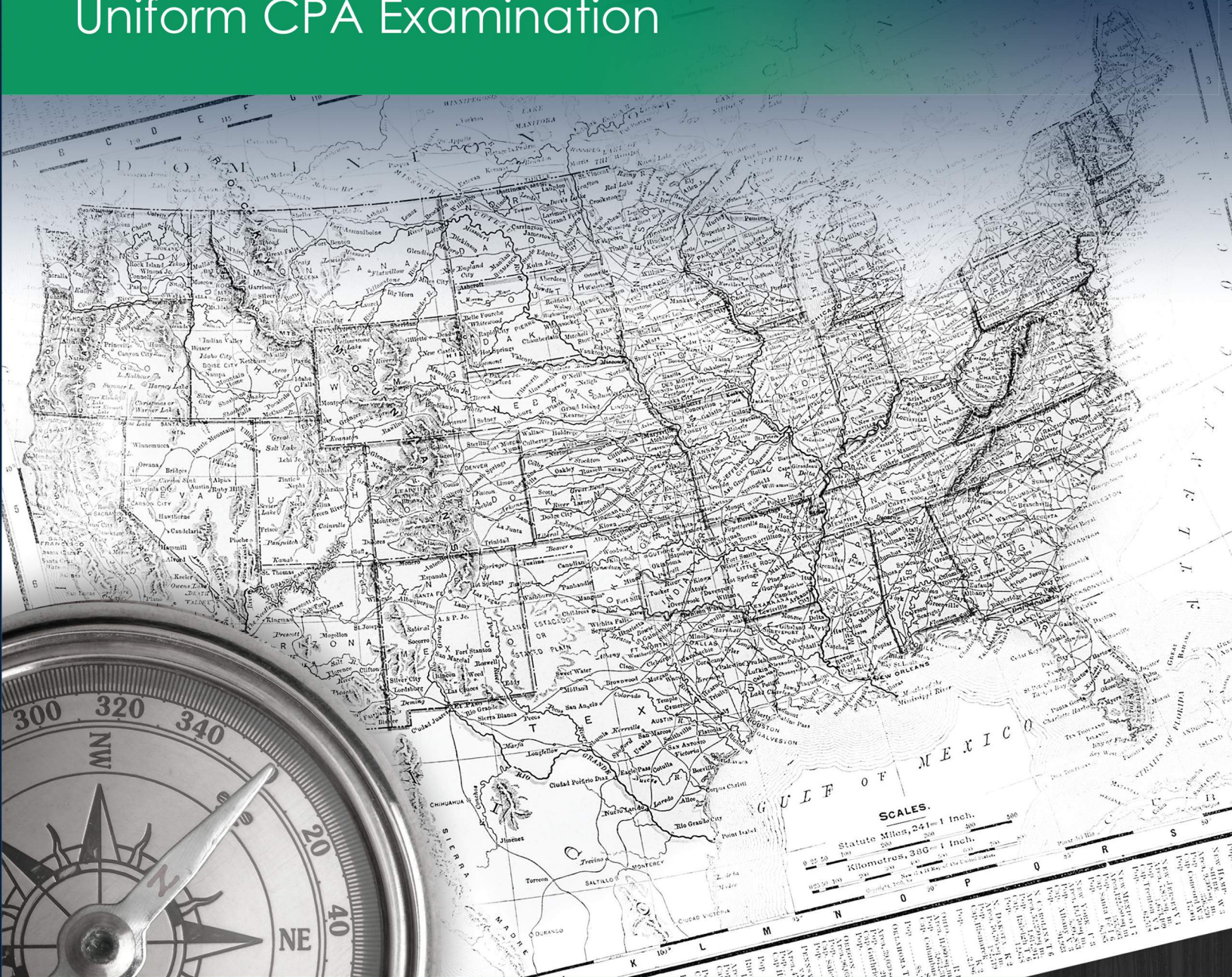


Candidate Performance on the Uniform CPA Examination



JURISDICTION EDITION - 2015

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INTRODUCTION

The National Association of State Boards of Accountancy (NASBA) began gathering data on CPA Examination candidates in 1982 and has published reports on performance and selected characteristics since 1985. This edition of the book covers candidate performance for the Uniform CPA Examination for all four testing windows in the calendar year 2015. NASBA offers these reports through the voluntary participation of candidates and their individual Boards of Accountancy, which provide data, and the cooperation of the American Institute of Certified Public Accountants (AICPA), which prepares and scores the Examination for the 55 U.S. jurisdictions.

BACKGROUND DATA

The background data is obtained directly from State Boards of Accountancy, when they submit information about eligible candidates to NASBA's Gateway System. The Gateway System is a Web Interface which provides state boards a means to enter, review, and manage candidate information. The process of entering candidate information using the Web Interface results in the eventual scheduling of an Examination by the candidate. Candidate information is transmitted through the Gateway System and stored in the National Candidate Database (NCD) where all CPA candidate information and Examination history data is maintained.

Note that cohort size in a given year for a jurisdiction is affected by multiple factors, the most significant of these has historically been changes to Exam eligibility requirements in a given jurisdiction.

WHAT'S NEW WITH THE REPORTING

In 2016, the data will be presented in two books. The *Jurisdiction Edition*, designed specifically with the state boards in mind, will provide a broad view of the CPA Exam trends from around the world. The *University Edition* focuses on university and accreditation reports, including international, regional, national and state. University rankings based upon Examination data will also be a prominent feature in this edition. After the transition to computer based testing in 2004, scores between 71 and 75 are reported as earned on the Examination.

Content Area Performance

In addition to the four primary sections (AUD, BEC, FAR, REG), the new publications will include performance metrics by cohort for each of the 23 content areas and four skills areas. The content area performance metric represents the percentage of students who received a comparable or stronger score for that area. Note that the skills areas reported in this publication only include writing and simulation, which is not the comprehensive set of skills outlined in the Content Skills Outline (CSO).

Cohort Tracking

All candidates who begin the Examination process in the same calendar year are members of the cohort. Presenting the data in this way allows for a more accurate analysis of trends in the accounting pipeline.

Pipeline Reporting

This section of the reporting provides in-depth analysis of a candidate's path through the Examination process, whether they pass all four parts or choose to drop out. In 2015, there were 26,110 candidates who passed their fourth part of the Exam, 19,733 candidates dropped out of the Exam, and 61,804 remained active in the Examination process at the end of calendar year.

DEMOGRAPHICS

The reader should note that demographic data is not reported completely for all jurisdictions. This gap in data is often due to the fact that the reported information may not be critical to a given jurisdiction's application process and thus not collected. NASBA will continue to work with several of the jurisdictions to close many of the data collection gaps.

SECTION DESCRIPTIONS

In an effort to present the data in a clear-cut manner, section descriptions for each individual component of the report have been built into this edition. Please do not hesitate to contact us at CPB@nasba.org with additional questions.

FEEDBACK

The changes and improvements in this book are a direct result of the feedback received from the many end users of this product. Although this edition has made significant strides over previous editions, we acknowledge that there is additional room for improvement. To get there, we need your feedback, both positive and negative. Please send any questions, comments and (most importantly) suggestions to CPB@nasba.org.

GENERAL DISCLAIMERS / LIMITED LIABILITY

Notwithstanding any language to the contrary, nothing contained herein constitutes nor is intended to constitute a promise of any kind. While reasonable efforts are made to ensure accurate and up-to-date information in this *Jurisdiction Performance Book*, the data contained herein is for informational purposes only and is not represented to be error free. The National Association of State Boards of Accountancy (NASBA) does not warrant that the information and materials in this handbook are adequate, accurate, current or complete, and, to the fullest extent permitted by applicable laws, expressly disclaims liability for any errors or omissions in the information and materials. No warranty of any kind, implied, express or statutory, including fitness for a particular purpose, is given in conjunction with the information and materials contained within the *Jurisdiction Performance Book*. In no event will NASBA or its directors, officers, agents, representatives, employees, or volunteers be liable for any damage to you or any other party for any losses or damage including, without limitation,

incidental, exemplary or consequential damage arising from the use or inability to use the data contained within the *Jurisdiction Performance Book*.

CONTRIBUTING EDITORS

Greg Gaynor, Ph.D., CPA, is an assistant professor of accounting at the University of Baltimore. He earned a BA in Economics at Dartmouth College and a Ph.D. in Accounting at Florida State University. Consistent with his prior experience in the securities industry, Professor Gaynor's research interests include the capital markets and financial accounting as well as the CPA Examination and licensure process. The University of Baltimore is committed to student success in the field of accounting and offers the following degrees: B.S.B.A. in Accounting, M.S. in Accounting and Business Advisory Services, M.S. in Taxation, and Graduate Certificates in Accounting Fundamentals and Forensic Accounting.

Professor Gaynor and the University of Baltimore wish to thank NASBA for generously supporting research concerning the CPA Exam. By supplying data and analysis regarding candidate performance, NASBA helps both schools and the accounting profession by assisting in the development of successful accounting graduates and future CPAs.

Mark M. Ulrich, CPA teaches intermediate accounting and managerial accounting and serves as the Director of the Center for Accounting Research and Technology for the Peter J. Tobin College of Business at St. John's University. His current research includes analyzing CPA Exam pass rate data and accounting education pedagogy. Professor Ulrich has three years of public accounting experience, and most recently served as the Director of Budgets and Compliance for the Tobin College of Business.

Prior to joining St. John's University, he was employed as a senior audit associate for KPMG. Professor Ulrich also serves on the state-wide Board of Directors of the New York State Society of Certified Public Accountants (NYSSCPA), and is a past president of the Queens/Brooklyn Chapter of the NYSSCPA.

The Department of Accounting and Taxation at the Peter J. Tobin College of Business, St. John's University offers undergraduate and graduate degrees in accounting, taxation, and enterprise risk management. St. John's is dedicated to student success on the CPA Exam and students are encouraged to finish the Exam prior to graduating from the master's program.

St. John's has benefitted greatly from the excellent work of NASBA, especially through the custom pass rate reports, which allow a university to look at pass rates in much greater detail than what is published in the candidate performance books. St. John's has also participated in data collaboration sessions with NASBA and other universities and hosted a data collaboration session as its Manhattan campus in July 2014. St. John's and NASBA, along with Notre Dame University and the AACSB, also participated in a joint presentation regarding CPA Exam data and using pass rate results to support assurance of learning for accreditation purposes at the AACSB annual accreditation conference in September 2014.

H. Fred Mittelstaedt, Ph.D., CPA, Deloitte Foundation Professor of Accountancy, Mendoza College of Business, University of Notre Dame; BS 1979, MS 1982, Illinois State University; Ph.D. 1987, University of Illinois

Fred Mittelstaedt joined the University of Notre Dame faculty in 1992. He has served as the Department of Accountancy chairman since 2007. Prior to coming to Notre Dame, he held a faculty appointment at Arizona State University.

Professor Mittelstaedt has taught financial reporting courses to undergraduates, masters in accountancy students, MBAs, and Executive MBAs. While at Notre Dame, he has received the Kaneb Undergraduate Teaching Award and the Arnie Ludwig Executive MBA Outstanding Teacher Award. He is a coauthor on Financial Reporting & Analysis (6th Edition), a textbook used in graduate and undergraduate courses at numerous universities.

His research focuses on financial reporting and retirement benefit issues and has been published in the Journal of Accounting and Economics, The Accounting Review, Review of Accounting Studies, and several other accounting and finance journals. He is a reviewer for numerous academic journals, and he has served on the Editorial Advisory and Review Board for The Accounting Review. In addition, he has testified on retiree health benefit issues before the U.S. House of Representatives Committee on Education and the Workforce.

Professor Mittelstaedt is a past president of the Federation of Schools of Accountancy and currently serves on the AACSB Accounting Accreditation Committee. He is a member of the American Accounting Association and the American Institute of Certified Public Accountants. Prior to joining academia, he was an auditor with Price Waterhouse & Co. and received an Elijah Watt Sells Award for exceptional performance on the Uniform CPA Exam.





Section Descriptions

This section contains in-depth descriptions of the data in this publication.

Overall

This portion of the report provides the highest level overview of examination volume and performance. In 2015, a total of 93,742 unique candidates passed 48.4% of the 240,882 section attempts with an average score of 71.5. These candidates had an average age of 29.3 years at the time of examination.

	Overall	Exam Type		Exam Section			
		FT	RE	AUD	BEC	FAR	REG
Candidates	93,742	70,228	49,338	51,787	46,477	50,095	47,300
Sections	240,882	140,099	100,783	65,379	55,034	61,173	59,296
% Pass	48.4%	52.3%	42.4%	46.7%	54.0%	46.3%	48.1%
Avg Score	71.5	71.7	70.9	72.3	73.4	69.8	70.8
Avg Age	29.3	28.3	30.6	29.3	29.6	29.2	29.1



Exam Type

A candidate's first attempt at a given section (FT) and, if needed, subsequent attempts in that same section (RE) are reported in the Exam Type area of the report. Some candidates sit for both FT and RE sections in a given Examination year. In 2015, a total of 70,228 unique candidates passed 52.3% of the 140,099 FT sections attempts with an average score of 71.7. Typically around 60% of the sections attempted in a given year are FT.

Exam Section

The four distinct sections of the CPA Examination (AUD, BEC, FAR, REG) are each reported separately in this part of the report. Candidates attempted AUD more frequently than any other section (65,379 attempts) which resulted in one of the lower pass-rates of the four sections (46.7%). BEC is often the last section attempted, which yields a lower total number of attempts and a higher average pass-rate.

Cohort Size Trend

A Cohort is defined as the group of unique candidates who begin the examination process in a calendar year. The 2015 cohort size was 42,439 candidates, which represents a 1,373 candidate (3.3%) increase from 2014. The cohort size increase seen in 2010, and the subsequent drop in 2011, is related largely to the CPA Exam update to the next iteration of computer based testing (CBTe).

Section Description

Gender

A candidate's gender is generally derived from information gathered during the application process. The gender mix has been roughly 50% male and 50% female since 2011. Gender information was available for 95.2% of candidates sitting for the Exam in 2015. *Note that candidate counts for gender do not add up to the overall number because those who do not report a gender are not included in this section.

Residence

During the application process, each candidate indicates a country of residence. Testing performance and patterns for international residents varies notably from those of U.S. residents. In 2015, a total of 8,646 candidates entered an international address during the examination application process, representing 9.2% of all testers. International residents passed 43.4% of sections attempted while their domestic counterparts passed 49.5%.

	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	45,108	44,227	85,206	8,646	42,458	24,844	10,222	16,218	1,605	23,863	21,296	14,153	10,311	15,806	16,851
Sections	113,610	113,238	218,179	22,703	107,441	66,478	25,878	41,085	3,234	61,494	47,692	30,729	22,485	36,582	38,666
% Pass	46.0%	51.0%	49.5%	43.4%	53.5%	50.2%	40.2%	36.4%	62.4%	59.2%	48.2%	47.2%	44.7%	44.5%	40.6%
Avg Score	70.8	72.2	71.9	68.5	72.2	72.4	69.9	68.7	75.8	74.8	71.3	71.1	70.5	70.3	69.1
Avg Age	29.5	29.4	29.2	32.1	27.7	29.1	30.0	36.2	21.7	23.2	24.9	26.9	29.0	32.2	42.0

Cohort Year

This portion of the report shows performance of various cohorts on Examination sections attempted during the current calendar year. The other cohort year collectively represents the 2004 through 2012 cohorts. In 2015, a total of 10,222 candidates who began in the 2013 cohort year sat for the Examination and achieved a 40.2% section pass rate.

Age at Time of Examination

This section attempts to show both the size and performance of various age groups on the CPA Examination. While the mean age in 2015 was 29 years, the median age was 25 years. As in previous Examination years, performance on the Examination declined with age (and time since graduation) with the largest drop occurring after the 22-23 year age group.

Activity & Lost Credit

The candidate activity pipeline is broken down into five general areas of earned credits: Pass 4, Active, Inactive, Drop, and Lost Credit. These categories are defined as follows:

- o Pass 4: The count of candidates in each defined cohort who passed their fourth section in the reported year.
- o Active: The count of candidates in each defined cohort group who sat for at least one section in the last 9 months of the reported year.
- o Inactive: The count of candidates in each defined cohort group who last sat for a section between 9 and 18 months prior to the end of the reported year. 1,778 candidates from the 2015 cohort year are reported as inactive, meaning they sat for their first and last section during the first testing window of 2015, but failed to pass all four sections or attempt another section during the remaining three testing windows. While some of the inactive candidates may reappear as active candidates in following years, the total count is a strong leading indicator of drops in the following calendar year.
- o Drop: The count of candidates in each defined cohort group who are considered to have dropped from the Examination process. While this is not an absolute definition, the general assumption is that once 18 months has passed and all earned credits have expired, most candidates will not restart the Examination process. In the 2015 calendar year 7,944 candidates from the 2013 cohort year are reported as having dropped from the Examination process.
- o Lost Credit: Any credits that were earned outside of a Jurisdiction's required timeline (typically 18 months or 6 testing windows) before passing the fourth section will be lost. This metric counts the total number of these lost credits in the given testing window.

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	6,925	11,749	3,812	3,624	<6	51,582	109,758	55.0%	52.5%	72.1	<6	1,326	5,432	4.10	5.1%	97.6%
Active	33,736	11,499	5,518	11,051	<12	25,804	40,355	27.5%	52.3%	72.9	<12	5,599	24,061	4.30	21.4%	93.1%
Inactive	1,778	7,789	3,244	5,225	<18	17,100	26,570	18.2%	47.9%	71.9	<18	7,176	35,525	4.95	27.5%	80.8%
Drop	0	3,204	7,944	8,585	<24	8,779	14,253	9.4%	39.0%	69.6	<24	4,573	27,223	5.95	17.5%	67.2%
Lost Cd	0	1,152	3,211	3,450	>24	20,939	49,946	22.3%	37.6%	69.3	>24	7,436	77,315	10.40	28.5%	38.5%
Total						93,742	240,882	100%	48.4%	71.5	Total	26,110	169,556	6.49	100%	61.6%

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	6,925	11,749	3,812	3,624	<6	51,582	109,758	55.0%	52.5%	72.1	<6	1,326	5,432	4.10	5.1%	97.6%
Active	33,736	11,499	5,518	11,051	<12	25,804	40,355	27.5%	52.3%	72.9	<12	5,599	24,061	4.30	21.4%	93.1%
Inactive	1,778	7,789	3,244	5,225	<18	17,100	26,570	18.2%	47.9%	71.9	<18	7,176	35,525	4.95	27.5%	80.8%
Drop	0	3,204	7,944	8,585	<24	8,779	14,253	9.4%	39.0%	69.6	<24	4,573	27,223	5.95	17.5%	67.2%
Lost Cd	0	1,152	3,211	3,450	>24	20,939	49,946	22.3%	37.6%	69.3	>24	7,436	77,315	10.40	28.5%	38.5%
Total						93,742	240,882	100%	48.4%	71.5	Total	26,110	169,556	6.49	100%	61.6%

Attempted

This area looks at performance based on time since the first section that a candidate attempts. The idea behind this view is to look at how candidates perform farther into the testing process. Any sections attempted after 6 months and before 12 months of the given candidate's first attempted section will be aggregated in the <12 month category. Note that a candidate will be counted in multiple groups, and possibly across multiple years, unless they passed all four parts or dropped out within six months of their first section. In 2015 approximately 22% of the attempted sections were from students who began the examination process more than 2 years before. These attempts had an overall pass rate of 37.6%, contrasting greatly with the under-12-month sections that had a 52.3% pass rate.

Pass 4 Parts

The average candidate requires roughly 17-18 months and 6 total attempts to pass the 4th part of the examination. This portion of the report looks at performance based on length of time taken to complete the examination process. In 2015, 7,176 of the 26,110 candidates passed their 4th part of the examination between 12 and 18 months after beginning the examination process with an 80.8% overall pass rate.

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	51,787	65,379	46.7%	72.3	46,477	55,034	54.0%	73.4	50,095	61,173	46.3%	69.8	47,300	59,296	48.1%	70.8
2015	25,058	28,927	50.3%	72.8	21,878	23,666	61.7%	74.5	27,484	30,946	50.8%	70.4	21,127	23,902	52.7%	71.3
2014	13,801	18,827	48.1%	73.1	12,494	15,159	58.5%	74.5	10,715	13,960	47.1%	70.3	13,929	18,532	50.9%	72.1
2013	4,981	6,908	39.6%	70.6	4,395	5,955	42.9%	71.7	4,563	6,333	38.5%	68.6	4,757	6,682	41.7%	69.6
Other	7,947	10,717	41.5%	70.7	7,710	10,254	37.2%	69.2	7,333	9,934	35.4%	67.0	7,487	10,180	38.2%	68.5

Cohort Performance by Section

An expansion of the Exam section performance, this part of the report looks at the cohort size, score and pass rates for AUD, BEC, FAR and REG. The 24.5 percentage point difference in BEC pass rate between the 2015 cohort and those prior to 2013 is the largest of the 4 sections. The associated difference for the AUD section is only 8.8 percentage points.

Section Description

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	65.1%	59.2%	58.9%	58.7%	60.0%	61.7%	49.2%
2015	66.6%	61.3%	61.5%	60.7%	59.8%	62.6%	52.6%
2014	66.6%	61.4%	59.4%	59.7%	61.7%	64.0%	50.0%
2013	61.3%	54.5%	54.2%	52.9%	59.1%	58.5%	41.8%
Other	60.4%	51.7%	52.9%	54.4%	58.1%	57.3%	41.8%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	63.7%	59.2%	55.2%	67.1%	57.1%	58.3%	70.5%
2015	65.2%	62.5%	59.7%	68.4%	61.8%	61.9%	75.1%
2014	66.5%	61.6%	58.6%	68.4%	60.3%	60.8%	72.5%
2013	60.5%	53.0%	46.4%	63.1%	49.6%	53.1%	63.9%
Other	56.9%	49.0%	42.1%	63.7%	42.7%	46.8%	57.8%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	52.8%	47.1%	48.3%	56.2%	60.2%	43.7%
2015	56.5%	52.2%	52.3%	59.5%	60.2%	49.2%
2014	51.9%	46.8%	49.4%	56.5%	55.8%	42.9%
2013	47.7%	39.0%	42.0%	51.9%	54.1%	35.3%
Other	43.2%	33.2%	35.6%	45.7%	54.1%	29.1%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	62.6%	58.4%	59.6%	55.3%	57.9%	51.6%	46.5%
2015	64.1%	62.3%	61.1%	57.4%	60.6%	55.3%	51.7%
2014	65.0%	59.2%	62.6%	57.2%	59.1%	53.2%	47.9%
2013	59.1%	50.4%	55.4%	54.1%	51.8%	45.3%	38.1%
Other	56.0%	50.7%	52.5%	46.6%	51.9%	42.5%	34.5%

Content and Skill Area

The content and skills section provides a more granular look at the 23 content areas, as well as the simulation and writing portions, of CPA examination performance. The percentages reported here represent the percentage of test takers who received a “Comparable” or “Stronger” (C/S) on their score report. For an in-depth explanation of the C/S measurement, please visit the AICPA’s webpage on Psychometrics and Scoring. The darker blue colors represent the content area and cohorts with the highest percentage of C/S while the darker red colors represent the lowest. In 2015, the highest performing area was Information Systems where 68.4% of both the 2014 and 2015 cohorts received a comparable or stronger score. The lowest performance was 33.2% C/S in Financial Statement Accounts for the pre-2013 cohorts.

Content Area Legend

Auditing & Attestation

AUD	Understanding the Engagement (12-16%)
	Understanding the Entity (16-20%)
	Procedures and Evidence (16-20%)
	Evaluation and Reporting (16-20%)
	Accounting and Review Services (12-16%)
	Professional Responsibilities (16-20%)

Business Environment & Concepts

BEC	Corporate Governance (16-20%)
	Economic Concepts and Analysis (16-20%)
	Financial Management (19-23%)
	Information Systems (15-19%)
	Strategic Planning (10-14%)
	Operations Management (12-16%)

Financial Accounting & Reporting

FAR	Framework and Standards (17-23%)
	Financial Statement Accounts (27-33%)
	Specific Transactions/Events (27-33%)
	Governmental (8-12%)
	Not-for-Profit (8-12%)

Regulation

REG	Ethics & Legal Responsibilities (15-19%)
	Business Law (17-21%)
	Federal Tax Process (11-15%)
	Taxation on Property Transactions (12-16%)
	Taxation on Individuals (13-19%)
	Taxation on Entities (18-24%)

Section Description

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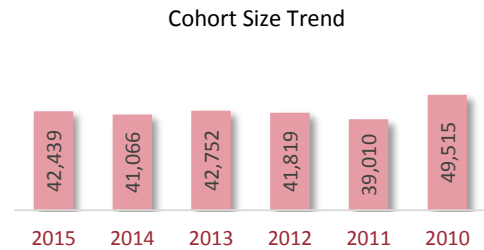
2015 Candidate Performance Overview

This section contains summary data related to the overall 2015 examination year.

