CPA Exam Performance: *All Jurisdictions*

2014

Overall Performance

Unique Candidates	**91,384**
New Candidates	**39,798**
Total Sections	**234,440**
Passing 4th Section	**25,643**
Sections/Candidate	**2.57**
Pass Rate	**49.5%**
Average Score	**71.9**

Section Performance

	Sections	Score	% Pass
First-Time	**136,288**	**72.6**	**55.0%**
Re-Exam	**98,152**	**70.8**	**41.9%**
AUD	**62,486**	**72.4**	**46.4%**
BEC	**53,796**	**73.8**	**55.5%**
FAR	**60,197**	**70.1**	**47.6%**
REG	**57,961**	**71.3**	**49.4%**

Top 3 Jurisdictions

Most Candidates

1.	California	**12,369**
2.	New York	**10,123**
3.	Texas	**5,671**

Highest Pass Rate

1.	Utah	**62.3%**
2.	Wisconsin	**58.8%**
3.	South Dakota	**58.3%**

Exam Type by Percent

Re-Exam 42%

First-Time 58%

Candidates

2013 Q-1	2013 Q-2	2013 Q-3	2013 Q-4	2014 Q-1	2014 Q-2	2014 Q-3	2014 Q-4
39,380	45,723	49,898	48,601	38,218	42,555	49,191	47,453

Sections

2013 Q-1	2013 Q-2	2013 Q-3	2013 Q-4	2014 Q-1	2014 Q-2	2014 Q-3	2014 Q-4
48,690	59,963	71,693	65,639	46,770	55,385	69,651	62,634

% Pass

2013 Q-1	2013 Q-2	2013 Q-3	2013 Q-4	2014 Q-1	2014 Q-2	2014 Q-3	2014 Q-4
48%	50%	51%	47%	48%	51%	52%	46%
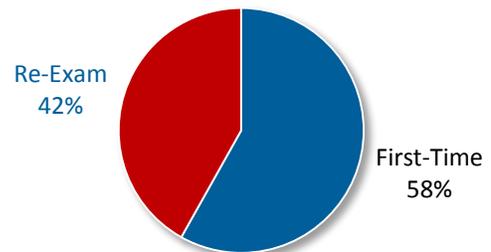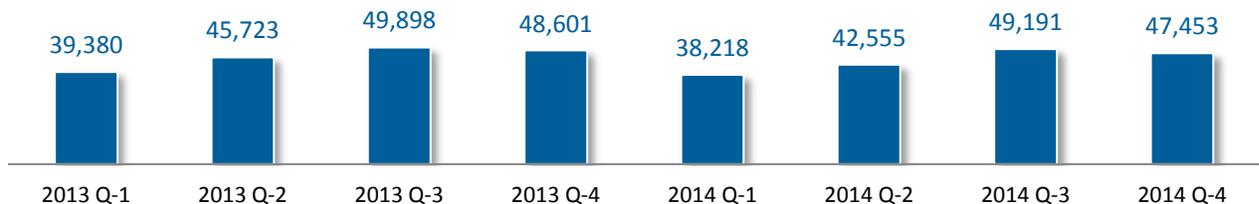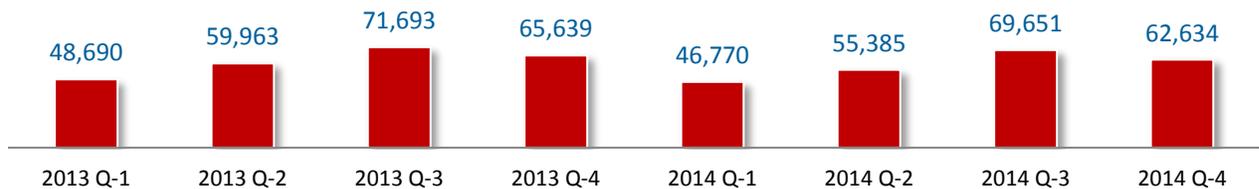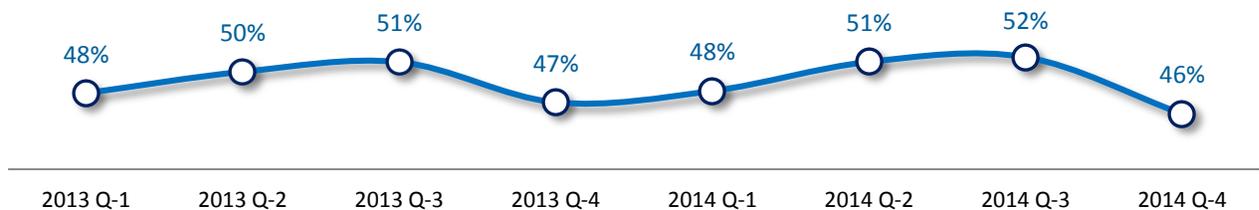
CPA Exam Performance: *All Jurisdictions*

