.0	30.8	30.8	30.8	30.8	30.8	30.8
ANDREWS		32	33.3	36.4	40.0	25.0	9.1	72.7	25.0	9.1	72.7	18.2	25.0	25.0	25.0	25.0	25.0	25.0
AQUINAS COLL	.1	11	25.0	50.0	42.9	28.6	40.0	20.0	28.6	40.0	20.0	40.0	20.0	20.0	20.0	20.0	20.0	20.0
CALVIN COLL		5	33.3	80.0	25.0	16.7	12.5	62.5	16.7	12.5	62.5	25.0	16.7	16.7	16.7	16.7	16.7	16.7
CENTRAL MICH		8	33.3	14.3	25.0	100.0	57.1	14.3	31.0	57.1	14.3	28.6	31.0	31.0	31.0	31.0	31.0	31.0
CLEARY COLL	.2	7	32.7	27.8	80.0	60.0	22.5	50.7	60.0	22.5	50.7	26.8	60.0	60.0	60.0	60.0	60.0	60.0
DAVENPORT COLLEGE	.1	6	17.9	28.6	16.7	30.8	18.8	33.3	30.8	18.8	33.3	50.0	30.8	30.8	30.8	30.8	30.8	30.8
DETROIT COLL OF BUS		32	33.3	36.4	40.0	25.0	9.1	72.7	25.0	9.1	72.7	18.2	25.0	25.0	25.0	25.0	25.0	25.0
EASTERN MICH	.1	11	25.0	50.0	42.9	28.6	40.0	20.0	28.6	40.0	20.0	40.0	20.0	20.0	20.0	20.0	20.0	20.0
FERRIS STATE	.1	30	41.2	37.5	48.1	38.1	33.3	43.3	38.1	33.3	43.3	23.3	38.1	38.1	38.1	38.1	38.1	38.1
GRAND VALLEY ST	.2	14	54.5	44.4	36.4	50.0	42.9	28.6	50.0	42.9	28.6	28.6	50.0	50.0	50.0	50.0	50.0	50.0
HILLSDALE COLL		52	39.0	45.5	41.7	58.1	40.4	23.1	58.1	40.4	23.1	36.5	58.1	58.1	58.1	58.1	58.1	58.1
HOPE COLL		10	60.0	66.7	37.5	16.7	40.0	50.0	16.7	40.0	50.0	10.0	16.7	16.7	16.7	16.7	16.7	16.7
LAKE SUPERIOR STATE	.5	10	75.0	40.0	66.7	25.0	70.0	20.0	25.0	70.0	20.0	20.0	25.0	25.0	25.0	25.0	25.0	25.0
MICHIGAN STATE		8	33.3	83.3	60.0	100.0	50.0	12.5	100.0	50.0	12.5	37.5	100.0	100.0	100.0	100.0	100.0	100.0
MICHIGAN TECH		165	36.6	31.3	33.6	33.3	29.7	41.8	33.3	29.7	41.8	28.5	33.3	33.3	33.3	33.3	33.3	33.3
NORTHERN MICH	.1	5	66.7	75.0	75.0	33.3	40.0	60.0	33.3	40.0	60.0	60.0	33.3	33.3	33.3	33.3	33.3	33.3
NORTHWOOD UNIVERSITY	.1	28	29.2	32.0	28.0	25.0	25.0	42.9	25.0	25.0	42.9	32.1	25.0	25.0	25.0	25.0	25.0	25.0
OAKLAND U	.1	26	36.8	23.5	32.0	29.4	23.1	38.5	29.4	23.1	38.5	16.7	29.4	29.4	29.4	29.4	29.4	29.4
SAGINAW VALLEY ST		42	32.1	20.7	34.2	8.0	31.0	52.4	8.0	31.0	52.4	16.7	8.0	8.0	8.0	8.0	8.0	8.0
SPRING ARBOR COLL	.1	11	57.1	33.3	20.0	37.5	27.3	18.2	37.5	27.3	18.2	54.5	37.5	37.5	37.5	37.5	37.5	37.5
		8	28.6	14.3	25.0	16.7	25.0	75.0	16.7	25.0	75.0		16.7	16.7	16.7	16.7	16.7	16.7

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

REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2002 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
	10	62.5	42.9	33.3	37.5	30.0	40.0	30.0
U OF DETROIT								
U OF MI-ANN ARBOR		62.5	55.6	37.5	54.5	50.0	31.3	18.8
U OF MI-DEARBORN	.1	36	12.5	32.3	8.3	25.0	52.8	22.2
U OF MI-FLINT	.1	27	30.0	31.8	12.5	18.5	55.6	25.9
WALSH COLLEGE	.2	70	30.4	25.0	17.5	32.0	50.0	25.7
WAYNE STATE	.1	18	38.5	44.4	16.7	38.9	33.3	27.8
WESTERN MI U	.3	100	42.2	35.7	36.6	32.0	38.0	30.0
Minnesota								
AUGSBURG COLL	8	40.0	40.0	42.9	60.0	50.0	25.0	25.0
BEMIDJI STATE	7	33.3	50.0	75.0		57.1	28.6	14.3
BETHEL COLL	7	57.1	57.1	40.0	40.0	42.9	28.6	28.6
COLL OF ST BENEDICT	12	57.1	14.3	30.0	30.0	33.3	33.3	33.3
COLL OF ST CATHERINE	5	33.3		40.0	25.0	40.0	60.0	
CONCORDIA MOORHEAD	10	50.0	50.0	42.9	28.6	30.0	20.0	50.0
GUSTAVUS ADOLPHUS	8	40.0	16.7	42.9	40.0	25.0	37.5	37.5
MINNESOTA STATE	41	36.0	44.0	31.3	37.5	31.7	31.7	36.6
MOORHEAD STATE	20	28.6	33.3	16.7	33.3	15.0	50.0	35.0
NORTHWESTERN COLL	7	20.0	20.0	28.6	60.0	28.6	42.9	28.6
SOUTHWEST STATE	9	40.0		33.3	16.7	33.3	33.3	33.3
ST CLOUD STATE	33	43.5	21.1	33.3	30.0	33.3	42.4	24.2
ST JOHNS U	10	50.0	50.0	14.3	40.0	40.0	30.0	30.0
ST MARYS COLL	6	60.0	20.0		50.0		33.3	66.7
U OF MN-DULUTH	19	41.7	50.0	43.8	30.8	47.4	42.1	10.5
U OF MN-TWIN CITIES	49	31.3	40.6	29.7	50.0	38.8	32.7	28.6
UNIVERSITY OF ST THOMAS	47	48.0	42.3	25.0	34.4	25.5	38.3	36.2
WINONA STATE	11	28.6	25.0	44.4	30.0	27.3	36.4	36.4
Mississippi								
DELTA STATE	11	10.0	9.1		22.2		72.7	27.3
JACKSON STATE	13	33.3	20.0	23.1	27.3	15.4	38.5	46.2
MS COLL	10		12.5	20.0	14.3	20.0	70.0	10.0
MS ST U	25	22.2	26.3	13.0	10.0	16.0	64.0	20.0
MS U FOR WOMEN	5						100.0	
U OF MS	20	33.3	30.8	18.8	33.3	25.0	45.0	30.0
U OF SOUTHERN MS	42	32.3	39.3	8.8	28.1	14.3	47.6	38.1
Missouri								
CENTRAL MO STATE	12	40.0	20.0	33.3	20.0	16.7	41.7	41.7
COLLEGE OF THE OZARKS	5			20.0	25.0		80.0	20.0
COLUMBIA COLL	14	18.2	33.3	7.1	18.2	7.1	57.1	35.7
DRURY COLL	12	28.6	42.9	10.0	50.0	8.3	50.0	41.7
FONTBONNE COLL	8	20.0	20.0	14.3	14.3	25.0	62.5	12.5

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REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2002 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	<	<	LPR	<	<	FARE	ARE	P A S S I N G	>	>	>	>	>	NONE *	>	>	>	>	SOME *
					AUD																				
LINDENWOOD COLL					20.0	7			20.0			14.3								85.7					14.3
MARYVILLE COLL					11.1	10			42.9				37.5							50.0					30.0
MO SOUTHERN STATE	.1				26.7	18			13.3			13.3	14.3							66.7					11.1
MO WESTERN ST COLL					40.0	8			25.0			50.0	33.3							25.0					50.0
NORTHWEST MO STATE	.1				25.0	6			25.0			50.0	50.0							33.3					16.7
PARK UNIV					11.8	23			17.6			9.1	22.2							65.2					26.1
ROCKHURST COLL					33.3	8			50.0			16.7	16.7							25.0					37.5
SOUTHEAST MO STATE	.1				14.3	19			35.7			21.1	13.3							52.6					31.6
SOUTHWEST BAPTIST COLL					42.9	10			16.7											70.0					20.0
SOUTHWEST MO STATE	.1				46.4	44			37.9			16.7	36.7							40.9					40.9
ST LOUIS U	.1				35.7	20			30.8			22.2	28.6							55.0					25.0
TRUMAN STATE UNIV	.1				25.0	20			46.7			22.2	25.0							45.0					40.0
U OF MO-COLUMBIA	.1				50.0	9			42.9			25.0	50.0							33.3					44.4
U OF MO-KANSAS CITY	.1				15.8	25			41.2			9.1	25.0							48.0					40.0
U OF MO-ST LOUIS	.1				41.9	47			54.3			25.0	41.5							34.0					42.6
WASHINGTON U					57.1	13			50.0			36.4	40.0							38.5					30.8
WEBSTER COLL					33.3	7			16.7			16.7	20.0							71.4					14.3
Montana																									
CARROLL COLL						6														100.0					
MONTANA ST UNIV-BOZEMAN					40.0	13			20.0			50.0								23.1					38.5
MONTANA ST.-BILLINGS	1.6				29.6	501			24.3			26.7	33.5							46.5					31.3
U OF MONTANA	.1				10.0	25			19.0			25.0	35.7							56.0					28.0
Nebraska																									
CHADRON STATE						9			28.6			12.5								66.7					22.2
CREIGHTON						15			28.6			40.0	33.3							33.3					6.7
DOANE COLL					42.9	7			50.0			14.3	50.0							57.1					28.6
HASTINGS COLL					60.0	5			60.0			20.0	40.0							40.0					40.0
MIDLAND LUTHERAN COLL					18.2	11			10.0			10.0	10.0							72.7					27.3
NEBR-WESLEYAN						7			25.0											85.7					14.3
U OF NEBR-KEARNEY					16.7	9			37.5			14.3	25.0							44.4					22.2
U OF NEBR-LINCOLN					20.0	15			50.0			23.1	54.5							46.7					26.7
U OF NEBR-OMAHA	.1				37.5	23			50.0			31.6	35.7							39.1					34.8
WAYNE STATE					28.6	7			28.6				33.3							57.1					42.9
Nevada																									
U OF NV-LAS VEGAS	.1				68.0	44			50.0			26.7	26.7							38.6					29.5
U OF NV-RENO	.2				44.4	52			44.7			31.6	40.0							40.4					25.0
New Hampshire																									
FRANKLIN PIERCE COLL					37.5	9			16.7			12.5								66.7					22.2
NH COLL	.1				22.2	28			22.2			20.0	34.8							53.6					32.1
NH PLYMOUTH STATE					81.8	15			33.3			30.0	25.0							20.0					53.3

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NOVEMBER 2002 UNIFORM CPA EXAMINATION