Overall Performance

2015 CPA Examination

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	93,693	70,209	49,319	51,777	46,468	50,087	47,295
Sections	240,886	140,101	100,785	65,379	55,036	61,173	59,298
% Pass	49.8%	55.0%	42.5%	47.3%	56.5%	46.8%	49.4%
Avg Score	71.9	72.6	70.9	72.7	73.8	70.0	71.3
Avg Age	28.9	27.8	30.4	28.9	29.2	28.9	28.8



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	47,693	44,250	85,158	8,645	42,439	24,826	10,219	16,209	1,605	23,846	21,290	14,147	10,307	15,803	16,844
Sections	120,771	113,269	218,183	22,703	107,442	66,479	25,878	41,087	3,234	61,494	47,692	30,729	22,485	36,582	38,666
% Pass	47.2%	52.8%	50.6%	41.8%	55.6%	51.8%	40.8%	34.7%	66.0%	61.8%	48.5%	46.9%	46.9%	45.1%	39.1%
Avg Score	71.0	73.0	72.3	68.4	72.9	72.7	70.1	68.5	77.2	75.6	71.5	70.9	71.0	70.5	68.6
Avg Age	28.8	28.9	28.7	31.5	27.2	28.4	29.9	36.2	21.7	23.1	24.9	26.9	29.0	32.2	42.1

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	6,925	11,750	3,812	3,625	<6	51,570	109,759	45.6%	55.6%	72.9	<6	1,326	5,432	4.10	5.1%	97.6%
Active	33,736	11,498	5,518	11,050	<12	25,797	40,355	16.8%	53.9%	73.3	<12	5,599	24,061	4.30	21.4%	93.1%
Inactive	1,778	7,789	3,244	5,225	<18	17,100	26,571	11.0%	48.4%	72.0	<18	7,177	35,529	4.95	27.5%	80.8%
Drop	0	3,204	7,944	8,585	<24	8,779	14,253	5.9%	40.1%	69.9	<24	4,573	27,223	5.95	17.5%	67.2%
Lost Cd	0	1,271	3,319	3,598	>24	20,929	49,948	20.7%	37.1%	69.2	>24	7,437	77,331	10.40	28.5%	38.5%
Total						93,693	240,886	100%	49.8%	71.9	Total	26,112	169,576	6.49	100%	61.6%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	51,777	65,379	47.3%	72.7	46,468	55,036	56.5%	73.8	50,087	61,173	46.8%	70.0	47,295	59,298	49.4%	71.3
2015	25,057	28,927	51.5%	73.4	21,875	23,666	65.5%	75.6	27,481	30,946	52.5%	70.9	21,126	23,903	54.6%	72.1
2014	13,795	18,827	48.6%	73.3	12,491	15,160	59.9%	74.6	10,712	13,960	47.2%	70.5	13,926	18,532	52.1%	72.3
2013	4,979	6,908	40.1%	71.0	4,395	5,955	43.8%	71.5	4,563	6,333	38.1%	68.4	4,756	6,682	41.5%	69.7
Other	7,946	10,717	37.0%	70.2	7,707	10,255	34.4%	68.9	7,331	9,934	31.7%	66.6	7,487	10,181	35.7%	68.1

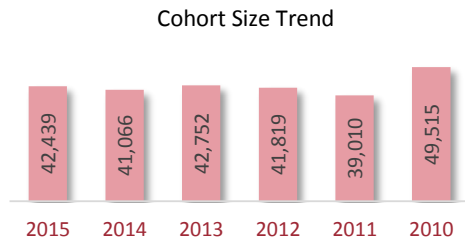
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	65.3%	59.6%	59.4%	60.3%	61.1%	62.0%	53.6%	Overall	64.6%	61.0%	57.5%	66.5%	59.1%	60.0%	70.1%
2015	67.3%	62.5%	62.3%	62.4%	61.1%	64.0%	55.2%	2015	67.0%	65.5%	63.3%	68.8%	65.3%	64.8%	77.0%
2014	66.0%	60.9%	60.1%	61.0%	62.0%	63.6%	55.1%	2014	66.6%	63.4%	60.2%	67.1%	61.3%	62.3%	70.7%
2013	62.0%	55.3%	55.1%	55.9%	61.0%	58.7%	49.2%	2013	60.3%	53.7%	48.5%	61.8%	51.1%	54.3%	61.8%
Other	59.9%	51.0%	51.9%	55.0%	59.7%	55.3%	48.6%	Other	56.6%	48.5%	41.8%	61.6%	42.4%	46.0%	54.6%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	54.6%	49.2%	50.5%	59.0%	59.5%	48.2%	Overall	70.8%	60.5%	63.0%	60.6%	58.0%	55.4%	49.0%
2015	58.1%	54.9%	55.2%	62.5%	61.1%	51.3%	2015	70.7%	64.4%	64.5%	63.8%	60.3%	59.1%	52.1%
2014	54.3%	49.4%	50.7%	59.6%	60.2%	48.5%	2014	72.1%	62.8%	64.1%	63.0%	58.9%	57.9%	51.4%
2013	49.7%	40.3%	43.8%	54.9%	56.9%	41.9%	2013	70.9%	54.7%	60.8%	55.9%	54.5%	50.0%	44.2%
Other	44.6%	33.1%	36.8%	47.5%	54.4%	39.6%	Other	68.4%	48.9%	58.0%	50.0%	52.0%	43.9%	38.8%

Overall Performance

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	70,209	70,209	-	35,668	34,247	36,356	33,830
Sections	140,101	140,101	-	35,668	34,247	36,356	33,830
% Pass	55.0%	55.0%	-	50.7%	65.1%	51.6%	53.0%
Avg Score	72.6	72.6	-	73.0	75.5	70.5	71.6
Avg Age	27.8	27.8	-	27.8	27.8	27.9	27.9



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	35,024	33,487	63,867	6,371	42,439	18,894	4,576	4,300	1,575	21,476	15,275	9,323	6,719	10,238	10,712
Sections	68,804	67,389	127,396	12,705	95,538	33,326	5,897	5,340	2,986	48,840	26,303	15,421	11,086	17,562	17,903
% Pass	52.2%	58.2%	56.1%	44.1%	56.6%	56.8%	37.2%	33.0%	67.4%	65.0%	51.7%	49.9%	50.8%	49.1%	43.2%
Avg Score	71.5	73.9	73.2	67.5	73.0	73.5	67.7	65.5	77.5	76.3	71.5	70.7	71.1	70.4	68.2
Avg Age	27.8	27.8	27.6	30.5	27.1	28.5	30.3	36.6	21.7	23.1	24.9	26.9	29.0	32.2	42.0

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	49,556	98,599	70.4%	56.5%	73.0	<6	1,212	4,848	4.00	11.6%	100.0%
Active	-	-	-	-	<12	17,145	21,691	15.5%	59.6%	74.4	<12	4,344	17,376	4.00	41.5%	100.0%
Inactive	-	-	-	-	<18	8,262	9,608	6.9%	51.8%	72.2	<18	1,107	4,428	4.00	10.6%	100.0%
Drop	-	-	-	-	<24	2,929	3,299	2.4%	35.4%	67.2	<24	3,545	14,180	4.00	33.8%	100.0%
Lost Cd	-	-	-	-	>24	5,645	6,904	4.9%	32.7%	65.9	>24	266	1,064	4.00	2.5%	100.0%
Total						70,209	140,101	100%	55.0%	72.6	Total	10,474	41,896	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	35,668	35,668	50.7%	73.0	34,247	34,247	65.1%	75.5	36,356	36,356	51.6%	70.5	33,830	33,830	53.0%	71.6
2015	25,057	25,057	52.1%	73.4	21,874	21,874	67.1%	75.9	27,481	27,481	53.6%	71.0	21,126	21,126	55.3%	72.2
2014	8,196	8,196	51.1%	73.5	9,553	9,553	67.3%	76.2	6,013	6,013	52.6%	71.2	9,564	9,564	53.9%	72.4
2013	1,206	1,206	34.7%	67.9	1,666	1,666	44.8%	70.9	1,386	1,386	33.4%	65.4	1,639	1,639	34.4%	66.4
Other	1,209	1,209	34.4%	67.2	1,154	1,154	38.2%	67.5	1,476	1,476	27.1%	62.8	1,501	1,501	34.7%	65.8

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	65.4%	61.4%	61.4%	61.0%	59.5%	62.9%	55.7%	Overall	67.6%	66.2%	63.2%	69.0%	64.7%	64.6%	75.5%
2015	66.8%	62.6%	62.7%	62.3%	60.6%	63.9%	55.7%	2015	67.8%	66.8%	64.4%	69.5%	66.5%	65.7%	77.9%
2014	64.8%	62.1%	61.5%	60.8%	59.2%	63.5%	58.2%	2014	70.3%	69.0%	65.9%	71.0%	65.3%	66.4%	74.8%
2013	54.5%	48.0%	48.1%	50.7%	49.6%	52.7%	48.6%	2013	58.9%	54.9%	47.9%	59.8%	50.5%	53.5%	62.0%
Other	51.8%	46.8%	46.2%	46.2%	48.1%	50.1%	43.6%	Other	55.6%	47.8%	40.6%	56.5%	44.9%	44.2%	55.8%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	57.1%	53.7%	53.8%	60.2%	59.5%	55.4%	Overall	64.9%	63.0%	62.6%	57.9%	60.4%	55.4%	53.3%
2015	58.9%	55.9%	55.9%	62.4%	60.7%	55.7%	2015	65.9%	65.4%	63.5%	59.3%	62.0%	57.5%	54.6%
2014	56.8%	53.9%	53.6%	59.3%	60.2%	58.2%	2014	65.5%	62.5%	63.8%	59.0%	60.7%	55.8%	55.0%
2013	44.4%	35.8%	37.4%	45.7%	47.6%	48.6%	2013	55.3%	48.4%	51.9%	46.8%	46.5%	40.6%	40.3%
Other	36.9%	28.7%	31.1%	37.8%	44.3%	43.6%	Other	57.2%	49.6%	53.4%	43.1%	50.0%	39.0%	37.9%

Jurisdiction Summary Statistics: All Testing Windows

Summary of Examination data for each Jurisdiction with more than 5 candidates

Jurisdiction	Candidates Total	Sections Total	Sections First-Time	Sections Re-Exam	Percent Pass	Average Score	Average Age
Alabama	342	864	465	399	46.0%	71.0	31.5
Alaska	2,019	5,269	3,534	1,735	44.8%	69.4	30.5
Arizona	923	2,300	1,394	906	55.8%	73.6	30.2
Arkansas	428	1,152	597	555	46.4%	70.7	29.0
California	12,840	31,909	17,860	14,049	46.6%	70.9	29.7
Colorado	1,890	4,881	2,726	2,155	52.5%	72.8	30.4
Connecticut	1,200	2,986	1,632	1,354	49.5%	71.8	27.9
Delaware	443	1,074	536	538	42.6%	69.7	31.5
District of Columbia	199	478	299	179	49.0%	70.8	29.9
Florida	3,148	7,624	4,571	3,053	52.3%	73.0	30.6
Georgia	3,186	7,961	4,751	3,210	52.3%	72.9	29.1
Guam	906	2,469	1,441	1,028	43.8%	69.4	32.3
Hawaii	302	742	369	373	39.6%	69.1	29.7
Idaho	325	827	484	343	48.3%	71.4	30.7
Illinois	4,878	13,180	7,951	5,229	53.0%	73.0	27.8
Indiana	1,318	3,631	2,150	1,481	49.9%	71.8	27.9
Iowa	645	1,769	1,169	600	55.2%	73.1	26.4
Kansas	336	913	539	374	53.2%	73.6	28.2
Kentucky	842	2,238	1,293	945	49.4%	72.4	28.4
Louisiana	921	2,264	1,212	1,052	47.6%	71.5	29.0
Maine	1,158	3,194	1,934	1,260	46.0%	70.1	31.2
Maryland	1,723	4,248	2,222	2,026	43.4%	70.0	29.8
Massachusetts	2,842	7,348	4,513	2,835	54.4%	73.5	26.8
Michigan	2,025	5,361	3,355	2,006	54.6%	73.5	27.6
Minnesota	1,554	4,280	2,730	1,550	53.6%	73.4	26.8
Mississippi	328	824	403	421	37.6%	68.3	29.4
Missouri	1,228	3,479	2,293	1,186	58.5%	74.9	27.3
Montana	824	2,520	1,494	1,026	42.9%	68.2	28.5
Nebraska	312	867	573	294	55.8%	73.5	27.1
Nevada	361	988	560	428	46.9%	71.4	30.7
New Hampshire	2,569	6,223	2,649	3,574	43.2%	70.1	31.2
New Jersey	2,852	7,015	3,733	3,282	42.7%	69.6	28.5
New Mexico	423	1,058	579	479	43.6%	69.8	32.5
New York	11,141	27,849	16,025	11,824	49.2%	71.7	27.4
North Carolina	1,762	4,999	3,181	1,818	54.3%	73.3	28.5

Jurisdiction Summary Statistics: **All Testing Windows**

Summary of Examination data for each Jurisdiction with more than 5 candidates

Jurisdiction	Candidates Total	Sections Total	Sections First-Time	Sections Re-Exam	Percent Pass	Average Score	Average Age
North Dakota	263	696	417	279	52.9%	73.8	28.0
Ohio	2,416	6,330	3,711	2,619	50.6%	72.3	28.0
Oklahoma	699	1,673	967	706	48.8%	70.5	31.0
Oregon	814	2,109	1,322	787	54.2%	73.4	30.0
Pennsylvania	3,278	8,355	4,740	3,615	49.0%	71.8	27.2
Puerto Rico	919	2,099	1,029	1,070	34.3%	65.6	28.1
Rhode Island	172	402	241	161	50.8%	72.5	27.7
South Carolina	549	1,438	836	602	50.2%	72.6	28.7
South Dakota	140	352	218	134	52.3%	73.8	29.2
Tennessee	1,532	4,064	2,397	1,667	51.5%	72.5	29.2
Texas	5,892	15,683	9,145	6,538	52.6%	73.1	29.6
Utah	578	1,445	997	448	65.4%	77.1	30.8
Vermont	406	1,124	586	538	45.5%	70.2	28.3
Virginia	3,327	8,566	4,967	3,599	52.2%	73.2	29.4
Washington	2,822	7,446	4,564	2,882	49.7%	71.4	31.2
West Virginia	215	546	248	298	39.4%	68.5	28.9
Wisconsin	1,391	3,560	2,400	1,160	60.5%	75.3	27.0
Wyoming	79	198	95	103	39.4%	69.8	30.9





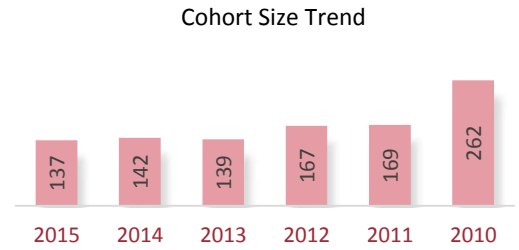
2015 Jurisdiction Performance: Overall and First-Time Sections

This section contains data of candidate performance for each jurisdiction. The jurisdictions independently provide data to NASBA, which may occasionally result in incomplete information.

Alabama

2015 CPA Examination: All Test Results

	Overall	Exam Type		Exam Section			
		FT	RE	AUD	BEC	FAR	REG
Candidates	344	248	196	191	169	185	166
Sections	864	465	399	222	208	236	198
% Pass	46.0%	46.9%	44.9%	49.6%	47.1%	40.3%	47.5%
Avg Score	71.0	70.7	71.4	73.2	71.7	68.6	70.8
Avg Age	31.5	31.3	31.8	31.9	32.0	30.7	31.4



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	133	84	344	0	126	83	38	79	0	24	69	58	44	90	110
Sections	237	174	864	0	257	213	91	178	0	57	148	113	94	249	203
% Pass	41.4%	52.9%	46.0%	0.0%	45.1%	50.7%	44.0%	39.8%	0.0%	52.6%	43.2%	56.6%	41.5%	47.4%	40.4%
Avg Score	70.4	73.5	71.0	0.0	70.3	72.3	70.8	70.6	0.0	73.5	70.3	73.5	69.1	72.5	68.5
Avg Age	31.8	31.5	31.5	0.0	30.4	31.9	30.4	34.2	0.0	23.3	25.0	26.8	28.8	32.3	41.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	12	38	17	19	<6	165	331	48.0%	45.3%	70.3	<6	2	8	4.00	2.3%	100.0%
Active	118	39	20	53	<12	86	144	25.0%	56.9%	74.2	<12	10	41	4.10	11.6%	97.6%
Inactive	7	37	7	30	<18	64	107	18.6%	45.8%	70.7	<18	24	124	5.17	27.9%	77.4%
Drop	0	13	30	40	<24	26	44	7.6%	36.4%	69.6	<24	14	70	5.00	16.3%	80.0%
Lost Cd	0	4	9	14	>24	102	238	29.7%	42.0%	70.6	>24	36	347	9.64	41.9%	41.5%
Total						344	864	100%	46.0%	71.0	Total	86	590	6.86	100%	58.3%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	191	222	49.6%	73.2	169	208	47.1%	71.7	185	236	40.3%	68.6	166	198	47.5%	70.8
2015	78	86	41.9%	71.5	70	77	53.3%	72.0	79	91	42.9%	69.3	64	68	48.5%	70.2
2014	50	65	50.8%	74.2	43	54	46.3%	72.6	47	60	43.3%	68.4	48	58	55.2%	72.1
2013	19	20	60.0%	74.1	17	27	40.7%	71.3	21	32	28.1%	66.3	17	21	61.9%	74.7
Other	44	51	56.5%	74.3	39	50	33.0%	65.3	38	53	38.3%	69.8	37	51	28.2%	68.6

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	65.5%	64.2%	57.0%	58.2%	60.5%	62.8%	52.3%
2015	64.0%	64.0%	58.1%	58.1%	52.3%	58.1%	47.7%
2014	61.5%	69.2%	55.4%	63.1%	64.6%	70.8%	60.0%
2013	65.0%	50.0%	55.0%	50.0%	65.0%	65.0%	50.0%
Other	72.7%	65.0%	57.9%	56.2%	68.4%	60.9%	52.8%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	66.8%	45.6%	44.4%	70.8%	48.3%	50.6%	71.9%
2015	70.1%	52.0%	50.7%	74.0%	54.6%	52.0%	71.4%
2014	64.8%	53.7%	46.3%	63.0%	51.9%	55.6%	75.9%
2013	70.4%	40.7%	55.6%	66.7%	40.7%	59.3%	70.4%
Other	61.4%	27.2%	26.3%	75.3%	36.7%	38.7%	68.8%

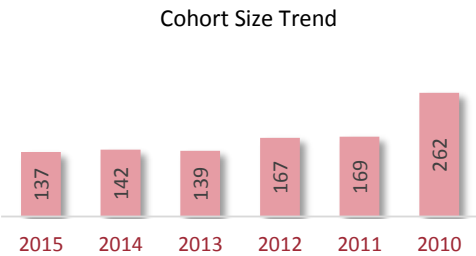
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	48.1%	37.6%	45.6%	53.7%	65.9%	36.2%
2015	45.1%	44.0%	51.7%	57.1%	55.0%	42.9%
2014	53.3%	43.3%	41.7%	50.0%	43.8%	41.7%
2013	53.1%	21.9%	28.1%	53.1%	43.9%	18.8%
Other	45.2%	26.2%	47.3%	51.6%	43.9%	25.1%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	63.5%	55.3%	58.0%	57.2%	52.2%	49.5%	41.4%
2015	57.4%	63.2%	52.9%	55.9%	50.0%	45.6%	44.1%
2014	67.2%	51.7%	62.1%	58.6%	55.2%	55.2%	46.6%
2013	66.7%	61.9%	66.7%	71.4%	66.7%	66.7%	57.1%
Other	67.8%	43.2%	57.5%	51.0%	45.6%	41.1%	22.9%

Alabama

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	248	248	-	117	118	124	106
Sections	465	465	-	117	118	124	106
% Pass	46.9%	46.9%	-	44.4%	49.2%	44.4%	50.0%
Avg Score	70.7	70.7	-	71.7	71.7	69.0	70.5
Avg Age	31.3	31.3	-	32.1	31.5	30.6	30.8



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	82	59	248	-	137	66	22	23	-	28	57	43	26	56	57
Sections	118	103	465	-	291	119	27	28	-	60	93	72	38	103	99
% Pass	46.6%	47.6%	46.9%	-	45.4%	54.6%	44.4%	22.5%	-	53.3%	43.0%	58.3%	36.8%	48.5%	40.4%
Avg Score	70.1	72.3	70.7	-	70.4	72.5	70.7	67.2	-	72.7	69.0	75.1	69.7	71.8	67.2
Avg Age	31.4	32.4	31.3	-	30.2	32.8	31.2	34.7	-	23.4	25.0	26.8	28.9	32.3	44.9

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	158	301	64.7%	45.5%	70.2	<6	2	8	4.00	6.9%	100.0%
Active	-	-	-	-	<12	60	79	17.0%	63.3%	75.3	<12	9	36	4.00	31.0%	100.0%
Inactive	-	-	-	-	<18	34	40	8.6%	42.5%	69.7	<18	9	36	4.00	31.0%	100.0%
Drop	-	-	-	-	<24	13	13	2.8%	30.8%	68.5	<24	6	24	4.00	20.7%	100.0%
Lost Cd	-	-	-	-	>24	27	32	6.9%	31.3%	66.4	>24	3	12	4.00	10.3%	100.0%
Total						248	465	100%	46.9%	70.7	Total	29	116	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	117	117	44.4%	71.1	118	118	49.2%	71.7	124	124	44.4%	69.0	106	106	50.0%	70.5
2015	78	78	39.7%	72.5	70	70	51.4%	71.8	79	79	41.8%	68.4	64	64	50.0%	70.3
2014	29	29	51.7%	80.2	31	31	58.1%	74.1	29	29	51.7%	71.2	30	30	56.7%	72.1
2013	6	6	66.7%	71.2	10	10	30.0%	66.8	7	7	28.6%	62.1	4	4	75.0%	81.5
Other	4	4	66.7%	71.2	7	7	20.0%	68.6	9	9	43.8%	72.7	8	8	25.0%	63.5

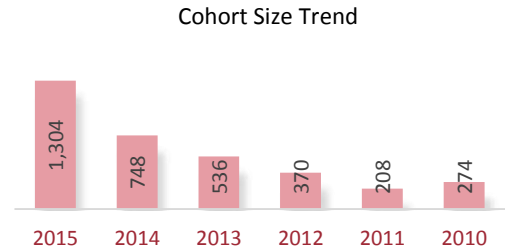
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	61.3%	64.7%	56.1%	53.8%	51.6%	63.0%	55.8%	Overall	68.6%	53.8%	47.2%	66.5%	50.9%	54.9%	73.4%
2015	61.5%	65.4%	57.7%	55.1%	50.0%	60.3%	51.3%	2015	67.1%	51.4%	50.0%	74.3%	55.7%	51.4%	70.0%
2014	58.6%	62.1%	48.3%	58.6%	55.2%	69.0%	55.2%	2014	67.7%	61.3%	58.1%	64.5%	48.4%	64.5%	77.4%
2013	66.7%	66.7%	66.7%	50.0%	66.7%	66.7%	100.0%	2013	80.0%	50.0%	20.0%	30.0%	40.0%	60.0%	80.0%
Other	66.7%	66.7%	66.7%	0.0%	33.3%	66.7%	83.3%	Other	70.0%	50.0%	10.0%	50.0%	30.0%	40.0%	80.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	48.2%	44.2%	46.3%	56.1%	60.0%	49.3%	Overall	58.2%	55.7%	57.9%	56.3%	51.6%	49.1%	54.4%
2015	41.8%	41.8%	46.8%	54.4%	64.6%	44.3%	2015	57.8%	60.9%	54.7%	57.8%	51.6%	45.3%	57.8%
2014	65.5%	62.1%	51.7%	55.2%	65.5%	55.2%	2014	56.7%	50.0%	60.0%	53.3%	50.0%	56.7%	46.7%
2013	14.3%	14.3%	28.6%	71.4%	14.3%	57.1%	2013	75.0%	100.0%	100.0%	75.0%	75.0%	100.0%	75.0%
Other	75.0%	31.3%	37.5%	62.5%	37.5%	68.8%	Other	58.3%	12.5%	54.2%	45.8%	45.8%	25.0%	45.8%

Alaska

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,020	1,698	837	1,160	1,027	1,249	889
Sections	5,269	3,534	1,735	1,484	1,229	1,458	1,098
% Pass	44.8%	46.3%	41.7%	38.9%	49.7%	46.8%	44.4%
Avg Score	69.4	68.9	70.4	68.8	71.6	68.8	68.5
Avg Age	30.5	29.7	32.0	30.5	30.5	30.7	30.1



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	879	1,141	604	1,430	1,154	434	122	134	40	312	314	271	253	450	581
Sections	2,330	2,939	1,622	3,647	2,800	1,142	323	328	86	865	772	579	556	1,100	1,311
% Pass	41.7%	47.2%	51.2%	41.9%	45.6%	43.7%	43.0%	41.9%	60.5%	47.5%	40.5%	44.6%	46.2%	49.0%	40.4%
Avg Score	68.2	70.3	72.7	67.9	68.8	70.3	70.7	70.3	76.0	69.9	67.4	68.1	70.7	70.6	68.7
Avg Age	29.7	31.1	29.5	30.9	29.0	31.5	32.6	38.6	21.6	23.0	24.9	26.9	28.9	32.2	40.1

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	142	174	62	33	<6	1,470	3,235	72.8%	45.4%	68.6	<6	48	199	4.15	11.7%	96.5%
Active	1,076	222	60	64	<12	523	882	25.9%	46.6%	70.9	<12	94	426	4.53	22.9%	88.3%
Inactive	86	194	45	30	<18	280	459	13.9%	41.8%	70.9	<18	101	509	5.04	24.6%	79.4%
Drop	0	90	142	56	<24	126	221	6.2%	43.9%	69.7	<24	73	460	6.30	17.8%	63.5%
Lost Cd	0	29	37	25	>24	198	472	9.8%	40.5%	70.2	>24	95	1,086	11.43	23.1%	35.0%
Total						2,020	5,269	100%	44.8%	69.4	Total	411	2,680	6.52	100%	61.3%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	1,160	1,484	38.9%	68.8	1,027	1,229	49.7%	71.6	1,249	1,458	46.8%	68.8	889	1,098	44.4%	68.5
2015	760	904	39.1%	67.8	665	741	53.4%	71.7	937	1,064	47.5%	68.5	523	592	41.7%	66.7
2014	272	399	37.8%	70.2	222	281	48.0%	72.1	188	230	44.4%	67.8	246	334	49.4%	71.2
2013	65	94	39.4%	70.5	61	92	41.3%	70.9	54	78	44.9%	70.9	61	87	44.8%	69.9
Other	63	87	44.2%	69.7	79	115	35.6%	69.6	70	86	48.4%	72.3	59	85	46.5%	69.4

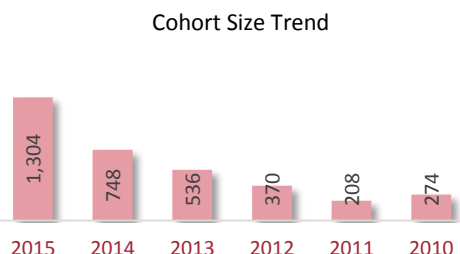
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	57.4%	47.4%	49.4%	53.4%	56.7%	50.2%	40.7%	Overall	55.7%	65.3%	63.9%	53.4%	63.2%	63.4%	46.1%
2015	56.4%	47.2%	47.8%	51.8%	55.0%	48.5%	40.5%	2015	56.6%	66.5%	62.4%	52.4%	62.4%	63.4%	50.5%
2014	60.2%	50.4%	51.9%	55.6%	58.7%	55.6%	40.6%	2014	55.9%	63.4%	66.6%	53.4%	66.6%	67.3%	39.9%
2013	56.4%	47.9%	52.1%	59.6%	66.0%	44.7%	41.5%	2013	51.1%	71.7%	67.4%	55.4%	66.3%	63.0%	27.2%
Other	58.7%	36.1%	55.7%	56.8%	59.0%	54.3%	42.4%	Other	51.2%	56.0%	66.2%	60.5%	58.0%	52.0%	41.4%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	56.2%	50.3%	51.7%	61.7%	55.2%	47.8%	Overall	53.3%	58.2%	55.2%	55.8%	52.1%	52.5%	45.1%
2015	55.0%	50.2%	51.9%	61.6%	54.8%	47.5%	2015	50.2%	56.1%	51.9%	51.4%	50.3%	47.5%	41.1%
2014	57.4%	51.3%	51.3%	60.4%	66.7%	47.0%	2014	58.7%	62.9%	63.5%	63.8%	54.2%	61.1%	53.0%
2013	64.1%	48.7%	55.1%	66.7%	63.5%	55.1%	2013	54.0%	62.1%	55.2%	63.2%	51.7%	54.0%	43.7%
Other	63.2%	50.8%	47.3%	62.5%	63.5%	48.8%	Other	57.4%	53.3%	50.2%	53.7%	58.6%	59.9%	50.3%

Alaska

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,698	1,698	-	935	825	1,049	725
Sections	3,534	3,534	-	935	825	1,049	725
% Pass	46.3%	46.3%	-	39.0%	54.2%	48.7%	43.2%
Avg Score	68.9	68.9	-	67.8	72.0	68.6	67.1
Avg Age	29.7	29.7	-	29.8	29.4	30.2	29.3



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	721	977	501	1,203	1,304	307	49	38	38	293	271	232	210	379	353
Sections	1,524	2,010	1,055	2,479	2,885	535	65	49	80	714	554	416	382	754	634
% Pass	43.5%	48.4%	54.5%	42.8%	46.1%	49.9%	35.4%	29.0%	61.3%	49.4%	42.2%	43.3%	48.2%	48.5%	42.6%
Avg Score	67.8	69.6	73.2	67.0	68.5	71.0	68.4	68.7	76.4	69.9	66.7	66.2	71.3	69.9	67.6
Avg Age	28.9	30.4	28.6	30.2	29.2	31.8	32.5	36.8	21.6	23.0	24.9	27.0	28.9	32.2	41.7

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	1,421	2,879	81.5%	45.6%	68.3	<6	41	164	4.00	24.6%	100.0%
Active	-	-	-	-	<12	320	417	11.8%	54.9%	72.3	<12	58	232	4.00	34.7%	100.0%
Inactive	-	-	-	-	<18	117	131	3.7%	48.9%	73.4	<18	45	180	4.00	26.9%	100.0%
Drop	-	-	-	-	<24	41	45	1.3%	22.2%	62.7	<24	19	76	4.00	11.4%	100.0%
Lost Cd	-	-	-	-	>24	50	62	1.8%	30.7%	65.7	>24	4	16	4.00	2.4%	100.0%
Total						1,698	3,534	100%	46.3%	68.9	Total	167	668	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	935	935	39.0%	67.2	825	825	54.2%	72.0	1,049	1,049	48.7%	68.6	725	725	43.2%	67.1
2015	760	760	39.2%	70.0	665	665	55.0%	71.9	937	937	47.9%	68.5	523	523	41.5%	66.2
2014	148	148	38.5%	75.7	132	132	53.8%	74.0	90	90	60.0%	69.8	165	165	51.5%	70.2
2013	13	13	46.2%	68.9	14	14	42.9%	67.6	15	15	33.3%	67.1	23	23	26.1%	65.7
Other	14	14	27.8%	68.9	14	14	10.0%	64.2	7	7	42.9%	67.9	14	14	34.4%	64.9

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	56.7%	47.5%	47.7%	52.0%	53.9%	48.3%	51.1%
2015	55.5%	46.5%	47.9%	50.7%	53.4%	47.6%	49.9%
2014	62.8%	51.4%	46.6%	55.4%	54.7%	52.7%	55.4%
2013	69.2%	69.2%	61.5%	76.9%	69.2%	53.9%	69.2%
Other	41.7%	41.7%	36.1%	63.9%	58.3%	36.1%	58.3%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	56.4%	67.4%	63.8%	54.2%	64.3%	64.6%	50.3%
2015	56.5%	67.4%	62.9%	52.6%	63.5%	64.1%	51.7%
2014	57.6%	68.9%	71.2%	60.6%	72.7%	71.2%	47.7%
2013	42.9%	57.1%	57.1%	50.0%	50.0%	42.9%	35.7%
Other	50.0%	62.5%	45.0%	72.5%	37.5%	47.5%	22.5%

