CPA Exam Performance: *All Jurisdictions*

2009

Overall Performance

Unique Candidates	**93,195**
New Candidates	**43,630**
Total Sections	**247,370**
Passing 4th Section	**26,340**
Sections/Candidate	**2.65**
Pass Rate	**49.1%**
Average Score	**71.6**

Section Performance

	Sections	Score	% Pass
First-Time	**149,678**	**72.0**	**53.1%**
Re-Exam	**97,692**	**71.0**	**42.9%**
AUD	**61,824**	**72.5**	**49.8%**
BEC	**66,917**	**71.1**	**48.3%**
FAR	**58,359**	**70.7**	**48.5%**
REG	**60,270**	**72.1**	**49.8%**

Top 3 Jurisdictions

Most Candidates

1.	California	**14,210**
2.	New York	**9,976**
3.	Texas	**5,565**

Highest Pass Rate

1.	Utah	**60.4%**
2.	Missouri	**59.9%**
3.	South Dakota	**59.8%**

Exam Type by Percent

Re-Exam 39%

First-Time 61%

Candidates

2008 Q-1	2008 Q-2	2008 Q-3	2008 Q-4	2009 Q-1	2009 Q-2	2009 Q-3	2009 Q-4
33,988	37,474	43,919	45,598	38,681	40,349	48,216	49,149

Sections

2008 Q-1	2008 Q-2	2008 Q-3	2008 Q-4	2009 Q-1	2009 Q-2	2009 Q-3	2009 Q-4
45,125	52,387	64,826	66,177	50,814	56,083	70,643	69,830

% Pass

2008 Q-1	2008 Q-2	2008 Q-3	2008 Q-4	2009 Q-1	2009 Q-2	2009 Q-3	2009 Q-4
46%	50%	51%	47%	47%	51%	52%	47%
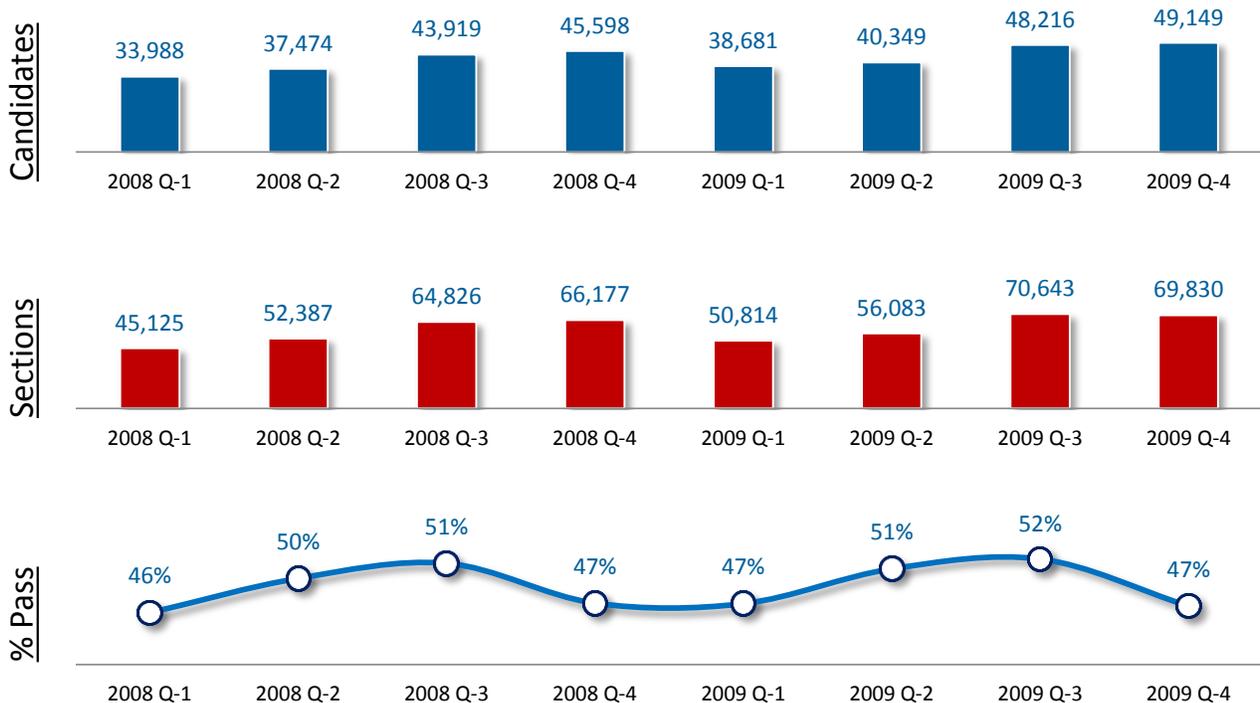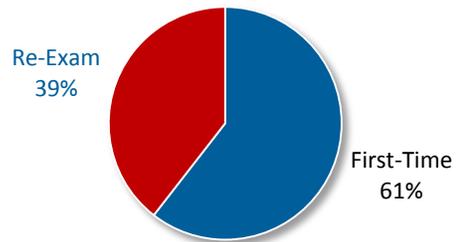
CPA Exam Performance: *All Jurisdictions*