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U OF NH	.1	23	37.5	35.3	20.0	28.6	17.4	47.8	34.8
New Jersey									
BLOOMFIELD COLL		8			14.3	33.3	12.5	62.5	25.0
COLLEGE OF NEW JERSEY	.1	42	52.4	52.2	33.3	33.3	33.3	35.7	31.0
FARLGH DCKSN-MADISON		9		25.0	33.3	20.0	11.1	66.7	22.2
FARLGH DCKSN-TEANECK	.1	12	11.1	30.0	10.0	22.2		75.0	25.0
GEORGIAN CT COLL	.1	17	9.1	9.1	12.5	7.7	11.8	82.4	5.9
KEAN UNIVERSITY	.1	48	15.2	25.8	17.5	17.6	16.7	64.6	18.8
MONMOUTH UNIV	.1	39	21.7	12.0	14.7	12.5	15.4	66.7	17.9
MONTCLAIR STATE	.2	73	19.5	15.6	22.2	11.3	19.2	64.4	16.4
NEW JERSEY CITY UNIVERSI	.1	31	16.7	36.8	12.5	26.3	12.9	58.1	29.0
RAMAPO COLL OF NJ	.1	30	31.6	14.3	9.1	25.0	10.0	56.7	33.3
RICHARD STOCKTON COLLEGE	.1	39	35.3	33.3	14.7	23.5	12.8	46.2	41.0
RIDER UNIVERSITY	.2	54	16.2	28.9	32.6	25.7	22.2	44.4	33.3
ROMAN (GLASSBORO) UNIV	.1	37	14.8	20.7	7.1	20.0	18.9	56.8	24.3
RUTGERS U-CAMDEN	.2	55	25.0	30.3	17.4	29.3	18.2	54.5	27.3
RUTGERS U-NEW BRNSWK	.2	75	62.5	40.0	45.9	46.0	42.7	33.3	24.0
RUTGERS U-NEWARK	.4	127	17.0	26.2	14.7	18.3	12.6	60.6	26.8
SETON HALL	.1	47	31.3	38.7	15.4	18.9	12.8	55.3	31.9
ST PETERS COLL	.1	34	23.1	20.0	14.8	8.0	8.8	67.6	23.5
WILLIAM PATERSON	.1	45	19.4	25.6	11.4	17.9	11.1	60.0	28.9
New Mexico									
EASTERN NEW MEXICO		11	44.4	25.0	11.1	14.3	9.1	45.5	45.5
NEW MEXICO HIGHLANDS		8						100.0	
NEW MEXICO STATE	.1	41	36.4	26.7	7.1	13.8	14.6	56.1	29.3
U OF NEW MEXICO	.2	63	48.6	51.2	21.7	34.3	23.8	39.7	36.5
New York									
ADELPHI	.1	20	36.4	25.0	50.0	18.2	30.0	50.0	20.0
ALFRED		16	37.5	33.3	18.2		6.3	68.8	25.0
CANISTUS COLL	.1	23	62.5	35.7	38.5	55.6	47.8	34.8	17.4
CLARKSON U		11	50.0	33.3	66.7	20.0	54.5	36.4	9.1
COLGATE U HAMILTON		9	100.0	66.7	50.0	60.0	55.6	33.3	11.1
COLL OF ST ROSE		12		33.3	40.0	40.0	16.7	50.0	33.3
CUNY BERNARD BARUCH	1.4	460	30.4	37.1	26.8	28.1	22.2	52.6	25.2
CUNY BROOKLYN COLL	.2	78	33.3	55.0	35.6	25.6	30.8	43.6	25.6
CUNY HUNTER COLL	.2	80	21.6	28.8	25.9	11.5	20.0	63.8	16.3
CUNY LEHMAN COLL	.1	48	26.9	31.3	20.0	29.6	22.9	56.3	20.8
CUNY MEDGAR EVERS		16	27.3	22.2	16.7		18.8	68.8	12.5
CUNY QUEENS COLL	.8	253	26.1	32.6	24.8	22.4	21.3	60.1	18.6
CUNY STATEN ISLAND	.1	40	45.5	37.5	55.6	30.8	37.5	42.5	20.0

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NOVEMBER 2002 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	<	<	<	<	<	P E R C E N T	P A S S I N G	ALL *	NONE	SOME *
									FARE	ARE			
.1	41	12.5	5.9						9.1	10.7	14.6	82.9	2.4
	6	66.7	33.3									66.7	33.3
.2	54	45.2	28.6						36.4	16.7	24.1	50.0	25.9
	6	16.7							25.0	50.0		50.0	50.0
.3	95	39.5	44.9						18.8	21.6	25.3	53.7	21.1
	6	100.0	50.0						80.0		66.7	16.7	16.7
.5	157	35.6	24.1						29.5	31.8	26.8	55.4	17.8
.2	50	45.5	46.4						16.7	30.4	24.0	46.0	30.0
	15	42.9							7.7	20.0		73.3	26.7
.2	6	20.0	25.0							50.0	16.7	66.7	16.7
	74	28.6	28.3						20.6	22.4	16.2	64.9	18.9
.2	5		33.3						20.0		20.0	80.0	
	61	32.4	25.0						30.8	14.7	19.7	54.1	26.2
.1	24	46.2	53.8						22.2	42.9	33.3	50.0	16.7
.1	17	22.2	12.5						14.3	42.9	17.6	64.7	17.6
.1	23	16.7	25.0						33.3	21.4	17.4	60.9	21.7
	7	66.7	50.0							25.0	14.3	42.9	42.9
.3	12	16.7	37.5						40.0	20.0	25.0	58.3	16.7
	14	33.3	18.2							9.1		64.3	35.7
.1	108	45.7	57.1						44.4	37.2	44.4	39.8	15.7
.1	18	36.4	28.6						14.3	25.0	22.2	50.0	27.8
	15	25.0	40.0							30.0	26.7	60.0	13.3
.4	117	30.2	26.2						21.1	29.0	20.5	62.4	17.1
.3	89	34.5	27.8						11.4	37.8	22.5	56.2	21.3
	7		40.0						25.0	20.0	14.3	42.9	42.9
.1	6		25.0									83.3	16.7
.2	23	45.5	37.5						11.1	62.5	26.1	43.5	30.4
	63	29.4	25.8						25.9	8.7	22.2	60.3	17.5
	13	25.0	14.3						30.0	22.2	30.8	61.5	7.7
.1	20	40.0	30.8						55.6	60.0	30.0	45.0	25.0
.1	24	29.4	16.7						30.8	31.3	12.5	45.8	41.7
.5	153	31.3	27.8						21.2	24.1	15.7	64.7	19.6
.1	21	44.4	21.4						14.3	12.5	23.8	66.7	9.5
.1	19	25.0	9.1						11.1		10.5	68.4	21.1
.3	97	55.3	41.9						44.9	34.7	37.1	32.0	30.9
.4	142	36.8	49.4						28.3	40.5	36.6	43.0	20.4
.2	77	48.5	47.4						23.5	42.1	33.8	46.8	19.5
.1	18	14.3	25.0						45.5	42.9	33.3	27.8	38.9
	11	25.0	30.0							22.2		72.7	27.3
.1	47	57.1	45.5						57.7	53.8	36.2	21.3	42.6

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.1	23	37.5		31.3	25.0	30.4	47.8	21.7
.1	21	42.9	61.5	30.0	36.4	23.8	33.3	42.9
.1	38	23.8	27.8	23.3	23.1	23.7	55.3	21.1
	16	42.9	50.0	27.3	30.0	31.3	31.3	37.5
.1	21	26.7	28.6	27.8	16.7	28.6	42.9	28.6
.2	49	27.3	35.1	19.5	41.0	22.4	38.8	38.8
.1	38	44.0	32.1	32.1	26.9	26.3	31.6	42.1
.1	14	20.0	54.5	15.4	20.0	14.3	50.0	35.7
.1	17	10.0		12.5	20.0	11.8	70.6	17.6
.2	57	25.7	18.4	4.7	7.0	7.0	73.7	19.3
	16	33.3	12.5	7.1	36.4	18.8	43.8	37.5
	12	12.5	25.0	30.0	33.3	25.0	58.3	16.7
.3	101	23.2	23.9	9.3	11.5	9.9	66.3	23.8
.5	164	40.0	35.5	28.2	20.4	26.8	45.1	28.0
	7	33.3	33.3	42.9		42.9	42.9	14.3
.1	18	63.6	33.3	33.3	50.0	50.0	22.2	27.8
.2	74	36.2	14.9	23.8	14.0	16.2	59.5	24.3
.1	39	38.1	28.6	34.5	19.0	33.3	41.0	25.6
	14	10.0	20.0	14.3	18.2	14.3	57.1	28.6
.4	136	44.7	33.8	20.9	22.3	22.8	50.7	26.5
	10	16.7	14.3	11.1	20.0	10.0	70.0	20.0
.1	29	33.3	37.5	22.7	38.9	34.5	41.4	24.1
	16	16.7	12.5	28.6	33.3	37.5	50.0	12.5
.1	30	18.2	19.0	14.8	21.7	13.3	56.7	30.0
.1	19	41.2	35.3	5.9		10.5	52.6	36.8
	8	20.0	40.0		42.9	25.0	50.0	25.0
Puerto Rico								
.1	31	11.1	4.0	3.8	7.1	6.5	80.6	12.9
.1	32	18.5	23.1	6.9	10.7	15.6	62.5	21.9
.2	50	12.2	9.8	4.2	9.1	6.0	74.0	20.0
	8	12.5				12.5	87.5	
.1	21	17.6	5.9	10.5	19.0	9.5	66.7	23.8
.1	36	37.5	31.8	28.0	29.6	19.4	47.2	33.3
.6	203	22.4	20.4	11.1	16.6	13.3	59.1	27.6
Rhode Island								
.3	94	23.8	26.9	19.5	22.7	20.2	56.4	23.4
	11	50.0	30.0		20.0	9.1	36.4	54.5
.1	37	44.8	24.1	14.3	10.0	10.8	48.6	40.5
	10	20.0	40.0	33.3	16.7	20.0	60.0	20.0
	6	20.0					83.3	16.7

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

REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF RHODE ISLAND	.1	28	42.1	42.1		30.0	21.4	42.9	35.7
South Carolina									
BOB JONES UNIV		8	83.3	50.0	83.3	83.3	37.5	12.5	50.0
CHARLESTON COLL	.1	20	26.7	13.3	12.5	35.7	10.0	60.0	30.0
CHARLESTON SOUTHERN		5						100.0	
CLEMSON	.1	39	14.8	21.4	11.1	24.1	12.8	64.1	23.1
COASTAL CAROLINA UNIV		16	7.1			13.3	12.5	81.3	6.3
COLUMBIA COLL		5						100.0	
FRANCIS MARION COLL		9	28.6	33.3	28.6	50.0	33.3	33.3	33.3
FURMAN		6	25.0	33.3	40.0	50.0	50.0	33.3	16.7
LANDER UNIVERSITY		7		33.3	33.3	33.3	28.6	42.9	28.6
SC STATE		9						100.0	
THE CITADEL		13	40.0	33.3	16.7	27.3	7.7	61.5	30.8
U OF SC-AIKEN		8	42.9	16.7	14.3	14.3	25.0	50.0	25.0
U OF SC-COLUMBIA	.1	47	22.2	27.0	24.4	21.4	17.0	53.2	29.8
U OF SC-SPARTANBURG		15	16.7	16.7	21.4	28.6	20.0	60.0	20.0
WINTHROP COLL		9	14.3	14.3	11.1	12.5	11.1	88.9	
South Dakota									
AUGUSTANA COLL		5		20.0	25.0		20.0	60.0	20.0
BLACK HILLS STATE		10	12.5	14.3	22.2	22.2		70.0	30.0
NATIONAL AMERICAN UNIV		7	40.0	20.0	42.9	33.3	14.3	57.1	28.6
NORTHERN STATE		16	16.7	38.5	33.3	30.8	31.3	37.5	31.3
U OF SD		14	50.0	62.5	27.3	37.5	35.7	28.6	35.7
Tennessee									
AUSTIN PEAY STATE	.1	17	25.0	25.0	20.0	28.6	29.4	58.8	11.8
BELMONT UNIVERSITY		12	66.7	57.1	30.0	28.6	41.7	41.7	16.7
CARSON NEWMAN COLL		6	40.0	20.0	25.0	25.0	33.3	33.3	33.3
CHRISTIAN BROS UNIVERSIT	.1	20	20.0	50.0	11.1	23.1	15.0	65.0	20.0
DAVID LIPSCOMB COLL	.1	25	33.3	47.1	22.7	33.3	16.0	44.0	40.0
EAST TENN STATE	.1	21	33.3	35.0	21.1	38.9	23.8	52.4	23.8
FREED-HARDEMAN U		11	28.6	50.0	27.3	37.5	18.2	63.6	18.2
MIDDLE TENN STATE	.2	58	38.5	38.1	26.5	27.5	25.9	37.9	36.2
TENN STATE	.1	20	18.8	18.8	15.0	6.7	15.0	60.0	25.0
TENN TECH	.1	38	40.7	38.7	12.1	22.6	18.4	44.7	36.8
U OF TN-CHATTANOOGA	.1	31	29.4	50.0	30.0	18.8	25.8	38.7	35.5
U OF TN-KNOXVILLE	.1	33	22.2	37.0	24.1	17.2	12.1	48.5	39.4
U OF TN-MARTIN		9	25.0	42.9	11.1	25.0	11.1	55.6	33.3
UNION U		13	11.1	11.1	16.7	40.0	15.4	61.5	23.1
UNIVERSITY OF MEMPHIS	.1	40	19.0	28.6	19.4	31.0	15.0	50.0	35.0