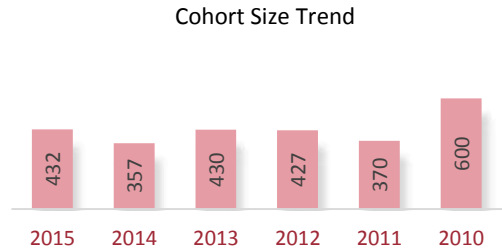
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	57.0%	52.0%	52.4%	60.9%	54.3%	47.3%
2015	55.9%	51.3%	52.1%	60.8%	54.2%	47.5%
2014	68.9%	58.9%	57.8%	64.4%	54.4%	46.7%
2013	53.3%	46.7%	46.7%	60.0%	66.7%	40.0%
Other	57.1%	57.1%	42.9%	28.6%	42.9%	42.9%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	49.8%	57.5%	52.9%	52.6%	49.4%	49.9%	44.8%
2015	49.9%	56.4%	50.7%	50.5%	49.9%	46.9%	44.9%
2014	53.3%	62.4%	63.6%	61.8%	50.3%	60.0%	47.3%
2013	34.8%	52.2%	30.4%	47.8%	34.8%	43.5%	34.8%
Other	26.7%	47.8%	48.9%	28.9%	43.3%	56.7%	28.9%

Arizona

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	923	685	462	510	476	505	460
Sections	2,300	1,394	906	611	539	610	540
% Pass	55.8%	60.3%	48.8%	55.2%	60.1%	51.5%	57.0%
Avg Score	73.6	74.6	72.2	74.7	74.9	71.6	73.5
Avg Age	30.2	29.1	32.0	30.4	30.5	30.0	30.0



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	322	377	891	32	388	214	109	156	7	179	166	129	102	176	302
Sections	735	886	2,215	85	897	529	251	340	13	405	360	301	233	399	589
% Pass	49.1%	57.7%	56.4%	40.0%	63.2%	57.7%	47.0%	46.5%	69.2%	76.3%	57.5%	52.5%	54.1%	49.9%	46.7%
Avg Score	72.2	74.5	73.9	66.5	75.5	73.9	71.7	71.4	76.2	80.2	73.3	72.6	72.9	71.9	71.2
Avg Age	30.9	30.8	30.2	31.4	28.7	29.1	30.1	37.0	21.6	23.2	24.8	27.0	28.9	32.2	40.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	79	120	49	41	<6	514	1,091	55.7%	60.9%	74.9	<6	16	66	4.13	5.5%	97.0%
Active	339	89	53	110	<12	238	364	25.8%	64.8%	75.7	<12	63	269	4.27	21.8%	93.7%
Inactive	14	62	28	41	<18	167	256	18.1%	50.8%	72.0	<18	72	355	4.93	24.9%	81.1%
Drop	0	38	78	77	<24	84	121	9.1%	38.0%	69.8	<24	48	287	5.98	16.6%	66.9%
Lost Cd	0	13	34	27	>24	203	468	22.0%	44.2%	70.9	>24	90	874	9.71	31.1%	41.2%
Total						923	2,300	100%	55.8%	73.6	Total	289	1,851	6.40	100%	62.5%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	510	611	55.2%	74.7	476	539	60.1%	74.9	505	610	51.5%	71.6	460	540	57.0%	73.5
2015	255	283	60.4%	75.3	232	247	66.4%	77.2	276	306	61.4%	74.0	219	232	59.5%	74.5
2014	129	158	57.6%	75.3	110	129	64.3%	75.1	103	136	47.1%	69.7	115	147	59.9%	73.8
2013	56	81	42.0%	72.9	46	56	55.4%	72.0	54	76	38.2%	69.9	51	68	51.5%	72.0
Other	70	89	57.2%	74.7	88	107	43.5%	70.8	72	92	38.4%	68.1	75	93	51.2%	71.4

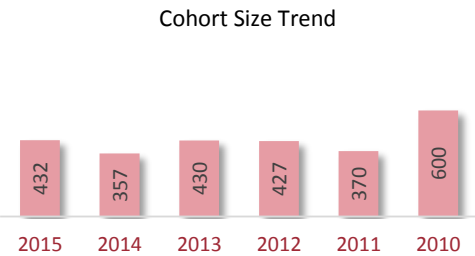
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	68.8%	61.3%	63.9%	66.9%	60.5%	62.3%	54.1%	Overall	68.9%	60.3%	61.0%	73.9%	59.6%	58.6%	77.5%
2015	67.1%	66.8%	66.1%	68.2%	62.5%	65.4%	60.1%	2015	70.9%	66.0%	68.4%	77.3%	64.8%	63.2%	80.6%
2014	69.0%	60.1%	63.3%	70.9%	57.0%	63.9%	49.4%	2014	67.4%	64.3%	62.8%	70.5%	66.7%	63.6%	76.0%
2013	64.2%	58.0%	54.3%	65.4%	67.9%	51.9%	43.2%	2013	75.0%	55.4%	44.6%	71.4%	50.0%	51.8%	67.9%
Other	78.5%	46.2%	64.4%	55.9%	53.4%	56.7%	49.8%	Other	62.3%	43.1%	47.5%	70.4%	41.9%	44.2%	76.3%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	58.4%	53.5%	53.2%	56.9%	65.4%	49.2%	Overall	67.1%	62.9%	63.5%	61.0%	59.2%	56.4%	53.4%
2015	64.4%	63.1%	61.8%	65.4%	59.6%	60.1%	2015	72.0%	67.2%	68.1%	62.9%	63.4%	61.6%	62.1%
2014	53.7%	47.8%	53.7%	53.7%	59.2%	44.9%	2014	62.6%	61.2%	57.8%	66.0%	61.9%	58.5%	53.1%
2013	56.6%	36.8%	40.8%	46.1%	60.5%	35.5%	2013	67.7%	58.8%	61.8%	60.3%	52.9%	45.6%	41.2%
Other	43.9%	37.5%	29.0%	37.4%	60.5%	23.9%	Other	59.6%	55.8%	59.7%	48.2%	47.1%	45.3%	36.9%

Arizona

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	685	685	-	354	347	370	323
Sections	1,394	1,394	-	354	347	370	323
% Pass	60.3%	60.3%	-	59.9%	65.4%	56.5%	59.8%
Avg Score	74.6	74.6	-	75.2	76.4	72.9	74.0
Avg Age	29.1	29.1	-	29.4	29.0	29.0	28.9



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	196	261	659	26	432	163	46	44	7	169	130	87	68	114	153
Sections	343	467	1,325	69	982	296	60	56	13	371	227	186	137	205	255
% Pass	56.9%	61.2%	61.4%	39.1%	61.9%	63.2%	38.3%	46.1%	69.2%	78.7%	56.8%	56.5%	61.3%	51.2%	45.9%
Avg Score	73.7	75.3	75.0	65.8	75.2	75.1	67.3	69.7	76.2	80.9	72.9	72.9	74.5	72.0	70.1
Avg Age	30.2	29.3	29.1	28.9	28.7	28.8	30.8	36.3	21.6	23.3	24.8	27.0	28.9	32.1	42.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	495	1,011	72.5%	60.7%	74.9	<6	14	56	4.00	13.7%	100.0%
Active	-	-	-	-	<12	160	201	14.4%	73.1%	77.9	<12	49	196	4.00	48.0%	100.0%
Inactive	-	-	-	-	<18	75	85	6.1%	50.6%	71.3	<18	31	124	4.00	30.4%	100.0%
Drop	-	-	-	-	<24	23	24	1.7%	29.2%	65.1	<24	8	32	4.00	7.8%	100.0%
Lost Cd	-	-	-	-	>24	57	73	5.2%	41.1%	68.5	>24	-	-	-	-	-
Total						685	1,394	100%	60.3%	74.6	Total	102	408	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	354	354	59.9%	75.2	347	347	65.4%	76.4	370	370	56.5%	72.9	323	323	59.8%	74.0
2015	255	255	60.8%	76.5	232	232	66.4%	77.5	276	276	61.6%	73.9	219	219	58.9%	74.4
2014	78	78	61.5%	66.6	84	84	70.2%	76.2	59	59	50.9%	72.6	75	75	66.7%	74.4
2013	8	8	37.5%	70.5	20	20	45.0%	70.3	20	20	25.0%	65.2	12	12	50.0%	66.3
Other	13	13	40.3%	70.5	11	11	40.0%	62.6	15	15	26.0%	64.6	17	17	51.1%	72.3

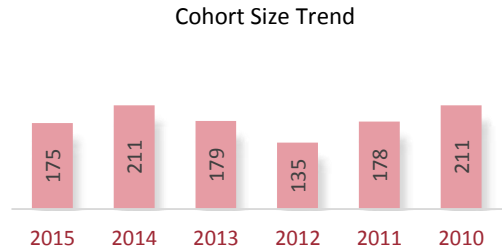
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	66.6%	65.6%	68.4%	71.6%	61.0%	65.8%	60.8%	Overall	69.7%	66.4%	67.2%	74.1%	64.8%	62.4%	80.3%
2015	66.3%	67.8%	67.8%	69.4%	62.4%	66.3%	62.0%	2015	70.7%	67.2%	69.4%	77.2%	65.5%	64.2%	81.0%
2014	69.2%	61.5%	71.8%	79.5%	62.8%	66.7%	62.8%	2014	67.9%	72.6%	67.9%	72.6%	67.9%	66.7%	83.3%
2013	62.5%	62.5%	50.0%	87.5%	62.5%	62.5%	25.0%	2013	80.0%	45.0%	45.0%	60.0%	55.0%	40.0%	65.0%
Other	61.1%	48.6%	70.8%	56.9%	23.6%	52.8%	48.6%	Other	43.3%	40.0%	56.7%	46.7%	43.3%	33.3%	70.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	61.2%	56.7%	57.8%	60.0%	62.8%	61.7%	Overall	69.9%	67.4%	65.1%	62.0%	62.1%	60.5%	60.6%
2015	63.8%	62.7%	62.3%	65.6%	65.2%	61.2%	2015	72.2%	68.0%	66.7%	62.6%	63.0%	62.1%	59.8%
2014	64.4%	47.5%	52.5%	54.2%	57.6%	66.1%	2014	65.3%	66.7%	62.7%	65.3%	66.7%	61.3%	68.0%
2013	45.0%	25.0%	35.0%	20.0%	50.0%	50.0%	2013	66.7%	58.3%	83.3%	50.0%	41.7%	41.7%	33.3%
Other	22.9%	26.0%	26.0%	33.3%	56.3%	67.7%	Other	63.3%	68.9%	43.3%	48.3%	45.6%	48.9%	56.7%

Arkansas

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	429	298	255	232	233	232	215
Sections	1,152	597	555	291	300	292	269
% Pass	46.4%	51.8%	40.5%	47.4%	46.3%	43.5%	48.3%
Avg Score	70.7	72.2	69.0	71.4	70.9	69.5	71.0
Avg Age	29.0	28.5	29.5	28.6	29.0	29.5	29.0



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	236	198	429	0	150	125	51	68	1	89	112	76	44	71	127
Sections	605	546	1,152	0	371	317	120	179	1	234	251	156	104	186	220
% Pass	43.0%	50.0%	46.4%	0.0%	55.0%	47.3%	40.8%	36.6%	100.0%	54.3%	40.2%	54.5%	45.2%	33.9%	50.0%
Avg Score	69.4	72.1	70.7	0.0	73.3	71.2	69.6	67.1	90.0	75.2	69.7	72.0	68.2	65.2	71.7
Avg Age	29.4	28.5	29.0	0.0	28.2	27.2	30.1	34.3	22.0	23.3	24.7	26.8	29.0	32.3	38.8

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	31	54	21	14	<6	222	476	51.7%	52.1%	72.7	<6	19	76	4.00	15.8%	100.0%
Active	136	73	25	52	<12	131	198	30.5%	50.5%	71.2	<12	12	55	4.58	10.0%	87.3%
Inactive	8	39	21	23	<18	93	148	21.7%	46.0%	70.5	<18	38	197	5.18	31.7%	77.2%
Drop	0	16	25	35	<24	42	69	9.8%	44.9%	70.5	<24	16	101	6.31	13.3%	63.4%
Lost Cd	0	2	14	8	>24	98	261	22.8%	33.3%	66.8	>24	35	371	10.60	29.2%	37.7%
Total						429	1,152	100%	46.4%	70.7	Total	120	800	6.67	100%	60.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	232	291	47.4%	71.4	233	300	46.3%	70.9	232	292	43.5%	69.5	215	269	48.3%	71.0
2015	95	101	55.5%	74.5	100	112	59.8%	73.4	117	140	47.1%	71.1	88	96	54.2%	72.2
2014	77	105	48.6%	70.5	72	95	47.4%	72.0	51	72	43.1%	68.8	66	90	46.7%	71.8
2013	26	36	38.9%	70.3	23	37	32.4%	68.4	27	34	47.1%	69.5	22	30	46.7%	69.5
Other	34	49	36.6%	66.5	38	56	33.2%	67.3	37	46	38.9%	65.8	39	53	56.2%	69.9

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	65.1%	58.9%	55.1%	57.7%	57.8%	60.5%	50.9%
2015	69.3%	64.4%	60.4%	62.4%	64.4%	69.3%	58.4%
2014	67.6%	58.1%	55.2%	54.3%	59.1%	54.3%	50.5%
2013	66.7%	50.0%	52.8%	50.0%	52.8%	58.3%	38.9%
Other	46.7%	52.4%	41.8%	58.5%	40.4%	51.3%	40.1%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	62.8%	49.5%	46.4%	70.5%	53.6%	54.1%	70.8%
2015	63.4%	55.4%	56.3%	73.2%	63.4%	56.3%	74.1%
2014	69.5%	50.5%	42.1%	72.6%	50.5%	59.0%	74.7%
2013	51.4%	46.0%	40.5%	67.6%	40.5%	48.7%	59.5%
Other	55.7%	34.0%	32.2%	61.3%	41.8%	42.7%	61.4%

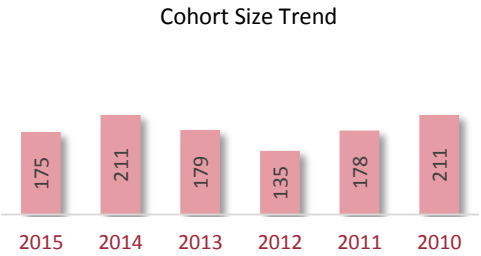
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	54.2%	42.5%	43.8%	54.4%	64.3%	41.3%
2015	61.4%	51.4%	47.9%	59.3%	56.9%	50.0%
2014	41.7%	37.5%	44.4%	51.4%	55.9%	31.9%
2013	47.1%	35.3%	50.0%	55.9%	45.5%	38.2%
Other	54.0%	26.5%	25.6%	42.0%	45.5%	28.9%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	68.3%	48.6%	64.9%	48.0%	59.0%	51.7%	43.1%
2015	68.8%	56.3%	64.6%	54.2%	63.5%	58.3%	50.0%
2014	75.6%	50.0%	63.3%	47.8%	57.8%	48.9%	38.9%
2013	60.0%	30.0%	60.0%	43.3%	53.3%	33.3%	33.3%
Other	59.5%	39.4%	70.9%	37.3%	54.1%	51.9%	40.2%

Arkansas

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	298	298	-	156	157	146	138
Sections	597	597	-	156	157	146	138
% Pass	51.8%	51.8%	-	51.3%	57.3%	45.2%	52.9%
Avg Score	72.2	72.2	-	73.1	73.2	70.2	72.1
Avg Age	28.5	28.5	-	28.0	28.1	29.2	28.8



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	158	140	298	-	175	90	16	17	1	80	74	47	29	39	50
Sections	305	292	597	-	400	152	21	24	1	193	121	72	48	71	91
% Pass	47.9%	55.8%	51.8%	-	55.0%	49.3%	33.3%	20.7%	100.0%	60.6%	40.5%	56.9%	52.1%	36.6%	55.0%
Avg Score	70.9	73.6	72.2	-	73.0	71.7	69.0	62.3	90.0	76.5	70.4	71.8	69.8	65.5	72.1
Avg Age	28.5	28.5	28.5	-	28.6	27.4	31.9	35.7	22.0	23.3	24.8	26.9	29.1	32.3	42.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	214	428	71.7%	53.5%	72.9	<6	19	76	4.00	46.3%	100.0%
Active	-	-	-	-	<12	70	87	14.6%	55.2%	72.7	<12	8	32	4.00	19.5%	100.0%
Inactive	-	-	-	-	<18	34	39	6.5%	53.9%	70.3	<18	13	52	4.00	31.7%	100.0%
Drop	-	-	-	-	<24	10	11	1.8%	18.2%	69.0	<24	1	4	4.00	2.4%	100.0%
Lost Cd	-	-	-	-	>24	24	32	5.4%	28.1%	65.2	>24	-	-	-	-	-
Total						298	597	100%	51.8%	72.2	Total	41	164	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	156	156	51.3%	75.0	157	157	57.3%	73.2	146	146	45.2%	70.2	138	138	52.9%	72.1
2015	95	95	55.8%	71.6	100	100	64.0%	74.0	117	117	47.0%	71.0	88	88	54.6%	72.3
2014	45	45	48.9%	58.0	45	45	53.3%	73.5	23	23	39.1%	66.7	39	39	51.3%	72.7
2013	6	6	0.0%	76.2	5	5	20.0%	73.8	4	4	50.0%	71.5	6	6	66.7%	74.3
Other	10	10	61.7%	76.2	7	7	6.3%	59.1	2	2	0.0%	60.0	5	5	12.5%	59.6

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	69.7%	59.8%	58.7%	60.7%	62.2%	63.5%	59.6%
2015	68.4%	63.2%	62.1%	63.2%	64.2%	69.5%	64.2%
2014	73.3%	62.2%	60.0%	55.6%	62.2%	55.6%	53.3%
2013	50.0%	0.0%	0.0%	33.3%	16.7%	16.7%	16.7%
Other	76.7%	53.3%	55.0%	76.7%	70.0%	70.0%	70.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	68.4%	52.9%	52.2%	71.7%	58.7%	59.4%	76.5%
2015	67.0%	57.0%	60.0%	74.0%	63.0%	58.0%	76.0%
2014	71.1%	55.6%	44.4%	68.9%	53.3%	64.4%	84.4%
2013	80.0%	20.0%	40.0%	100.0%	60.0%	80.0%	60.0%
Other	62.5%	0.0%	0.0%	37.5%	31.3%	31.3%	43.8%

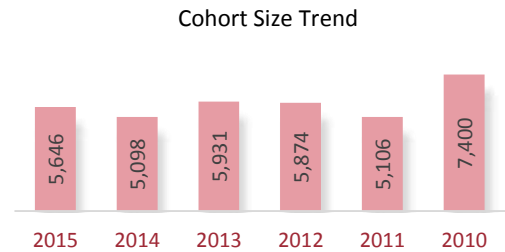
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	55.5%	46.6%	47.9%	53.4%	61.6%	47.9%
2015	62.4%	53.0%	51.3%	58.1%	63.3%	47.0%
2014	26.1%	26.1%	34.8%	34.8%	56.5%	47.8%
2013	25.0%	0.0%	50.0%	50.0%	50.0%	75.0%
Other	50.0%	0.0%	0.0%	0.0%	50.0%	50.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	69.0%	55.3%	65.3%	51.2%	60.1%	57.2%	59.3%
2015	65.9%	55.7%	63.6%	54.6%	62.5%	59.1%	61.4%
2014	79.5%	61.5%	66.7%	48.7%	56.4%	56.4%	56.4%
2013	83.3%	33.3%	83.3%	50.0%	66.7%	50.0%	66.7%
Other	25.0%	25.0%	62.5%	12.5%	37.5%	37.5%	37.5%

California

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	12,847	9,471	6,694	6,733	6,326	6,781	6,203
Sections	31,908	17,860	14,048	8,513	7,497	8,187	7,711
% Pass	46.6%	50.8%	41.3%	43.6%	52.5%	44.1%	47.0%
Avg Score	70.9	71.2	70.5	71.4	72.7	69.0	70.6
Avg Age	29.7	28.5	31.3	29.7	30.0	29.6	29.6



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	6,642	5,594	12,154	703	4,948	3,220	1,430	2,337	167	2,523	2,585	1,994	1,551	2,446	3,396
Sections	16,233	13,990	29,853	2,055	10,677	8,136	3,349	5,596	307	5,740	5,620	4,335	3,373	5,700	6,833
% Pass	44.9%	49.1%	46.8%	44.7%	52.0%	49.6%	41.3%	32.7%	67.8%	58.8%	47.6%	46.9%	46.6%	42.5%	37.9%
Avg Score	70.3	71.7	71.0	69.1	71.7	71.9	70.0	67.7	76.9	74.8	71.1	70.8	70.8	69.7	68.2
Avg Age	29.4	29.9	29.6	31.7	28.0	28.8	30.2	36.9	21.7	23.1	24.9	26.9	28.9	32.2	39.7

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	596	1,411	498	503	<6	6,941	13,415	54.0%	52.2%	71.7	<6	123	504	4.10	4.1%	97.6%
Active	4,788	1,633	819	1,632	<12	3,329	5,396	25.9%	50.2%	71.9	<12	473	2,017	4.26	15.7%	93.8%
Inactive	262	1,069	495	844	<18	2,359	3,675	18.4%	48.0%	71.9	<18	925	4,562	4.93	30.8%	81.1%
Drop	0	444	1,283	1,500	<24	1,126	1,896	8.8%	38.5%	69.4	<24	486	2,833	5.83	16.2%	68.6%
Lost Cd	0	190	490	593	>24	3,126	7,526	24.3%	35.5%	68.6	>24	1,001	10,643	10.63	33.3%	37.6%
Total						12,847	31,908	100%	46.6%	70.9	Total	3,008	20,559	6.83	100%	58.5%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	6,733	8,513	43.6%	71.4	6,326	7,497	52.5%	72.7	6,781	8,187	44.1%	69.0	6,203	7,711	47.0%	70.6
2015	2,810	3,187	47.9%	71.7	2,743	2,963	59.7%	74.0	3,605	4,024	50.0%	70.1	2,498	2,803	50.8%	71.1
2014	1,946	2,648	45.9%	72.4	1,692	2,064	58.3%	74.1	1,414	1,832	43.5%	69.2	1,846	2,417	50.3%	71.4
2013	772	1,061	39.4%	70.6	637	847	43.0%	70.8	631	839	38.4%	68.1	693	952	42.8%	70.2
Other	1,205	1,617	32.8%	69.1	1,254	1,623	33.6%	68.5	1,131	1,492	29.8%	65.8	1,166	1,539	34.6%	67.7

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	62.1%	54.9%	55.7%	57.8%	59.4%	57.3%	45.5%
2015	63.5%	56.6%	57.8%	59.2%	58.3%	59.5%	48.8%
2014	64.8%	56.6%	58.4%	58.9%	60.8%	59.6%	47.7%
2013	58.3%	54.7%	55.0%	58.4%	60.5%	56.3%	43.9%
Other	57.1%	48.5%	46.8%	52.1%	59.1%	49.1%	35.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	59.3%	60.9%	56.1%	60.4%	57.3%	57.6%	64.2%
2015	60.3%	63.0%	59.7%	61.8%	62.3%	61.1%	71.6%
2014	63.3%	65.2%	61.1%	62.7%	61.8%	62.4%	65.8%
2013	57.4%	55.8%	49.6%	56.3%	50.5%	52.9%	60.2%
Other	52.5%	52.7%	44.7%	56.2%	43.9%	46.0%	48.1%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	53.6%	48.5%	49.1%	57.2%	58.8%	44.5%
2015	57.4%	54.2%	54.1%	60.8%	58.6%	50.4%
2014	53.6%	49.5%	48.5%	58.1%	56.1%	45.6%
2013	52.4%	41.0%	44.7%	55.5%	52.7%	38.9%
Other	42.2%	33.7%	36.3%	45.6%	52.7%	27.7%

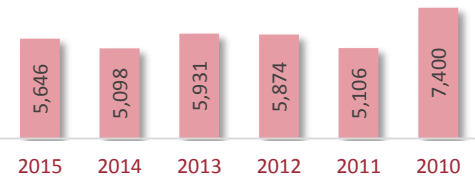
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	60.4%	58.1%	59.3%	55.8%	57.1%	52.9%	46.8%
2015	62.0%	60.7%	62.2%	58.4%	61.0%	56.1%	51.4%
2014	62.6%	59.9%	60.6%	57.8%	58.1%	55.4%	49.0%
2013	59.8%	56.5%	55.5%	55.3%	55.8%	52.3%	42.9%
Other	54.0%	50.6%	53.3%	47.5%	48.1%	42.6%	35.7%

California

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	9,471	9,471	-	4,422	4,418	4,779	4,241
Sections	17,860	17,860	-	4,422	4,418	4,779	4,241
% Pass	50.8%	50.8%	-	46.1%	60.3%	47.8%	49.1%
Avg Score	71.2	71.2	-	71.1	74.1	69.2	70.5
Avg Age	28.5	28.5	-	28.5	28.4	28.5	28.5

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	4,840	4,153	8,972	503	5,649	2,604	627	591	167	2,450	2,019	1,446	1,037	1,532	1,467
Sections	9,017	7,968	16,672	1,188	11,655	4,656	809	740	283	4,800	3,438	2,480	1,751	2,626	2,482
% Pass	48.4%	53.7%	51.0%	48.1%	52.7%	52.1%	35.2%	26.6%	68.6%	60.6%	48.9%	48.9%	49.4%	47.5%	38.7%
Avg Score	70.3	72.2	71.3	69.3	71.6	71.8	67.2	63.3	77.0	75.0	70.6	70.5	70.7	69.8	66.3
Avg Age	28.2	28.6	28.3	30.9	27.9	28.7	29.8	37.2	21.7	23.1	24.9	27.0	29.0	32.2	41.8

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	6,693	12,144	68.0%	52.9%	71.6	<6	111	444	4.00	9.9%	100.0%
Active	-	-	-	-	<12	2,421	3,103	17.4%	52.2%	71.8	<12	376	1,504	4.00	33.7%	100.0%
Inactive	-	-	-	-	<18	1,094	1,282	7.2%	50.6%	71.7	<18	470	1,880	4.00	42.1%	100.0%
Drop	-	-	-	-	<24	336	376	2.1%	29.5%	66.3	<24	117	468	4.00	10.5%	100.0%
Lost Cd	-	-	-	-	>24	778	955	5.3%	28.2%	64.6	>24	42	168	4.00	3.8%	100.0%
Total						9,471	17,860	100%	50.8%	71.2	Total	1,116	4,464	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	4,422	4,422	46.1%	71.6	4,418	4,418	60.3%	74.1	4,779	4,779	47.8%	69.2	4,241	4,241	49.1%	70.5
2015	2,810	2,810	48.3%	71.4	2,743	2,743	61.2%	74.2	3,604	3,604	50.7%	70.1	2,498	2,498	51.2%	71.0
2014	1,272	1,272	45.8%	66.0	1,308	1,308	64.8%	75.3	763	763	45.5%	68.3	1,313	1,313	49.4%	70.5
2013	183	183	29.0%	65.7	204	204	42.2%	70.3	189	189	31.2%	64.2	233	233	37.3%	67.9
Other	157	157	26.4%	65.7	163	163	32.0%	67.2	223	223	22.5%	61.9	197	197	29.1%	62.6

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	61.8%	56.3%	57.4%	58.1%	56.7%	57.9%	52.7%
2015	63.0%	56.8%	58.1%	58.7%	57.7%	59.1%	54.2%
2014	61.6%	57.2%	58.1%	57.6%	56.4%	58.3%	53.1%
2013	50.8%	45.9%	45.4%	56.3%	45.9%	49.7%	45.4%
Other	57.2%	52.4%	53.5%	53.7%	54.7%	44.2%	30.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	61.9%	64.8%	60.6%	62.6%	62.1%	62.1%	69.7%
2015	60.9%	64.2%	60.5%	62.3%	62.9%	61.9%	72.7%
2014	66.3%	69.0%	64.8%	66.4%	64.2%	65.7%	69.2%
2013	56.9%	56.9%	48.0%	54.9%	50.0%	53.9%	60.3%
Other	50.4%	49.7%	43.5%	46.2%	47.4%	47.2%	34.2%

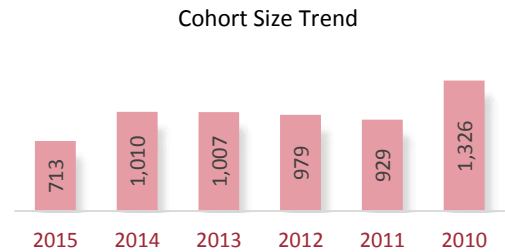
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	56.2%	52.0%	51.6%	57.7%	56.8%	47.5%
2015	58.1%	54.6%	54.6%	60.1%	58.6%	48.9%
2014	53.7%	49.9%	47.6%	54.9%	54.0%	48.9%
2013	46.6%	36.0%	32.3%	47.1%	46.0%	38.6%
Other	41.0%	29.2%	34.3%	36.5%	46.6%	28.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	61.5%	59.3%	60.0%	55.7%	58.0%	53.7%	49.8%
2015	61.9%	61.4%	62.1%	57.4%	60.3%	55.9%	51.4%
2014	62.9%	58.3%	58.7%	56.6%	56.7%	53.9%	50.9%
2013	58.4%	54.1%	51.1%	52.4%	52.4%	45.1%	42.9%
Other	50.0%	45.0%	52.8%	31.7%	44.3%	36.1%	31.2%

