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## 34 of '75 University alumni pass CPA exam first time out

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34 OF '75 UNIVERSITY ALUMNI PASS CPA EXAM FIRST TIME OUT

MISSOULA --

A total of thirty-four 1975 graduates of the University of Montana in Missoula who took the national Certified Public Accountants (CPA) Examination for the first time in May passed all parts of the exam, according to Dr. Jack J. Kempner, chairman of the UM Department of Accounting and Finance.

The 34 UM graduates who successfully completed the five-part CPA test the first time they took it represent about 56 percent of the 61 persons taking the test in May. Five additional UM alumni who had taken the CPA exam previously also passed the May test. A total of 58 persons passed the test this spring.

Commenting on the high percentage of recent UM alumni who passed the CPA exam, Kempner said, "This is the best we have ever done. Nationally, only about 11 percent of those taking the CPA test the first time pass it. We are very happy when we reach 30 percent at the University."

The CPA exam consists of five basic parts--two parts of accounting practice; accounting theory; auditing, and business law. The test, given in the spring in Missoula and Bozeman and in the fall in Helena by the American Institute of Certified Public Accountants, is supervised by the Montana Board of Public Accounting.

University alumni from Montana who successfully completed the CPA exam in May are: ANACONDA--Carleen Claire Lassise and Philip A. Strommen.

BILLINGS--Kenneth L. Clenin, Cindy Jo Gustafson, Joni Lynn Kunkel, Donald W. Morton (formerly of Hardin) and Joseph A. Weber.

BUTTE--Cheryl Ann Burke, Henry D. Fenton and Richard A. Rolando.

CONRAD -- Daniel D. Elliott.

FLORENCE -- George D. Hlebechuk.

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HAVRE--Kenneth A. Kiemele, David L. Ratchye and Steve W. Timmons.

HELENA--Michael J. Gauthier and L. Ray Wicks.

KALISPELL--Fred A. Hall, Donald L. Romo and Jan L. Schmid.

LIVINGSTON--William H. Payne.

LIBBY -- JoAnn Griffith Chambers.

MALTA--Teresa McKeon.

MILES CITY--Mark R. Cole.

MISSOULA--Robert R. Barrett, Thomas A. Egley, Bernard J. Goldman, Barbara Glade Horton,
Melvin L. McNea, Dan L. Ulvila, William W. Veazey and Michael C. Westfahl.

PLENTYWOOD--Donald E. Kisler.

STEVENSVILLE -- Gordon W. Wax.

Alumni of UM from out-of-state communities who successfully completed the CPA exam in May are:

SPRINGFIELD, ILL. -- Curt W. Clarida.

WINNETKA, ILL. -- Myra Louise Bair Howe.

CUMBERLAND, IOWA--Jan B. McLaren.

SPARKS, NEV. -- Howard W. Olsen.

OSHKOSH, WIS .-- Rodney L. Edmonds.