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REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	PERCENT ARE	ALL *	NONE *	SOME *
Texas									
ABILENE CHRISTIAN		16	50.0	36.4	23.1	50.0	25.0	37.5	37.5
ANGELO STATE		7		14.3		14.3		85.7	14.3
AUSTIN COLL		5		75.0		50.0	20.0	20.0	60.0
BAYLOR	.1	27	30.0	45.0	20.8	23.8	22.2	37.0	40.7
CORPUS CHRISTI STATE U	.1	24	31.3	31.3	13.0	25.0	8.3	45.8	45.8
DEVRY INSTI		5		25.0		20.0	20.0	60.0	20.0
HARDIN-SIMMONS U		6	40.0	33.3	20.0	20.0	33.3	50.0	16.7
HOUSTON BAPTIST		7		20.0		20.0	28.6	71.4	
HOWARD PAYNE U		5		25.0	20.0	20.0		60.0	40.0
INCARNATE WORD COLL		8	25.0	16.7	42.9	40.0	37.5	50.0	12.5
LAMAR U	.1	30	27.3	34.8	22.2	26.1	16.7	50.0	33.3
LAREDO STATE		9	44.4	40.0	12.5	40.0	22.2	33.3	44.4
LUBBOCK CHRISTIAN		8		12.5		28.6		75.0	25.0
MCMURRAY COLL		6		33.3		66.7		66.7	33.3
MIDWESTERN STATE		11		37.5	18.2	14.3	9.1	54.5	36.4
PAN AMERICAN U		15	23.1	83.3	28.6	10.0	20.0	20.0	60.0
PRAIRIE VIEW A & M		5	100.0	100.0	20.0		20.0	40.0	40.0
SAM HOUSTON STATE	.1	48	48.7	51.4	26.7	11.4	18.8	29.2	52.1
SCHREINER COLLEGE		8	25.0	12.5		12.5		75.0	25.0
SOUTHERN METHODIST		11	28.6	40.0	33.3	14.3	18.2	45.5	36.4
SOUTHWEST TEX STATE	.2	76	28.8	22.6	11.9	23.8	15.8	56.6	27.6
ST MARYS U-SAN ANTONIO		14	45.5		16.7	23.1	14.3	50.0	35.7
STEPHEN F AUSTIN STATE	.1	24	23.1	46.2	35.0	33.3	33.3	45.8	20.8
TARLETON STATE		16	33.3	25.0	7.1	33.3	18.8	43.8	37.5
TEX CHRISTIAN		13	75.0	71.4	27.3	22.2	30.8	30.8	38.5
TEX EASTERN U		12	33.3	55.6	30.0	54.5	33.3	33.3	33.3
TEX LUTHERAN COLL		14	30.0	30.0	30.0		7.1	50.0	42.9
TEX SOUTHERN	.1	11	12.5	50.0				63.6	36.4
TEX TECH	.4	39	26.7	31.0	13.9	22.6	10.3	51.3	38.5
TEXAS A&M		136	37.1	45.2	27.7	34.7	27.2	36.8	36.0
TEXAS A&M COMMERCE		7	40.0					71.4	28.6
TEXAS A&M TEXARKANA		8	50.0	50.0	28.6	20.0	37.5	37.5	25.0
U OF HOUSTON	.3	106	29.1	34.8	17.2	29.3	15.1	42.5	42.5
U OF HOUSTON CLEAR LAKE	.2	56	33.3	38.6	14.9	20.4	16.1	44.6	39.3
U OF HOUSTON DOWN TOWN	.1	46	16.7	20.0	20.0	13.9	17.4	63.0	19.6
U OF HOUSTON-VICTORIA		5	50.0	66.7	25.0	33.3	40.0	20.0	40.0
U OF NORTH TEXAS	.1	46	23.5	46.9	15.8	30.8	13.0	39.1	47.8
U OF TEX - BROWNSVILLE		7	40.0	60.0	28.6	20.0	28.6	42.9	28.6
U OF TEX-ARLINGTON	.2	58	30.8	40.5	28.3	12.2	25.9	37.9	36.2

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REPORT NUMBER 12-C

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

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 2002 UNIFORM CDA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<	<	<	<	<	LPR	FARE	P E R C E N T A R E	P A S S I N G	>	>	>	>	>	>	NONE *	SOME *
U OF TEX-AUSTIN	.1	46	40.6	45.5	30.6	43.6	19.6	37.0	43.5										
U OF TEX-DALLAS	.2	54	23.7	24.2	16.7	12.8	22.2	63.0	14.8										
U OF TEX-EL PASO	.1	40	31.0	41.4	26.7	29.6	25.0	45.0	30.0										
U OF TEX-PERMIAN BASIN		9	37.5	28.6		12.5	11.1	44.4	44.4										
U OF TEX-SAN ANTONIO	.2	73	34.4	24.5	14.7	17.2	16.4	50.7	32.9										
WEST TEX STATE		14	9.1	22.2	33.3	36.4	14.3	50.0	35.7										
Utah																			
BRIGHAM YOUNG	.2	57	33.3	55.9	43.9	45.2	36.8	31.6	31.6										
SOUTHERN UTAH UNIVERSITY		6	33.3	25.0	20.0	25.0	33.3	50.0	16.7										
U OF UTAH	.1	22	57.1	45.5	27.3	26.7	27.3	27.3	45.5										
UTAH STATE		11		37.5	22.2	28.6	18.2	45.5	36.4										
WEBER STATE		6	16.7	33.3				66.7	33.3										
Vermont																			
CASTLETON ST COLL		6	20.0	16.7		20.0	16.7	50.0	33.3										
CHAMPLAIN COLLEGE		10		33.3		25.0	10.0	70.0	20.0										
ST MICHAELS COLL		15	20.0	33.3	14.3	23.1	6.7	46.7	46.7										
UNIVERSITY OF VERMONT		13	55.6	40.0		50.0	38.5	23.1	38.5										
Virgin Islands																			
VIRGIN ISL UNIV		7		66.7		14.3	14.3	28.6	57.1										
Virginia																			
AVERETT COLL		6	33.3	33.3		50.0		33.3	66.7										
BRIDGEWATER COLL		6	50.0	50.0	20.0	33.3	33.3	50.0	16.7										
CHRISTOPHER NEWPORT	.1	21	33.3	38.5	35.3	9.1	38.1	38.1	23.8										
COLL OF WILLIAM & MARY	.1	24	8.3	38.5	20.0	31.3	41.7	45.8	12.5										
EMORY & HENRY COLL		8	25.0	20.0	25.0	33.3	25.0	37.5	37.5										
GEORGE MASON U	.4	113	30.4	28.2	22.6	25.8	23.0	46.9	30.1										
HAMPTON UNIV.	.1	28	26.3	22.2	13.0	17.4	10.7	57.1	32.1										
JAMES MADISON U	.2	61	47.6	35.1	37.8	46.5	37.7	32.8	29.5										
LONGWOOD COLL		12	10.0	20.0		36.4	8.3	50.0	41.7										
LYNCHBURG COLL		8	33.3	33.3	28.6	16.7	37.5	62.5											
MARYMOUNT UNIVERSITY		7		33.3		16.7		57.1	42.9										
NORFOLK STATE	.1	19	7.1	6.7	5.6		5.3	89.5	5.3										
OLD DOMINION U	.1	48	26.3	23.1	22.5	32.4	22.9	50.0	27.1										
RADFORD U	.1	33	33.3	33.3	28.1	34.6	15.2	30.3	54.5										
SHENANDOAH UNIVERSITY		6			20.0		16.7	83.3											
U OF RICHMOND	.1	29	33.3	50.0	63.2	42.1	37.9	31.0	31.0										
UNIVERSITY OF VIRGINIA	.1	33	38.9	15.4	23.1	25.0	36.4	48.5	15.2										
UNIVERSITY OF VIRGINIA		10	25.0		11.1	12.5	10.0	70.0	20.0										
VA COMMONWEALTH U	.2	51	27.9	32.6	17.4	22.0	15.7	54.9	29.4										
VA POLY TECH	.2	72	43.2	30.4	32.7	41.5	34.7	40.3	25.0										

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NOVEMBER 2002 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	PERCENT	PAS	ING	ALL	NONE	SOME
VA STATE	12	20.0	25.0	20.0	12.5	25.0	75.0			
VA UNION	5		25.0		20.0		80.0			20.0
WASHINGTON & LEE	15	57.1	42.9	44.4	50.0	46.7	46.7			6.7
Washington										
CENTRAL WASH U	97	33.3	35.8	20.7	33.8	23.7	49.5			26.8
CITY UNIVERSITY	15	20.0	50.0	30.0	14.3	33.3	40.0			26.7
EASTERN WASH STATE	24	23.1	15.4	26.3	33.3	25.0	45.8			29.2
GONZAGA U	16	38.5	45.5	27.3	30.8	18.8	31.3			50.0
PACIFIC LUTHERAN	16	15.4	20.0	13.3	18.8		62.5			37.5
SEATTLE U	21	40.0	7.1	18.8	5.9	14.3	61.9			23.8
ST MARTINS COLL	9	40.0	60.0	14.3	50.0	22.2	33.3			44.4
UNIV OF WASHINGTON	79	44.9	47.1	36.4	40.7	38.0	35.4			26.6
WALLA WALLA COLLEGE	7	40.0	40.0				57.1			42.9
WASH STATE	53	36.8	38.1	31.8	42.5	24.5	35.8			39.6
WESTERN WASHINGTON UNIV	27	47.6	47.4	20.0	35.0	25.9	33.3			40.7
West Virginia										
BLUEFIELD STATE	6				16.7		83.3			16.7
CONCORD COLL	18	27.3	16.7	11.8	23.1	16.7	66.7			16.7
FAIRMONT STATE	27	22.7	33.3	17.4	28.6	14.8	55.6			29.6
GLENVILLE STATE	9	11.1			11.1	11.1	88.9			
MARSHALL U	36	23.3	27.6	18.2	13.8	16.7	55.6			27.8
SHEPHERD COLL	14	36.4	40.0	30.8	41.7	35.7	42.9			21.4
U OF CHARLSTON	5			50.0		20.0	60.0			20.0
W VA INST TECH	15	15.4		13.3	16.7	13.3	66.7			20.0
W VA STATE	24	9.1	20.0	4.8	9.5	12.5	66.7			20.8
W VA U	61	23.3	23.9	11.5	22.2	11.5	57.4			31.1
W VA WESLEYAN	9	16.7	50.0	25.0	66.7	33.3	22.2			44.4
WEST LIBERTY STATE	9		14.3	11.1		11.1	77.8			11.1
WHEELING JESUIT U	5		25.0	25.0	25.0	40.0	60.0			
Wisconsin										
CARROLL COLL	8	33.3	50.0	42.9	33.3	50.0	37.5			12.5
CARTHAGE COLL	8	33.3	40.0		50.0	25.0	25.0			50.0
LAKELAND COLL	30	18.2	30.0	19.2	14.3	16.7	53.3			30.0
MARQUETTE U	34	47.6	52.4	31.3	36.4	29.4	29.4			41.2
ST NORBERT COLL	7	33.3	33.3	50.0	60.0	42.9	42.9			14.3
U OF WI-EAU CLAIRE	25	52.6	55.0	45.5	55.0	24.0	20.0			56.0
U OF WI-LA CROSSE	22	55.6	61.1	31.6	41.2	27.3	22.7			50.0
U OF WI-MADISON	60	38.5	45.0	29.2	31.3	26.7	38.3			35.0
U OF WI-MILWAUKEE	39	52.0	23.1	24.0	42.9	38.5	38.5			23.1
U OF WI-OSHKOSH	15	60.0	75.0	28.6	50.0	20.0	13.3			66.7

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NOVEMBER 2002 UNIFORM CPA EXAMINATION

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U OF WI-PARKSIDE		5	60.0	66.7	40.0	33.3	40.0	20.0	40.0	
U OF WI-PLATTEVILLE		6	60.0	50.0	40.0	25.0	50.0	33.3	16.7	
U OF WI-RIVER FALLS		10	75.0	42.9	22.2	62.5	20.0	20.0	60.0	
U OF WI-STEVENS PT		5	80.0	50.0		25.0	20.0		80.0	
U OF WI-SUPERIOR		6	50.0	16.7		33.3		33.3	66.7	
U OF WI-WHITEWATER	.1	37	56.5	47.4	53.3	50.0	37.8	32.4	29.7	
U WISCONSIN - GREEN BAY		13	50.0	44.4	28.6	50.0	30.8	15.4	53.8	
Wyoming										
U OF WYOMING	.1	17	16.7		25.0	30.8	17.6	47.1	35.3	
SCHOOLS WITH FEWER THAN FIVE	2.1	664								
SCHOOLS OUTSIDE THE U.S.	8.6	2,765	37.5	34.7	29.3	37.2	20.6	52.0	27.4	
SCHOOLS NOT RECORDED	14.7	4,707	29.7	31.9	24.3	27.8	32.8	41.0	26.2	
TOTALS	100.0	32,039					24.1	48.9	27.0	

