

State Board Report

SCHOOLS WITH HIGHEST RATES OF PASSING ALL SECTIONS AMONG ALL CANDIDATES WITHOUT ADVANCED DEGREES

Rank	Institution	Percent
1	U OF WISCONSIN -WHITEWATER	39.1
2	U OF NC-CHAPEL HILL	35.4
3	TRUMAN STATE UNIVERSITY	32.4
4	U OF NOTRE DAME	30.8
5	UNIV MICHIGAN -ANN ARBOR	28.4
6	UNIVERSITY NORTHERN IOWA	27.8
7	MESSIAH COLLEGE	27.3
8	U OF IL-URBANA-CHAMPAIGN	27.2
9	U OF WISCONSIN -MADISON	26.6
10	CALVIN COLLEGE	25.0

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SCHOOLS WITH HIGHEST RATES OF PASSING ALL SECTIONS AMONG FIRST-TIME CANDIDATES WITH ADVANCED DEGREES

Rank	Institution	Percent
1	WAKE FOREST UNIVERSITY	59.5
2	U OF WISCONSIN -MADISON	28.6
3	UNIV OF WASHINGTON	27.3
4	U OF NC-CHAPEL HILL	19.2
5	SAN DIEGO STATE UNIV	17.2
6	UNIV OF TEXAS AT DALLAS	17.0
7	BRIGHAM YOUNG UNIV MAIN	16.4
8	CLEVELAND STATE UNIV	15.0
9	U OF IL-URBANA-CHAMPAIGN	14.5
10	BENTLEY COLL	14.3
	DEPAUL UNIVERSITY	14.3
	UNIVERSITY OF GEORGIA	14.3

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Candidate Performance Study Ready

The first Candidate Performance on the Uniform CPA

Examination for the computer-based test has gone to press. Prior to April 2004, the Uniform CPA Examination was administered in May and November each year in a paper-and-pencil format, but once the examination moved to a computerized format, NASBA's annual reporting on candidates' results had to be changed. Two consultants with expertise in testing and statistics were engaged to work with the data, Allan S. Cohen, Ph.D., Professor, Department of Educational Psychology and Instruction Technology, University of Georgia, and James A. Wollack, Ph.D., Associate Scientist, Testing and Evaluation Services, University of Wisconsin. The newly published 2005 Edition summarizes information for the computerized format for the three testing windows in 2004.

In 2004 there were a total of 101,602 sections of the Examination taken by 44,513 candidates. Of those candidates, 5,417 were repeat candidates who took 6,997 of the total number of sections.

The authors comment: "Compared to previous years, it is clear that a much higher percentage of 2004 candidates (who took all sections) received some credit, and slightly more passed all sections....The passing rates for First-Time candidates usually have been higher than for Repeat candidates. This changed in 2004. In 2004, the passing rates for First-Time candidates were sometimes substantially lower than for Repeat candidates. As an example, the passing rate for First-Time candidates in 2004 taking FAR [Financial Accounting and Reporting] was 33.5 and for Repeat candidates, it was 46.0." They further state: "Repeat candidates have higher pass rates than First-Time candidates. This is likely due to the fact that so few candidates pass all sections on their first attempt. As expected, candidates with advanced degrees tend to have higher pass rates, among both First-Time and Repeat candidates."

The schools with the highest pass rates of all sections are listed in the accompanying tables, which are reprinted with permission from the published study. Only schools with at least 20 candidates attempting the section were considered.

Unfortunately, just a small portion of those who took the Examination filled out the background questionnaire, 3,731 of the 44,513 candidates, or eight percent. However, "the majority of candidates who reported this information indicated they decided either before entering college or while they were lower division students" to become accountants, the study says, which is consistent with information gathered in previous years.

State board offices will each be provided with a copy of the 2005 Edition. For details on ordering additional copies, please e-mail cpb@nasba.org. ♦