

EXHIBIT 2
Opportunity Issues for the Individual

Issue:	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
Accountants who have completed the 150-hour requirement have more upward mobility.	8.4%	28.4%	29.6%	30.2%	3.4%
Overall, the 150-hour requirement benefited individuals through enhanced and improved career opportunities.	27.1	31.1	24.3	15.8	1.7
Accountants who have completed the 150-hour requirement command significantly higher salaries.	5.1	14.0	23.6	48.3	9.0
Accountants who have completed the 150-hour requirement will achieve significantly higher aggregate income levels during their working lifetimes.	7.9	27.4	34.3	25.3	5.1
Accountants who have completed the 150-hour requirement are offered more interesting/challenging assignments earlier in their careers.	8.5	37.7	25.8	25.8	2.2
Accountants who have fulfilled the 150-hour requirement have a wider variety of career options.	9.5	20.8	31.5	31.5	6.7