Colorado

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,893	1,371	1,071	1,016	941	992	1,013
Sections	4,880	2,725	2,155	1,270	1,136	1,213	1,261
% Pass	52.5%	58.1%	45.3%	51.2%	56.3%	51.4%	51.4%
Avg Score	72.7	74.0	71.2	73.6	74.1	71.6	71.8
Avg Age	30.4	29.2	32.0	30.2	30.9	30.3	30.3



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	900	993	1,641	255	646	584	223	338	16	378	356	251	180	346	594
Sections	2,346	2,534	4,202	678	1,619	1,383	509	827	34	994	800	513	426	858	1,255
% Pass	49.8%	54.9%	53.3%	47.5%	61.6%	53.3%	43.2%	36.4%	82.4%	70.4%	50.8%	50.5%	50.9%	48.5%	42.6%
Avg Score	72.0	73.5	73.0	70.9	75.2	73.0	70.3	68.6	81.5	78.3	71.6	71.4	72.9	71.8	70.0
Avg Age	30.7	30.2	30.5	29.9	28.0	30.0	32.3	36.7	21.7	23.2	24.9	26.9	29.0	32.3	40.5

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	138	302	89	100	<6	950	2,102	50.2%	60.8%	74.9	<6	16	65	4.06	2.5%	98.5%
Active	555	220	118	205	<12	544	853	28.7%	54.0%	73.2	<12	122	533	4.37	19.4%	91.6%
Inactive	20	230	78	128	<18	352	527	18.6%	48.2%	71.5	<18	172	840	4.88	27.3%	81.9%
Drop	0	88	172	183	<24	183	303	9.7%	44.9%	70.2	<24	130	763	5.87	20.7%	68.2%
Lost Cd	0	27	57	72	>24	451	1,095	23.8%	39.4%	69.5	>24	189	2,026	10.72	30.0%	37.3%
Total						1,893	4,880	100%	52.5%	72.7	Total	629	4,227	6.72	100%	59.5%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	1,016	1,270	51.2%	73.6	941	1,136	56.3%	74.1	992	1,213	51.4%	71.6	1,013	1,261	51.4%	71.8
2015	450	528	57.2%	75.3	388	429	67.4%	76.7	435	491	60.9%	73.8	395	444	61.3%	74.5
2014	288	370	53.2%	73.8	266	326	58.6%	74.8	287	365	48.5%	71.0	342	449	51.2%	71.9
2013	108	139	38.9%	70.1	99	132	44.7%	71.5	103	132	40.9%	69.6	109	144	45.8%	70.5
Other	170	233	38.1%	70.6	188	249	33.2%	68.1	167	225	39.8%	67.2	167	224	34.9%	67.8

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	68.2%	61.4%	61.7%	63.4%	62.6%	62.2%	52.7%
2015	71.2%	68.0%	67.2%	67.8%	64.4%	63.3%	58.5%
2014	69.2%	61.4%	63.2%	63.2%	63.0%	64.9%	53.5%
2013	63.3%	53.2%	51.1%	60.4%	57.6%	59.0%	41.7%
Other	62.0%	49.4%	51.0%	53.9%	60.5%	57.0%	43.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	65.2%	62.2%	57.1%	69.4%	56.4%	57.8%	68.1%
2015	69.9%	68.1%	64.8%	74.8%	62.2%	60.6%	80.0%
2014	71.2%	66.0%	61.4%	68.7%	60.4%	63.5%	64.4%
2013	64.4%	59.9%	48.5%	65.2%	55.3%	59.9%	52.3%
Other	47.4%	46.1%	39.8%	61.4%	39.3%	43.0%	57.3%

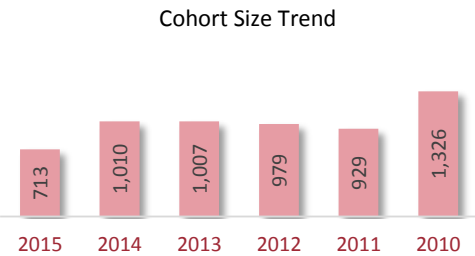
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	57.1%	52.2%	52.9%	59.7%	62.1%	48.9%
2015	62.9%	59.5%	59.9%	65.8%	60.3%	58.7%
2014	57.0%	49.3%	50.4%	58.4%	59.9%	45.5%
2013	48.5%	48.5%	49.2%	52.3%	56.5%	39.4%
Other	47.5%	40.4%	41.2%	51.0%	56.5%	35.5%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	63.9%	59.1%	61.8%	55.9%	59.5%	55.2%	50.8%
2015	69.4%	66.0%	66.4%	60.4%	66.7%	63.3%	59.2%
2014	65.0%	55.9%	62.4%	56.1%	56.8%	53.5%	48.1%
2013	58.3%	56.3%	59.0%	52.8%	54.9%	53.5%	46.5%
Other	52.1%	51.0%	51.4%	46.7%	50.8%	40.8%	39.4%

Colorado

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,371	1,371	-	679	662	677	707
Sections	2,725	2,725	-	679	662	677	707
% Pass	58.1%	58.1%	-	54.5%	64.4%	57.2%	56.6%
Avg Score	74.0	74.0	-	74.1	76.2	72.8	72.7
Avg Age	29.2	29.2	-	28.9	29.4	29.0	29.3



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	641	730	1,208	164	713	456	114	88	16	353	261	161	118	232	292
Sections	1,259	1,466	2,433	292	1,667	791	149	118	34	851	474	254	197	411	504
% Pass	54.8%	60.9%	58.9%	51.0%	62.4%	56.8%	34.9%	31.3%	82.4%	73.1%	54.2%	55.1%	54.8%	52.6%	42.1%
Avg Score	72.7	75.0	74.3	71.4	75.3	73.6	67.1	65.8	81.5	78.9	72.2	72.8	74.0	72.3	68.7
Avg Age	29.4	29.0	29.4	27.4	27.9	30.2	33.1	36.9	21.7	23.2	24.9	27.0	29.0	32.2	42.4

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	905	1,864	68.4%	62.2%	75.1	<6	15	60	4.00	6.3%	100.0%
Active	-	-	-	-	<12	350	444	16.3%	56.8%	74.2	<12	88	352	4.00	37.0%	100.0%
Inactive	-	-	-	-	<18	164	188	6.9%	51.1%	70.9	<18	99	396	4.00	41.6%	100.0%
Drop	-	-	-	-	<24	60	65	2.4%	38.5%	66.7	<24	27	108	4.00	11.3%	100.0%
Lost Cd	-	-	-	-	>24	126	164	6.0%	31.1%	66.6	>24	9	36	4.00	3.8%	100.0%
Total						1,371	2,725	100%	58.1%	74.0	Total	238	952	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	679	679	54.5%	75.2	662	662	64.4%	76.2	677	677	57.2%	72.8	707	707	56.6%	72.7
2015	450	450	56.7%	74.1	388	388	69.3%	77.3	434	434	61.1%	73.8	395	395	63.5%	75.1
2014	176	176	54.6%	62.0	207	207	64.3%	76.0	178	178	54.5%	72.2	230	230	53.5%	72.0
2013	24	24	25.0%	67.9	42	42	40.5%	71.4	39	39	33.3%	66.9	44	44	36.4%	66.0
Other	29	29	47.5%	67.9	25	25	32.9%	67.7	26	26	49.0%	70.5	38	38	18.8%	61.8

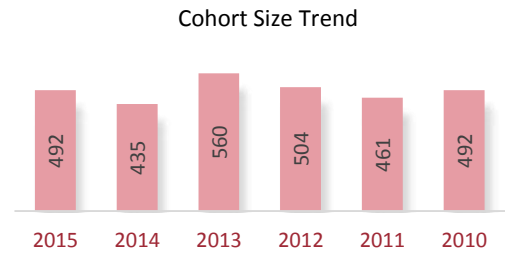
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	68.2%	64.3%	64.3%	64.6%	61.0%	61.9%	58.7%	Overall	69.3%	69.0%	63.9%	72.7%	62.9%	62.3%	75.4%
2015	70.0%	68.2%	67.3%	66.9%	63.1%	63.1%	59.3%	2015	71.1%	69.3%	67.3%	74.7%	65.2%	62.4%	81.7%
2014	69.3%	60.2%	61.4%	61.4%	60.8%	65.9%	63.1%	2014	72.5%	72.0%	64.7%	71.5%	65.2%	63.3%	71.0%
2013	41.7%	50.0%	33.3%	54.2%	41.7%	25.0%	20.8%	2013	59.5%	61.9%	45.2%	54.8%	52.4%	64.3%	52.4%
Other	55.8%	40.8%	60.0%	56.7%	45.0%	49.2%	53.3%	Other	31.9%	50.9%	37.3%	79.9%	26.4%	49.3%	53.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	62.8%	57.9%	56.6%	62.5%	60.0%	59.4%	Overall	66.0%	62.0%	63.0%	58.1%	60.8%	57.3%	59.2%
2015	63.6%	61.1%	60.1%	65.9%	60.8%	60.4%	2015	69.9%	66.6%	67.9%	62.0%	67.6%	65.6%	64.8%
2014	62.4%	55.1%	54.5%	59.6%	59.6%	60.7%	2014	65.7%	58.7%	60.4%	58.7%	54.4%	52.2%	57.4%
2013	53.9%	46.2%	38.5%	48.7%	53.9%	38.5%	2013	59.1%	50.0%	50.0%	47.7%	43.2%	43.2%	43.2%
Other	66.1%	43.4%	39.8%	45.4%	57.4%	66.1%	Other	36.1%	49.1%	43.7%	26.1%	49.2%	18.6%	30.8%

Connecticut

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,203	896	659	602	562	656	581
Sections	2,986	1,632	1,354	736	676	829	745
% Pass	49.5%	55.8%	41.9%	52.7%	57.3%	40.7%	49.0%
Avg Score	71.8	72.8	70.6	73.4	73.9	68.8	71.6
Avg Age	27.9	26.9	29.1	27.7	28.4	27.9	27.6



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	561	642	1,193	10	438	304	164	221	32	434	257	168	102	142	264
Sections	1,386	1,600	2,952	34	884	741	425	527	46	1,004	549	367	198	334	488
% Pass	43.7%	54.4%	49.7%	32.4%	55.3%	54.8%	39.8%	39.4%	56.5%	58.2%	44.1%	43.6%	53.5%	43.7%	43.7%
Avg Score	70.0	73.3	71.8	71.0	72.6	73.3	70.0	67.7	72.5	74.3	69.7	70.5	73.1	70.8	69.9
Avg Age	28.3	27.5	27.8	34.0	26.4	27.1	28.5	34.5	21.7	23.0	24.9	26.9	28.8	32.2	39.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	52	143	65	65	<6	627	1,166	52.1%	55.1%	72.7	<6	10	42	4.20	3.1%	95.2%
Active	418	153	93	159	<12	320	483	26.6%	56.9%	73.9	<12	42	177	4.21	12.9%	94.9%
Inactive	22	71	39	63	<18	231	326	19.2%	49.1%	71.6	<18	108	497	4.60	33.2%	86.9%
Drop	0	28	100	94	<24	145	264	12.1%	34.5%	69.3	<24	35	217	6.20	10.8%	64.5%
Lost Cd	0	12	44	43	>24	316	747	26.3%	41.4%	69.9	>24	130	1,243	9.56	40.0%	41.8%
Total						1,203	2,986	100%	49.5%	71.8	Total	325	2,176	6.70	100%	59.7%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	602	736	52.7%	73.4	562	676	57.3%	73.9	656	829	40.7%	68.8	581	745	49.0%	71.6
2015	223	247	54.3%	73.6	202	220	66.4%	76.1	315	361	45.2%	69.6	230	257	58.8%	72.6
2014	184	235	54.9%	73.8	165	196	63.3%	74.6	129	163	46.6%	70.1	162	224	50.0%	73.2
2013	80	106	45.3%	71.8	79	109	45.0%	71.2	89	143	28.7%	67.5	85	118	41.5%	69.3
Other	115	148	56.0%	74.2	116	151	48.9%	71.9	123	162	28.8%	60.8	104	146	41.1%	70.9

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	68.1%	64.1%	64.1%	62.8%	59.3%	68.4%	55.6%	Overall	67.4%	57.0%	52.1%	71.1%	57.3%	55.7%	80.0%
2015	69.2%	65.6%	65.2%	63.6%	55.1%	66.0%	55.9%	2015	65.9%	64.6%	60.9%	75.0%	67.7%	63.2%	84.1%
2014	71.9%	66.4%	63.8%	63.4%	60.9%	72.3%	58.7%	2014	68.4%	57.1%	57.1%	66.3%	59.2%	55.1%	83.2%
2013	59.4%	52.8%	68.9%	56.6%	54.7%	65.1%	52.8%	2013	68.8%	37.6%	32.1%	67.0%	43.1%	46.8%	74.3%
Other	65.7%	65.3%	58.9%	64.8%	68.3%	68.9%	52.0%	Other	67.7%	57.0%	43.2%	73.7%	46.0%	49.5%	72.2%

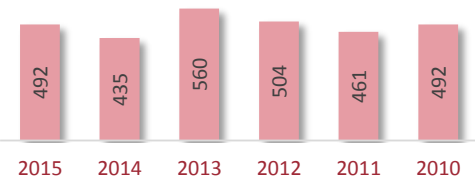
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	47.7%	43.9%	44.2%	58.3%	63.2%	42.0%	Overall	67.2%	58.8%	60.2%	58.2%	61.5%	55.2%	48.7%
2015	53.2%	50.1%	48.2%	64.3%	61.4%	48.5%	2015	69.7%	67.3%	61.5%	60.3%	63.4%	58.4%	56.8%
2014	53.4%	50.3%	55.2%	62.6%	53.9%	49.7%	2014	70.5%	63.8%	63.4%	62.1%	64.3%	56.3%	52.2%
2013	41.3%	35.0%	36.4%	60.8%	47.4%	30.8%	2013	62.7%	44.9%	60.2%	53.4%	54.2%	51.7%	39.8%
Other	32.4%	27.6%	27.9%	36.8%	47.4%	25.5%	Other	60.3%	43.2%	52.6%	51.5%	59.1%	49.5%	32.5%

Connecticut

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	896	896	-	388	403	424	417
Sections	1,632	1,632	-	388	403	424	417
% Pass	55.8%	55.8%	-	55.2%	67.0%	46.9%	54.4%
Avg Score	72.8	72.8	-	73.8	75.6	69.4	72.4
Avg Age	26.9	26.9	-	26.9	27.1	26.9	26.9

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	405	491	890	6	492	247	83	74	31	395	169	107	66	91	107
Sections	718	914	1,620	12	970	457	113	92	42	762	241	156	100	158	173
% Pass	48.8%	61.3%	56.0%	25.0%	56.2%	62.4%	37.2%	54.0%	57.1%	63.4%	47.7%	44.9%	60.0%	50.0%	45.7%
Avg Score	70.4	74.6	72.8	69.3	72.7	75.1	68.3	72.6	72.4	75.1	69.6	69.5	74.2	71.6	69.9
Avg Age	27.5	26.4	26.9	30.5	26.4	26.9	29.3	31.9	21.8	23.0	24.9	27.0	28.9	32.1	42.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	592	1,021	62.6%	56.1%	72.8	<6	8	32	4.00	6.6%	100.0%
Active	-	-	-	-	<12	233	300	18.4%	68.0%	76.1	<12	35	140	4.00	28.9%	100.0%
Inactive	-	-	-	-	<18	119	132	8.1%	48.5%	71.9	<18	67	268	4.00	55.4%	100.0%
Drop	-	-	-	-	<24	54	63	3.9%	38.1%	66.4	<24	6	24	4.00	5.0%	100.0%
Lost Cd	-	-	-	-	>24	95	116	7.1%	38.8%	67.9	>24	5	20	4.00	4.1%	100.0%
					Total	896	1,632	100%	55.8%	72.8	Total	121	484	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

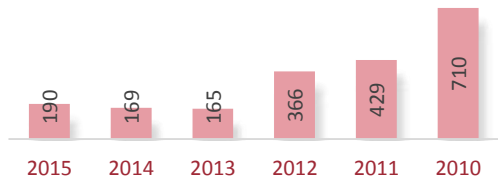
	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	388	388	55.2%	73.5	403	403	67.0%	75.6	424	424	46.9%	69.4	417	417	54.4%	72.4
2015	223	223	54.7%	75.3	202	202	68.8%	76.5	315	315	47.0%	69.7	230	230	59.1%	72.6
2014	125	125	60.0%	68.2	139	139	74.8%	77.1	67	67	56.7%	71.8	126	126	54.0%	74.5
2013	24	24	29.2%	77.8	39	39	46.2%	71.8	20	20	25.0%	59.9	30	30	40.0%	69.5
Other	16	16	68.9%	77.8	23	23	57.0%	70.8	22	22	31.3%	65.3	31	31	44.0%	71.2

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	66.6%	66.5%	65.2%	61.2%	56.6%	68.3%	54.3%	Overall	70.3%	61.2%	61.7%	73.3%	64.4%	62.0%	84.2%
2015	67.7%	65.0%	65.0%	61.9%	54.3%	65.9%	52.5%	2015	67.3%	65.4%	62.4%	74.8%	70.3%	64.4%	85.6%
2014	68.0%	71.2%	65.6%	63.2%	60.8%	72.8%	58.4%	2014	76.3%	64.8%	70.5%	72.7%	64.8%	64.8%	85.6%
2013	58.3%	54.2%	54.2%	37.5%	45.8%	58.3%	41.7%	2013	76.9%	48.7%	35.9%	66.7%	46.2%	41.0%	71.8%
Other	53.6%	69.4%	81.9%	71.1%	73.1%	80.6%	67.8%	Other	49.3%	24.6%	46.8%	75.3%	42.2%	59.4%	83.2%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	53.4%	51.5%	49.4%	62.4%	62.4%	49.4%	Overall	71.3%	64.1%	63.9%	63.5%	62.9%	58.5%	54.3%
2015	54.3%	52.1%	50.2%	66.0%	62.9%	47.3%	2015	68.3%	66.5%	62.2%	60.4%	63.5%	57.4%	56.1%
2014	59.7%	62.7%	58.2%	64.2%	65.7%	59.7%	2014	78.6%	71.4%	67.5%	69.8%	67.5%	59.5%	50.8%
2013	40.0%	30.0%	25.0%	35.0%	50.0%	35.0%	2013	56.7%	40.0%	63.3%	56.7%	50.0%	56.7%	50.0%
Other	32.8%	28.2%	34.7%	29.7%	57.2%	61.8%	Other	78.2%	39.2%	63.3%	66.9%	51.9%	63.9%	59.8%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	443	309	254	234	201	210	193
Sections	1,074	536	538	303	243	273	255
% Pass	42.6%	47.4%	37.9%	42.6%	46.9%	41.4%	40.0%
Avg Score	69.7	70.1	69.3	70.1	71.7	68.4	68.6
Avg Age	31.5	29.8	33.1	31.0	32.3	31.5	31.1

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	242	201	376	67	169	93	43	111	2	61	85	69	34	78	162
Sections	579	495	909	165	325	235	108	263	4	119	214	145	70	168	354
% Pass	46.1%	38.6%	44.1%	34.6%	47.4%	52.3%	39.8%	26.9%	0.0%	47.1%	46.3%	44.8%	38.6%	41.7%	39.8%
Avg Score	70.6	68.6	70.5	65.2	70.4	72.1	70.4	66.5	69.0	72.7	70.9	68.5	67.3	68.9	69.3
Avg Age	31.2	31.8	31.0	34.2	28.9	29.9	30.2	37.7	21.4	23.3	24.9	26.8	28.9	32.0	40.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	14	46	15	25	<6	222	410	50.1%	47.8%	70.3	<6	3	13	4.33	3.0%	92.3%
Active	169	41	26	161	<12	105	150	23.7%	53.3%	72.7	<12	11	49	4.45	11.0%	89.8%
Inactive	7	52	12	76	<18	64	107	14.4%	46.7%	70.8	<18	28	137	4.89	28.0%	81.8%
Drop	0	22	34	132	<24	39	64	8.8%	42.2%	68.3	<24	18	108	6.00	18.0%	66.7%
Lost Cd	0	6	17	64	>24	134	343	30.2%	30.6%	67.6	>24	40	509	12.73	40.0%	31.4%
Total						443	1,074	100%	42.6%	69.7	Total	100	816	8.16	100%	49.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	234	303	42.6%	70.1	201	243	46.9%	71.7	210	273	41.4%	68.4	193	255	40.0%	68.6
2015	95	112	42.9%	69.7	76	86	54.7%	72.3	106	123	46.3%	69.3	74	87	43.7%	68.6
2014	54	76	51.3%	72.4	49	58	63.8%	74.5	39	50	42.0%	68.4	45	66	53.0%	71.9
2013	24	34	38.2%	70.8	21	25	48.0%	73.8	17	30	33.3%	68.3	19	27	33.3%	67.0
Other	61	81	33.8%	67.9	55	74	26.3%	68.3	48	70	33.7%	66.5	55	75	25.0%	66.0

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	61.4%	54.8%	56.6%	54.0%	58.5%	56.9%	45.3%	Overall	59.4%	59.0%	55.5%	58.8%	54.0%	56.3%	55.2%
2015	66.1%	53.6%	59.8%	52.7%	56.3%	54.5%	45.5%	2015	66.3%	52.3%	59.3%	53.5%	55.8%	61.6%	64.0%
2014	64.5%	59.2%	55.3%	56.6%	56.6%	67.1%	47.4%	2014	63.8%	72.4%	63.8%	67.2%	72.4%	53.5%	58.6%
2013	55.9%	55.9%	58.8%	61.8%	61.8%	50.0%	38.2%	2013	52.0%	68.0%	48.0%	64.0%	40.0%	68.0%	72.0%
Other	53.7%	52.3%	51.8%	50.7%	62.5%	54.4%	45.8%	Other	48.9%	52.8%	45.7%	56.6%	40.4%	47.1%	33.8%

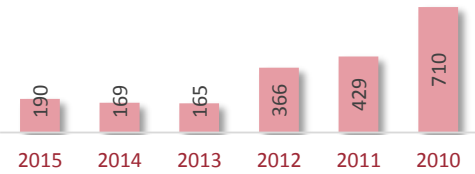
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	56.2%	47.6%	48.7%	58.4%	54.5%	46.9%	Overall	59.3%	57.9%	50.6%	50.4%	56.1%	44.2%	39.1%
2015	54.5%	50.4%	52.9%	57.7%	72.0%	48.8%	2015	66.7%	51.7%	52.9%	51.7%	51.7%	51.7%	39.1%
2014	62.0%	50.0%	56.0%	62.0%	70.0%	52.0%	2014	54.6%	66.7%	62.1%	54.6%	63.6%	45.5%	47.0%
2013	30.0%	46.7%	46.7%	56.7%	58.3%	43.3%	2013	66.7%	51.9%	40.7%	66.7%	55.6%	40.7%	33.3%
Other	64.4%	39.8%	34.5%	57.6%	58.3%	40.1%	Other	50.9%	61.1%	41.5%	39.7%	55.9%	34.1%	34.8%

Delaware

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	309	309	-	146	125	141	124
Sections	536	536	-	146	125	141	124
% Pass	47.4%	47.4%	-	41.8%	56.0%	49.7%	42.7%
Avg Score	70.1	70.1	-	69.4	73.0	69.5	68.5
Avg Age	29.8	29.8	-	29.3	30.0	30.1	30.0

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	166	143	268	41	190	64	23	32	2	60	69	54	24	43	73
Sections	299	237	466	70	351	120	28	37	4	98	121	83	40	64	126
% Pass	52.2%	41.4%	48.7%	38.6%	46.7%	58.3%	25.0%	47.0%	0.0%	44.9%	51.2%	48.2%	35.0%	46.9%	50.8%
Avg Score	72.4	67.1	71.1	63.2	69.9	73.5	65.8	67.7	69.0	72.3	71.3	68.2	65.8	68.4	70.6
Avg Age	29.5	30.3	29.4	32.8	29.0	30.5	31.7	37.1	21.4	23.3	24.9	26.9	28.8	31.9	41.2

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	216	361	67.4%	47.7%	70.3	<6	2	8	4.00	6.7%	100.0%
Active	-	-	-	-	<12	63	76	14.2%	57.9%	73.9	<12	7	28	4.00	23.3%	100.0%
Inactive	-	-	-	-	<18	32	38	7.1%	47.4%	69.3	<18	15	60	4.00	50.0%	100.0%
Drop	-	-	-	-	<24	14	16	3.0%	43.8%	68.7	<24	5	20	4.00	16.7%	100.0%
Lost Cd	-	-	-	-	>24	39	45	8.4%	28.9%	63.0	>24	1	4	4.00	3.3%	100.0%
Total						309	536	100%	47.4%	70.1	Total	30	120	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	146	146	41.8%	68.8	125	125	56.0%	73.0	141	141	49.7%	69.5	124	124	42.7%	68.5
2015	95	95	39.0%	74.7	76	76	55.3%	72.6	106	106	49.1%	69.8	74	74	44.6%	68.5
2014	36	36	55.6%	64.5	37	37	67.6%	75.2	18	18	50.0%	70.4	29	29	55.2%	71.8
2013	6	6	33.3%	61.0	6	6	33.3%	74.7	5	5	40.0%	69.8	11	11	9.1%	59.8
Other	9	9	14.6%	61.0	6	6	8.3%	58.1	12	12	65.3%	65.1	10	10	44.0%	73.8

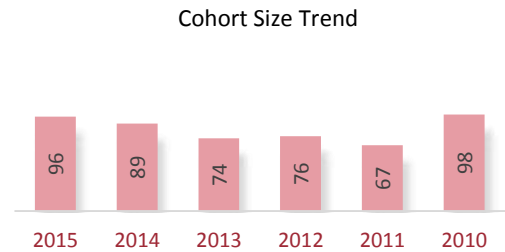
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	63.2%	51.9%	58.3%	53.3%	50.7%	57.2%	54.2%	Overall	62.8%	59.2%	60.0%	56.8%	58.0%	60.0%	63.6%
2015	66.3%	50.5%	57.9%	50.5%	52.6%	54.7%	56.8%	2015	65.8%	54.0%	60.5%	54.0%	56.6%	61.8%	65.8%
2014	58.3%	63.9%	61.1%	66.7%	52.8%	69.4%	55.6%	2014	67.6%	75.7%	67.6%	64.9%	70.3%	59.5%	62.2%
2013	50.0%	33.3%	50.0%	66.7%	33.3%	50.0%	50.0%	2013	33.3%	66.7%	66.7%	66.7%	16.7%	83.3%	83.3%
Other	58.3%	31.3%	56.3%	20.8%	33.3%	39.6%	22.9%	Other	25.0%	16.7%	0.0%	33.3%	41.7%	16.7%	25.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	56.1%	55.2%	56.5%	61.9%	56.1%	46.7%	Overall	63.2%	57.1%	55.8%	51.5%	58.7%	51.9%	46.3%
2015	56.6%	54.7%	55.7%	58.5%	55.7%	47.2%	2015	66.2%	50.0%	52.7%	52.7%	52.7%	52.7%	48.7%
2014	61.1%	55.6%	61.1%	72.2%	66.7%	50.0%	2014	62.1%	69.0%	65.5%	44.8%	72.4%	55.2%	55.2%
2013	20.0%	40.0%	60.0%	80.0%	80.0%	40.0%	2013	54.6%	54.6%	36.4%	63.6%	45.5%	45.5%	9.1%
Other	59.7%	65.3%	55.6%	69.4%	34.7%	40.3%	Other	54.0%	78.0%	72.0%	48.0%	78.0%	44.0%	44.0%

District of Columbia

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	199	143	88	121	90	106	103
Sections	478	299	179	137	104	118	119
% Pass	49.0%	52.5%	43.0%	42.3%	60.6%	44.9%	50.4%
Avg Score	70.8	71.0	70.4	70.2	75.6	67.4	70.5
Avg Age	29.9	29.3	30.8	29.4	30.5	29.6	30.1



