CPA Exam Performance: *All Jurisdictions*

### 2014

#### Overall Performance

- **Unique Candidates**: 91,384
- **New Candidates**: 39,798
- **Total Sections**: 234,440
- **Passing 4th Section**: 25,643
- **Sections/Candidate**: 2.57
- **Pass Rate**: 49.5%
- **Average Score**: 71.9

#### Section Performance

<table>
<thead>
<tr>
<th>Sections/Candidate</th>
<th>Score</th>
<th>% Pass</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>AUD</strong></td>
<td>72.4</td>
<td>46.4%</td>
</tr>
<tr>
<td><strong>BEC</strong></td>
<td>73.8</td>
<td>55.5%</td>
</tr>
<tr>
<td><strong>FAR</strong></td>
<td>70.1</td>
<td>47.6%</td>
</tr>
<tr>
<td><strong>REG</strong></td>
<td>71.3</td>
<td>49.4%</td>
</tr>
</tbody>
</table>

#### New Candidates

- **First-Time**: 136,288 (72.6%
- **Re-Exam**: 98,152 (41.9%)

#### Most Candidates

1. California: 12,369
2. New York: 10,123
3. Texas: 5,671

#### Highest Pass Rate

1. Utah: 62.3%
2. Wisconsin: 58.8%
3. South Dakota: 58.3%

#### Exam Type by Percent

- **First-Time**: 48%
- **Re-Exam**: 52%

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

- Candidate Count
  - In-State Address 69,324
  - Out-of-State Address 13,538
  - International Address 8,522

- % of Candidates
  - In-State Address 75.9%
  - Out-of-State Address 14.8%
  - International Address 9.3%

Residency

Average Age

Degree Type

- Candidate Count
  - Bachelor's Degree 60,094
  - Advanced Degree 13,354
  - Enrolled/Other 17,936

- % of Candidates
  - Bachelor's Degree 65.8%
  - Advanced Degree 14.6%
  - Enrolled/Other 19.6%

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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