# CPA Exam Performance: All Jurisdictions

## 2012

### Overall Performance

<table>
<thead>
<tr>
<th>Category</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unique Candidates</td>
<td>92,839</td>
</tr>
<tr>
<td>New Candidates</td>
<td>40,963</td>
</tr>
<tr>
<td>Total Sections</td>
<td>245,193</td>
</tr>
<tr>
<td>Passing 4th Section</td>
<td>26,152</td>
</tr>
<tr>
<td>Sections/Candidate</td>
<td>2.64</td>
</tr>
<tr>
<td>Pass Rate</td>
<td>48.9%</td>
</tr>
<tr>
<td>Average Score</td>
<td>71.7</td>
</tr>
</tbody>
</table>

### Section Performance

<table>
<thead>
<tr>
<th>Section</th>
<th>Sections</th>
<th>Score</th>
<th>% Pass</th>
</tr>
</thead>
<tbody>
<tr>
<td>First-Time</td>
<td>139,101</td>
<td>72.4</td>
<td>54.3%</td>
</tr>
<tr>
<td>Re-Exam</td>
<td>106,092</td>
<td>70.7</td>
<td>41.7%</td>
</tr>
<tr>
<td>AUD</td>
<td>66,234</td>
<td>72.4</td>
<td>46.9%</td>
</tr>
<tr>
<td>BEC</td>
<td>56,844</td>
<td>73.0</td>
<td>52.8%</td>
</tr>
<tr>
<td>FAR</td>
<td>60,150</td>
<td>70.3</td>
<td>48.0%</td>
</tr>
<tr>
<td>REG</td>
<td>61,965</td>
<td>71.1</td>
<td>48.1%</td>
</tr>
</tbody>
</table>

### Top 3 Jurisdictions

1. California: 13,942
2. New York: 9,216
3. Texas: 5,584

### Highest Pass Rate

1. Utah: 61.2%
2. Missouri: 57.7%
3. Wisconsin: 56.8%

### Exam Type by Percent

- First-Time: 57%
- Re-Exam: 43%

### Data and Trends published by [NASBA](www.nasba.org)

CPB@nasba.org
CPA Exam Performance: All Jurisdictions

Demographics

- Candidate Count
  - In-State Address: 71,486
  - Out-of-State Address: 12,850
  - International Address: 8,503

- % of Candidates
  - In-State Address: 77.0%
  - Out-of-State Address: 13.8%
  - International Address: 9.2%

Residency

- Candidate Count
  - Bachelor's Degree: 64,953
  - Advanced Degree: 13,167
  - Enrolled/Other: 14,719

- % of Candidates
  - Bachelor's Degree: 70.0%
  - Advanced Degree: 14.2%
  - Enrolled/Other: 15.9%

Average Age

- Male: 29.7
- Female: 29.5
- Not Reported: 28.5

Degree Type

- Candidate Count
  - Bachelor's Degree: 64,953
  - Advanced Degree: 13,167
  - Enrolled/Other: 14,719

- % of Candidates
  - Bachelor's Degree: 70.0%
  - Advanced Degree: 14.2%
  - Enrolled/Other: 15.9%

New Candidates vs Candidates Passing 4th Section

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.

2012

Data and Trends published by NASBA (www.nasba.org)
CPB@nasba.org