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	53	42	197	2	84	50	19	31	0	37	29	26	25	46	53
Sections	101	79	475	3	190	126	34	66	0	99	60	67	48	106	98
% Pass	55.5%	60.8%	49.1%	33.3%	50.5%	57.1%	29.4%	40.2%	0.0%	54.6%	63.3%	38.8%	43.8%	50.0%	42.9%
Avg Score	71.9	75.3	70.8	62.0	70.6	74.5	68.6	65.4	0.0	73.3	73.0	70.3	67.2	71.3	68.3
Avg Age	28.9	27.9	29.8	39.4	29.1	29.3	32.4	36.0	0.0	22.9	25.0	26.8	28.9	32.0	40.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	13	27	6	6	<6	114	243	57.3%	51.0%	70.7	<6	3	12	4.00	5.8%	100.0%
Active	73	19	10	26	<12	51	81	25.6%	50.6%	71.6	<12	10	41	4.10	19.2%	97.6%
Inactive	10	23	7	13	<18	30	44	15.1%	56.8%	72.3	<18	15	79	5.27	28.8%	75.9%
Drop	0	7	16	17	<24	15	21	7.5%	38.1%	72.9	<24	12	74	6.17	23.1%	64.9%
Lost Cd	0	1	2	9	>24	39	89	19.6%	40.5%	69.0	>24	12	111	9.25	23.1%	43.2%
Total						199	478	100%	49.0%	70.8	Total	52	317	6.10	100%	65.6%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	121	137	42.3%	70.2	90	104	60.6%	75.6	106	118	44.9%	67.4	103	119	50.4%	70.5
2015	65	68	45.6%	70.1	47	50	60.0%	74.0	62	65	47.7%	66.7	44	48	47.9%	68.8
2014	25	33	51.5%	74.7	23	25	72.0%	79.5	28	33	54.6%	70.8	32	42	50.0%	72.8
2013	10	11	18.2%	65.1	7	9	44.4%	74.3	5	7	14.3%	65.9	10	11	45.5%	71.3
Other	21	25	29.5%	64.2	13	20	56.7%	75.8	11	13	13.4%	62.0	17	18	71.3%	71.7

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	65.4%	53.3%	54.8%	53.6%	53.2%	58.5%	45.0%
2015	58.8%	55.9%	52.9%	52.9%	51.5%	57.4%	45.6%
2014	66.7%	66.7%	69.7%	66.7%	57.6%	69.7%	57.6%
2013	72.7%	36.4%	45.5%	36.4%	45.5%	54.6%	27.3%
Other	80.6%	37.5%	47.5%	48.0%	57.1%	50.4%	36.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	72.2%	65.0%	63.3%	73.1%	67.0%	61.5%	61.0%
2015	62.0%	60.0%	68.0%	66.0%	68.0%	60.0%	58.0%
2014	88.0%	72.0%	76.0%	88.0%	76.0%	76.0%	68.0%
2013	77.8%	44.4%	55.6%	77.8%	77.8%	66.7%	44.4%
Other	78.3%	81.7%	28.3%	70.0%	41.7%	38.3%	68.3%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	46.8%	51.8%	47.4%	54.6%	56.9%	46.3%
2015	50.8%	52.3%	43.1%	58.5%	60.6%	47.7%
2014	45.5%	57.6%	63.6%	51.5%	42.9%	51.5%
2013	28.6%	42.9%	28.6%	42.9%	39.3%	14.3%
Other	35.7%	38.4%	39.3%	46.4%	39.3%	39.3%

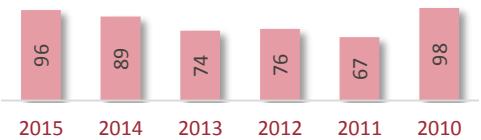
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	57.5%	62.0%	50.5%	55.5%	57.4%	48.7%	49.3%
2015	58.3%	64.6%	47.9%	54.2%	54.2%	50.0%	47.9%
2014	64.3%	57.1%	54.8%	50.0%	61.9%	52.4%	47.6%
2013	63.6%	81.8%	81.8%	45.5%	54.6%	27.3%	54.6%
Other	39.1%	53.1%	30.9%	75.3%	59.1%	50.9%	53.1%

District of Columbia

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	143	143	-	79	70	81	69
Sections	299	299	-	79	70	81	69
% Pass	52.5%	52.5%	-	46.8%	68.6%	49.4%	46.4%
Avg Score	71.0	71.0	-	70.9	77.2	67.4	69.0
Avg Age	29.3	29.3	-	28.2	30.0	29.6	29.4

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	36	27	142	1	96	36	6	5	-	35	20	18	19	32	25
Sections	73	51	298	1	218	65	7	9	-	82	34	37	34	64	48
% Pass	58.9%	60.8%	52.4%	100.0%	49.1%	58.5%	71.4%	83.3%	-	51.2%	64.7%	48.7%	47.1%	51.6%	54.2%
Avg Score	72.5	75.8	71.0	75.0	69.6	74.3	74.7	77.3	-	72.2	71.7	71.8	70.5	70.3	68.9
Avg Age	27.8	26.3	29.3	41.0	28.9	30.2	31.1	32.1	-	22.9	25.1	26.8	29.0	31.9	42.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	111	227	75.9%	49.8%	70.3	<6	3	12	4.00	13.6%	100.0%
Active	-	-	-	-	<12	32	41	13.7%	56.1%	71.2	<12	9	36	4.00	40.9%	100.0%
Inactive	-	-	-	-	<18	15	17	5.7%	70.6%	76.6	<18	6	24	4.00	27.3%	100.0%
Drop	-	-	-	-	<24	4	4	1.3%	25.0%	66.5	<24	3	12	4.00	13.6%	100.0%
Lost Cd	-	-	-	-	>24	6	10	3.3%	80.0%	78.1	>24	1	4	4.00	4.5%	100.0%
Total						143	299	100%	52.5%	71.0	Total	22	88	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	79	79	46.8%	70.0	70	70	68.6%	77.2	81	81	49.4%	67.4	69	69	46.4%	69.0
2015	65	65	46.2%	76.6	47	47	59.6%	74.7	62	62	46.8%	66.4	44	44	45.5%	68.0
2014	9	9	44.4%	48.0	18	18	83.3%	82.0	19	19	57.9%	70.5	19	19	42.1%	69.8
2013	1	1	0.0%	78.7	3	3	100.0%	81.0	0	0	0.0%	0.0	3	3	66.7%	77.3
Other	4	4	83.3%	78.7	2	2	100.0%	86.0	0	0	0.0%	0.0	3	3	75.0%	72.0

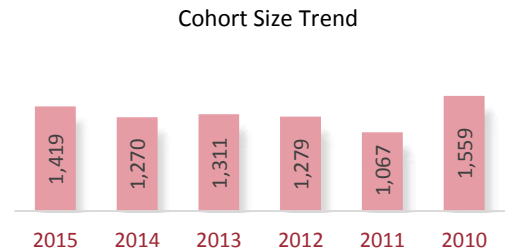
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	57.0%	56.5%	57.4%	51.5%	54.9%	61.6%	56.1%	Overall	74.3%	67.1%	75.7%	74.3%	74.3%	70.0%	61.4%
2015	56.9%	55.4%	53.9%	52.3%	52.3%	56.9%	53.9%	2015	63.8%	61.7%	68.1%	68.1%	68.1%	63.8%	59.6%
2014	55.6%	66.7%	77.8%	66.7%	66.7%	100.0%	66.7%	2014	94.4%	77.8%	88.9%	88.9%	88.9%	77.8%	66.7%
2013	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2013	100.0%	66.7%	100.0%	66.7%	100.0%	100.0%	33.3%
Other	50.0%	66.7%	83.3%	16.7%	83.3%	66.7%	83.3%	Other	100.0%	100.0%	100.0%	100.0%	50.0%	100.0%	100.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	51.8%	53.1%	49.4%	58.0%	54.3%	46.9%	Overall	56.9%	60.5%	56.9%	56.9%	54.0%	50.4%	46.7%
2015	51.6%	51.6%	43.6%	58.1%	54.8%	46.8%	2015	56.8%	63.6%	50.0%	54.6%	50.0%	50.0%	45.5%
2014	52.6%	57.9%	68.4%	57.9%	52.6%	47.4%	2014	47.4%	52.6%	63.2%	57.9%	52.6%	57.9%	42.1%
2013	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2013	100.0%	100.0%	100.0%	66.7%	100.0%	33.3%	66.7%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	Other	75.0%	25.0%	75.0%	75.0%	75.0%	25.0%	75.0%

Florida

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	3,150	2,440	1,589	1,657	1,479	1,536	1,525
Sections	7,623	4,570	3,053	2,112	1,768	1,875	1,868
% Pass	52.3%	57.4%	44.7%	48.8%	57.7%	50.7%	52.8%
Avg Score	73.0	73.8	71.8	73.6	74.4	71.6	72.5
Avg Age	30.6	29.5	32.3	30.7	31.0	30.5	30.4



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,650	1,500	3,141	10	1,245	787	352	524	33	546	584	423	351	619	1,018
Sections	3,940	3,683	7,610	13	2,758	1,905	812	1,138	65	1,351	1,246	860	731	1,380	1,990
% Pass	48.1%	56.8%	52.3%	38.5%	58.1%	56.2%	45.9%	37.4%	78.5%	72.0%	54.7%	49.1%	50.2%	46.7%	42.6%
Avg Score	71.6	74.5	73.0	64.9	74.2	74.6	71.9	68.9	81.7	79.3	73.4	72.5	71.6	71.5	70.0
Avg Age	31.4	29.8	30.6	30.6	28.7	30.2	31.4	37.6	21.6	23.1	24.9	26.9	29.0	32.3	40.7

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	196	393	144	99	<6	1,697	3,303	53.9%	57.8%	74.0	<6	21	86	4.10	2.5%	97.7%
Active	1,177	365	195	383	<12	869	1,291	27.6%	59.7%	75.3	<12	175	750	4.29	21.0%	93.3%
Inactive	46	230	87	151	<18	573	868	18.2%	50.7%	73.1	<18	235	1,093	4.65	28.2%	86.0%
Drop	0	87	213	226	<24	347	569	11.0%	43.4%	71.2	<24	158	922	5.84	19.0%	68.5%
Lost Cd	0	36	123	101	>24	726	1,592	23.0%	39.1%	69.7	>24	243	2,267	9.33	29.2%	42.9%
Total						3,150	7,623	100%	52.3%	73.0	Total	832	5,118	6.15	100%	65.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	1,657	2,112	48.8%	73.6	1,479	1,768	57.7%	74.4	1,536	1,875	50.7%	71.6	1,525	1,868	52.8%	72.5
2015	784	925	52.8%	74.2	650	703	66.3%	76.2	776	863	57.6%	72.6	713	818	56.0%	72.9
2014	434	591	51.3%	74.8	405	487	62.4%	75.5	364	476	53.2%	73.2	432	553	57.7%	74.1
2013	182	243	44.0%	73.0	163	231	48.1%	72.4	164	229	39.7%	69.7	137	186	50.5%	71.7
Other	257	353	40.0%	71.1	261	347	35.2%	69.4	232	307	33.9%	66.0	243	311	39.8%	69.4

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	68.0%	60.4%	61.7%	61.8%	65.3%	66.1%	52.1%	Overall	66.5%	60.9%	58.2%	71.9%	58.7%	61.3%	70.6%
2015	70.3%	62.6%	65.1%	64.4%	64.5%	67.6%	55.9%	2015	67.7%	66.2%	64.6%	74.3%	65.7%	69.3%	77.1%
2014	69.5%	62.3%	60.7%	62.3%	66.7%	69.5%	54.2%	2014	71.7%	66.3%	62.4%	75.2%	60.6%	61.2%	70.2%
2013	66.7%	60.5%	60.9%	58.4%	67.9%	67.5%	52.3%	2013	64.5%	47.6%	51.5%	67.5%	50.7%	58.0%	67.1%
Other	59.6%	50.4%	53.3%	55.4%	63.3%	54.7%	37.0%	Other	56.7%	48.0%	40.0%	63.6%	43.5%	43.8%	57.1%

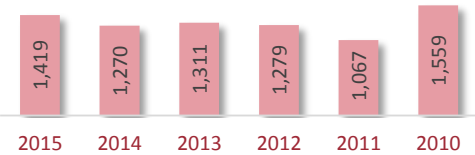
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	58.3%	51.5%	53.8%	63.7%	66.9%	49.5%	Overall	67.2%	64.2%	64.1%	59.2%	64.2%	56.4%	53.2%
2015	63.2%	58.4%	60.6%	66.9%	64.3%	56.2%	2015	70.1%	67.9%	64.4%	61.6%	64.9%	60.2%	58.4%
2014	58.6%	53.6%	54.8%	65.3%	59.8%	50.6%	2014	70.9%	64.0%	65.6%	63.1%	67.3%	58.2%	54.8%
2013	51.1%	41.9%	45.4%	59.4%	51.9%	38.9%	2013	60.2%	57.0%	60.2%	53.2%	65.6%	51.6%	43.6%
Other	46.4%	31.7%	35.1%	53.8%	51.9%	33.2%	Other	56.3%	57.9%	62.7%	48.2%	55.9%	44.8%	40.2%

Florida

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,440	2,440	-	1,170	1,103	1,158	1,139
Sections	4,570	4,570	-	1,170	1,103	1,158	1,139
% Pass	57.4%	57.4%	-	52.4%	66.0%	55.9%	55.8%
Avg Score	73.8	73.8	-	74.3	75.9	72.3	72.9
Avg Age	29.5	29.5	-	29.6	29.6	29.5	29.4

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,233	1,207	2,433	7	1,419	649	194	178	32	547	466	318	254	444	536
Sections	2,243	2,327	4,561	9	2,923	1,181	243	223	60	1,218	787	514	414	717	860
% Pass	52.2%	62.5%	57.4%	44.4%	58.4%	62.5%	42.8%	26.2%	81.7%	74.2%	56.3%	49.8%	54.1%	52.2%	43.5%
Avg Score	71.9	75.7	73.9	65.9	74.0	75.9	70.2	62.3	82.4	79.7	73.7	72.0	71.7	71.7	68.9
Avg Age	30.3	28.7	29.5	30.3	28.7	30.0	31.7	39.2	21.6	23.2	24.9	27.0	28.9	32.3	42.7

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	1,636	2,957	64.7%	58.8%	74.1	<6	19	76	4.00	5.2%	100.0%
Active	-	-	-	-	<12	625	786	17.2%	66.0%	76.8	<12	136	544	4.00	37.6%	100.0%
Inactive	-	-	-	-	<18	323	389	8.5%	54.5%	73.8	<18	151	604	4.00	41.7%	100.0%
Drop	-	-	-	-	<24	133	143	3.1%	36.4%	68.6	<24	40	160	4.00	11.0%	100.0%
Lost Cd	-	-	-	-	>24	238	295	6.5%	34.9%	65.5	>24	16	64	4.00	4.4%	100.0%
Total						2,440	4,570	100%	57.4%	73.8	Total	362	1,448	4.00	100%	100.0%

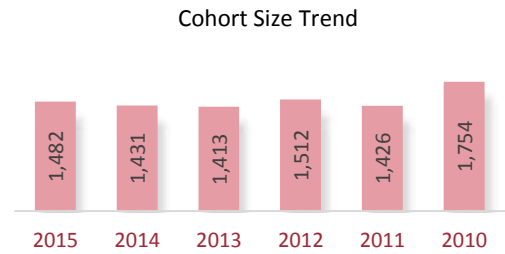
Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	1,170	1,170	52.4%	74.2	1,103	1,103	66.0%	75.9	1,158	1,158	55.9%	72.3	1,139	1,139	55.8%	72.9
2015	784	784	52.7%	76.6	650	650	67.7%	76.5	776	776	58.6%	72.7	713	713	56.1%	72.9
2014	288	288	56.9%	71.4	329	329	69.9%	77.2	249	249	59.8%	74.8	315	315	61.9%	74.9
2013	50	50	42.0%	65.7	70	70	52.9%	72.2	72	72	33.3%	68.7	51	51	43.1%	68.1
Other	48	48	22.3%	65.7	54	54	35.8%	68.2	61	61	27.7%	57.9	60	60	25.5%	65.5

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.7%	63.3%	63.3%	62.1%	64.0%	68.2%	55.3%	Overall	69.8%	66.5%	63.4%	75.1%	64.5%	65.9%	76.2%
2015	69.9%	63.4%	64.5%	63.0%	63.9%	68.0%	54.5%	2015	68.6%	67.1%	65.4%	75.2%	66.5%	69.5%	78.2%
2014	73.6%	66.0%	65.6%	63.9%	66.7%	72.9%	61.8%	2014	75.4%	69.6%	66.6%	78.1%	65.4%	67.2%	73.9%
2013	62.0%	62.0%	64.0%	52.0%	70.0%	64.0%	50.0%	2013	55.7%	54.3%	52.9%	70.0%	52.9%	51.4%	80.0%
Other	50.5%	47.3%	27.8%	46.5%	43.8%	48.8%	35.4%	Other	68.4%	57.4%	34.2%	61.5%	50.2%	33.8%	61.8%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	61.2%	55.8%	57.3%	64.0%	64.2%	54.2%	Overall	68.7%	65.1%	65.2%	61.3%	64.7%	57.7%	54.1%
2015	64.2%	58.9%	61.6%	67.0%	67.0%	55.5%	2015	69.9%	67.6%	65.5%	61.6%	64.8%	61.0%	54.4%
2014	62.7%	59.0%	59.8%	65.1%	65.1%	61.0%	2014	72.4%	65.1%	67.6%	64.4%	69.2%	59.4%	59.7%
2013	51.4%	36.1%	29.2%	55.6%	51.4%	44.4%	2013	64.7%	56.9%	54.9%	51.0%	60.8%	37.3%	47.1%
Other	28.2%	26.5%	25.3%	31.7%	40.1%	20.6%	Other	39.6%	42.2%	56.8%	49.8%	43.4%	26.6%	26.8%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	3,188	2,394	1,629	1,868	1,521	1,585	1,554
Sections	7,961	4,751	3,210	2,303	1,783	1,938	1,937
% Pass	52.3%	57.6%	44.6%	51.3%	58.2%	49.0%	51.5%
Avg Score	72.9	73.7	71.7	74.3	74.3	70.9	72.2
Avg Age	29.1	27.6	31.2	28.9	29.2	28.9	29.3



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,700	1,488	3,100	89	1,285	774	283	575	45	844	600	422	296	517	892
Sections	4,122	3,839	7,747	214	3,119	1,870	624	1,307	80	2,185	1,371	909	607	1,174	1,635
% Pass	48.5%	56.5%	52.7%	38.8%	59.5%	57.1%	46.2%	35.9%	65.0%	70.6%	50.9%	46.3%	46.1%	44.6%	39.8%
Avg Score	71.7	74.3	73.1	68.3	74.4	74.1	72.0	69.2	77.3	78.2	72.5	71.4	70.9	70.8	69.2
Avg Age	29.2	28.9	29.0	30.7	26.6	28.1	30.6	37.1	21.7	23.2	24.9	26.9	28.9	32.2	39.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	284	382	121	120	<6	1,759	3,710	55.2%	60.2%	74.5	<6	23	92	4.00	2.5%	100.0%
Active	1,128	374	144	436	<12	829	1,274	26.0%	54.1%	73.3	<12	261	1,127	4.32	28.8%	92.6%
Inactive	70	280	103	222	<18	516	766	16.2%	53.1%	72.9	<18	228	1,090	4.78	25.1%	83.7%
Drop	0	102	247	284	<24	275	453	8.6%	40.6%	70.9	<24	154	907	5.89	17.0%	67.9%
Lost Cd	0	52	88	144	>24	754	1,758	23.7%	37.1%	69.9	>24	241	2,471	10.25	26.6%	39.0%
Total						3,188	7,961	100%	52.3%	72.9	Total	907	5,687	6.27	100%	63.8%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	1,868	2,303	51.3%	74.3	1,521	1,783	58.2%	74.3	1,585	1,938	49.0%	70.9	1,554	1,937	51.5%	72.2
2015	981	1,128	56.5%	75.6	728	790	67.6%	76.4	838	946	56.0%	71.9	715	799	56.8%	72.4
2014	440	587	51.6%	74.1	401	473	63.6%	75.0	367	453	53.2%	72.1	432	566	56.0%	73.6
2013	141	185	46.0%	73.4	117	144	52.8%	72.7	124	176	42.1%	69.8	136	194	44.9%	71.5
Other	306	403	43.7%	70.9	275	376	29.7%	68.9	256	363	28.9%	66.3	271	378	37.2%	69.7

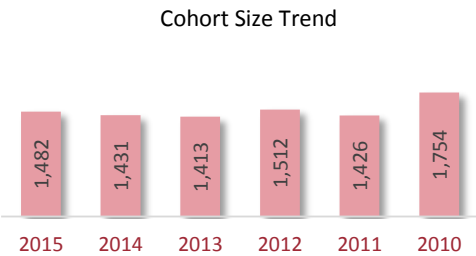
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	70.8%	63.7%	62.8%	66.4%	63.6%	66.3%	54.8%	Overall	70.6%	58.4%	55.7%	72.0%	60.1%	59.6%	72.9%
2015	73.1%	68.7%	68.1%	68.6%	64.0%	69.9%	60.5%	2015	73.3%	63.8%	61.9%	74.2%	67.1%	64.9%	80.0%
2014	71.0%	64.6%	63.5%	64.6%	62.9%	67.5%	54.2%	2014	72.5%	61.1%	59.0%	74.8%	60.9%	61.7%	73.8%
2013	68.1%	60.0%	58.4%	58.4%	67.0%	58.4%	49.7%	2013	64.6%	57.6%	51.4%	67.4%	57.6%	64.6%	64.6%
Other	64.0%	48.3%	46.5%	65.8%	61.7%	57.1%	39.8%	Other	63.3%	40.6%	36.2%	64.2%	41.3%	40.3%	56.5%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	58.0%	52.1%	52.7%	61.1%	59.5%	49.1%	Overall	67.9%	62.2%	63.0%	57.3%	63.2%	54.6%	52.1%
2015	63.3%	58.7%	58.5%	64.0%	59.8%	55.1%	2015	66.5%	63.8%	64.8%	57.6%	65.8%	57.6%	54.7%
2014	58.3%	54.3%	55.4%	65.3%	61.4%	51.9%	2014	71.6%	63.3%	67.7%	61.3%	65.2%	56.9%	54.4%
2013	57.4%	43.2%	43.8%	63.1%	47.7%	45.5%	2013	63.4%	55.7%	60.3%	53.6%	61.3%	55.2%	45.9%
Other	40.2%	31.8%	34.3%	44.5%	47.7%	27.3%	Other	68.4%	59.7%	52.1%	51.9%	53.9%	42.9%	44.5%

Georgia

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,394	2,394	-	1,306	1,129	1,184	1,132
Sections	4,751	4,751	-	1,306	1,129	1,184	1,132
% Pass	57.6%	57.6%	-	55.7%	67.3%	53.6%	54.3%
Avg Score	73.7	73.7	-	75.1	76.2	71.4	72.2
Avg Age	27.6	27.6	-	27.5	27.5	27.6	28.0



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,239	1,155	2,330	64	1,483	613	129	169	43	826	462	291	186	332	411
Sections	2,386	2,365	4,645	106	3,262	1,115	163	211	75	1,936	812	465	305	544	614
% Pass	53.7%	61.5%	58.0%	42.5%	59.8%	59.7%	33.1%	35.9%	69.3%	72.0%	52.3%	44.1%	47.2%	49.1%	40.9%
Avg Score	72.2	75.3	73.9	67.7	74.2	74.5	69.3	66.3	78.1	78.7	71.9	69.9	70.9	70.8	66.9
Avg Age	27.7	27.5	27.6	29.1	26.8	27.9	32.6	38.1	21.7	23.2	24.9	26.9	28.9	32.2	42.1

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	1,710	3,378	71.1%	60.8%	74.6	<6	23	92	4.00	5.8%	100.0%
Active	-	-	-	-	<12	564	703	14.8%	58.2%	74.1	<12	205	820	4.00	52.0%	100.0%
Inactive	-	-	-	-	<18	259	297	6.3%	55.2%	72.7	<18	121	484	4.00	30.7%	100.0%
Drop	-	-	-	-	<24	108	123	2.6%	24.4%	65.6	<24	39	156	4.00	9.9%	100.0%
Lost Cd	-	-	-	-	>24	205	250	5.3%	32.0%	66.7	>24	6	24	4.00	1.5%	100.0%
Total						2,394	4,751	100%	57.6%	73.7	Total	394	1,576	4.00	100%	100.0%

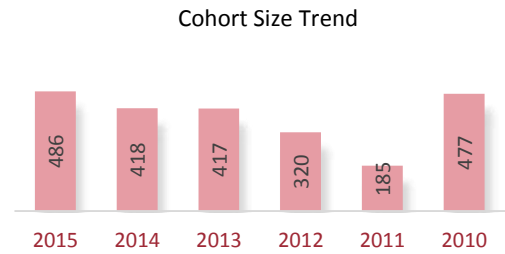
Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	1,306	1,306	55.7%	75.6	1,129	1,129	67.3%	76.2	1,184	1,184	53.6%	71.4	1,132	1,132	54.3%	72.2
2015	981	981	57.8%	74.5	728	728	68.7%	76.7	838	838	56.3%	71.8	715	715	57.6%	72.6
2014	248	248	53.6%	72.1	323	323	70.6%	76.5	231	231	55.4%	72.7	313	313	56.6%	73.7
2013	29	29	34.5%	66.9	44	44	45.5%	72.0	50	50	36.0%	69.5	40	40	15.0%	64.2
Other	48	48	35.3%	66.9	34	34	38.8%	69.2	65	65	29.9%	62.9	64	64	34.5%	64.1

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	71.0%	66.9%	66.4%	66.1%	61.9%	67.1%	59.8%	Overall	73.7%	65.7%	62.4%	74.7%	67.0%	64.6%	77.3%
2015	72.5%	68.6%	68.3%	68.5%	63.2%	69.6%	60.6%	2015	73.9%	65.8%	63.2%	74.6%	68.0%	65.5%	80.4%
2014	69.4%	62.9%	67.3%	64.9%	58.1%	63.3%	58.1%	2014	75.9%	68.7%	67.2%	77.4%	68.4%	65.9%	73.4%
2013	62.1%	62.1%	48.3%	34.5%	55.2%	48.3%	62.1%	2013	63.6%	54.6%	38.6%	63.6%	54.6%	61.4%	65.9%
Other	54.7%	54.6%	34.1%	41.8%	58.1%	46.4%	51.5%	Other	60.8%	48.0%	31.1%	65.0%	48.3%	37.8%	63.3%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	60.4%	57.0%	56.2%	62.0%	56.9%	51.9%	Overall	66.2%	63.5%	64.7%	57.8%	64.6%	55.1%	55.8%
2015	63.5%	58.8%	58.7%	63.8%	58.7%	53.6%	2015	67.0%	65.0%	65.9%	58.2%	66.4%	58.0%	56.6%
2014	58.9%	59.7%	59.3%	64.1%	57.6%	54.1%	2014	70.0%	66.5%	70.0%	62.9%	66.1%	56.6%	59.4%
2013	44.0%	46.0%	48.0%	64.0%	52.0%	36.0%	2013	55.0%	47.5%	50.0%	35.0%	47.5%	25.0%	30.0%
Other	38.2%	32.6%	19.8%	29.0%	34.6%	34.6%	Other	46.4%	41.3%	35.6%	43.0%	46.7%	33.6%	44.6%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	906	681	452	531	445	556	435
Sections	2,469	1,441	1,028	691	562	647	569
% Pass	43.8%	48.7%	37.1%	37.3%	46.8%	49.5%	42.4%
Avg Score	69.4	69.4	69.4	68.5	71.2	69.7	68.3
Avg Age	32.3	30.5	34.9	32.3	32.2	32.5	32.3



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	377	527	157	758	429	221	93	92	2	83	104	130	114	218	339
Sections	1,049	1,418	445	2,024	1,086	579	242	247	5	241	294	302	259	572	796
% Pass	46.3%	42.0%	61.6%	39.9%	50.6%	43.2%	36.8%	27.3%	40.0%	64.7%	51.4%	49.0%	44.0%	41.8%	34.2%
Avg Score	69.7	69.2	75.5	68.0	69.9	70.1	69.3	67.4	59.0	75.9	70.7	70.3	69.7	69.5	66.5
Avg Age	30.5	33.7	29.1	33.1	30.1	32.5	34.1	43.2	21.0	23.2	24.9	27.0	28.9	32.3	41.2

