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Resource for Regulation and Professional Services.

International Candidates

What the Statistics Reveal

International Trending

Growth in International

- Impact to Jurisdictions
- Impact from Jurisdictions
- Impact of International Test Centers

• Performance

- **o** Education, Age, Examination
- Path of Least Resistance and Habit

Looking Ahead

- Change in Board Rules
- Growth in China
- Resurgence of Japan Growth



Rank	Country (Home)	Candidates (2012)	Sections (2012)	3-yr Growth Candidates	3-yr Growth Sections	Average Score	Average Pass Rate
1	Japan	2,237	6,367	(12.9%)	(13.9%)	66.1	34.1%
2	Korea, Republic of	1,350	4,843	(20.3%)	(24.4%)	67.2	38.9%
3	China	741	1,698	394.0%	377.9%	70.4	43.1%
4	Canada	595	973	(42.1%)	(46.3%)	70.1	49.3%
5	United Arab Emirates	522	1,000	222.2%	209.1%	64.6	31.7%
6	India	397	616	(32.0%)	(25.7%)	66.9	36.5%
7	Egypt	293	608	89.0%	83.6%	68.5	43.6%
8	Taiwan	260	430	3.2%	(0.1%)	69.1	40.5%
9	Saudi Arabia	238	481	114.4%	86.2%	67.1	39.3%
10	Lebanon	201	308	99.0%	69.1%	66.0	39.6%
11	Bahrain	198	337	122.5%	65.5%	65.8	28.5%
12	Hong Kong	186	239	(15.5%)	(5.0%)	70.7	54.4%
13	Kuwait	163	236	98.8%	75.0%	66.4	36.9%
14	Bahamas	157	226	(3.7%)	(15.2%)	68.4	41.2%
15	Jordan	149	219	132.8%	105.6%	65.7	26.5%

The Uniform CPA Examination continued its international presence. In 2012:

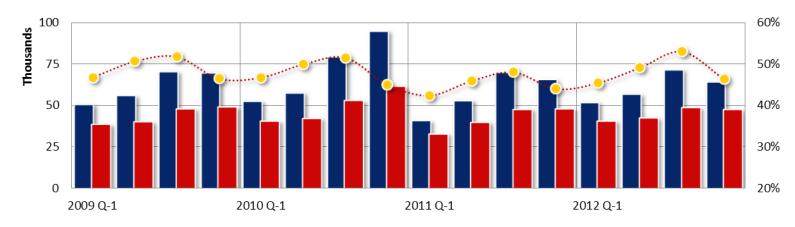
8,503 candidates from 101 countries other than the U.S. sat for 24,549 sections

Of those

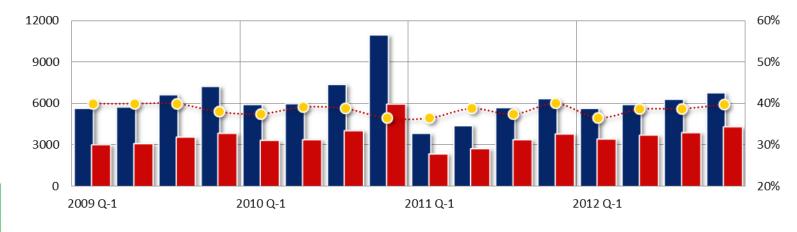
40.4% were Women and 11.2% had earned a Masters Degree



Examination Trending: All Candidates



Examination Trending: International

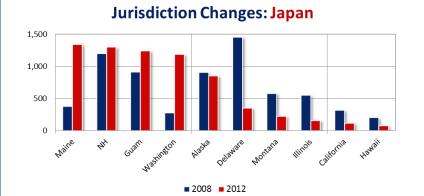


Sections

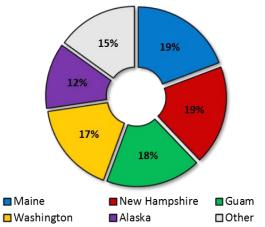
Candidates ····••··· % Pass



Japanese Candidates

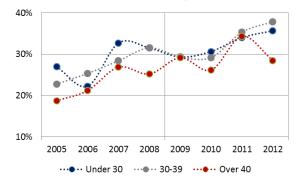


2012 Jurisdictions



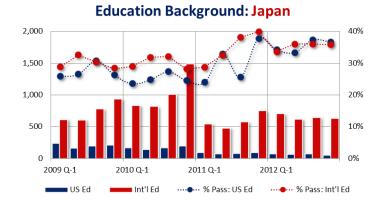


Pass Rate: Japan

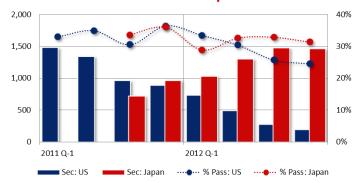




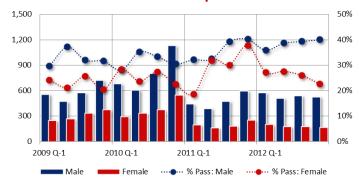
Japanese Candidates



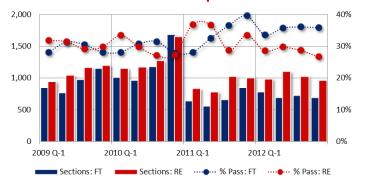
Test Center: Japan



Gender: Japan



FT vs RE: Japan





Middle East Candidates

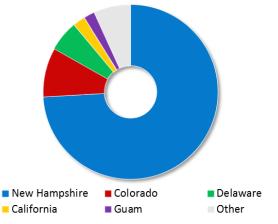
2500 2000 1500 1000 500 0 New Hampshire Colorado California Guam Delaware 2008 497 190 145 302 6 159 2012 2062 254 63 58

Jurisdiction Changes: Middle East

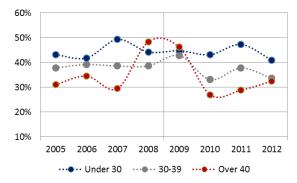
2008 2012

U.A.E

2012 Jurisdictions



Pass Rate: Middle East



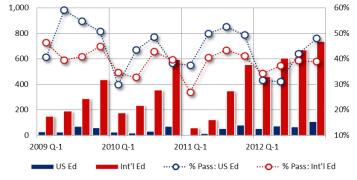


Jurisdiction

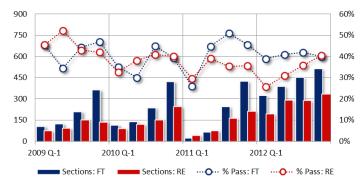


Middle East Candidates

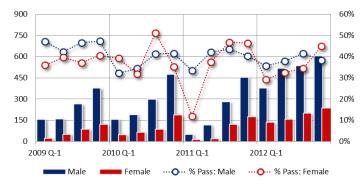




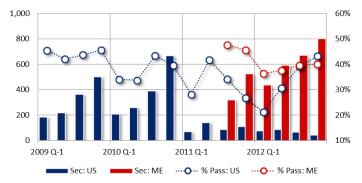
FT vs RE: Middle East



Gender: Middle East



Test Center: Middle East





Irusted

Resource for Regulation and Professional Services.

Questions & & Next Steps