Demographics

- Male
- Female
- Not Reported

18,408
36,635
38,152
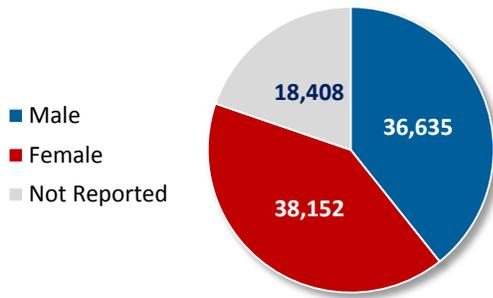
Residency

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Candidate Count

In-State Address	72,229
Out-of-State Address	12,780
International Address	8,186

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% of Candidates

In-State Address	77.5%
Out-of-State Address	13.7%
International Address	8.8%

Average Age

29.7 29.4 29.1 29.3 29.7 29.5 29.0 29.4

2008 Q-1 2008 Q-2 2008 Q-3 2008 Q-4 2009 Q-1 2009 Q-2 2009 Q-3 2009 Q-4
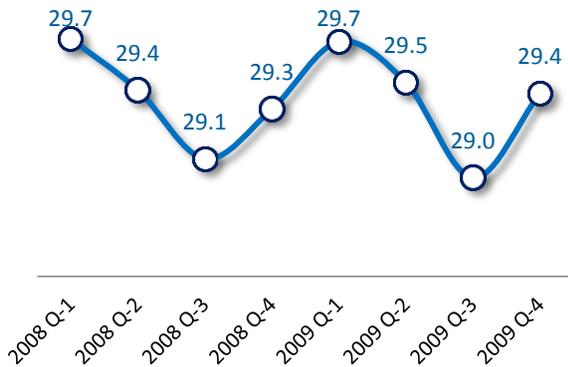
Degree Type

Candidate Count

Bachelor's Degree	66,307
Advanced Degree	13,657
None/Other	13,231

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% of Candidates

Bachelor's Degree	71.1%
Advanced Degree	14.7%
None/Other	14.2%

New Candidates vs Candidates Passing 4th Section

	2008 Q-1	2008 Q-2	2008 Q-3	2008 Q-4	2009 Q-1	2009 Q-2	2009 Q-3	2009 Q-4
New Candidates	11,171	11,563	15,148	15,699	12,713	11,919	16,563	16,399
Pass 4th	4,715	5,615	6,568	7,061	5,408	6,198	7,269	7,465

- New Candidates
- Pass 4th
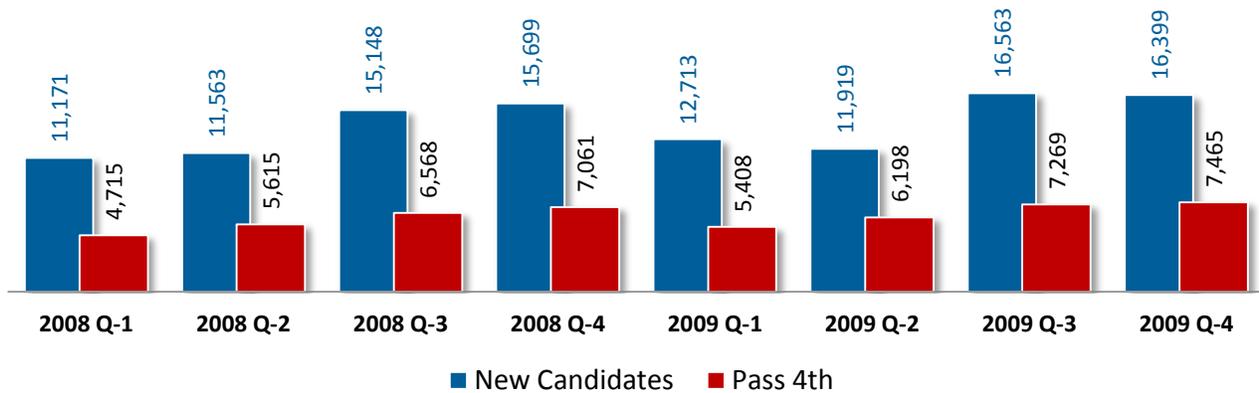
Notes about the Data

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.

2009