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	71	88	33	16	<6	556	1,271	61.4%	49.1%	69.4	<6	13	56	4.31	6.3%	92.9%
Active	390	110	51	60	<12	234	392	25.8%	47.2%	71.8	<12	58	244	4.21	27.9%	95.1%
Inactive	25	120	46	33	<18	167	271	18.4%	34.7%	68.9	<18	48	255	5.31	23.1%	75.3%
Drop	0	43	98	82	<24	91	146	10.0%	39.7%	69.3	<24	40	284	7.10	19.2%	56.3%
Lost Cd	0	17	47	25	>24	144	389	15.9%	31.1%	67.4	>24	49	568	11.59	23.6%	34.5%
Total						906	2,469	100%	43.8%	69.4	Total	208	1,407	6.76	100%	59.1%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	531	691	37.3%	68.5	445	562	46.8%	71.2	556	647	49.5%	69.7	435	569	42.4%	68.3
2015	297	345	42.3%	68.8	248	276	55.1%	72.0	373	418	51.7%	70.0	215	242	47.1%	67.6
2014	127	188	35.1%	69.0	106	145	44.8%	71.3	88	109	47.7%	70.2	128	187	46.5%	69.8
2013	47	66	31.8%	66.3	46	75	38.7%	70.7	44	55	50.9%	70.4	45	66	33.3%	69.5
Other	60	92	29.2%	68.3	45	66	32.5%	66.3	51	65	36.8%	66.8	47	74	23.5%	66.2

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	53.5%	48.7%	47.0%	50.3%	59.2%	46.9%	37.5%
2015	54.5%	51.6%	52.2%	50.1%	55.1%	48.7%	40.0%
2014	55.3%	42.0%	45.2%	50.0%	63.8%	51.1%	38.8%
2013	47.0%	45.5%	34.9%	48.5%	69.7%	24.2%	27.3%
Other	50.2%	51.3%	34.5%	52.8%	62.0%	47.3%	30.8%

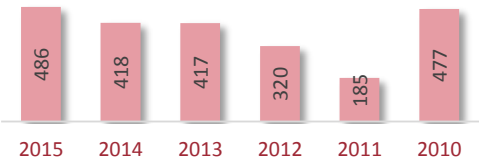
BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	53.0%	72.0%	72.3%	49.5%	69.6%	69.7%	24.7%
2015	54.4%	73.9%	71.4%	47.8%	71.0%	71.0%	32.3%
2014	53.1%	69.7%	75.2%	54.5%	71.0%	69.7%	19.3%
2013	54.7%	72.0%	76.0%	49.3%	66.7%	68.0%	10.7%
Other	43.2%	66.8%	67.3%	47.3%	61.7%	64.7%	9.8%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	55.2%	52.7%	55.6%	59.2%	58.9%	49.0%
2015	57.7%	55.3%	57.2%	61.5%	60.6%	52.9%
2014	56.9%	52.3%	55.1%	63.3%	61.8%	46.8%
2013	47.3%	52.7%	60.0%	63.6%	35.9%	50.9%
Other	41.7%	34.9%	41.4%	31.6%	35.9%	23.1%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	48.8%	57.7%	55.9%	58.9%	51.7%	55.9%	47.3%
2015	47.5%	59.1%	57.0%	55.4%	52.5%	55.8%	51.7%
2014	52.9%	61.5%	55.6%	59.4%	56.7%	57.8%	48.1%
2013	40.9%	56.1%	51.5%	60.6%	54.6%	63.6%	40.9%
Other	50.6%	42.9%	55.6%	72.4%	32.0%	43.9%	31.0%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	681	681	-	376	331	420	314
Sections	1,441	1,441	-	376	331	420	314
% Pass	48.7%	48.7%	-	41.0%	53.5%	53.8%	45.9%
Avg Score	69.4	69.4	-	67.9	71.6	70.4	67.5
Avg Age	30.5	30.5	-	30.6	30.1	30.5	30.7

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	289	390	125	560	486	142	32	21	2	79	98	106	88	157	182
Sections	666	773	307	1,134	1,133	239	41	28	5	210	232	198	174	307	315
% Pass	51.7%	46.2%	68.1%	43.4%	49.4%	50.6%	29.3%	42.5%	40.0%	68.6%	53.0%	54.6%	48.9%	44.3%	32.7%
Avg Score	69.7	69.2	77.1	67.3	69.4	70.3	67.2	68.6	59.0	76.5	71.1	70.2	69.6	68.7	63.6
Avg Age	28.7	32.0	27.3	31.4	29.9	31.8	34.7	36.7	21.0	23.1	24.9	27.0	28.9	32.3	40.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	536	1,144	79.4%	49.5%	69.1	<6	10	40	4.00	11.6%	100.0%
Active	-	-	-	-	<12	131	159	11.0%	55.4%	73.4	<12	49	196	4.00	57.0%	100.0%
Inactive	-	-	-	-	<18	61	72	5.0%	36.1%	67.1	<18	20	80	4.00	23.3%	100.0%
Drop	-	-	-	-	<24	27	30	2.1%	40.0%	69.5	<24	6	24	4.00	7.0%	100.0%
Lost Cd	-	-	-	-	>24	27	36	2.5%	25.0%	65.3	>24	1	4	4.00	1.2%	100.0%
Total						681	1,441	100%	48.7%	69.4	Total	86	344	4.00	100%	100.0%

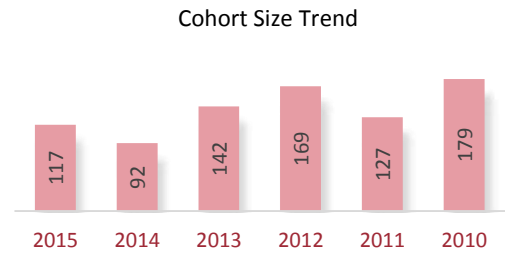
Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	376	376	41.0%	68.2	331	331	53.5%	71.6	420	420	53.8%	70.4	314	314	45.9%	67.5
2015	297	297	42.4%	68.2	248	248	55.7%	71.9	373	373	53.1%	70.0	215	215	45.6%	66.9
2014	59	59	37.3%	61.0	65	65	53.9%	71.6	36	36	63.9%	74.5	79	79	51.9%	69.0
2013	10	10	20.0%	66.6	14	14	21.4%	66.9	5	5	60.0%	72.6	12	12	33.3%	70.6
Other	10	10	45.8%	66.6	4	4	25.0%	71.5	6	6	37.5%	67.6	8	8	6.7%	62.2

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	53.5%	49.6%	51.1%	50.5%	55.6%	48.2%	53.6%	Overall	55.3%	72.5%	71.9%	49.2%	70.4%	71.3%	31.4%
2015	52.5%	50.8%	52.2%	50.5%	53.9%	48.5%	54.9%	2015	54.4%	73.4%	71.8%	47.6%	70.6%	72.2%	33.9%
2014	57.6%	45.8%	50.9%	55.9%	61.0%	49.2%	54.2%	2014	58.5%	69.2%	73.9%	55.4%	73.9%	67.7%	27.7%
2013	50.0%	40.0%	20.0%	30.0%	50.0%	10.0%	20.0%	2013	50.0%	71.4%	64.3%	50.0%	57.1%	78.6%	7.1%
Other	60.4%	45.8%	50.0%	37.5%	79.2%	70.8%	45.8%	Other	75.0%	75.0%	75.0%	50.0%	50.0%	50.0%	25.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	60.8%	57.1%	57.8%	60.8%	58.2%	53.4%	Overall	48.2%	58.2%	53.7%	55.1%	52.4%	55.8%	49.4%
2015	58.5%	56.6%	56.8%	60.9%	57.6%	52.8%	2015	47.9%	56.7%	54.4%	54.0%	51.2%	54.4%	50.7%
2014	77.8%	58.3%	66.7%	66.7%	69.4%	63.9%	2014	49.4%	67.1%	58.2%	53.2%	59.5%	62.0%	46.8%
2013	100.0%	80.0%	60.0%	60.0%	60.0%	40.0%	2013	50.0%	50.0%	41.7%	66.7%	41.7%	66.7%	50.0%
Other	75.0%	62.5%	62.5%	25.0%	25.0%	37.5%	Other	43.3%	20.0%	6.7%	86.7%	30.0%	13.3%	40.0%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	303	215	167	151	132	160	151
Sections	742	369	373	188	172	200	182
% Pass	39.6%	40.9%	38.3%	42.6%	42.4%	33.0%	41.2%
Avg Score	69.1	67.8	70.3	71.3	71.4	65.9	68.0
Avg Age	29.7	28.2	31.3	30.4	29.6	29.9	29.1



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	172	131	282	21	100	64	39	76	9	45	60	48	42	68	72
Sections	431	311	687	55	192	164	86	196	15	94	135	118	88	162	130
% Pass	36.7%	43.7%	41.1%	21.8%	35.9%	54.3%	36.1%	27.1%	40.0%	41.5%	45.9%	43.2%	34.1%	42.0%	29.2%
Avg Score	67.8	70.8	69.3	66.3	65.4	73.7	69.7	67.9	70.1	70.1	70.0	70.9	66.8	69.8	66.2
Avg Age	29.2	30.5	29.3	35.7	27.8	27.8	30.0	37.8	21.6	23.2	24.9	27.0	28.9	32.4	40.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	5	32	11	17	<6	139	261	45.9%	37.6%	66.7	<6	2	9	4.50	3.1%	88.9%
Active	103	30	28	62	<12	62	102	20.5%	57.8%	74.0	<12	3	12	4.00	4.6%	100.0%
Inactive	9	16	10	22	<18	52	77	17.2%	41.6%	70.0	<18	24	122	5.08	36.9%	78.7%
Drop	0	12	30	48	<24	29	40	9.6%	32.5%	68.0	<24	8	41	5.13	12.3%	78.0%
Lost Cd	0	0	14	28	>24	102	262	33.7%	35.1%	69.4	>24	28	330	11.79	43.1%	33.9%
Total						303	742	100%	39.6%	69.1	Total	65	514	7.91	100%	50.6%

Cohort Performance: Section, Content Area, Skills Area

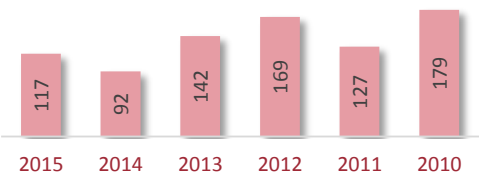
	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	151	188	42.6%	71.3	132	172	42.4%	71.4	160	200	33.0%	65.9	151	182	41.2%	68.0
2015	45	49	32.7%	66.1	42	45	44.4%	67.5	76	88	31.8%	64.8	55	60	40.0%	65.3
2014	37	49	59.2%	77.1	34	46	54.4%	74.9	27	37	48.7%	68.5	42	52	44.2%	71.4
2013	23	29	44.8%	71.0	17	26	38.5%	73.1	16	23	21.7%	64.9	14	17	35.3%	68.1
Other	46	61	38.4%	71.4	39	55	30.9%	69.4	41	52	20.6%	66.0	40	53	41.2%	66.5

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	62.2%	57.2%	57.0%	56.3%	53.4%	59.8%	43.5%	Overall	62.8%	52.3%	51.9%	59.4%	54.5%	50.2%	60.3%
2015	55.1%	44.9%	59.2%	46.9%	42.9%	51.0%	32.7%	2015	55.6%	48.9%	44.4%	57.8%	51.1%	46.7%	66.7%
2014	83.7%	61.2%	69.4%	69.4%	71.4%	67.4%	53.1%	2014	65.2%	65.2%	69.6%	63.0%	60.9%	50.0%	67.4%
2013	55.2%	62.1%	55.2%	62.1%	48.3%	69.0%	44.8%	2013	61.5%	46.2%	50.0%	69.2%	57.7%	50.0%	69.2%
Other	55.3%	63.5%	45.9%	52.2%	51.9%	57.8%	45.9%	Other	69.0%	47.6%	45.4%	53.7%	51.0%	54.4%	43.5%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	52.0%	33.0%	35.1%	49.0%	55.7%	32.4%	Overall	54.7%	49.2%	52.7%	51.3%	60.3%	40.1%	34.2%
2015	50.0%	39.8%	42.1%	42.1%	51.4%	42.1%	2015	51.7%	50.0%	45.0%	48.3%	55.0%	38.3%	33.3%
2014	56.8%	43.2%	48.7%	54.1%	43.5%	40.5%	2014	65.4%	59.6%	59.6%	59.6%	57.7%	53.9%	48.1%
2013	39.1%	21.7%	13.0%	43.5%	67.3%	17.4%	2013	64.7%	41.2%	35.3%	52.9%	70.6%	23.5%	17.7%
Other	57.5%	18.1%	22.1%	60.5%	67.3%	14.9%	Other	44.3%	40.0%	62.3%	46.1%	66.8%	33.9%	26.7%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	215	215	-	82	86	103	98
Sections	369	369	-	82	86	103	98
% Pass	40.9%	40.9%	-	45.1%	48.8%	33.0%	38.8%
Avg Score	67.8	67.8	-	69.3	71.4	64.7	66.9
Avg Age	28.2	28.2	-	28.8	27.7	28.0	28.2

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	112	103	207	8	117	55	24	19	9	41	51	33	27	44	25
Sections	190	179	356	13	218	101	29	21	14	68	88	57	40	63	39
% Pass	40.0%	41.9%	41.9%	15.4%	36.2%	53.5%	34.5%	27.3%	35.7%	39.7%	51.1%	45.6%	32.5%	34.9%	33.3%
Avg Score	66.7	69.1	67.9	66.2	65.2	74.1	67.0	62.0	69.1	68.9	70.2	69.4	65.1	67.2	61.9
Avg Age	27.5	28.9	28.1	30.0	27.9	27.9	30.0	31.4	21.5	23.2	24.9	27.0	28.9	32.1	41.4

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	134	229	62.1%	38.0%	66.3	<6	1	4	4.00	4.5%	100.0%
Active	-	-	-	-	<12	49	64	17.3%	54.7%	73.3	<12	3	12	4.00	13.6%	100.0%
Inactive	-	-	-	-	<18	22	27	7.3%	51.9%	71.3	<18	13	52	4.00	59.1%	100.0%
Drop	-	-	-	-	<24	13	14	3.8%	21.4%	64.2	<24	3	12	4.00	13.6%	100.0%
Lost Cd	-	-	-	-	>24	31	35	9.5%	34.3%	66.7	>24	2	8	4.00	9.1%	100.0%
Total						215	369	100%	40.9%	67.8	Total	22	88	4.00	100%	100.0%

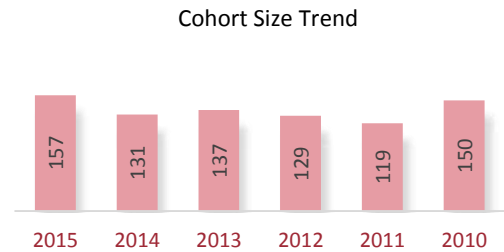
Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	82	82	45.1%	65.7	86	86	48.8%	71.4	103	103	33.0%	64.7	98	98	38.8%	66.9
2015	45	45	35.6%	78.5	42	42	40.5%	66.7	76	76	31.6%	63.9	55	55	40.0%	65.4
2014	27	27	63.0%	61.7	30	30	56.7%	76.0	14	14	42.9%	65.6	30	30	46.7%	72.0
2013	7	7	42.9%	60.5	10	10	60.0%	75.2	7	7	14.3%	64.4	5	5	0.0%	61.8
Other	3	3	25.0%	60.5	4	4	33.3%	75.2	6	6	50.0%	72.5	8	8	18.8%	57.7

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	59.8%	54.0%	60.7%	56.1%	49.7%	55.8%	50.3%	Overall	59.7%	56.2%	51.6%	59.7%	59.7%	50.4%	67.8%
2015	53.3%	44.4%	60.0%	46.7%	42.2%	51.1%	37.8%	2015	57.1%	47.6%	40.5%	54.8%	50.0%	42.9%	66.7%
2014	85.2%	70.4%	70.4%	77.8%	74.1%	66.7%	70.4%	2014	66.7%	73.3%	73.3%	60.0%	66.7%	63.3%	63.3%
2013	28.6%	42.9%	42.9%	57.1%	14.3%	57.1%	42.9%	2013	60.0%	50.0%	40.0%	70.0%	70.0%	30.0%	80.0%
Other	0.0%	75.0%	25.0%	0.0%	25.0%	25.0%	75.0%	Other	33.3%	33.3%	33.3%	83.3%	83.3%	83.3%	83.3%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	47.6%	37.9%	34.0%	42.7%	52.4%	36.9%	Overall	54.1%	52.0%	48.5%	51.0%	52.6%	39.3%	44.4%
2015	48.7%	36.8%	36.8%	40.8%	51.3%	30.3%	2015	50.9%	49.1%	43.6%	49.1%	54.6%	36.4%	45.5%
2014	42.9%	50.0%	35.7%	50.0%	57.1%	50.0%	2014	63.3%	60.0%	66.7%	63.3%	53.3%	56.7%	46.7%
2013	42.9%	14.3%	0.0%	42.9%	42.9%	57.1%	2013	60.0%	60.0%	0.0%	40.0%	40.0%	20.0%	20.0%
Other	50.0%	50.0%	33.3%	50.0%	66.7%	66.7%	Other	37.5%	37.5%	43.8%	25.0%	43.8%	6.3%	43.8%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	325	240	167	174	154	182	182
Sections	827	484	343	216	175	217	219
% Pass	48.3%	50.8%	44.6%	46.3%	58.3%	45.2%	45.2%
Avg Score	71.4	71.3	71.7	72.5	74.3	68.9	70.7
Avg Age	30.7	30.7	30.7	31.0	30.3	30.7	30.9



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	98	98	325	0	136	87	33	48	2	29	56	74	63	49	111
Sections	209	206	827	0	312	217	82	123	2	57	126	167	148	104	223
% Pass	42.1%	50.0%	48.3%	0.0%	49.0%	49.3%	42.7%	45.7%	50.0%	52.6%	46.0%	51.5%	47.3%	51.0%	45.3%
Avg Score	70.5	72.5	71.4	0.0	71.2	72.0	71.9	71.0	62.5	72.2	71.0	72.5	70.7	72.3	70.8
Avg Age	32.5	29.9	30.7	0.0	31.4	29.0	30.4	35.5	21.9	23.1	25.1	26.9	28.9	31.8	39.5

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	18	42	17	17	<6	190	376	58.5%	49.2%	70.6	<6	1	4	4.00	1.1%	100.0%
Active	137	42	13	31	<12	95	153	29.2%	51.6%	72.8	<12	17	73	4.29	18.1%	93.2%
Inactive	2	18	11	13	<18	61	97	18.8%	46.4%	72.1	<18	25	120	4.80	26.6%	83.3%
Drop	0	12	20	20	<24	24	40	7.4%	40.0%	72.3	<24	17	107	6.29	18.1%	63.6%
Lost Cd	0	5	6	13	>24	57	161	17.5%	46.0%	71.4	>24	34	356	10.47	36.2%	38.2%
Total						325	827	100%	48.3%	71.4	Total	94	660	7.02	100%	57.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	174	216	46.3%	72.5	154	175	58.3%	74.3	182	217	45.2%	68.9	182	219	45.2%	70.7
2015	83	94	44.7%	72.3	82	89	56.2%	73.9	97	104	46.2%	67.7	83	90	54.4%	70.9
2014	49	65	46.2%	71.5	39	46	60.9%	75.1	44	56	44.6%	71.3	49	60	45.0%	70.5
2013	18	25	44.0%	74.4	12	15	53.3%	73.1	14	22	36.4%	68.5	17	23	39.1%	71.1
Other	24	32	60.1%	75.2	21	25	59.0%	74.9	27	35	44.0%	67.2	33	46	35.2%	69.6

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	64.4%	59.9%	59.5%	55.1%	49.2%	59.8%	46.3%
2015	64.9%	61.7%	63.8%	55.3%	48.9%	60.6%	47.9%
2014	63.1%	53.9%	50.8%	49.2%	53.9%	52.3%	40.0%
2013	44.0%	64.0%	56.0%	48.0%	48.0%	72.0%	44.0%
Other	81.0%	63.1%	64.9%	71.4%	41.7%	63.1%	55.4%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	58.6%	62.5%	58.1%	70.6%	47.1%	53.5%	82.4%
2015	60.7%	67.4%	52.8%	66.3%	47.2%	51.7%	82.0%
2014	67.4%	50.0%	67.4%	80.4%	56.5%	52.2%	80.4%
2013	53.3%	66.7%	46.7%	33.3%	53.3%	33.3%	80.0%
Other	37.2%	64.0%	67.7%	90.4%	26.0%	74.2%	88.6%

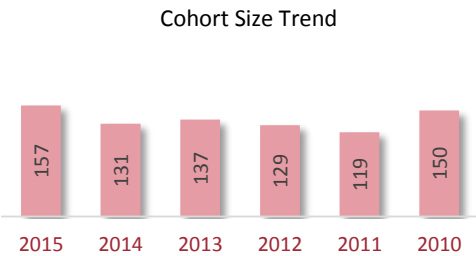
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	51.5%	36.6%	40.2%	43.8%	51.0%	29.5%
2015	52.9%	42.3%	40.4%	49.0%	48.2%	36.5%
2014	58.9%	35.7%	46.4%	44.6%	59.1%	28.6%
2013	50.0%	18.2%	40.9%	40.9%	46.3%	18.2%
Other	35.2%	26.9%	28.8%	25.2%	46.3%	11.9%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	62.6%	57.6%	60.4%	57.0%	54.7%	52.1%	41.6%
2015	61.1%	62.2%	64.4%	54.4%	55.6%	57.8%	48.9%
2014	66.7%	55.0%	55.0%	66.7%	48.3%	46.7%	40.0%
2013	65.2%	65.2%	60.9%	43.5%	56.5%	56.5%	39.1%
Other	58.7%	45.9%	58.0%	55.9%	61.1%	43.6%	27.0%

Idaho

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	240	240	-	123	118	125	118
Sections	484	484	-	123	118	125	118
% Pass	50.8%	50.8%	-	48.0%	59.3%	47.2%	49.2%
Avg Score	71.3	71.3	-	72.6	74.7	67.9	69.9
Avg Age	30.7	30.7	-	31.7	30.5	30.3	30.5



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	65	65	240	-	157	60	11	12	2	22	45	53	47	32	57
Sections	124	116	484	-	345	111	12	16	2	38	82	101	91	53	117
% Pass	44.4%	50.9%	50.8%	-	50.4%	55.0%	8.3%	52.0%	50.0%	57.9%	50.0%	52.5%	50.6%	49.1%	48.7%
Avg Score	70.4	72.0	71.3	-	71.0	72.6	65.9	66.8	62.5	73.1	71.0	72.6	71.0	71.6	69.9
Avg Age	33.3	29.5	30.7	-	31.2	29.4	30.8	34.6	21.9	23.1	25.1	27.0	29.0	31.7	41.5

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	187	348	71.9%	50.0%	70.6	<6	1	4	4.00	3.2%	100.0%
Active	-	-	-	-	<12	71	94	19.4%	53.2%	73.2	<12	12	48	4.00	38.7%	100.0%
Inactive	-	-	-	-	<18	19	22	4.5%	54.6%	74.0	<18	13	52	4.00	41.9%	100.0%
Drop	-	-	-	-	<24	3	3	0.6%	0.0%	63.7	<24	4	16	4.00	12.9%	100.0%
Lost Cd	-	-	-	-	>24	13	17	3.5%	58.8%	71.6	>24	1	4	4.00	3.2%	100.0%
Total						240	484	100%	50.8%	71.3	Total	31	124	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	123	123	48.0%	71.9	118	118	59.3%	74.7	125	125	47.2%	67.9	118	118	49.2%	69.9
2015	83	83	43.4%	72.4	82	82	57.3%	73.9	97	97	47.4%	67.8	83	83	54.2%	70.8
2014	32	32	53.1%	73.0	30	30	70.0%	77.5	23	23	52.2%	71.0	26	26	42.3%	68.5
2013	2	2	50.0%	83.8	4	4	0.0%	69.3	2	2	0.0%	56.5	4	4	0.0%	63.8
Other	6	6	88.9%	83.8	2	2	100.0%	76.5	3	3	33.3%	56.3	5	5	25.0%	68.0

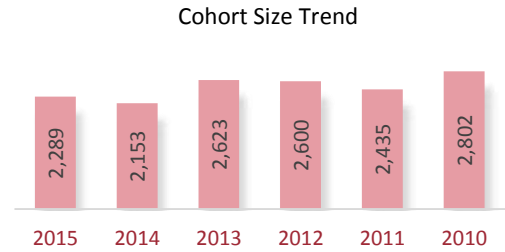
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	62.9%	60.2%	64.2%	55.6%	52.6%	62.1%	50.1%	Overall	62.7%	65.3%	61.9%	72.0%	51.7%	55.9%	82.2%
2015	63.9%	60.2%	66.3%	55.4%	49.4%	59.0%	48.2%	2015	62.2%	68.3%	57.3%	67.1%	48.8%	54.9%	80.5%
2014	65.6%	59.4%	53.1%	53.1%	59.4%	65.6%	50.0%	2014	70.0%	56.7%	76.7%	90.0%	63.3%	66.7%	86.7%
2013	0.0%	50.0%	50.0%	100.0%	0.0%	50.0%	50.0%	2013	25.0%	50.0%	50.0%	25.0%	25.0%	0.0%	75.0%
Other	55.6%	66.7%	100.0%	55.6%	77.8%	88.9%	77.8%	Other	50.0%	100.0%	50.0%	100.0%	50.0%	50.0%	100.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	53.6%	40.8%	42.4%	47.2%	50.4%	55.2%	Overall	60.1%	59.5%	58.7%	55.0%	54.9%	54.5%	52.2%
2015	53.6%	43.3%	41.2%	48.5%	50.5%	54.6%	2015	61.5%	63.9%	63.9%	55.4%	55.4%	59.0%	56.6%
2014	65.2%	34.8%	47.8%	47.8%	52.2%	65.2%	2014	57.7%	53.9%	50.0%	61.5%	50.0%	50.0%	50.0%
2013	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2013	75.0%	50.0%	50.0%	25.0%	50.0%	25.0%	25.0%
Other	0.0%	33.3%	66.7%	33.3%	66.7%	33.3%	Other	37.5%	25.0%	25.0%	37.5%	75.0%	25.0%	12.5%

Illinois

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	4,878	3,592	2,592	2,878	2,543	2,727	2,680
Sections	13,180	7,951	5,229	3,578	2,921	3,323	3,358
% Pass	53.0%	59.8%	42.8%	50.7%	61.5%	49.5%	51.8%
Avg Score	73.0	74.3	71.0	73.8	75.5	70.9	72.1
Avg Age	27.8	26.6	29.6	27.9	27.8	27.9	27.7



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	2,420	2,454	4,808	78	2,088	1,231	520	765	104	1,569	1,194	625	429	679	1,144
Sections	6,435	6,730	12,996	184	5,757	2,997	1,226	1,768	222	4,390	2,696	1,311	932	1,539	2,090
% Pass	49.7%	56.3%	53.2%	41.9%	62.1%	52.8%	41.6%	33.5%	64.4%	65.7%	50.0%	46.8%	45.7%	46.5%	41.2%
Avg Score	71.9	74.1	73.0	70.6	75.2	73.0	70.2	68.8	77.5	76.8	72.2	71.5	71.1	70.9	69.1
Avg Age	27.9	27.7	27.7	34.8	25.7	27.2	29.9	36.6	21.8	23.1	24.8	26.9	28.9	32.2	39.0

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	581	654	204	185	<6	2,711	6,675	55.6%	60.3%	74.7	<6	84	341	4.06	5.2%	98.5%
Active	1,656	499	289	549	<12	1,319	1,946	27.0%	55.7%	73.9	<12	497	2,112	4.25	30.6%	94.1%
Inactive	52	359	182	264	<18	853	1,374	17.5%	49.5%	72.0	<18	346	1,733	5.01	21.3%	79.9%
Drop	0	114	436	449	<24	435	697	8.9%	39.0%	69.7	<24	308	1,892	6.14	19.0%	65.1%
Lost Cd	0	69	177	193	>24	1,056	2,488	21.6%	37.3%	69.4	>24	389	3,993	10.26	24.0%	39.0%
Total						4,878	13,180	100%	53.0%	73.0	Total	1,624	10,071	6.20	100%	64.5%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	2,878	3,578	50.7%	73.8	2,543	2,921	61.5%	75.5	2,727	3,323	49.5%	70.9	2,680	3,358	51.8%	72.1
2015	1,568	1,799	57.5%	75.7	1,361	1,454	71.6%	77.8	1,593	1,763	58.1%	72.8	1,382	1,565	57.5%	73.2
2014	652	879	50.6%	73.6	601	708	62.4%	75.4	524	700	46.1%	69.9	685	961	51.2%	72.5
2013	259	349	41.3%	70.3	221	295	43.1%	71.7	240	343	38.2%	68.8	254	352	42.6%	69.9
Other	399	551	32.2%	69.7	360	464	35.4%	69.4	370	517	30.4%	66.8	359	480	40.7%	69.1