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NOVEMBER 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL CANDIDATES	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
ATHENS STATE UNIV	.1	5			40.0				
AUBURN U-AUBURN	.7	45	34.6	35.7	20.0	43.3	26.7	60.0	40.0
AUBURN U-MONTGOMERY	.1	7	50.0	60.0		33.3	28.6	46.7	26.7
SAMFORD U	.2	13	60.0	40.0	9.1	11.1	15.4	28.6	42.9
TROY ST-TROY	.6	42	40.9	28.0	30.6	33.3	31.0	61.5	23.1
U OF AL-BIRMINGHAM	.2	12	28.6	25.0	33.3	22.2	33.3	40.5	28.6
U OF AL-UNIVERSITY	.8	53	48.6	37.5	12.5	26.1	17.0	50.0	16.7
U OF SO ALABAMA	.1	7	20.0	60.0	20.0	40.0	28.6	41.5	57.1
Arizona									
ARIZONA STATE U	.2	14	50.0	66.7	63.6	33.3	28.6	7.1	64.3
THUNDERBIRD	.1	7	83.3	80.0	25.0	60.0	42.9		57.1
U OF ARIZONA	.1	6	60.0	75.0	50.0	60.0	66.7	16.7	16.7
Arkansas									
ARKANSAS STATE	.1	10	50.0	30.0	22.2	40.0	10.0	40.0	50.0
HENDRIX COLL	.1	6	50.0		25.0	50.0	16.7	50.0	33.3
U OF AR-FAYETTEVILLE	.2	16	33.3	45.5	30.8	10.0	25.0	50.0	25.0
U OF CENTRAL AR	.1	5				60.0	40.0	40.0	20.0
California									
CAL ST U-FRESNO	.1	7		40.0	25.0	20.0	28.6	42.9	28.6
CAL ST U-FULLERTON	.2	16	45.5	33.3	55.6	66.7	50.0	31.3	18.8
CAL ST U-HAYWARD	.6	40	32.3	48.0	18.5	28.1	25.0	45.0	30.0
CAL ST U-LONG BEACH	.2	12	45.5	70.0	37.5	37.5	33.3	25.0	41.7
CAL ST U-LOS ANGELES	.2	16	30.8	37.5	57.1	42.9	31.3	37.5	31.3
CAL ST U-POMONA	.1	7	50.0	60.0	50.0	100.0	42.9	28.6	28.6
CAL ST U-SACRAMENTO	.3	17	20.0	44.4	33.3	41.7	29.4	29.4	41.2
CAL ST-DOMINGUEZ	.1	5	25.0		25.0		20.0	80.0	
CAL STATE SAN BERNARDINO	.1	6		50.0		40.0		66.7	33.3
GOLDEN GATE	.3	20	50.0	57.1	54.5	20.0	35.0	35.0	30.0
LA VERNE COLL	.1	5		50.0	25.0	25.0	20.0	40.0	40.0
NATIONAL	.1	6				25.0		83.3	16.7
SAN DIEGO STATE	.3	17	60.0	72.7	57.1	60.0	58.8	11.8	29.4
SAN FRANCISCO STATE	.3	17	62.5	50.0	60.0	77.8	52.9	11.8	35.3
SAN JOSE STATE	.3	19	70.0	66.7	66.7	70.0	52.6	15.8	31.6
U OF CAL-BERKELEY	.1	7	40.0	50.0	50.0	66.7	42.9	57.1	
U OF CAL-LOS ANGELES	.3	21	71.4	62.5	30.8	53.3	47.6	38.1	14.3
U OF CAL-RIVERSIDE	.2	11	50.0	57.1		50.0	45.5	45.5	9.1
U OF CAL-SANTA BARBARA	.2	12	50.0	16.7	16.7	57.1	25.0	58.3	16.7
U OF SOUTHERN CAL	.8	53	41.7	47.6	51.7	39.1	43.4	37.7	18.9

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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 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Colorado									
CO STATE	.1	9	33.3	33.3	14.3	28.6	22.2	55.6	22.2
REGIS UNIVERSITY	.1	5			40.0	25.0	40.0	60.0	
U OF CO-Boulder	.2	15	50.0	42.9	54.5	62.5	53.3	33.3	13.3
U OF CO-DENVER	.1	8		50.0	50.0	33.3	25.0	37.5	37.5
U OF DENVER	.3	20	33.3	64.3	35.3	28.6	25.0	30.0	45.0
Connecticut									
BRIDGEPORT	.1	5	25.0	25.0				80.0	20.0
U OF CONN	.3	23	26.7	35.3	40.0	26.7	30.4	39.1	30.4
U OF HARTFORD	.2	15	62.5	54.5	33.3	20.0	26.7	26.7	46.7
Delaware									
U OF DELAWARE	.1	6	50.0	75.0	25.0	75.0	50.0	16.7	33.3
District of Columbia									
AMERICAN	.1	8	66.7	60.0	37.5	40.0	25.0	12.5	62.5
GEORGE WASHINGTON	.4	26	31.6	46.7	21.7	26.3	15.4	50.0	34.6
HOWARD	.2	11	40.0	44.4	30.0	22.2	27.3	36.4	36.4
STRAYER COLL	.2	13	20.0	22.2	10.0	10.0	7.7	61.5	30.8
U OF DC	.1	5	33.3	33.3				80.0	20.0
Florida									
FL AGRI & MECH	.1	7	33.3		42.9		28.6	42.9	28.6
FL INTERNATIONAL	.8	53	46.5	46.2	26.7	38.1	30.2	34.0	35.8
FL STATE	.2	13	62.5	62.5	36.4	70.0	46.2	23.1	30.8
NOVA	.3	22	15.0	33.3	14.3	26.3	4.5	54.5	40.9
ST LEO COLL	.1	9	25.0	37.5	37.5	33.3	11.1	44.4	44.4
STETSON U	.1	7	50.0	50.0	42.9		42.9	14.3	42.9
U OF CENTRAL FL	.2	13	40.0	33.3	41.7	50.0	30.8	23.1	46.2
U OF FLORIDA	.6	43	52.0	68.0	40.9	53.6	48.8	16.3	34.9
U OF MIAMI	.2	12	37.5	71.4	11.1	44.4	25.0	25.0	50.0
U OF NORTH FL	.1	7	33.3	33.3	66.7	16.7	28.6	14.3	57.1
U OF SO FLORIDA	.1	6	60.0	20.0	16.7	40.0	16.7		83.3
U OF WEST FLORIDA	.2	15		10.0	28.6	9.1	26.7	60.0	13.3
Georgia									
GA COLLEGE	.1	6	50.0	66.7	50.0	50.0	16.7	33.3	50.0
GA SOUTHERN UNIV	.5	35	41.4	38.5	18.8	20.0	22.9	40.0	37.1
GA STATE	.4	30	38.5	30.4	17.4	31.8	20.0	33.3	46.7
MERCER U-ATLANTA	.1	5	100.0	50.0	25.0	50.0	40.0	20.0	40.0
MERCER U-MACON	.1	5	50.0	66.7	50.0	33.3	40.0	20.0	40.0
U OF GEORGIA	.5	33	56.5	42.9	62.5	57.1	51.5	21.2	27.3
Guam									
U OF GUAM	.3	18	11.8	13.3	18.8	17.6	11.1	66.7	22.2

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REPORT NUMBER 12-D

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Hawaii									
CHAMINADE	.1	5		25.0	25.0	25.0		60.0	40.0
HAWAII PACIFIC COLL	.1	10	37.5	16.7	28.6	16.7	20.0	40.0	40.0
U OF HAWAII-MANOA	.2	11	44.4	75.0	40.0	12.5	18.2	18.2	63.6
Idaho									
BOISE STATE UNIVERSITY	.1	6	40.0	40.0	20.0	40.0		16.7	83.3
U OF IDAHO	.1	8		40.0	12.5	25.0		62.5	37.5
Illinois									
DEPAUL	.5	34	40.7	51.9	13.8	32.3	17.6	35.3	47.1
DEVRY - OAK BROOK TERRAC	.1	5		33.3				80.0	20.0
DOMINICAN UNIVERSITY	.1	5	20.0	40.0				60.0	40.0
NORTHEASTERN IL	.1	7	28.6	50.0	28.6	16.7	28.6	42.9	28.6
NORTHERN IL	.1	6	66.7	40.0	60.0	25.0	33.3	16.7	50.0
ROOSEVELT	.2	11	37.5	12.5		11.1	9.1	63.6	27.3
SOUTHERN IL U -CARBONDAL	.2	11	37.5	50.0	12.5	44.4	18.2	45.5	36.4
SOUTHERN IL U -EDWARDVIL	.2	11	66.7	66.7	71.4	55.6	54.5	18.2	27.3
U OF CHICAGO-LOYOLA	.1	5			25.0	40.0	40.0	60.0	
U OF IL-CHICAGO	.2	13	36.4	42.9	28.6	40.0	38.5	30.8	30.8
U OF IL-URBANA	1.1	72	49.1	50.0	30.4	37.5	40.3	33.3	26.4
WESTERN IL U	.1	5	33.3		20.0	66.7	20.0	40.0	40.0
Indiana									
IN U-BLOOMINGTON	.6	39	55.6	37.5	31.0	30.8	30.8	41.0	28.2
IN U-PURDUE-INDPLS	.2	12	16.7	42.9	25.0	60.0	33.3	41.7	25.0
MANCHESTER COLL	.2	14	63.6	30.0	33.3	45.5	28.6	28.6	42.9
U OF NOTRE DAME	.9	60	51.3	62.9	40.0	37.8	38.3	26.7	35.0
Iowa									
U OF IOWA	.2	14	71.4	85.7	16.7	66.7	57.1		42.9
UPPER IOWA U	.1	5	50.0		50.0	33.3	40.0	40.0	20.0
Kansas									
EMPORIA STATE	.1	10	62.5	55.6	37.5	28.6	20.0	30.0	50.0
KANSAS STATE	.5	33	55.6	36.8	50.0	47.4	42.4	21.2	36.4
U OF KANSAS	.4	30	52.2	44.4	27.3	47.4	40.0	30.0	30.0
WASHBURN U OF TOPEKA	.1	6						100.0	
WICHITA STATE	.1	8	16.7	42.9	16.7	16.7	25.0	37.5	37.5
Kentucky									
BELLARMINE COLL	.1	10	33.3	42.9	33.3	42.9	60.0	40.0	
MURRAY STATE	.1	6						100.0	
U OF KENTUCKY	.2	13	37.5	22.2	16.7	37.5	15.4	46.2	38.5
U OF LOUISVILLE	.1	7	40.0	20.0	14.3	40.0	14.3	57.1	28.6

