

CPA Exam Performance: *All Jurisdictions*

2012 Q-1

Overall Performance

Unique Candidates	40,709
New Candidates	11,089
Total Sections	51,920
Passing 4th Section	5,573
Sections/Candidate	1.28
Pass Rate	45.5%
Average Score	70.7

Section Performance

	Sections	Score	% Pass
First-Time	26,818	70.6	49.5%
Re-Exam	25,102	70.7	41.3%
AUD	14,214	71.8	44.9%
BEC	11,684	71.9	48.6%
FAR	12,513	68.9	43.8%
REG	13,509	70.0	45.0%

Top 3 Jurisdictions

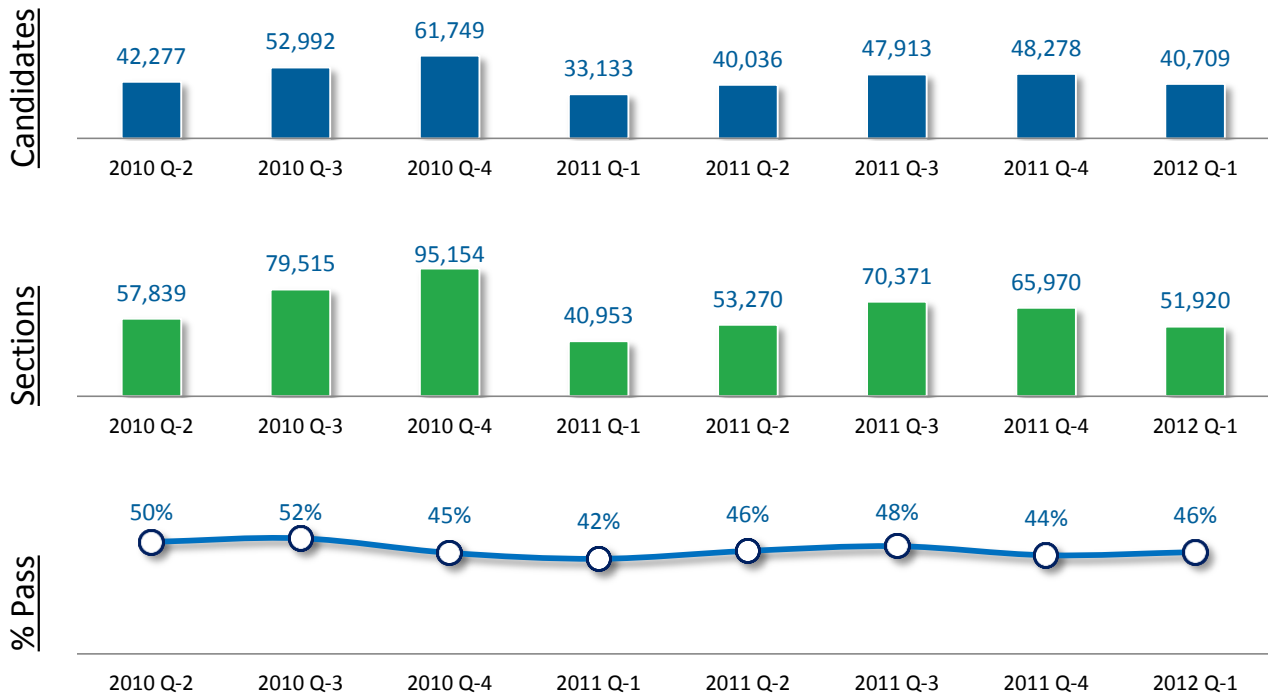
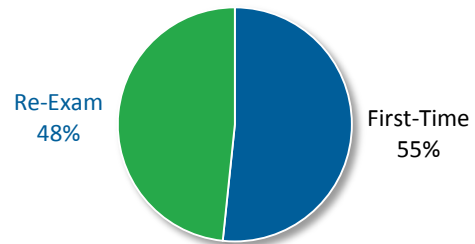
Most Candidates