Demographics

- Male
- Female
- Not Reported

43,914

44,657

2,813
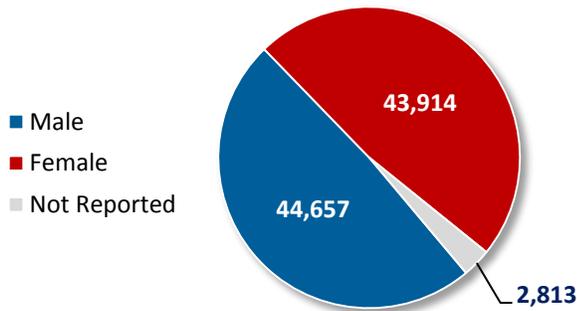
Residency

Candidate Count

In-State Address	**69,324**
Out-of-State Address	**13,538**
International Address	**8,522**

% of Candidates

In-State Address	**75.9%**
Out-of-State Address	**14.8%**
International Address	**9.3%**

Average Age

Quarter	Age
2013 Q-1	29.6
2013 Q-2	29.2
2013 Q-3	28.5
2013 Q-4	29.4
2014 Q-1	29.5
2014 Q-2	29.1
2014 Q-3	28.4
2014 Q-4	29.3

Degree Type

Candidate Count

Bachelor's Degree	**60,094**
Advanced Degree	**13,354**
Enrolled/Other	**17,936**

% of Candidates

Bachelor's Degree	**65.8%**
Advanced Degree	**14.6%**
Enrolled/Other	**19.6%**

New Candidates vs Candidates Passing 4th Section

Quarter	New Candidates	Pass 4th
2013 Q-1	10,781	5,381
2013 Q-2	13,278	6,040
2013 Q-3	16,090	7,868
2013 Q-4	13,319	7,716
2014 Q-1	10,349	5,079
2014 Q-2	11,932	5,720
2014 Q-3	15,447	7,709
2014 Q-4	12,840	7,135

- New Candidates
- Pass 4th
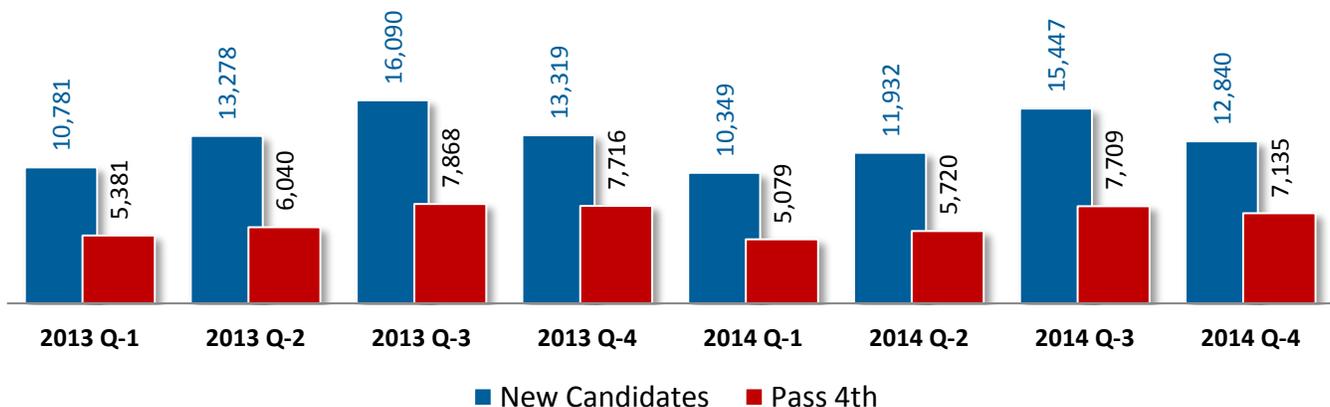
Notes about the Data

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 Jurisdictions.

2. The demographic data related to Age, Gender and Degree Type is provided by the individual candidates and may not be 100% accurate.

2014