2013 EXAMINATION SUMMARY REPORT
## CPA Exam Performance: All Jurisdictions

### 2013

#### Overall Performance

<table>
<thead>
<tr>
<th>Unique Candidates</th>
<th>94,154</th>
</tr>
</thead>
<tbody>
<tr>
<td>New Candidates</td>
<td>41,620</td>
</tr>
<tr>
<td>Total Sections</td>
<td>245,982</td>
</tr>
<tr>
<td>Passing 4th Section</td>
<td>26,999</td>
</tr>
<tr>
<td>Sections/Candidate</td>
<td>2.61</td>
</tr>
<tr>
<td>Pass Rate</td>
<td>49.4%</td>
</tr>
<tr>
<td>Average Score</td>
<td>71.8%</td>
</tr>
</tbody>
</table>

#### Section Performance

<table>
<thead>
<tr>
<th>Sections</th>
<th>Score</th>
<th>% Pass</th>
</tr>
</thead>
<tbody>
<tr>
<td>First-Time</td>
<td>142,221</td>
<td>72.6</td>
</tr>
<tr>
<td>Re-Exam</td>
<td>103,761</td>
<td>70.9</td>
</tr>
<tr>
<td>AUD</td>
<td>68,228</td>
<td>72.2</td>
</tr>
<tr>
<td>BEC</td>
<td>56,503</td>
<td>73.8</td>
</tr>
<tr>
<td>FAR</td>
<td>60,787</td>
<td>70.4</td>
</tr>
<tr>
<td>REG</td>
<td>60,464</td>
<td>71.2</td>
</tr>
</tbody>
</table>

#### Top 3 Jurisdictions

**Most Candidates**
1. California: 14,314
2. New York: 9,859
3. Texas: 5,661

**Highest Pass Rate**
1. Utah: 61.3%
2. Wisconsin: 59.1%
3. Oregon: 58.5%

#### Exam Type by Percent

- First-Time: 58%
- Re-Exam: 42%

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

CPB@nasba.org
CPA Exam Performance: All Jurisdictions

Demographics

- Candidate Count
  - In-State Address: 72,094
  - Out-of-State Address: 13,315
  - International Address: 8,745
  - % of Candidates
    - In-State Address: 76.6%
    - Out-of-State Address: 14.1%
    - International Address: 9.3%

Average Age

- Age Distribution
  - Bachelor's Degree: 29.9
  - Advanced Degree: 29.4
  - Enrolled/Other: 28.5

Residency

- Candidate Count
  - Bachelor's Degree: 66,437
  - Advanced Degree: 13,379
  - Enrolled/Other: 14,338
  - % of Candidates
    - Bachelor's Degree: 70.6%
    - Advanced Degree: 14.2%
    - Enrolled/Other: 15.2%

Degree Type

- Bachelor's Degree: 66,437
- Advanced Degree: 13,379
- Enrolled/Other: 14,338

New Candidates vs Candidates Passing 4th Section

- 2012 Q-1: New Candidates 10,989, Pass 4th 5,580
- 2012 Q-2: New Candidates 12,255, Pass 4th 5,871
- 2012 Q-3: New Candidates 16,343, Pass 4th 7,432
- 2012 Q-4: New Candidates 13,447, Pass 4th 7,292
- 2013 Q-1: New Candidates 10,785, Pass 4th 5,380
- 2013 Q-2: New Candidates 13,288, Pass 4th 6,040
- 2013 Q-3: New Candidates 16,133, Pass 4th 7,867
- 2013 Q-4: New Candidates 13,422, Pass 4th 7,712

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.

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