1. California	6,166
2. New York	4,077
3. Texas	2,581

Highest Pass Rate

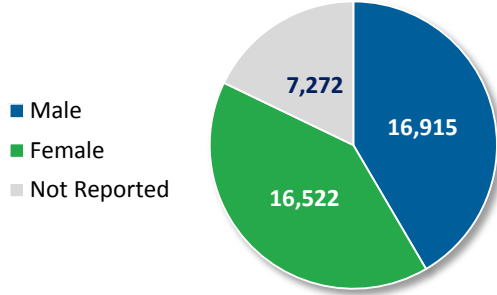
1. Utah	56.9%
2. Michigan	53.4%
3. Texas	53.2%

Exam Type by Percent



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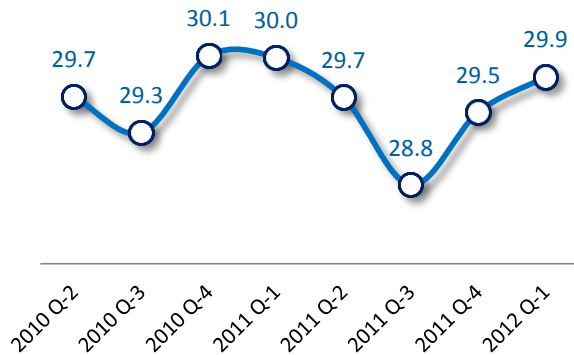
Demographics



Residency

Candidate Count	
In-State Address	31,661
Out-of-State Address	5,564
Foreign Address	3,484
% of Candidates	
In-State Address	77.8%
Out-of-State Address	13.7%
Foreign Address	8.6%

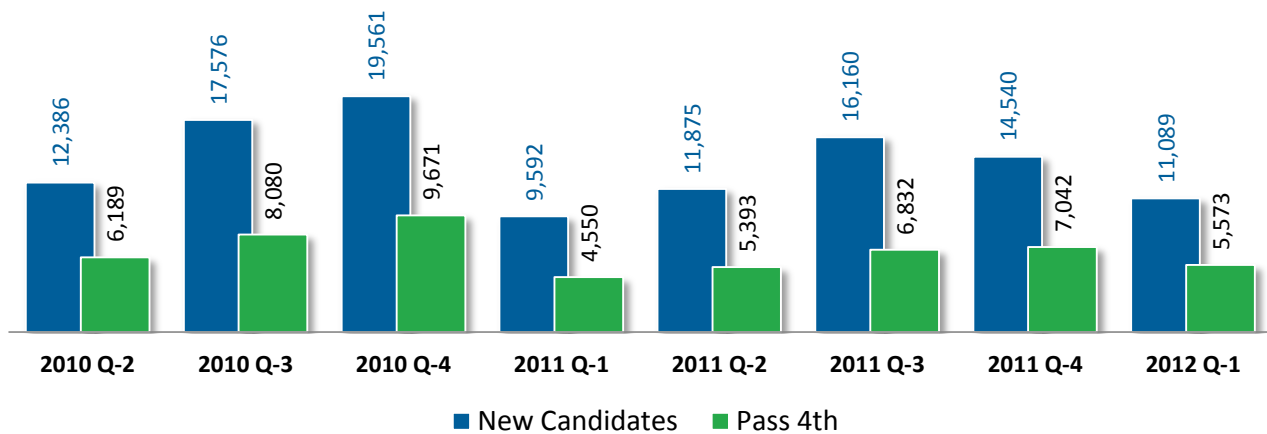
Average Age



Degree Type

Candidate Count	
Bachelor's Degree	28,527
Advanced Degree	5,827
None/Other	7,272
% of Candidates	
Bachelor's Degree	70.1%
Advanced Degree	14.3%
None/Other	17.9%

New Candidates vs Candidates Passing 4th Section



Notes about the Data

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

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