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REPORT NUMBER 12-D

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUTD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Louisiana									
LA ST U-A&M	.5	31	45.0	55.0	20.7	30.8	19.4	38.7	41.9
LA TECH	.2	13	30.8	50.0	15.4	33.3	7.7	38.5	53.8
SOUTHEASTERN LA	.1	9	50.0	25.0	25.0	33.3	33.3	44.4	22.2
SOUTHERN UNIV AND A & M	.1	7	50.0	33.3		25.0		57.1	42.9
TULANE U	.2	14	28.6	33.3	18.2	25.0	21.4	50.0	28.6
U OF NEW ORLEANS	.1	9	42.9	33.3	42.9	57.1	55.6	33.3	11.1
Maryland									
BOWIE STATE	.1	6			16.7		16.7	83.3	
LOYOLA COLLEGE	.1	10	50.0	28.6	25.0	30.0	30.0	40.0	30.0
MORGAN STATE	.1	9	28.6	28.6		25.0		66.7	33.3
TOWSON STATE	.1	6	50.0	25.0	20.0	20.0	33.3	33.3	33.3
U OF BALTIMORE	.2	14	16.7	25.0		7.1		71.4	28.6
U OF MD-COLLEGE PARK	.3	18		55.6	40.0	33.3	33.3	44.4	22.2
Massachusetts									
BENTLEY COLL	.2	16	30.0	33.3	16.7	25.0	12.5	50.0	37.5
BOSTON U	.1	8	50.0	66.7	50.0	40.0	50.0	12.5	37.5
NORTHEASTERN U	.7	48	41.9	57.1	21.2	36.1	29.2	27.1	43.8
STONEHILL COLL	.2	14	55.6	60.0	33.3	41.7	42.9	42.9	14.3
SUFFOLK	.1	8	20.0	40.0	20.0	25.0	25.0	50.0	25.0
Michigan									
EASTERN MICH	.1	6		33.3		16.7		66.7	33.3
MICHIGAN STATE	.6	43	43.8	40.7	33.3	35.3	32.6	32.6	34.9
U OF MI-ANN ARBOR	.3	21	66.7	66.7	60.0	44.4	66.7	14.3	19.0
WALSH COLLEGE	.3	17	26.7	61.5	40.0	61.5	17.6	29.4	52.9
WAYNE STATE	.2	14	44.4	50.0		50.0	14.3	42.9	42.9
WESTERN MI U	.2	12	50.0	63.6	50.0	37.5	50.0	16.7	33.3
Minnesota									
UNIVERSITY OF ST THOMAS	.2	11	62.5	62.5	40.0	30.0	36.4	18.2	45.5
Mississippi									
DELTA STATE	.2	13	18.2	30.0	16.7	41.7	15.4	46.2	38.5
JACKSON STATE	.1	7	20.0		14.3	16.7		71.4	28.6
MILLSAPS COLL	.1	6	50.0	33.3		16.7		50.0	50.0
MS COLL	.3	23	35.7	37.5	28.6	26.3	13.0	52.2	34.8
MS ST U	.7	49	44.1	38.5	18.2	36.1	18.4	38.8	42.9
U OF MS	1.0	64	35.4	30.8	16.4	27.7	15.6	39.1	45.3
U OF SOUTHERN MS	.4	28	36.4	21.1	20.0	15.0	14.3	53.6	32.1
Missouri									
CENTRAL MO STATE	.1	8	50.0	40.0	33.3	40.0	25.0	37.5	37.5
NORTHWEST MO STATE	.1	5	50.0	25.0		20.0	20.0	40.0	40.0

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REPORT NUMBER 12-D

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	P A S S I N G										SOME *
			AUD	LPR	P E R C E N T		A R E		A L L *		N O N E *		
					FARE								
SOUTHEAST MO STATE	.1	5	20.0	60.0	25.0	40.0	20.0	40.0	20.0	40.0	40.0	40.0	
SOUTHWEST MO STATE	.2	16	23.1	25.0	23.1	23.1	12.5	23.1	12.5	43.8	43.8	43.8	
ST LOUIS U	.1	9	33.3	42.9	25.0	25.0	11.1	25.0	11.1	55.6	33.3	33.3	
TRUMAN STATE UNIV	.1	7	83.3	28.6	16.7		28.6	16.7	28.6	14.3	57.1	57.1	
U OF MO-COLUMBIA	.8	51	42.9	37.1	20.9	22.7	27.5	39.2	33.3	33.3	33.3	33.3	
U OF MO-KANSAS CITY	.3	18	46.2	25.0	35.7	40.0	38.9	44.4	16.7	16.7	16.7	16.7	
U OF MO-ST LOUIS	.1	8	50.0	40.0	28.6	50.0	25.0	37.5	37.5	37.5	37.5	37.5	
WASHINGTON U	.1	7	40.0	83.3	16.7	16.7	28.6	14.3	14.3	57.1	57.1	57.1	
Montana													
MONTANA ST UNIV-BOZEMAN	.1	9	66.7	60.0	40.0	57.1	44.4	22.2	22.2	33.3	33.3	33.3	
MONTANA ST.-BILLINGS	.6	37	34.5	37.0	33.3	40.0	32.4	37.8	29.7	29.7	29.7	29.7	
U OF MONTANA	.1	6	40.0	50.0	25.0	80.0	33.3	16.7	16.7	50.0	50.0	50.0	
Nebraska													
U OF NEBR-KEARNEY	.1	5	25.0	25.0	20.0	60.0		20.0	20.0	80.0	80.0	80.0	
U OF NEBR-LINCOLN	.3	23	50.0	42.1	17.6	33.3	26.1	26.1	26.1	47.8	47.8	47.8	
Nevada													
U OF NV-LAS VEGAS	.1	8	50.0	40.0	28.6	50.0	37.5	37.5	25.0	25.0	25.0	25.0	
U OF NV-RENO	.1	7	60.0	33.3	33.3	25.0	42.9	28.6	28.6	28.6	28.6	28.6	
New Hampshire													
NH COLL	.1	8		25.0	40.0	60.0	50.0	37.5	37.5	12.5	12.5	12.5	
New Jersey													
FARLGH DCKSN-MADISON	.1	9	50.0	60.0	33.3	33.3	33.3	44.4	44.4	22.2	22.2	22.2	
FARLGH DCKSN-TEANECK	.2	11	28.6	14.3	20.0	33.3	27.3	63.6	9.1	9.1	9.1	9.1	
KEAN UNIVERSITY	.1	8	16.7	33.3	25.0	14.3	25.0	62.5	12.5	12.5	12.5	12.5	
MONTCLAIR STATE	.1	5		40.0	20.0			60.0	40.0	40.0	40.0	40.0	
RIDER UNIVERSITY	.1	6	50.0	50.0	20.0	33.3	16.7	66.7	16.7	16.7	16.7	16.7	
RUTGERS U-NEW BRNSWK	.1	6		66.7	75.0	25.0	50.0	16.7	16.7	33.3	33.3	33.3	
RUTGERS U-NEWARK	.5	34	47.4	44.0	40.0	42.3	38.2	35.3	26.5	26.5	26.5	26.5	
SETON HALL	.2	15	40.0	28.6	33.3	40.0	46.7	26.7	26.7	26.7	26.7	26.7	
ST PETERS COLL	.1	6					100.0						
New Mexico													
NEW MEXICO STATE	.1	9	50.0	50.0		20.0	22.2	66.7	11.1	11.1	11.1	11.1	
U OF NEW MEXICO	.2	12	11.1	44.4	14.3	55.6	16.7	33.3	33.3	50.0	50.0	50.0	
New York													
ADELPHI	.1	6	25.0	60.0		33.3	33.3	33.3	33.3	33.3	33.3	33.3	
COLL OF ST ROSE	.1	6	50.0	33.3			16.7	66.7	16.7	16.7	16.7	16.7	
CUNY BERNARD BARUCH	.8	56	46.7	65.4	39.3	38.2	42.9	35.7	21.4	21.4	21.4	21.4	
CUNY QUEENS COLL	.1	5	100.0		66.7	75.0	60.0	20.0	20.0	20.0	20.0	20.0	
FORDHAM	.1	6	100.0	100.0	100.0	66.7	83.3						
HOFSTRA	.2	14	33.3	25.0	28.6	42.9	28.6	42.9	42.9	16.7	16.7	16.7	

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.2	12	50.0	40.0	20.0	28.6	33.3	50.0	16.7
.5	32	30.8	31.3	20.0	38.5	28.1	56.3	15.6
.1	6	50.0	75.0	75.0	40.0	50.0	16.7	33.3
.5	33	28.6	44.4	47.6	31.3	36.4	33.3	30.3
.1	7	50.0	100.0	40.0	50.0	42.9	42.9	14.3
.2	13	40.0	50.0	50.0	80.0	53.8	38.5	7.7
.1	6	25.0	50.0	50.0	33.3	50.0	50.0	50.0
.1	6	25.0	60.0	26.7	37.5	16.7	50.0	33.3
.4	24	27.3	16.7	23.5	48.7	25.0	50.0	25.0
1.1	73	30.6	51.3	37.5	46.2	32.9	45.2	21.9
.4	25	46.7	60.0	37.5	85.7	44.0	44.0	12.0
.1	10	60.0	40.0	16.7	66.7	40.0	20.0	40.0
.1	10	33.3	50.0	57.1	33.3	50.0	20.0	30.0
.1	5	60.0	33.3	100.0	33.3	20.0	40.0	40.0
.2	12	60.0	33.3	28.6	50.0	41.7	33.3	25.0
.1	5	33.3	33.3	66.7	20.0	20.0	60.0	20.0
.1	6	33.3	60.0	20.0	20.0	16.7	50.0	33.3
North Carolina								
.3	18	57.1	41.7	31.3	45.5	33.3	38.9	27.8
.2	11	40.0	50.0	20.0	11.1	18.2	45.5	36.4
.6	43	14.3	19.2	22.9	36.0	18.6	53.5	27.9
.1	5	50.0	50.0	33.3	33.3	20.0	60.0	20.0
.1	6	40.0	25.0	33.3	33.3	33.3	33.3	33.3
.7	48	59.4	51.9	27.6	33.3	47.9	31.3	20.8
1.4	97	59.7	53.7	24.7	24.1	23.7	32.0	44.3
.1	8	60.0	50.0	20.0	33.3	37.5	37.5	25.0
.4	30	43.8	50.0	33.3	53.3	33.3	30.0	36.7
.7	50	43.6	43.2	15.6	24.2	14.0	38.0	48.0
.1	8	25.0	50.0	50.0	33.3	25.0	37.5	37.5
North Dakota								
.1	5	50.0	50.0	66.7	66.7	60.0	40.0	
Ohio								
.1	5	71.4	50.0	75.0		80.0	20.0	
.2	11	25.0	57.1	42.9		54.5	27.3	18.2
.2	11	30.0	44.4	10.0	11.1	9.1	45.5	45.5
.4	28	66.7	11.1	16.7	11.1	16.7	66.7	16.7
.2	11	33.3	57.9	23.1	29.2	28.6	28.6	42.9
.2	12	66.7	40.0	20.0	22.2	27.3	27.3	45.5
.1	5	100.0	33.3	36.4	20.0	25.0	33.3	41.7
			66.7	40.0		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-D

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 2002 UNIFORM CPA EXAMINATION

PERCENT OF TOTAL	NUMBER OF CANDIDATES	< <	< <	< <	< <	< <	LPR	FARE	ARE	ALL *	NONE *	> >	> >	> >	SOME *
.2	12	27.3					22.2	30.0		8.3	50.0				41.7
.1	8						60.0	16.7	37.5	37.5	37.5				25.0
.1	5	25.0					50.0	20.0	80.0						100.0
.1	5	100.0					100.0	50.0	100.0	80.0					20.0
.1	7	33.3						20.0	50.0	28.6	57.1				14.3
Oklahoma															
.1	9	16.7					40.0			11.1	66.7				22.2
.2	12	75.0					28.6	41.7	25.0	33.3	16.7				50.0
Oregon															
.1	5	25.0													
.2	11	14.3					28.6	30.0		27.3	80.0				20.0
.1	7	50.0					50.0	75.0	66.7	57.1	28.6				14.3
Pennsylvania															
.2	14	27.3					50.0	30.8	27.3	14.3	28.6				57.1
.2	11	42.9					33.3	36.4	14.3	18.2	45.5				36.4
.1	6	33.3					25.0	50.0		50.0	50.0				
.1	7	40.0					33.3	14.3		14.3	42.9				42.9
.1	10	33.3					25.0	25.0	16.7	10.0	60.0				30.0
.1	5						50.0	33.3	66.7	60.0	40.0				
.2	14	14.3					20.0	27.3	37.5	28.6	57.1				14.3
.1	10						50.0	42.9	40.0	40.0	30.0				30.0
.1	10	20.0					60.0	50.0	33.3	60.0	40.0				
.1	5	33.3					66.7	50.0	33.3	20.0	20.0				60.0
.1	7	33.3					25.0	28.6		28.6	57.1				14.3
.1	5	50.0							20.0	20.0	60.0				20.0
Puerto Rico															
.2	14	30.0					25.0		11.1	14.3	57.1				28.6
.1	5	20.0									80.0				20.0
.1	9	33.3					33.3	25.0	14.3	11.1	55.6				33.3
.3	18	7.7					14.3	6.7	7.1	16.7	83.3				
Rhode Island															
.2	14	16.7					40.0		20.0	14.3	64.3				21.4
South Carolina															
.1	8	50.0					75.0	66.7	75.0	62.5	12.5				25.0
.4	25	58.8					71.4	33.3	12.5	24.0	28.0				48.0
.4	24	53.3					57.1	27.8	50.0	37.5	25.0				37.5
.2	15	22.2					40.0	15.4	38.5	6.7	40.0				53.3
South Dakota															
.2	15	38.5					40.0	23.1	25.0	13.3	33.3				53.3
U OF SD															

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REPORT NUMBER 12-D

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL.