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	66.8%	61.8%	62.5%	61.6%	61.8%	64.6%	53.0%
2015	70.0%	66.0%	66.4%	64.5%	63.1%	67.4%	59.0%
2014	68.0%	63.4%	61.3%	62.3%	60.9%	66.7%	53.0%
2013	62.2%	55.3%	55.3%	53.3%	60.2%	59.6%	43.8%
Other	55.3%	47.1%	53.6%	54.7%	59.0%	53.1%	35.2%

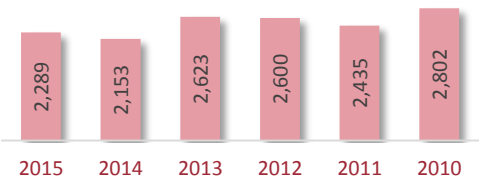
BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	68.0%	63.2%	61.0%	69.8%	63.0%	62.5%	77.1%
2015	71.2%	69.4%	68.3%	71.9%	70.7%	67.6%	83.6%
2014	70.8%	62.3%	57.6%	69.5%	62.7%	63.1%	79.2%
2013	59.0%	52.2%	49.8%	62.7%	52.9%	55.9%	63.7%
Other	57.1%	47.9%	45.7%	66.8%	40.9%	46.2%	56.8%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	56.7%	52.2%	54.3%	61.3%	64.5%	49.3%
2015	61.3%	60.1%	61.0%	66.3%	57.3%	58.2%
2014	52.4%	49.1%	51.9%	60.3%	59.8%	44.9%
2013	52.5%	36.2%	42.9%	55.1%	53.6%	33.5%
Other	45.5%	33.3%	36.2%	45.0%	53.6%	27.4%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	66.6%	62.7%	61.2%	58.7%	60.2%	53.7%	51.4%
2015	69.4%	67.7%	62.9%	61.0%	62.9%	57.8%	57.0%
2014	67.9%	61.0%	64.7%	58.5%	61.5%	54.0%	51.7%
2013	57.7%	51.7%	56.5%	54.0%	54.8%	46.9%	38.4%
Other	59.8%	55.0%	51.3%	53.9%	51.2%	42.4%	38.1%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	3,592	3,592	-	2,043	1,960	2,002	1,946
Sections	7,951	7,951	-	2,043	1,960	2,002	1,946
% Pass	59.8%	59.8%	-	56.5%	70.4%	56.2%	56.2%
Avg Score	74.3	74.3	-	75.0	77.3	72.1	72.9
Avg Age	26.6	26.6	-	26.6	26.5	26.6	26.7

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,765	1,823	3,556	39	2,289	877	237	189	103	1,465	818	397	262	409	437
Sections	3,831	4,113	7,886	65	5,904	1,507	301	239	204	3,785	1,455	628	432	714	733
% Pass	55.7%	63.6%	59.8%	56.9%	62.3%	58.2%	38.5%	26.0%	66.2%	68.6%	55.5%	49.5%	51.4%	50.8%	43.4%
Avg Score	72.8	75.7	74.4	70.6	75.1	74.1	67.1	63.4	78.1	77.6	72.7	71.4	71.6	70.5	67.6
Avg Age	26.7	26.5	26.6	30.9	25.8	27.7	31.1	38.1	21.8	23.1	24.8	27.0	29.0	32.3	42.4

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	2,634	6,098	76.7%	61.5%	74.9	<6	81	324	4.00	11.4%	100.0%
Active	-	-	-	-	<12	762	925	11.6%	64.3%	76.2	<12	393	1,572	4.00	55.5%	100.0%
Inactive	-	-	-	-	<18	367	447	5.6%	53.7%	72.1	<18	160	640	4.00	22.6%	100.0%
Drop	-	-	-	-	<24	133	152	1.9%	36.8%	67.0	<24	63	252	4.00	8.9%	100.0%
Lost Cd	-	-	-	-	>24	265	329	4.1%	33.1%	65.1	>24	11	44	4.00	1.6%	100.0%
Total						3,592	7,951	100%	59.8%	74.3	Total	708	2,832	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	2,043	2,043	56.5%	75.9	1,960	1,960	70.4%	77.3	2,002	2,002	56.2%	72.1	1,946	1,946	56.2%	72.9
2015	1,568	1,568	58.5%	73.9	1,361	1,361	73.4%	78.2	1,593	1,593	59.6%	73.1	1,382	1,382	58.8%	73.6
2014	359	359	54.0%	66.4	465	465	69.0%	77.0	270	270	51.1%	70.8	413	413	54.2%	73.2
2013	63	63	41.3%	66.1	80	80	42.5%	69.6	76	76	31.6%	64.6	82	82	39.0%	67.6
Other	53	53	29.4%	66.1	54	54	47.4%	67.3	63	63	20.2%	61.7	69	69	26.0%	63.5

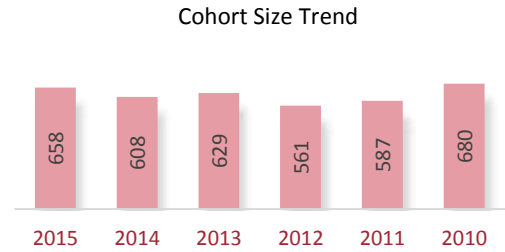
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	68.4%	65.4%	65.7%	63.1%	61.5%	66.7%	59.7%	Overall	71.4%	69.0%	67.1%	72.8%	69.3%	67.3%	82.7%
2015	70.1%	66.9%	67.6%	64.7%	62.9%	67.8%	61.1%	2015	72.0%	71.1%	70.1%	72.7%	72.3%	69.1%	84.6%
2014	66.6%	65.5%	63.2%	62.4%	57.7%	66.0%	59.3%	2014	72.3%	68.2%	64.1%	74.6%	66.5%	68.8%	83.0%
2013	54.0%	46.0%	42.9%	46.0%	49.2%	55.6%	50.8%	2013	58.8%	50.0%	51.3%	66.3%	52.5%	43.8%	66.3%
Other	46.3%	42.9%	53.0%	40.7%	60.3%	52.0%	33.1%	Other	68.9%	51.6%	39.7%	71.4%	43.9%	46.2%	57.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	60.1%	57.4%	58.3%	64.6%	61.8%	54.1%	Overall	68.4%	66.1%	63.0%	60.6%	62.9%	56.4%	55.9%
2015	62.5%	61.5%	61.6%	67.2%	64.0%	56.2%	2015	69.4%	68.8%	63.4%	61.9%	63.9%	58.9%	58.3%
2014	54.8%	52.2%	52.2%	62.6%	56.7%	52.6%	2014	68.3%	63.4%	65.9%	58.4%	64.9%	55.5%	55.9%
2013	50.0%	26.3%	39.5%	47.4%	43.4%	40.8%	2013	56.1%	50.0%	54.9%	51.2%	52.4%	42.7%	37.8%
Other	36.3%	14.3%	22.5%	28.6%	48.2%	24.7%	Other	64.6%	46.9%	47.8%	57.6%	42.8%	28.9%	29.1%

Indiana

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,318	975	666	769	706	761	745
Sections	3,631	2,150	1,481	968	816	927	920
% Pass	49.9%	56.2%	40.8%	46.8%	60.5%	45.5%	48.2%
Avg Score	71.8	72.8	70.4	72.8	74.8	69.6	70.5
Avg Age	27.9	27.1	29.0	27.6	28.3	28.0	27.7



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	597	721	1,308	11	610	331	141	179	11	354	371	198	129	191	311
Sections	1,661	1,970	3,600	31	1,576	830	362	444	16	990	907	412	288	447	571
% Pass	43.8%	55.1%	50.1%	32.3%	56.9%	48.0%	37.0%	36.3%	81.3%	59.8%	43.9%	51.2%	46.9%	49.0%	42.7%
Avg Score	69.9	73.4	71.9	63.0	73.1	71.5	69.1	69.5	79.9	74.5	70.9	72.1	71.3	70.5	69.5
Avg Age	28.2	27.6	27.9	27.2	26.5	27.5	29.2	33.9	21.8	23.1	24.8	26.8	28.8	32.3	38.0

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	128	157	48	49	<6	761	1,829	57.7%	56.2%	72.9	<6	21	88	4.19	5.5%	95.5%
Active	505	156	87	129	<12	347	520	26.3%	49.0%	72.2	<12	107	460	4.30	28.0%	93.0%
Inactive	25	109	53	54	<18	241	418	18.3%	46.4%	70.5	<18	90	472	5.24	23.6%	76.3%
Drop	0	47	117	96	<24	122	217	9.3%	39.2%	70.5	<24	67	402	6.00	17.5%	66.7%
Lost Cd	0	21	45	45	>24	257	647	19.5%	38.6%	69.9	>24	97	1,095	11.29	25.4%	35.4%
Total						1,318	3,631	100%	49.9%	71.8	Total	382	2,517	6.59	100%	60.7%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	769	968	46.8%	72.8	706	816	60.5%	74.8	761	927	45.5%	69.6	745	920	48.2%	70.5
2015	431	495	51.3%	73.5	398	419	71.1%	77.0	438	476	51.5%	70.3	380	431	52.4%	71.2
2014	174	247	44.5%	72.4	146	169	59.8%	73.2	165	229	43.2%	69.9	199	264	47.4%	70.5
2013	67	105	29.5%	69.0	68	100	42.0%	71.7	71	100	37.0%	67.3	71	100	38.0%	68.0
Other	97	121	49.7%	74.1	94	128	32.8%	70.9	87	122	39.4%	67.7	95	125	43.4%	69.0

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	68.7%	60.0%	61.7%	58.5%	58.5%	65.4%	50.0%	Overall	64.9%	61.9%	56.8%	68.4%	57.4%	59.4%	82.9%
2015	69.5%	61.2%	62.2%	61.0%	59.2%	67.7%	51.7%	2015	69.5%	67.8%	65.4%	73.3%	64.4%	66.8%	89.3%
2014	63.2%	59.9%	59.5%	57.9%	60.3%	60.3%	47.8%	2014	58.6%	61.0%	50.9%	67.5%	55.0%	55.6%	75.7%
2013	57.1%	52.4%	52.4%	47.6%	50.5%	58.1%	37.1%	2013	55.0%	45.0%	40.0%	56.0%	39.0%	48.0%	81.0%
Other	83.1%	60.1%	69.9%	55.7%	57.9%	69.2%	55.1%	Other	62.8%	50.7%	41.9%	57.9%	44.6%	41.9%	68.1%

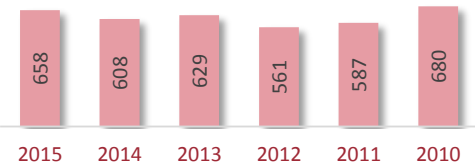
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	50.9%	45.3%	47.9%	52.9%	58.4%	41.6%	Overall	63.0%	58.7%	61.4%	51.4%	57.9%	49.4%	45.8%
2015	54.2%	50.6%	51.7%	57.8%	60.7%	48.7%	2015	64.5%	65.4%	63.3%	55.2%	60.6%	52.2%	52.2%
2014	51.5%	46.3%	51.5%	54.6%	54.0%	41.5%	2014	62.1%	56.8%	60.2%	51.5%	59.5%	47.4%	44.3%
2013	48.0%	33.0%	44.0%	46.0%	53.9%	29.0%	2013	59.0%	46.0%	55.0%	41.0%	44.0%	38.0%	34.0%
Other	35.3%	26.3%	24.8%	31.1%	53.9%	16.3%	Other	62.1%	45.0%	60.5%	43.5%	54.0%	51.3%	31.9%

Indiana

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	975	975	-	546	519	554	531
Sections	2,150	2,150	-	546	519	554	531
% Pass	56.2%	56.2%	-	49.8%	70.3%	51.4%	53.9%
Avg Score	72.8	72.8	-	73.1	76.8	70.0	71.3
Avg Age	27.1	27.1	-	26.9	27.1	27.6	27.0

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	429	546	968	7	658	213	61	43	9	325	242	129	87	133	137
Sections	927	1,223	2,135	15	1,647	365	84	54	14	857	471	216	139	226	227
% Pass	50.5%	60.5%	56.4%	20.0%	57.2%	55.6%	48.8%	57.8%	85.7%	62.3%	50.5%	56.0%	54.0%	52.7%	48.0%
Avg Score	70.6	74.4	72.9	58.4	73.0	73.0	68.4	72.3	81.2	75.0	71.5	72.3	71.9	71.0	69.3
Avg Age	27.6	26.8	27.1	26.4	26.6	28.6	28.7	33.9	21.8	23.1	24.8	27.0	28.8	32.4	41.7

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	734	1,662	77.3%	57.0%	72.9	<6	17	68	4.00	10.4%	100.0%
Active	-	-	-	-	<12	193	240	11.2%	57.5%	74.2	<12	83	332	4.00	50.9%	100.0%
Inactive	-	-	-	-	<18	108	129	6.0%	54.3%	72.1	<18	42	168	4.00	25.8%	100.0%
Drop	-	-	-	-	<24	40	46	2.1%	50.0%	70.5	<24	17	68	4.00	10.4%	100.0%
Lost Cd	-	-	-	-	>24	60	73	3.4%	41.1%	68.6	>24	4	16	4.00	2.5%	100.0%
Total						975	2,150	100%	56.2%	72.8	Total	163	652	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	546	546	49.8%	73.6	519	519	70.3%	76.8	554	554	51.4%	70.0	531	531	53.9%	71.3
2015	431	431	51.5%	72.0	398	398	72.6%	77.3	438	438	51.6%	70.2	380	380	54.0%	71.3
2014	89	89	46.1%	64.2	91	91	67.0%	76.5	79	79	53.2%	70.7	106	106	55.7%	72.6
2013	16	16	18.8%	75.9	17	17	64.7%	74.2	23	23	52.2%	66.9	28	28	53.6%	68.5
Other	10	10	56.7%	75.9	13	13	22.2%	64.2	14	14	42.0%	66.1	17	17	61.5%	73.4

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	66.4%	59.2%	61.4%	58.3%	56.7%	64.7%	54.5%
2015	67.8%	60.3%	62.4%	59.9%	57.3%	66.4%	55.2%
2014	61.8%	59.6%	60.7%	55.1%	53.9%	57.3%	55.1%
2013	43.8%	31.3%	37.5%	31.3%	43.8%	56.3%	37.5%
Other	86.7%	50.0%	63.3%	63.3%	76.7%	70.0%	43.3%

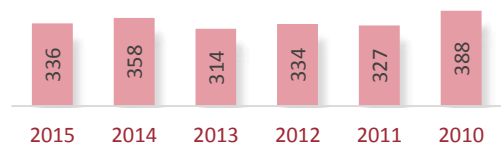
BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.9%	69.0%	64.8%	73.8%	62.4%	66.3%	87.6%
2015	69.4%	69.6%	65.8%	73.9%	64.6%	67.8%	90.0%
2014	65.9%	71.4%	62.6%	75.8%	60.4%	63.7%	80.2%
2013	70.6%	64.7%	70.6%	58.8%	52.9%	76.5%	82.4%
Other	33.3%	38.9%	38.9%	77.8%	22.2%	22.2%	72.2%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	53.8%	51.5%	52.3%	56.1%	58.2%	53.4%
2015	54.3%	51.1%	52.3%	57.3%	57.8%	53.2%
2014	54.4%	57.0%	53.2%	51.9%	63.3%	50.6%
2013	52.2%	39.1%	56.5%	56.5%	56.5%	65.2%
Other	36.0%	51.0%	43.0%	43.0%	47.0%	57.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	63.7%	64.6%	62.6%	56.2%	60.9%	53.2%	53.0%
2015	64.5%	67.4%	64.0%	56.8%	60.8%	53.2%	51.1%
2014	60.4%	58.5%	60.4%	55.7%	62.3%	51.9%	58.5%
2013	53.6%	53.6%	50.0%	50.0%	53.6%	42.9%	57.1%
Other	84.5%	60.5%	66.5%	56.5%	68.0%	78.0%	54.0%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	645	512	310	395	351	390	377
Sections	1,769	1,169	600	475	389	454	451
% Pass	55.2%	60.7%	44.5%	52.0%	65.0%	52.2%	53.2%
Avg Score	73.1	74.3	70.8	73.7	75.5	71.7	72.0
Avg Age	26.4	26.0	27.3	26.1	26.8	26.3	26.6

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	343	302	639	6	325	181	55	68	19	263	166	73	58	68	103
Sections	949	820	1,759	10	859	441	119	168	53	726	371	142	153	143	181
% Pass	50.5%	60.7%	55.2%	60.0%	64.5%	50.8%	32.8%	51.6%	67.9%	63.5%	46.4%	51.4%	51.0%	49.0%	48.1%
Avg Score	71.4	75.2	73.1	71.6	75.5	71.7	68.1	71.3	76.2	76.3	70.5	71.5	71.4	70.3	69.9
Avg Age	26.3	26.6	26.4	29.6	25.2	26.6	27.1	33.4	21.6	23.1	24.9	26.9	28.9	32.0	37.8

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	96	79	18	20	<6	409	1,004	63.4%	61.9%	74.8	<6	24	101	4.21	11.3%	95.0%
Active	232	88	28	47	<12	179	285	27.8%	56.1%	73.1	<12	72	306	4.25	33.8%	94.1%
Inactive	8	68	22	22	<18	113	180	17.5%	41.1%	69.8	<18	48	255	5.31	22.5%	75.3%
Drop	0	28	60	47	<24	47	65	7.3%	33.9%	66.9	<24	31	199	6.42	14.6%	62.3%
Lost Cd	0	7	16	9	>24	94	235	14.6%	42.6%	70.3	>24	38	424	11.16	17.8%	35.8%
Total						645	1,769	100%	55.2%	73.1	Total	213	1,285	6.03	100%	66.3%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	395	475	52.0%	73.7	351	389	65.0%	75.5	390	454	52.2%	71.7	377	451	53.2%	72.0
2015	228	260	56.2%	75.0	209	218	72.9%	77.0	242	270	58.2%	73.3	209	224	66.1%	75.5
2014	101	130	49.2%	73.2	86	94	64.9%	75.2	91	116	48.3%	70.7	103	137	41.6%	67.6
2013	25	38	23.7%	66.8	19	25	36.0%	70.8	21	24	45.8%	67.1	32	47	31.9%	68.2
Other	41	47	64.5%	72.9	37	52	54.7%	71.6	36	44	34.0%	69.2	33	43	37.3%	67.3

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	68.0%	62.6%	66.1%	60.4%	63.1%	66.3%	52.5%
2015	72.3%	67.3%	68.9%	64.2%	65.4%	67.7%	56.9%
2014	66.9%	61.5%	63.9%	57.7%	58.5%	61.5%	53.1%
2013	42.1%	44.7%	63.2%	55.3%	60.5%	55.3%	36.8%
Other	62.1%	50.2%	58.0%	48.5%	63.6%	76.9%	36.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	68.7%	63.3%	59.7%	68.9%	58.5%	65.1%	86.4%
2015	68.8%	67.9%	64.7%	72.5%	66.5%	72.9%	90.8%
2014	68.1%	57.5%	52.1%	70.2%	53.2%	54.3%	89.4%
2013	68.0%	52.0%	52.0%	64.0%	40.0%	56.0%	52.0%
Other	69.7%	56.4%	52.8%	48.6%	35.0%	50.3%	71.9%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	56.9%	48.2%	54.1%	59.5%	61.5%	47.5%
2015	61.9%	56.3%	62.2%	66.3%	57.8%	56.7%
2014	58.6%	44.8%	51.7%	55.2%	41.7%	38.8%
2013	54.2%	20.8%	33.3%	45.8%	52.6%	33.3%
Other	20.7%	18.7%	17.8%	32.4%	52.6%	15.6%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	62.6%	61.3%	60.5%	57.6%	57.1%	53.3%	50.4%
2015	69.2%	71.0%	64.7%	65.2%	67.4%	63.8%	62.1%
2014	56.9%	51.8%	61.3%	51.1%	46.7%	38.0%	38.7%
2013	53.2%	44.7%	44.7%	51.1%	40.4%	48.9%	31.9%
Other	47.7%	45.7%	46.2%	36.5%	40.6%	38.7%	31.5%

Iowa

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	512	512	-	286	286	307	290
Sections	1,169	1,169	-	286	286	307	290
% Pass	60.7%	60.7%	-	53.9%	69.9%	59.0%	60.3%
Avg Score	74.3	74.3	-	74.9	76.5	73.2	72.9
Avg Age	26.0	26.0	-	26.0	26.0	25.8	26.2

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	267	245	507	5	336	135	24	17	18	245	113	44	41	51	43
Sections	604	565	1,162	7	888	230	28	23	47	601	202	71	75	91	82
% Pass	56.5%	65.3%	60.8%	57.1%	64.0%	53.5%	28.6%	46.7%	66.0%	66.6%	50.5%	59.2%	50.7%	58.2%	53.7%
Avg Score	72.4	76.4	74.4	70.4	75.3	71.9	63.8	73.7	75.5	76.9	70.9	72.9	70.6	72.9	70.0
Avg Age	26.1	25.9	26.0	27.7	25.2	28.0	28.8	31.7	21.6	23.1	24.8	27.0	28.9	32.0	42.8

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	391	919	78.6%	63.3%	75.1	<6	20	80	4.00	19.0%	100.0%
Active	-	-	-	-	<12	112	145	12.4%	62.1%	74.1	<12	59	236	4.00	56.2%	100.0%
Inactive	-	-	-	-	<18	51	58	5.0%	37.9%	69.6	<18	18	72	4.00	17.1%	100.0%
Drop	-	-	-	-	<24	15	16	1.4%	31.3%	64.8	<24	6	24	4.00	5.7%	100.0%
Lost Cd	-	-	-	-	>24	25	31	2.7%	35.5%	68.1	>24	2	8	4.00	1.9%	100.0%
Total						512	1,169	100%	60.7%	74.3	Total	105	420	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	286	286	53.9%	75.1	286	286	69.9%	76.5	307	307	59.0%	73.2	290	290	60.3%	72.9
2015	228	228	56.1%	75.5	209	209	72.7%	76.9	242	242	61.2%	73.9	209	209	67.0%	75.7
2014	46	46	50.0%	64.2	61	61	72.1%	77.2	53	53	50.9%	71.2	70	70	41.4%	65.4
2013	6	6	0.0%	73.6	9	9	22.2%	64.0	7	7	57.1%	66.0	6	6	33.3%	60.7
Other	6	6	38.9%	73.6	7	7	27.8%	72.2	5	5	41.7%	71.5	5	5	83.3%	77.0

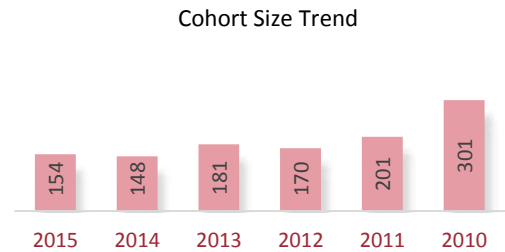
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	71.8%	67.1%	68.6%	61.3%	65.2%	66.1%	60.7%	Overall	68.9%	65.4%	60.1%	72.3%	64.0%	68.8%	89.2%
2015	72.4%	66.7%	69.3%	63.2%	66.2%	68.0%	61.0%	2015	68.4%	67.9%	64.1%	72.7%	66.0%	72.7%	90.9%
2014	71.7%	71.7%	63.0%	58.7%	60.9%	52.2%	67.4%	2014	75.4%	63.9%	57.4%	77.1%	59.0%	60.7%	91.8%
2013	50.0%	16.7%	83.3%	33.3%	33.3%	83.3%	33.3%	2013	66.7%	33.3%	22.2%	44.4%	44.4%	55.6%	44.4%
Other	72.2%	100.0%	72.2%	38.9%	88.9%	83.3%	27.8%	Other	27.8%	44.4%	11.1%	55.6%	72.2%	38.9%	72.2%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	62.9%	57.7%	62.3%	63.4%	61.5%	63.0%	Overall	67.0%	65.7%	63.5%	61.4%	59.1%	55.6%	64.0%
2015	64.9%	59.1%	64.5%	66.5%	61.6%	63.6%	2015	69.4%	71.8%	64.6%	65.6%	66.5%	64.6%	69.9%
2014	60.4%	54.7%	54.7%	54.7%	66.0%	60.4%	2014	60.0%	50.0%	60.0%	50.0%	40.0%	28.6%	51.4%
2013	57.1%	42.9%	42.9%	42.9%	42.9%	57.1%	2013	66.7%	50.0%	50.0%	33.3%	16.7%	33.3%	16.7%
Other	0.0%	41.7%	66.7%	33.3%	33.3%	66.7%	Other	66.7%	50.0%	83.3%	83.3%	66.7%	83.3%	50.0%

Kansas

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	336	241	175	203	171	195	188
Sections	913	539	374	243	198	241	231
% Pass	53.2%	57.5%	47.1%	51.0%	60.6%	49.4%	53.3%
Avg Score	73.6	74.4	72.5	74.0	75.7	71.3	73.8
Avg Age	28.2	27.6	29.2	28.2	27.8	28.8	28.1



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	180	156	336	0	139	89	41	45	2	60	96	52	40	70	67
Sections	511	402	913	0	364	202	97	117	4	172	242	111	100	173	111
% Pass	50.3%	57.0%	53.2%	0.0%	59.3%	57.9%	42.3%	38.3%	0.0%	72.1%	48.4%	50.5%	51.0%	50.3%	46.0%
Avg Score	73.0	74.4	73.6	0.0	75.1	75.2	70.7	68.2	54.5	79.7	72.1	73.2	72.9	72.5	71.0
Avg Age	28.5	27.9	28.2	0.0	26.5	29.1	28.0	32.8	21.9	23.2	24.9	26.8	29.0	32.2	38.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	34	45	16	11	<6	186	452	55.4%	58.9%	75.1	<6	12	48	4.00	11.3%	100.0%
Active	116	46	21	31	<12	95	133	28.3%	57.9%	74.2	<12	22	99	4.50	20.8%	88.9%
Inactive	4	21	15	18	<18	60	88	17.9%	47.7%	73.6	<18	33	165	5.00	31.1%	80.0%
Drop	0	9	26	25	<24	35	54	10.4%	42.6%	69.5	<24	12	67	5.58	11.3%	71.6%
Lost Cd	0	5	18	9	>24	74	186	22.0%	41.9%	70.8	>24	27	297	11.00	25.5%	36.4%
Total						336	913	100%	53.2%	73.6	Total	106	676	6.38	100%	62.7%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	203	243	51.0%	74.0	171	198	60.6%	75.7	195	241	49.4%	71.3	188	231	53.3%	73.8
2015	107	117	56.4%	75.1	85	89	68.5%	76.5	110	121	57.9%	73.8	99	116	52.6%	74.3
2014	50	61	57.4%	76.4	43	50	66.0%	77.5	35	52	40.4%	69.2	42	57	57.9%	74.8
2013	18	25	36.0%	66.9	19	27	48.2%	74.2	23	31	38.7%	69.1	20	28	42.9%	71.4
Other	28	40	35.4%	70.6	24	32	39.0%	69.9	27	37	46.0%	67.5	27	30	64.9%	73.5

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	65.1%	62.9%	62.1%	55.6%	60.8%	65.7%	52.2%
2015	67.5%	66.7%	63.3%	57.3%	66.7%	66.7%	53.0%
2014	70.5%	70.5%	68.9%	59.0%	65.6%	62.3%	63.9%
2013	60.0%	48.0%	56.0%	56.0%	36.0%	60.0%	28.0%
Other	49.8%	44.6%	49.8%	42.9%	45.5%	71.8%	44.1%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	68.0%	58.6%	54.3%	75.0%	60.8%	61.1%	86.0%
2015	69.7%	65.2%	62.9%	73.0%	68.5%	64.0%	87.6%
2014	76.0%	62.0%	60.0%	82.0%	64.0%	74.0%	82.0%
2013	77.8%	44.4%	37.0%	77.8%	48.2%	55.6%	88.9%
Other	40.0%	40.3%	27.2%	67.5%	37.6%	31.7%	85.3%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	51.5%	46.8%	48.1%	51.3%	62.0%	43.1%
2015	61.2%	53.7%	55.4%	59.5%	61.5%	53.7%
2014	46.2%	40.4%	44.2%	44.2%	54.8%	38.5%
2013	48.4%	32.3%	29.0%	45.2%	55.1%	22.6%
Other	22.0%	39.0%	40.1%	32.5%	55.1%	23.4%

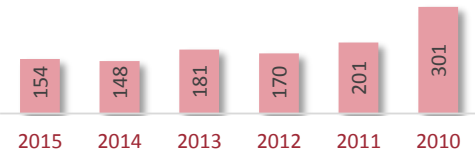
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	69.7%	64.7%	60.2%	52.9%	57.0%	55.8%	45.1%
2015	73.3%	67.2%	62.9%	51.7%	62.1%	57.8%	50.9%
2014	70.2%	66.7%	66.7%	57.9%	57.9%	59.7%	45.6%
2013	75.0%	60.7%	50.0%	57.1%	50.0%	50.0%	42.9%
Other	52.2%	55.1%	47.7%	46.4%	42.1%	47.1%	25.1%