NOVEMBER 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Tennessee									
BELMONT UNIVERSITY	.2	13	40.0	36.4	36.4	30.0	23.1	30.8	46.2
DAVID LIPSCOMB COLL	.1	8	33.3	66.7		20.0	25.0	37.5	37.5
EAST TENN STATE	.2	14	14.3	37.5	33.3		35.7	50.0	14.3
MIDDLE TENN STATE	.2	13	10.0	22.2	18.2	12.5	7.7	76.9	15.4
TENN STATE	.1	5	25.0	50.0	25.0			40.0	60.0
TENN TECH	.2	15	25.0	33.3	21.4	8.3		46.7	53.3
U OF TN-CHATTANOOGA	.2	12	33.3	22.2	18.2	12.5	8.3	50.0	41.7
U OF TN-KNOXVILLE	.7	49	48.4	51.5	25.6	40.6	24.5	28.6	46.9
U OF TN-MARTIN	.3	20	36.4	42.9	31.3	53.3	40.0	25.0	35.0
UNIVERSITY OF MEMPHIS	.1	10	33.3	50.0	30.0	12.5	20.0	50.0	30.0
Texas									
ABILENE CHRISTIAN	.2	12	30.0	18.2	9.1	30.0		50.0	50.0
ANGELO STATE	.2	15	50.0	38.5		18.2	6.7	46.7	46.7
BAYLOR	.4	29	47.6	50.0	33.3	66.7	34.5	24.1	41.4
CORPUS CHRISTI STATE U	.2	11	50.0	40.0	22.2	37.5	27.3	36.4	36.4
SAM HOUSTON STATE	.3	18	41.7	41.7	14.3	23.1	27.8	38.9	33.3
SOUTHERN METHODIST	.1	10	75.0	77.8	12.5	33.3	20.0	20.0	60.0
SOUTHWEST TEX STATE	.3	19	50.0	63.6	47.1	44.4	36.8	26.3	36.8
ST MARYS U-SAN ANTONIO	.1	6	25.0	66.7	50.0	50.0	16.7	50.0	33.3
ST THOMAS U	.1	9	12.5	25.0		12.5		77.8	22.2
STEPHEN F AUSTIN STATE	.3	21	40.0	40.0	33.3	35.3	28.6	42.9	28.6
TEX A&I-KINGSVILLE	.1	6	40.0	20.0		25.0	16.7	50.0	33.3
TEX CHRISTIAN	.2	13	50.0	25.0	25.0	27.3	15.4	23.1	61.5
TEX SOUTHERN	.1	5		25.0		20.0		80.0	20.0
TEX TECH	.5	35	43.3	57.7	33.3	28.6	20.0	37.1	42.9
TEXAS A&M	1.4	96	38.8	52.2	22.2	37.3	32.3	34.4	33.3
TRINITY U	.2	16	62.5	42.9	28.6	23.1	18.8	43.8	37.5
U OF HOUSTON	.3	20	17.6	37.5	41.2	20.0	20.0	35.0	45.0
U OF HOUSTON CLEAR LAKE	.3	19	6.3	50.0	29.4	56.3	15.8	21.1	63.2
U OF HOUSTON DOWN TOWN	.1	9	20.0	50.0	22.2	28.6	11.1	44.4	44.4
U OF HOUSTON-VICTORIA	.1	7	33.3	40.0	20.0	16.7	28.6	42.9	28.6
U OF NORTH TEXAS	.4	25	26.7	50.0	20.8	31.3	20.0	52.0	28.0
U OF TEX-ARLINGTON	.4	28	42.9	35.3	22.2	61.9	28.6	28.6	42.9
U OF TEX-AUSTIN	1.7	116	42.3	49.3	32.1	39.7	37.1	35.3	27.6
U OF TEX-DALLAS	.5	31	45.5	47.4	20.0	33.3	29.0	32.3	38.7
U OF TEX-EL PASO	.2	12	28.6	37.5		28.6	16.7	66.7	16.7
U OF TEX-SAN ANTONIO	.3	21	25.0	37.5	26.3	23.5	14.3	47.6	38.1
WEST TEX STATE	.2	11	11.1	22.2	18.2	40.0	18.2	54.5	27.3

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REPORT NUMBER 12-D

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 2002 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUD	LPR	FARE	ARE	P A S S I N G	ALL *	NONE *	SOME *
Utah										
BRIGHAM YOUNG	1.0	64	54.8	65.0	48.7	42.9	40.6	23.4	23.4	35.9
SOUTHERN UTAH UNIVERSITY	.5	31	26.3	43.8	34.8	43.5	32.3	38.7	38.7	29.0
U OF UTAH	.7	48	51.5	47.1	36.8	48.6	27.1	25.0	25.0	47.9
UTAH STATE	.5	32	32.0	53.6	25.0	28.0	21.9	31.3	31.3	46.9
WEBER STATE	.4	24	64.3	72.2	29.4	29.4	33.3	20.8	20.8	45.8
WESTMINSTER COLL	.1	8	50.0	66.7	33.3	16.7	37.5	50.0	50.0	12.5
Virginia										
COLL OF WILLIAM & MARY	.1	5	40.0	40.0	25.0	25.0	20.0	60.0	60.0	20.0
GEORGE MASON U	.1	5	50.0		25.0		40.0	60.0	60.0	
JAMES MADISON U	.1	5	50.0	75.0	60.0	75.0	60.0	20.0	20.0	20.0
NORFOLK STATE	.1	6		16.7				83.3	83.3	16.7
OLD DOMINION U	.1	10	37.5	50.0	30.0	66.7	30.0	30.0	30.0	40.0
UNIVERSITY OF VIRGINIA	.9	57	50.0	39.4	26.3	35.6	33.3	35.1	35.1	31.6
VA COMMONWEALTH U	.1	5	50.0		50.0	33.3	60.0	40.0	40.0	
VA POLY TECH	.2	12	44.4	33.3	25.0	60.0	33.3	16.7	16.7	50.0
Washington										
UNIV OF WASHINGTON	.3	17	57.1	41.7	30.0	60.0	35.3	17.6	17.6	47.1
WASH STATE	.1	7	60.0	33.3	40.0	100.0	42.9	14.3	14.3	42.9
West Virginia										
W VA U	.3	18	15.4	38.5	6.7	21.4	11.1	61.1	61.1	27.8
Wisconsin										
U OF WI-MADISON	.2	13	66.7	57.1	40.0	71.4	53.8	15.4	15.4	30.8
U OF WI-MILWAUKEE	.1	10	42.9	62.5	37.5	37.5	40.0	30.0	30.0	30.0
U OF WI-WHITEWATER	.2	12	30.0	22.2	25.0	16.7	33.3	66.7	66.7	
Wyoming										
U OF WYOMING	.1	9		50.0		33.3	33.3	55.6	55.6	11.1
SCHOOLS WITH FEWER THAN FIVE	13.2	887								
SCHOOLS OUTSIDE THE U.S.	10.2	681	40.1	43.5	32.8	40.1	23.1	47.9	47.9	29.0
SCHOOLS NOT RECORDED	5.2	349	30.1	39.8	20.9	29.7	33.5	35.8	35.8	30.7
TOTALS	100.0	6,702					28.1	39.3	39.3	32.6

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CO SCHOOL OF MINES	1	METROPOLITAN ST COLL	68	U OF CO-DENVER	53	WESTERN STATE COLLEGE	13
CO STATE	65	REGIS UNIVERSITY	50	U OF DENVER	42		
Connecticut							
ALBERTUS MAGNUS COLL	1	QUINNPIAC COLL	34	TEIKYO POST COLLEGE	1	WESTERN CONN ST U	15
BRIDGEPORT	8	SACRED HEART UNIV	15	U OF CONN	101	YALE	2
CENTRAL CONN ST U	41	SO CT STATE U	21	U OF HARTFORD	32		
FAIRFIELD	49	ST JOSEPH COLL	1	U OF NEW HAVEN	8		
Delaware							
DELAWARE ST UNIV	11	GOLDEY BEACOM COLL	35	U OF DELAWARE	107	WILMINGTON COLL	17
District of Columbia							
AMERICAN	49	GALLAUDET UNIV	3	HOWARD	63	TRINITY COLL	1
BENJAMIN FRANKLIN U	2	GEORGE WASHINGTON	61	SOUTHEASTERN	16	U OF DC	40
CATHOLIC U OF AMER	11	GEORGETOWN	24	STRAYER COLL	78		
Florida							
BARRY	11	FL STATE	108	PALM BEACH ATLANTIC	2	U OF MIAMI	58
BETHUNE COOKMAN COLL	6	FLAGLER COLL	4	ROLLINS COLL	2	U OF NORTH FL	49
EDWARD WATERS COLL	2	FT LAUDERDALE COLL	2	ST LEO COLL	30	U OF SO FLORIDA	103
FL AGRI & MECH	27	JACKSONVILLE U	3	ST THOMAS U	8	U OF TAMPA	15
FL ATLANTIC U	106	JONES COLL-JACKSONVILLE	1	STETSON U	14	U OF WEST FLORIDA	52
FL INTERNATIONAL	147	LYNN UNIVERSITY	2	TAMPA COLL	4		
FL MEMORIAL COLL	8	NOVA	43	U OF CENTRAL FL	72		
FL SOUTHERN COLL	18	ORLANDO COLLEGE	1	U OF FLORIDA	111		
Georgia							
ALBANY ST COLLEGE	5	COVENANT COLL	2	GA STATE	113	OCLETHORPE	9
ARMSTRONG ST COLL	1	DEVRY INSTI	9	KENNESAW STATE	63	PIEDMONT COLL	2
AUGUSTA STATE UNIVERSITY	16	EMORY	12	LAGRANGE COLL	5	SAVANNAH STATE	11
BERRY COLL	8	FORT VALLEY STATE	1	MERCER U-ATLANTA	9	SHORTER COLL	9
BRENAU COLL	4	GA COLLEGE	29	MERCER U-MACON	16	U OF GEORGIA	68
CLARK/ATLANTA U	15	GA INST OF TECH	7	MOREHOUSE COLL	8	VALDOSTA STATE	32
CLAYTON STATE COLLEGE	4	GA SOUTHERN UNIV	65	MORRIS BROWN COLL	6	WESLEYAN COLL	2
COLUMBUS STATE UNIVERSIT	10	GA SOUTHWESTERN COLL	14	NORTH GEORGIA COLL	18	WEST GEORGIA	18
Guam							
U OF GUAM	294						
Hawaii							
BYU - HAWAII	13	HAWAII PACIFIC COLL	35	U OF HAWAII-MANOA	112		
CHAMINADE	11	U OF HAWAII-HILO	3	UNIV OF HAWAII W OAHU	7		

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EMPORIA STATE	27	MARYMOUNT COLL	1	ST MARY COLL	1	
Kentucky						
ASHLAND COMM COLLEGE	3	CUMBERLAND COLL	5	MOREHEAD STATE	36	TRANSYLVANIA 10
BELLARMINE COLL	53	EASTERN KY	53	MURRAY STATE	50	U OF KENTUCKY 190
BEREA COLL	8	GEORGETOWN COLL	9	NORTHERN KENTUCKY U	35	U OF LOUISVILLE 103
BRESCIA COLL	11	KY STATE	10	PIKEVILLE COLL	19	UNION COLL 6
CAMPBELLVILLE COLL	7	KY WESLEYAN COLL	6	THOMAS MORE COLL	15	WESTERN KY 64
Louisiana						
CENTENARY OF LA	11	LA ST U-SHREVEPORT	39	NICHOLLS STATE	9	TULANE U 51
DILLARD	12	LA STATE U MEDICAL CENTE	1	NORTHWESTERN STATE	17	U OF NEW ORLEANS 78
GRAMBLING STATE	14	LA TECH	34	SOUTHEASTERN LA	66	UNIVERSITY OF LOUISIANA 96
LA COLL	9	LOYOLA U	21	SOUTHERN U-NEW ORLEANS	11	XAVIER U OF LA 10
LA ST U-A&M	146	MCNEESE STATE	31	SOUTHERN UNIV AND A & M	27	
Maine						
COLBY COLL	2	THOMAS COLL	17	U OF ME-ORONO	21	
HUSSON COLL	42	U OF ME-AUGUSTA	10	U OF ME-PRESQUE ISLE	1	
SAINT JOSEPH'S COLLEGE	12	U OF ME-MACHIAS	1	UNIV SOUTHERN MAINE	25	
Maryland						
BOWIE STATE	32	JOHNS HOPKINS	5	SALISBURY STATE	49	U OF MD-COLLEGE PARK 311
COLL OF NOTRE DAME	8	LOYOLA COLLEGE	52	TOWSON STATE	65	U OF MD-EASTERN SHORE 12
COLUMBIA UNION COLL	2	MORGAN STATE	49	U OF BALTIMORE	59	WESTERN MARYLAND COLL 7
FROSTBURG STATE	25	MT ST MARYS COLL	20	U OF MD-BALTO	9	
Massachusetts						
AMERICAN INTERNATL	18	BOSTON U	54	MASS COLLEGE OF LIB ARTS	8	U OF MASS-AMHERST 119
ANNA MARIA COLL	2	BRIDGEWATER STATE COLLEGE	15	MERRIMACK COLL	53	U OF MASS-BOSTON 48
ASSUMPTION COLL	32	CLARK U	3	NICHOLS COLL	22	UMASS-DARTMOUTH 34
ATLANTIC UNION COLL	3	COLLEGE OF HOLY CROSS	31	NORTHEASTERN U	133	WESTERN NEW ENG COLL 38
BABSON COLL	48	CURRY COLL	2	SALEM STATE	51	WESTFIELD ST COLL 12
BENTLEY COLL	193	EASTERN NAZARENE	2	SIMMONS COLL	3	WORCESTER STATE 12
BERKLEE COLLEGE	1	FITCHBURG STATE	7	STONEHILL COLL	39	
BOSTON COLL	122	GORDON COLL	6	SUFFOLK	45	
BOSTON ST COLL	1	HARVARD	1	U MASS LOWELL	24	
Michigan						
ADRIAN COLL	5	DETROIT COLL OF BUS	18	MICHIGAN TECH	5	U OF DETROIT 13
ALBION COLL	24	EASTERN MICH	49	MID MICHIGAN	1	U OF MI-ANN ARBOR 46
ALMA COLL	12	FERRIS STATE	19	NAZARETH COLL	1	U OF MI-DEARBORN 45
ANDREWS	13	GRAND VALLEY ST	76	NORTHERN MICH	33	U OF MI-FLINT 31
AQUINAS COLL	9	HILLSDALE COLL	13	NORTHWOOD UNIVERSITY	38	WALSH COLLEGE 122

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CALVIN COLL	20	LAKE SUPERIOR STATE	13	SAGINAW VALLEY ST	14	WESTERN MI U	142
CENTRAL MICH	85	MADONNA COLL	2	SHAW COLL AT DETROIT	1		
CLEARY COLL	6	MERCY COLL OF DETROIT	1	SIENA HEIGHTS COLL	5		
DAVENPORT COLLEGE	45	MICHIGAN STATE	248	SPRING ARBOR COLL	9		
Minnesota							
AUGSBURG COLL	16	CONCORDIA MOORHEAD	15	SOUTHWEST STATE	14	U OF MN-TWIN CITIES	88
BEMIDJI STATE	14	GUSTAVUS ADOLPHUS	23	ST CLOUD STATE	63	UNIVERSITY OF ST THOMAS	105
BETHEL COLL	20	MINNEAPOLIS COMM & TECH	1	ST JOINS U	22	WINONA STATE	21
COLL OF ST BENEDICT	21	MINNESOTA STATE	76	ST MARYS COLL	15		
COLL OF ST CATHERINE	13	MOORHEAD STATE	34	ST OLAF COLL	3		
COLL OF ST SCHOLASTIC	3	NORTHWESTERN COLL	8	U OF MN-DULUTH	32		
Mississippi							
ALCORN STATE	4	JACKSON STATE	23	MS ST U	99	U OF MS	119
BELHAVEN COLL	7	MILLSAPS COLL	19	MS U FOR WOMEN	12	U OF SOUTHERN MS	94
DELTA STATE	27	MS COLL	39	RUST COLLEGE	1	WILLIAM CAREY COLL	7
Missouri							
AVILA COLL	2	EVANGEL COLL	7	MO WESTERN ST COLL	10	TRUMAN STATE UNIV	34
CENTRAL METH COLL	4	FONTBONNE COLL	13	NORTHWEST MO STATE	15	U OF MO-COLUMBIA	77
CENTRAL MO STATE	29	LINCOLN U	6	PARK UNIV	29	U OF MO-KANSAS CITY	56
COLLEGE OF THE OZARKS	6	LINDENWOOD COLL	10	ROCKHURST COLL	11	U OF MO-ST LOUIS	69
COLUMBIA COLL	23	MARYVILLE COLL	13	SOUTHEAST MO STATE	30	WASHINGTON U	30
CULVER-STOCKTON COLL	7	MO BAPTIST COLL	2	SOUTHWEST BAPTIST COLL	13	WEBSTER COLL	10
DEVRY INST	4	MO SOUTHERN STATE	27	SOUTHWEST MO STATE	82	WILLIAM JEWELL COLL	2
DRURY COLL	19	MO VALLEY COLL	1	ST LOUIS U	39	WILLIAM WOODS COLL	3
Montana							
CARKOLL COLL	9	MONTANA ST.-BILLINGS	705	U OF MONTANA	44		
MONTANA ST UNIV-BOZEMAN	31	ROCKY MTN COLL	4	UNIV. OF GREAT FALL	9		
Nebraska							
BELLEVUE COLL	6	DOANE COLL	10	PERU STATE COLL	5	UNION COLL	3
CHADRON STATE	14	HASTINGS COLL	7	U OF NEBR-KEARNEY	22	WAYNE STATE	13
CREIGHTON	31	MIDLAND LUTHERAN COLL	14	U OF NEBR-LINCOLN	62		
DANA COLL	2	NEBR-WESLEYAN	11	U OF NEBR-OMAHA	43		
Nevada							
U OF NV-LAS VEGAS	94	U OF NV-RENO	143				
New Hampshire							
FRANKLIN PIERCE COLL	11	NEW ENGLAND COLL	4	NH PLYMOUTH STATE	22	U OF NH	41

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MCINTOSH COLLEGE	1	NH COLL	69	RIVIER COLL	5	
New Jersey						
BLOOMFIELD COLL	10	FARLGH DCKSN-TEANECK	32	RAMAPO COLL OF NJ	43	SETON HALL
CALDWELL COLL	5	FELICIAN COLLEGE	1	RICHARD STOCKTON COLLEGE	53	ST ELIZABETH COLL
CENTENARY COLLEGE	7	GEORGIAN CT COLL	21	RIDER UNIVERSITY	80	ST PETERS COLL
COLLEGE OF NEW JERSEY	65	KEAN UNIVERSITY	63	ROWAN (GLASSBORO) UNIV	56	THOMAS A EDISON COLL
CUMBERLAND COUNTY COLLEG	1	MONMOUTH UNIV	50	RUTGERS U-CAMDEN	72	WILLIAM PATERSON
FARLGH DCKSN-MADISON	26	MONTCLAIR STATE	114	RUTGERS U-NEW BRNSWK	136	
FARLGH DCKSN-RTHFD	3	NEW JERSEY CITY UNIVERSITY	143	RUTGERS U-NEWARK	209	
New Mexico						
COLL OF SANTA FE	6	EASTERN NEW MEXICO	19	NEW MEXICO STATE	62	U OF NEW MEXICO
COLL OF THE SO WEST	5	NEW MEXICO HIGHLANDS	9	U OF ALBUQUERQUE	1	WESTERN NEW MEXICO
New York						
ADELPHI	31	DYONVILLE COLL	3	NIAGARA U	22	SUNY AT BINGHAMTON
ALFRED	21	ELMIRA COLL	9	NY TECH INST-NYC	5	SUNY AT BUFFALO
BARUCH COLLEGE	1	FORDHAM	120	NY TECH INST-WESTBURY	23	SUNY COLL BROCKPORT
CANISIUS COLL	48	FULTON MONTGOMERY COMM	1	PACE U-NY	190	SUNY COLL EMPIRE STATE
CLARKSON U	11	HARTWICK COLLEGE	9	PACE U-PLEASANTVILLE	117	SUNY COLL FREDONIA
COLGATE U HAMILTON	9	HOFSTRA	210	PACE U-WHITE PLAINS	21	SUNY COLL GENESEO
COLL OF ST ROSE	21	HOUGHTON COLL	4	REGENTS EXTERNAL DEG	6	SUNY COLL MARITIME
COLUMBIA U	3	IONA COLL	59	RENSSELAER POLY INST	4	SUNY COLL OLD WESTURY
CORNELL	4	ITHACA COLL	22	ROCHESTER INST TECH	36	SUNY COLL OSWEGO
CORNELL U STATUTORY	2	KEUKA COLL	1	RUSSELL SAGE COLL	4	SUNY COLL PLATTSBURGH
CUNY BERNARD BARUCH	678	L I U-BKLYN CENTER	21	SIENA COLL	91	SUNY COLL UTICA-ROME
CUNY BROOKLYN COLL	92	L I U-CW POST	129	SKIDMORE COLL	1	SUNY-NEW PALTZ
CUNY CITY COLL	2	L I U-SOUTHAMPTON	8	ST BONAVENTURE U	49	SYRACUSE
CUNY HUNTER COLL	109	LE MOYNE COLL	75	ST FRANCIS COLL	31	TOURO
CUNY LEHMAN COLL	64	MANHATTAN COLL	31	ST JOHN FISHER COLL	33	U OF ROCHESTER
CUNY MEDGAR EVERS	24	MARIST COLL	22	ST JOHNS U, N.Y.	268	UNION COLL
CUNY QUEENS COLL	321	MARYMOUNT MANHATTAN	5	ST JOSEPHS -SUFFOLK	29	UTICA COLL-SYRACUSE
CUNY STATEN ISLAND	60	MERCY COLL	36	ST JOSEPHS COLL	3	WAGNER COLL
CUNY YORK COLL	51	MOLLOY COLL	10	ST THOMAS AQUINAS	20	YESHIVA
DAEMEN COLL	8	MT ST MARY COLL	18	STATE UNIV. OF NY	1	
DOMINICAN BLAUVELT	7	NAZARETH OF RCHSTR	14	SUC - ONEONTA	5	
DOWLING COLL	61	NEW YORK U	159	SUNY AT ALBANY	151	
North Carolina						
APPALACHIAN STATE	102	FAYETTEVILLE STATE	12	METHODIST COLL	9	ST AUGUSTINES COLL
BARTON COLLEGE	5	GARDNER-WEBB COLL	12	NC AGRIC & TECH	51	U OF NC-ASHEVILLE
BELMONT ABBEY COLL	12	GASTON COLLEGE	1	NC CENTRAL	17	U OF NC-CHAPEL HILL
BENNETT COLL	2	GREENSBORO COLL	6	NC ST U-RALEIGH	113	U OF NC-CHARLOTTE

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CAMPBELL U	29	GUILFORD COLL	17	NC WESLEYAN COLL	10	U OF NC-GREENSBORO	62
CATAWBA COLL	3	HIGH POINT U	21	PEMBROKE STATE	17	U OF NC-WILMINGTON	74
DUKE	1	JOHNSON C SMITH U	3	PFIEFFER COLL	8	WAKE FOREST	16
EAST CAROLINA	72	LENOIR-RHYNE COLL	14	QUEENS COLL	11	WESTERN CAROLINA U	14
ELIZABETH CITY STATE	7	LIVINGSTONE COLL	1	SHAW U	5	WINGATE COLL	10
ELON COLL	28	MEREDITH COLL	21	ST ANDREWS PRESBY	1	WINSTON-SALEM STATE	8
North Dakota							
DICKINSON STATE	16	MAYVILLE STATE	2	NO DAKOTA STATE	59	UNIV OF MARY	13
JAMESTOWN COLL	8	MINOT STATE UNIVERSITY	16	U OF NO DAKOTA	67	VALLEY CITY STATE	2
Ohio							
ASHLAND COLL	9	DEVRY INSTI	10	NOTRE DAME COLL	6	U OF TOLEDO	42
BALDWIN-WALLACE	35	FRANKLIN U	37	OHIO DOMINICAN COLL	2	UNIV OF FINDLAY	6
BLUFFTON COLL	6	HEIDELBERG COLL	9	OHIO NORTHERN	20	URBANA COLL	1
BOWLING GREEN STATE	43	JOHN CARROLL U	45	OHIO STATE	173	WALSH COLL	13
CAPITAL U	17	KENT STATE	62	OHIO U	55	WILBERFORCE	5
CASE WESTERN RESERVE	21	LAKE ERIE COLL	4	OHIO WESLEYAN	6	WILMINGTON COLL	6
CEDARVILLE COLL	6	MALONE COLL	4	OTTERBEIN COLL	7	WITTENBERG U	6
CENTRAL STATE	2	MARIETTA COLL	12	RIO GRANDE COLL	9	WRIGHT STATE	38
CLEVELAND STATE	73	MIAMI U	178	TIFFIN U	7	XAVIER	29
COLL OF WOOSTER	1	MT ST JOSEPH	6	U OF AKRON	61	YOUNGSTOWN STATE	45
DAVID N. MYERS	11	MT UNION COLL	13	U OF CINCINNATI	71		
DEFIANCE COLL	3	MT VERNON NAZARENE	5	U OF DAYTON	57		
DENISON UNIVERSITY	1	MUSKINGUM COLL	13	U OF STEUBENVILLE	7		
Oklahoma							
CAMERON U	3	OK BAPTIST	3	ORAL ROBERTS U	4	U OF SCI & ARTS-OK	1
EAST CENTRAL OK STATE	1	OK CHRISTIAN COLL	4	SOUTHEASTERN OK STATE	3	U OF TULSA	6
LANGSTON U	6	OK CITY U	14	SOUTHERN NAZARENE UNIV	3	UNIV CENTRAL OKLAHOMA	18
NORTHEASTERN OK ST	1	OK PANHANDLE ST	3	SOUTHWESTERN OK STATE	3		
NORTHWESTERN OK ST	1	OK ST U	25	U OF OK-NORMAN	43		
Oregon							
COLUMBIA CHRISTIAN	1	LINFIELD COLL	39	PORTLAND STATE	119	U OF PORTLAND	27
EASTERN OR STATE	6	OREGON STATE	56	SOUTHERN OR STATE	33	WARNER PACIFIC COLL	1
GEORGE FOX COLLEGE	15	PACIFIC U	8	U OF OREGON	97	WILLAMETTE U	3
Pennsylvania							
ALBRIGHT COLL	20	FRANKLIN & MARSHALL	23	MERCYHURST COLL	16	ST. JOSEPH'S	1
ALVERNIA COLL	16	GANNON U	20	MESSIAH COLL	15	SUSQUEHANNA U	23
BEAVER COLL	12	GENEVA COLL	11	MILLERSVILLE U	26	TEMPLE	153
BLOOMSBURG U	69	GETTYSBURG COLL	5	MORAVIAN COLL	11	THE PENNSYLVANIA STATE	243

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BUCKNELL U	38	GROVE CITY COLL	26	MUHLERBERG COLL	36	THIEL COLL	12
CALIFORNIA U	8	GWYNEDD-MERCY COLL	9	PA ST U-BEHREND	31	U OF PA	34
CARLOW COLL	6	HOLY FAMILY COLL	23	PA ST U-CAPITOL	51	U OF PITTSBURGH	119
CARNEGIE-MELLON U	2	INDIANA U OF PA	76	PENNSYLVANIA STATE UNIV	16	U OF SCRANTON	60
CEDAR CREST COLL	7	JUNIATA COLL	5	PHILA TEXTILE & SCI	37	URSINUS COLL	24
CHATHAM COLLEGE	1	KEYSTONE COLLEGE	1	POINT PARK COLL	4	VILLANOVA	205
CHESTNUT HILL COLL	2	KINGS COLL	50	ROBERT MORRIS COLL	75	WAYNESBURG COLL	14
CHEYNEY U OF PA	7	KUTZTOWN U OF PA	40	ROSEMONT COLL	3	WEST CHESTER U OF PA	50
CLARION U OF PA	57	LA ROCHE COLL	14	SETON HILL COLL	6	WESTMINSTER COLL	17
COLL MISERICORDIA	4	LA SALLE UNIV	95	SHIPPENSBURG U OF PA	60	WIDENER U	58
DE VLY COLL SCI & AGR	15	LEBANON VALLEY COLL	25	SLIPPERY ROCK UNIV	25	WILKES COLL	26
DREXEL	102	LEHIGH U	95	SPRING GARDEN COLL	1	YORK COLL OF PA	18
DUQUESNE	76	LINCOLN U	7	ST FRANCIS COLL	24		
EASTERN COLL	12	LYCOMING COLL	12	ST JOSEPHS COLL	71		
ELIZABETHTOWN COLL	26	MARYWOOD COLL	8	ST VINCENT COLL	23		
Puerto Rico							
BAYAMON CENTRAL U	4	INTER AMER-HATO REY	95	SACRED HEART COLL	23	UNIVERSIDAD ADVENTISTA	1
CATHOLIC U OF PR	47	INTER AMER-SAN GERMN	24	U OF PR-MAYAGUEZ	58	WORLD U	4
CAYEY U COLL-PR	53	POLYTECHNIC U. OF PR	5	U OF PR-RIO PIEDRAS	280		
Rhode Island							
BRYANT COLL	124	PROVIDENCE COLL	49	ROGER WILLIAMS	8	U OF RHODE ISLAND	41
JOHNSON & WALES U	12	RHODE ISLAND COLLEGE	18	SALVE REGINA-NEWPORT	7		
South Carolina							
BENEDICT COLL	2	COASTAL CAROLINA UNIV	23	LIMESTONE COLL	4	U OF SC-SPARTANBURG	24
BOB JONES UNIV	18	COLUMBIA COLL	9	NEWBERRY COLL	5	VOORHEES COLL	1
CENTRAL CAROLINA TECH	1	CUKER COLL	3	PREBYTERIAN COLL	5	WINTHROP COLL	32
CENTRAL WESLEYAN	1	ERSKINE COLL	1	SC STATE	17	WOFFORD COLL	9
CHARLESTON COLL	35	FRANCIS MARION COLL	13	THE CITADEL	19		
CHARLESTON SOUTHERN	9	FURMAN	13	U OF SC-AIKEN	14		
CLEMSON	83	LANDER UNIVERSITY	11	U OF SC-COLUMBIA	100		
South Dakota							
AUGUSTANA COLL	9	DAKOTA WESLEYAN U	2	NATIONAL AMERICAN UNIV	7	U OF SD	46
BLACK HILLS STATE	13	HURON COLL	1	NORTHERN STATE	23		
DAKOTA STATE	1	MT MARTY COLL	1	SIOUX FALLS COLL	5		
Tennessee							
AUSTIN PEAY STATE	21	FISK U	3	MIDDLE TENN STATE	94	TREVECCA NAZARENE	4
BELMONT UNIVERSITY	28	FREED-HARDEMAN U	17	MILLIGAN COLL	6	U OF TN-CHATTANOOGA	60
BETHEL COLLEGE	4	KING COLL	1	S ADVENTIST U	2	U OF TN-KNOXVILLE	129
CARSON NEWMAN COLL	9	KNOXVILLE COLL	1	TENN STATE	32	U OF TN-MARTIN	37

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CHRISTIAN BROS UNIVERSIT	28	LAMBUTH COLL	3	TENN TECH	72	UNION U	15
DAVID LIPSCOMB COLL	45	LE MOYNE-OWEN COLL	4	TENN TEMPLE	2	UNIVERSITY OF MEMPHIS	74
EAST TENN STATE	46	LINCOLN MEMORIAL U	5	TENN WESLEYAN COLL	5	VANDERBILT	4
Texas							
ABILENE CHRISTIAN	44	LETOURNEAU COLL	4	ST MARYS U-SAN ANTONIO	25	U OF DALLAS	6
ANGELO STATE	32	LUBBOCK CHRISTIAN	10	ST THOMAS U	18	U OF HOUSTON	193
AUSTIN COLL	7	MARY HARDIN-BAYLOR	11	STEPHEN F AUSTIN STATE	64	U OF HOUSTON CLEAR LAKE	104
BAYLOR	99	MC MURRAY COLL	6	SUL ROSS STATE	5	U OF HOUSTON DOWN TOWN	77
CONCORDIA UNIVERSITY	2	MIDWESTERN STATE	25	TARLETON STATE	30	U OF HOUSTON-VICTORIA	21
CORPUS CHRISTI STATE U	43	OUR LADY OF LAKE	5	TEX A&I-KINGSVILLE	10	U OF NORTH TEXAS	114
DALLAS BAPTIST COLL	7	PAN AMERICAN U	24	TEX CHRISTIAN	47	U OF TEX - BROWNSVILLE	7
DEVRY INSTI	8	PAUL QUINN COLLEGE	2	TEX EASTERN U	21	U OF TEX-ARLINGTON	140
E TEXAS BAPT COLL	5	PRAIRIE VIEW A & M	11	TEX LUTHERAN COLL	21	U OF TEX-AUSTIN	239
HARDIN-SIMMONS U	8	RICE	3	TEX SOUTHERN	18	U OF TEX DALLAS	137
HOUSTON BAPTIST	14	SAM HOUSTON STATE	89	TEX TECH	113	U OF TEX-EL PASO	62
HOWARD PAYNE U	7	SCHREINER COLLEGE	11	TEX WESLEYAN COLL	8	U OF TEX-PERMIAN BASIN	15
HUSTON-TILLOTSON	2	SOUTHERN METHODIST	40	TEX WOMANS U	6	U OF TEX-SAN ANTONIO	127
INCARNATE WORD COLL	12	SOUTHWEST TEX STATE	124	TEXAS A&M	307	UNIV OF CENTRAL TEXAS	6
JARVIS CHRISTIAN	1	SOUTHWESTERN ADVENTIST	5	TEXAS A&M COMMERCE	18	WAYLAND BAPT COLL	3
LAMAR U	45	SOUTHWESTERN U	4	TEXAS A&M TEXARKANA	12	WEST TEX STATE	31
LAREDO STATE	14	ST EDWARDS U	8	TRINITY U	35	WILEY COLL	1
Utah							
BRIGHAM YOUNG	239	U OF UTAH	116	WEBER STATE	51		
SOUTHERN UTAH UNIVERSITY	52	UTAH STATE	80	WESTMINSTER COLL	14		
Vermont							
CASTLETON ST COLL	7	LYNDON STATE COLL	5	ST MICHAELS COLL	26		
CHAMPLAIN COLLEGE	17	SOUTHERN VT COLL	1	TRINITY COLL	3		
JOHNSON STATE COLL	2	ST JOSEPH PROVIDER	3	UNIVERSITY OF VERMONT	22		
Virgin Islands							
VIRGIN ISL UNIV	12						
Virginia							
AVERETT COLL	14	HAMPTON UNIV.	36	RADFORD U	42	VA POLY TECH	132
BRIDGEWATER COLL	9	JAMES MADISON U	99	ROANOKE COLL	9	VA STATE	16
CHRISTOPHER NEWPORT	36	LONGWOOD COLL	20	SHENANDOAH UNIVERSITY	10	VA UNION	6
COLL OF WILLIAM & MARY	48	LYNCHBURG COLL	14	ST PAULS COLL	1	WASHINGTON & LEE	26
EASTERN MENNONITE	4	MARYMOUNT UNIVERSITY	14	U OF RICHMOND	42		
EMORY & HENRY COLL	11	NORFOLK STATE	30	UNIVERSITY OF VIRGINIA	212		
GEORGE MASON U	159	OLD DOMINION U	76	VA COMMONWEALTH U	88		

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Washington							
BIG BEND COMMUNITY COLL	4	PACIFIC LUTHERAN	24	U OF PUGET SOUND	5	WHITMAN COLLEGE	1
CENTRAL WASH U	137	PIERCE COLLEGE	1	UNIV OF WASHINGTON	147	WHITWORTH COLL	3
CITY UNIVERSITY	23	SEATTLE PACIFIC COLL	9	WALLA WALLA COLLEGE	7		
EASTERN WASH STATE	39	SEATTLE U	38	WASH STATE	90		
GONZAGA U	25	ST MARTINS COLL	12	WESTERN WASHINGTON UNIV	47		
West Virginia							
BLUEFIELD STATE	10	MARSHALL U	48	W VA GRAD STUDIES	1	W VA WESLEYAN	13
CONCORD COLL	29	SALEM COLL	3	W VA INST TECH	21	WEST LIBERTY STATE	15
FAIRMONT STATE	32	SHEPHERD COLL	23	W VA STATE	28	WHEELING JESUIT U	11
GLENVILLE STATE	13	U OF CHARLSTON	8	W VA U	109		
Wisconsin							
CARROLL COLL	13	MARQUETTE U	57	U OF WI-MADISON	144	U OF WI-STEVENS PT	8
CARTHAGE COLL	14	MT MARY COLL	3	U OF WI-MILWAUKEE	81	U OF WI-STOUT	1
CONCORDIA UNIVERSITY	1	MT SENARIO COLL	2	U OF WI-OSHKOSH	31	U OF WI-SUPERIOR	10
EDGEWOOD COLL	5	ST NORBERT COLL	13	U OF WI-PARKSIDE	10	U OF WI-WHITEWATER	74
LAKELAND COLL	55	U OF WI-EAU CLAIRE	75	U OF WI-PLATTEVILLE	12	U WISCONSIN - GREEN BAY	35
MADISON BUS COLL	3	U OF WI-LA CROSSE	46	U OF WI-RIVER FALLS	23		
Wyoming							
U OF WYOMING	40						