Kansas

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	241	241	-	139	122	141	137
Sections	539	539	-	139	122	141	137
% Pass	57.5%	57.5%	-	54.0%	68.9%	53.9%	54.7%
Avg Score	74.4	74.4	-	74.5	77.1	72.7	73.6
Avg Age	27.6	27.6	-	27.5	27.2	27.7	27.8

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	121	120	241	-	154	61	18	8	2	56	71	33	31	41	32
Sections	289	250	539	-	401	104	24	10	4	154	144	56	53	78	50
% Pass	56.4%	58.8%	57.5%	-	58.9%	62.5%	29.2%	16.7%	0.0%	72.7%	51.4%	58.9%	45.3%	52.6%	52.0%
Avg Score	74.3	74.5	74.4	-	74.8	76.7	64.0	59.3	54.5	79.6	72.0	75.2	71.3	72.4	72.3
Avg Age	27.5	27.6	27.6	-	26.7	29.7	31.5	29.9	21.9	23.3	24.9	26.7	28.9	32.2	41.5

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	179	417	77.4%	60.7%	75.3	<6	12	48	4.00	23.1%	100.0%
Active	-	-	-	-	<12	50	60	11.1%	55.0%	74.5	<12	15	60	4.00	28.8%	100.0%
Inactive	-	-	-	-	<18	30	32	5.9%	50.0%	74.3	<18	20	80	4.00	38.5%	100.0%
Drop	-	-	-	-	<24	12	13	2.4%	30.8%	63.4	<24	4	16	4.00	7.7%	100.0%
Lost Cd	-	-	-	-	>24	14	17	3.2%	23.5%	61.1	>24	1	4	4.00	1.9%	100.0%
Total						241	539	100%	57.5%	74.4	Total	52	208	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	139	139	54.0%	74.8	122	122	68.9%	77.1	141	141	53.9%	72.7	137	137	54.7%	73.6
2015	107	107	56.1%	78.7	85	85	70.6%	77.1	110	110	56.4%	73.5	99	99	54.6%	74.2
2014	25	25	56.0%	53.3	30	30	73.3%	79.5	20	20	55.0%	72.6	29	29	62.1%	75.1
2013	6	6	16.7%	67.0	5	5	40.0%	74.2	7	7	28.6%	65.6	6	6	33.3%	64.2
Other	1	1	0.0%	67.0	2	2	0.0%	51.0	4	4	33.3%	66.0	3	3	33.3%	57.7

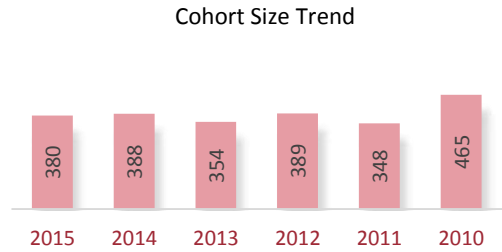
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	66.9%	65.5%	61.9%	52.5%	63.3%	65.5%	63.3%	Overall	72.9%	68.9%	65.6%	77.1%	68.0%	64.8%	84.4%
2015	68.2%	66.4%	62.6%	56.1%	65.4%	67.3%	62.6%	2015	71.8%	67.1%	64.7%	74.1%	70.6%	65.9%	87.1%
2014	80.0%	76.0%	72.0%	44.0%	68.0%	68.0%	80.0%	2014	80.0%	80.0%	73.3%	86.7%	70.0%	66.7%	73.3%
2013	0.0%	16.7%	16.7%	16.7%	0.0%	33.3%	16.7%	2013	80.0%	40.0%	60.0%	80.0%	40.0%	60.0%	100.0%
Other	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%	0.0%	Other	0.0%	50.0%	0.0%	50.0%	0.0%	0.0%	100.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	57.4%	51.3%	52.5%	56.0%	60.3%	62.2%	Overall	73.0%	65.0%	63.5%	51.1%	64.2%	55.5%	61.3%
2015	61.8%	52.7%	54.6%	59.1%	61.8%	62.7%	2015	76.8%	67.7%	63.6%	51.5%	64.7%	54.6%	59.6%
2014	50.0%	50.0%	55.0%	55.0%	55.0%	60.0%	2014	62.1%	62.1%	72.4%	51.7%	69.0%	62.1%	72.4%
2013	14.3%	42.9%	14.3%	14.3%	57.1%	57.1%	2013	83.3%	33.3%	33.3%	50.0%	33.3%	50.0%	33.3%
Other	50.0%	33.3%	50.0%	50.0%	50.0%	66.7%	Other	33.3%	66.7%	33.3%	33.3%	66.7%	33.3%	66.7%

Kentucky

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	842	636	461	460	448	436	456
Sections	2,238	1,293	945	588	532	537	581
% Pass	49.4%	54.0%	43.2%	48.0%	54.0%	48.0%	48.0%
Avg Score	72.4	72.9	71.6	73.7	74.1	70.2	71.4
Avg Age	28.4	27.5	29.5	28.1	29.1	28.2	28.2



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	380	461	842	0	354	231	86	136	11	227	205	119	85	132	216
Sections	1,005	1,232	2,238	0	872	563	185	349	21	626	461	244	181	314	391
% Pass	41.7%	55.8%	49.4%	0.0%	54.7%	52.4%	42.2%	38.7%	76.2%	61.8%	45.1%	40.6%	49.7%	49.7%	38.4%
Avg Score	70.7	73.8	72.4	0.0	73.1	73.6	70.2	71.5	81.0	75.5	70.8	70.4	72.5	72.6	69.8
Avg Age	28.7	28.1	28.4	0.0	26.6	27.9	28.6	36.1	21.6	23.1	24.9	26.9	28.9	32.2	38.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	69	115	31	31	<6	464	1,011	55.1%	53.4%	72.8	<6	14	56	4.00	5.7%	100.0%
Active	299	104	44	99	<12	266	411	31.6%	54.3%	74.0	<12	55	240	4.36	22.4%	91.7%
Inactive	12	79	43	70	<18	155	240	18.4%	47.9%	72.6	<18	75	382	5.09	30.5%	78.5%
Drop	0	40	59	76	<24	82	123	9.7%	43.9%	70.9	<24	40	230	5.75	16.3%	69.6%
Lost Cd	0	14	31	38	>24	175	453	20.8%	38.4%	70.2	>24	62	582	9.39	25.2%	42.6%
					Total	842	2,238	100%	49.4%	72.4	Total	246	1,490	6.06	100%	66.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	460	588	48.0%	73.7	448	532	54.0%	74.1	436	537	48.0%	70.2	456	581	48.0%	71.4
2015	236	289	48.8%	73.6	219	236	61.9%	75.0	224	251	53.4%	71.0	213	245	51.4%	71.9
2014	122	159	49.1%	74.5	119	149	57.7%	75.4	104	140	50.7%	71.9	132	181	51.4%	72.5
2013	35	39	61.5%	76.4	28	36	41.7%	72.3	49	62	35.5%	67.2	44	59	37.3%	68.0
Other	67	101	47.4%	74.1	82	111	28.8%	70.2	59	84	34.9%	67.3	67	96	37.1%	70.5

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	66.5%	69.1%	62.1%	61.5%	61.2%	65.2%	54.2%
2015	64.7%	69.6%	62.6%	63.0%	59.2%	64.7%	53.6%
2014	71.7%	68.6%	62.9%	63.5%	62.9%	66.0%	58.5%
2013	76.9%	69.2%	51.3%	66.7%	69.2%	64.1%	61.5%
Other	58.2%	68.5%	64.5%	49.8%	61.3%	66.1%	44.8%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	68.9%	53.1%	49.6%	74.7%	56.2%	61.1%	77.7%
2015	72.0%	58.9%	55.1%	74.6%	58.9%	61.9%	79.2%
2014	66.4%	58.4%	52.4%	73.8%	59.1%	69.1%	83.9%
2013	66.7%	30.6%	36.1%	66.7%	58.3%	50.0%	66.7%
Other	65.1%	37.6%	35.8%	78.8%	44.0%	51.1%	68.2%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	51.0%	45.8%	46.7%	51.9%	60.2%	42.9%
2015	57.8%	51.8%	51.4%	57.8%	62.9%	50.6%
2014	49.3%	49.3%	48.6%	56.4%	46.8%	44.3%
2013	38.7%	30.7%	41.9%	30.7%	40.5%	29.0%
Other	38.3%	29.5%	29.5%	39.1%	40.5%	22.8%

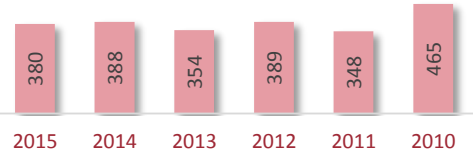
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	66.0%	58.7%	61.2%	52.5%	58.6%	51.1%	45.4%
2015	66.1%	63.3%	61.2%	56.3%	56.3%	56.3%	49.8%
2014	70.2%	62.4%	64.6%	55.8%	63.0%	51.4%	49.7%
2013	59.3%	40.7%	55.9%	50.9%	52.5%	47.5%	37.3%
Other	61.5%	48.5%	57.5%	34.9%	61.2%	36.5%	28.0%

Kentucky

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	636	636	-	320	325	322	326
Sections	1,293	1,293	-	320	325	322	326
% Pass	54.0%	54.0%	-	51.9%	61.5%	51.2%	51.2%
Avg Score	72.9	72.9	-	74.3	75.3	70.6	71.5
Avg Age	27.5	27.5	-	27.6	27.9	27.2	27.4

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	272	364	636	-	380	174	38	44	11	218	142	81	60	91	89
Sections	519	774	1,293	-	892	300	47	54	20	519	235	118	98	156	147
% Pass	45.9%	59.4%	54.0%	-	54.5%	58.3%	40.4%	32.2%	80.0%	64.7%	42.6%	37.3%	55.1%	59.0%	38.1%
Avg Score	70.7	74.5	72.9	-	72.9	74.8	68.9	69.7	81.6	75.8	69.7	68.6	73.4	73.9	69.0
Avg Age	27.6	27.5	27.5	-	26.7	28.6	27.7	37.3	21.6	23.1	24.9	27.0	28.9	32.3	42.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	442	891	68.9%	54.4%	72.8	<6	14	56	4.00	13.3%	100.0%
Active	-	-	-	-	<12	189	230	17.8%	60.4%	75.3	<12	40	160	4.00	38.1%	100.0%
Inactive	-	-	-	-	<18	70	80	6.2%	51.3%	73.6	<18	33	132	4.00	31.4%	100.0%
Drop	-	-	-	-	<24	24	27	2.1%	44.4%	69.6	<24	16	64	4.00	15.2%	100.0%
Lost Cd	-	-	-	-	>24	55	65	5.0%	32.3%	66.7	>24	2	8	4.00	1.9%	100.0%
					Total	636	1,293	100%	54.0%	72.9	Total	105	420	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	320	320	51.9%	73.6	325	325	61.5%	75.3	322	322	51.2%	70.6	326	326	51.2%	71.5
2015	236	236	49.2%	76.9	219	219	63.5%	75.4	224	224	53.1%	70.6	213	213	52.6%	71.9
2014	68	68	60.3%	79.5	81	81	65.4%	76.8	67	67	52.2%	73.0	84	84	54.8%	72.6
2013	6	6	83.3%	73.9	11	11	36.4%	71.5	14	14	42.9%	67.5	16	16	25.0%	64.4
Other	10	10	42.9%	73.9	14	14	37.0%	73.7	17	17	21.4%	65.2	13	13	34.7%	67.7

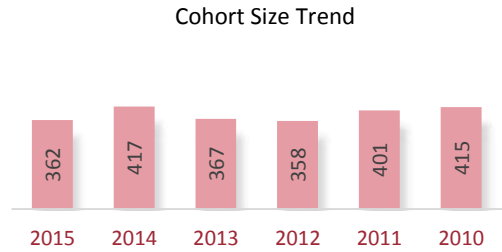
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	66.4%	68.6%	64.2%	62.6%	60.0%	65.0%	57.0%	Overall	70.0%	60.4%	55.9%	74.1%	62.2%	65.9%	81.0%
2015	64.4%	69.1%	64.0%	63.6%	58.1%	64.4%	54.2%	2015	73.1%	61.2%	57.1%	73.5%	61.6%	63.9%	79.0%
2014	72.1%	69.1%	66.2%	60.3%	64.7%	72.1%	66.2%	2014	65.4%	64.2%	56.8%	77.8%	64.2%	71.6%	86.4%
2013	83.3%	50.0%	50.0%	83.3%	66.7%	33.3%	83.3%	2013	54.6%	45.5%	27.3%	63.6%	63.6%	54.6%	81.8%
Other	64.3%	64.3%	64.3%	42.9%	71.4%	50.0%	42.9%	Other	61.1%	37.0%	53.7%	70.4%	57.4%	72.2%	79.6%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	53.8%	49.8%	49.3%	54.1%	58.3%	53.6%	Overall	67.5%	62.9%	62.1%	52.9%	57.8%	52.7%	54.0%
2015	56.7%	53.1%	50.9%	56.7%	58.5%	54.0%	2015	64.8%	64.3%	61.5%	55.4%	56.8%	54.9%	54.9%
2014	55.2%	49.3%	52.2%	59.7%	70.2%	53.7%	2014	75.0%	70.2%	66.7%	54.8%	64.3%	51.2%	58.3%
2013	28.6%	35.7%	50.0%	14.3%	42.9%	57.1%	2013	62.5%	18.8%	43.8%	37.5%	37.5%	37.5%	31.3%
Other	31.0%	19.0%	16.7%	31.0%	21.4%	45.2%	Other	69.3%	45.3%	65.3%	18.7%	56.0%	44.0%	38.7%

Louisiana

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	921	680	511	468	435	463	443
Sections	2,264	1,212	1,052	585	536	591	552
% Pass	47.6%	51.7%	42.9%	48.9%	48.7%	42.6%	50.4%
Avg Score	71.5	71.7	71.1	72.8	72.2	69.3	71.7
Avg Age	29.0	28.1	30.0	28.8	29.3	29.0	28.9



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	530	391	919	2	321	267	119	163	5	155	237	148	128	177	246
Sections	1,285	979	2,259	5	668	636	297	372	6	342	516	306	239	424	431
% Pass	47.3%	47.9%	47.5%	60.0%	50.9%	58.5%	35.4%	33.4%	50.0%	57.0%	51.2%	46.1%	47.3%	44.8%	39.7%
Avg Score	70.9	72.2	71.4	76.8	71.0	74.5	69.0	69.0	66.8	75.0	72.0	71.6	70.4	71.0	69.0
Avg Age	29.0	29.1	29.0	37.3	27.7	27.9	29.6	34.8	22.0	23.3	24.9	26.9	28.9	32.4	37.0

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	38	128	34	32	<6	444	854	48.2%	52.1%	71.6	<6	16	65	4.06	6.9%	98.5%
Active	312	128	79	122	<12	262	415	28.4%	56.6%	73.8	<12	22	93	4.23	9.5%	94.6%
Inactive	12	77	24	58	<18	196	296	21.3%	53.0%	72.4	<18	79	380	4.81	34.1%	83.2%
Drop	0	40	68	89	<24	110	177	11.9%	35.0%	69.6	<24	49	294	6.00	21.1%	66.7%
Lost Cd	0	8	40	45	>24	222	522	24.1%	34.1%	69.4	>24	66	753	11.41	28.4%	35.1%
Total						921	2,264	100%	47.6%	71.5	Total	232	1,585	6.83	100%	58.5%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	468	585	48.9%	72.8	435	536	48.7%	72.2	463	591	42.6%	69.3	443	552	50.4%	71.7
2015	186	213	53.5%	72.1	140	161	50.3%	72.3	209	238	47.1%	68.7	184	209	53.6%	71.6
2014	149	196	55.1%	75.8	155	181	62.4%	74.8	113	147	53.1%	72.4	138	174	58.1%	73.8
2013	57	77	32.5%	68.2	58	85	35.3%	71.1	62	98	33.7%	68.3	46	64	40.6%	68.6
Other	76	99	36.0%	70.5	82	109	35.5%	68.1	79	108	36.5%	69.5	75	105	36.7%	70.5

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	68.9%	60.0%	60.5%	63.2%	59.1%	66.2%	52.8%
2015	72.8%	59.6%	65.7%	64.3%	54.5%	66.7%	57.8%
2014	70.4%	71.9%	63.3%	69.9%	68.9%	68.4%	59.7%
2013	62.3%	46.8%	45.5%	50.7%	52.0%	53.3%	33.8%
Other	61.6%	47.2%	53.6%	56.8%	56.9%	70.5%	41.3%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	64.4%	53.1%	46.3%	69.3%	55.9%	57.9%	72.1%
2015	60.9%	50.3%	46.0%	68.3%	57.1%	59.0%	75.8%
2014	68.0%	59.1%	56.9%	75.7%	66.9%	63.5%	75.7%
2013	65.9%	56.5%	43.5%	65.9%	44.7%	51.8%	68.2%
Other	62.8%	44.2%	29.0%	61.4%	40.8%	49.6%	61.7%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	51.1%	44.4%	48.5%	57.7%	58.4%	39.3%
2015	53.8%	45.0%	50.0%	59.7%	68.0%	42.0%
2014	57.1%	53.1%	57.8%	59.2%	54.1%	47.6%
2013	39.8%	34.7%	34.7%	58.2%	59.5%	32.7%
Other	44.1%	38.1%	41.9%	49.9%	59.5%	25.6%

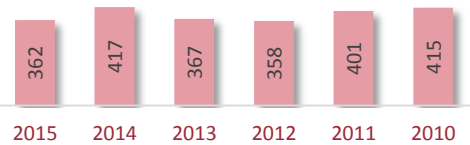
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	68.0%	64.6%	65.0%	57.4%	60.1%	51.5%	51.1%
2015	67.5%	67.5%	67.5%	59.3%	59.8%	53.1%	55.5%
2014	70.1%	69.0%	69.0%	65.5%	60.9%	57.5%	59.8%
2013	59.4%	48.4%	60.9%	43.8%	57.8%	43.8%	32.8%
Other	70.7%	59.4%	54.1%	46.1%	60.9%	41.2%	35.6%

Louisiana

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	680	680	-	319	282	305	306
Sections	1,212	1,212	-	319	282	305	306
% Pass	51.7%	51.7%	-	50.8%	56.7%	45.9%	53.6%
Avg Score	71.7	71.7	-	72.7	73.7	68.8	71.8
Avg Age	28.1	28.1	-	27.9	28.0	28.7	27.9

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	375	305	679	1	362	223	53	42	5	163	192	97	84	113	86
Sections	686	526	1,210	2	719	382	64	47	6	305	315	137	122	186	141
% Pass	51.0%	52.5%	51.7%	50.0%	52.0%	59.7%	21.9%	29.1%	50.0%	57.4%	54.9%	48.9%	45.9%	46.8%	46.1%
Avg Score	71.2	72.5	71.7	73.0	70.9	75.0	67.6	66.5	66.8	74.7	73.1	70.7	69.2	69.1	69.0
Avg Age	28.1	28.2	28.1	39.3	27.8	28.2	28.5	34.5	22.0	23.3	24.9	27.0	28.9	32.5	41.0

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	423	750	61.9%	53.6%	71.5	<6	15	60	4.00	16.7%	100.0%
Active	-	-	-	-	<12	186	244	20.1%	58.2%	73.7	<12	18	72	4.00	20.0%	100.0%
Inactive	-	-	-	-	<18	103	120	9.9%	50.8%	73.6	<18	42	168	4.00	46.7%	100.0%
Drop	-	-	-	-	<24	35	38	3.1%	26.3%	67.9	<24	14	56	4.00	15.6%	100.0%
Lost Cd	-	-	-	-	>24	55	60	5.0%	18.3%	64.9	>24	1	4	4.00	1.1%	100.0%
Total						680	1,212	100%	51.7%	71.7	Total	90	360	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	319	319	50.8%	71.9	282	282	56.7%	73.7	305	305	45.9%	68.8	306	306	53.6%	71.8
2015	186	186	52.7%	76.1	140	140	53.6%	72.6	209	209	47.9%	68.3	184	184	54.9%	71.5
2014	105	105	55.2%	64.7	115	115	67.0%	76.0	63	63	57.1%	73.8	99	99	57.6%	73.4
2013	17	17	17.7%	68.7	21	21	33.3%	71.7	13	13	7.7%	66.4	13	13	23.1%	65.8
Other	11	11	26.7%	68.7	6	6	33.3%	66.0	20	20	28.6%	63.2	10	10	30.0%	66.7

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	67.6%	59.5%	63.5%	65.0%	55.1%	65.8%	54.6%
2015	72.6%	58.6%	66.7%	63.4%	53.8%	66.7%	51.1%
2014	65.7%	66.7%	63.8%	69.5%	63.8%	69.5%	63.8%
2013	35.3%	35.3%	41.2%	52.9%	35.3%	35.3%	35.3%
Other	50.0%	43.3%	40.0%	66.7%	26.7%	63.3%	56.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	66.2%	58.4%	52.5%	74.4%	60.5%	60.2%	75.4%
2015	62.9%	50.7%	47.1%	71.4%	59.3%	59.3%	76.4%
2014	72.2%	68.7%	61.7%	81.7%	68.7%	67.0%	77.4%
2013	57.1%	57.1%	42.9%	57.1%	38.1%	33.3%	66.7%
Other	61.1%	44.4%	33.3%	61.1%	11.1%	44.4%	44.4%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	54.3%	46.0%	50.1%	57.1%	58.0%	50.6%
2015	54.6%	45.0%	49.3%	59.3%	58.4%	49.8%
2014	65.1%	60.3%	60.3%	57.1%	63.5%	54.0%
2013	30.8%	7.7%	38.5%	38.5%	38.5%	46.2%
Other	33.3%	35.7%	33.3%	45.2%	50.0%	52.4%

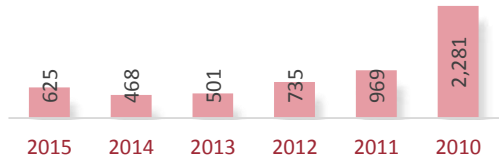
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	66.3%	67.6%	67.7%	58.9%	59.7%	53.2%	51.1%
2015	65.8%	67.4%	66.3%	57.6%	62.5%	53.3%	51.6%
2014	68.7%	71.7%	72.7%	65.7%	56.6%	57.6%	53.5%
2013	61.5%	38.5%	61.5%	30.8%	46.2%	38.5%	30.8%
Other	60.0%	70.0%	52.5%	52.5%	57.5%	27.5%	42.5%

Maine

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,158	906	536	711	576	716	571
Sections	3,194	1,934	1,260	908	733	835	718
% Pass	46.0%	49.4%	40.7%	41.5%	49.3%	47.8%	46.2%
Avg Score	70.1	69.6	70.9	69.8	72.2	69.4	68.9
Avg Age	31.2	30.4	32.3	31.3	31.2	31.2	31.0

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	675	483	519	649	554	267	111	143	3	118	194	181	153	304	357
Sections	1,803	1,391	1,324	1,870	1,405	708	281	377	5	278	453	460	367	792	839
% Pass	45.3%	46.9%	47.7%	44.8%	47.5%	48.9%	38.8%	36.1%	20.0%	54.7%	54.1%	51.3%	46.3%	41.9%	39.7%
Avg Score	69.5	70.8	71.4	69.2	69.0	71.9	68.3	70.5	64.6	73.5	72.4	70.7	68.9	69.1	68.8
Avg Age	29.8	32.9	29.9	32.1	30.5	30.4	31.0	37.5	21.8	23.2	24.9	27.0	28.9	32.2	39.6

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	85	127	39	43	<6	734	1,680	63.4%	47.7%	69.1	<6	21	86	4.10	7.1%	97.7%
Active	491	113	61	143	<12	290	522	25.0%	51.3%	72.7	<12	64	284	4.44	21.8%	90.1%
Inactive	49	116	48	75	<18	168	289	14.5%	45.3%	72.0	<18	88	442	5.02	29.9%	79.6%
Drop	0	46	99	160	<24	99	168	8.5%	38.7%	69.2	<24	39	251	6.44	13.3%	62.2%
Lost Cd	0	5	45	66	>24	200	535	17.3%	38.1%	69.9	>24	82	945	11.52	27.9%	34.7%
Total						1,158	3,194	100%	46.0%	70.1	Total	294	2,008	6.83	100%	58.6%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	711	908	41.5%	69.8	576	733	49.3%	72.2	716	835	47.8%	69.4	571	718	46.2%	68.9
2015	400	460	43.0%	68.9	305	348	54.6%	72.7	465	528	49.4%	69.2	292	329	46.5%	66.6
2014	161	232	44.4%	71.9	144	189	51.9%	73.5	120	150	47.3%	70.8	159	212	52.4%	72.1
2013	66	92	35.9%	68.6	48	72	34.7%	68.1	62	76	42.1%	67.9	53	76	42.1%	68.7
Other	84	124	38.5%	68.0	79	124	43.4%	73.1	69	81	37.0%	69.6	67	101	34.6%	71.3

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	54.3%	48.4%	48.6%	55.4%	57.0%	49.0%	41.3%
2015	50.9%	46.5%	50.2%	55.2%	55.9%	48.5%	41.7%
2014	59.5%	53.0%	50.0%	58.6%	61.6%	54.7%	44.4%
2013	58.7%	47.8%	39.1%	55.4%	55.4%	57.6%	35.9%
Other	57.6%	49.3%	45.2%	50.3%	54.7%	34.1%	37.6%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	55.8%	66.5%	66.4%	52.9%	63.4%	61.6%	49.2%
2015	55.8%	68.7%	65.8%	51.7%	64.1%	62.9%	52.3%
2014	62.4%	69.8%	66.7%	56.6%	63.0%	61.9%	52.4%
2013	37.5%	55.6%	48.6%	47.2%	43.1%	47.2%	54.2%
Other	54.9%	58.9%	79.2%	54.0%	74.1%	64.7%	28.7%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	53.7%	49.1%	51.6%	61.6%	61.0%	47.5%
2015	55.7%	50.2%	53.0%	62.9%	62.0%	49.6%
2014	56.0%	52.0%	57.3%	60.0%	54.0%	46.0%
2013	44.7%	48.7%	40.8%	64.5%	54.1%	48.7%
Other	44.0%	37.3%	41.7%	52.9%	54.1%	35.0%

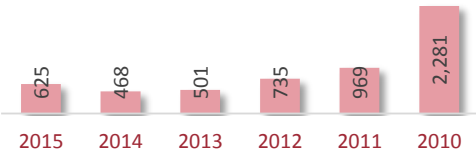
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	48.5%	58.6%	55.7%	54.0%	55.7%	55.2%	46.4%
2015	48.9%	55.3%	51.1%	51.7%	55.0%	52.3%	45.3%
2014	53.3%	63.2%	59.4%	60.9%	59.9%	56.1%	51.9%
2013	39.5%	47.4%	59.2%	52.6%	44.7%	56.6%	38.2%
Other	42.2%	70.5%	63.9%	48.6%	57.1%	64.5%	45.0%

Maine

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	906	906	-	520	437	540	437
Sections	1,934	1,934	-	520	437	540	437
% Pass	49.4%	49.4%	-	44.4%	57.2%	49.4%	47.6%
Avg Score	69.6	69.6	-	69.5	72.6	68.9	67.3
Avg Age	30.4	30.4	-	30.6	30.3	30.5	30.2

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	542	364	410	498	625	191	61	29	3	121	158	142	122	230	185
Sections	1,102	832	812	1,122	1,462	348	85	39	4	247	317	296	239	466	365
% Pass	47.3%	52.3%	51.0%	48.3%	48.4%	57.8%	35.3%	44.9%	0.0%	60.3%	55.2%	53.0%	46.9%	44.4%	42.7%
Avg Score	68.5	71.0	71.4	68.2	68.9	73.4	63.8	71.7	60.3	74.2	72.6	69.3	66.9	68.0	67.8
Avg Age	29.3	31.9	29.1	31.4	30.4	29.9	31.0	35.9	21.8	23.2	25.0	27.0	29.0	32.2	41.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts					
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	708	1,471	76.1%	47.7%	68.6	<6	19	76	4.00	15.2%	100.0%
Active	-	-	-	-	<12	184	256	13.2%	62.9%	74.9	<12	45	180	4.00	36.0%	100.0%
Inactive	-	-	-	-	<18	87	103	5.3%	57.3%	73.5	<18	42	168	4.00	33.6%	100.0%
Drop	-	-	-	-	<24	40	46	2.4%	23.9%	63.3	<24	13	52	4.00	10.4%	100.0%
Lost Cd	-	-	-	-	>24	44	58	3.0%	41.4%	67.9	>24	6	24	4.00	4.8%	100.0%
Total						906	1,934	100%	49.4%	69.6	Total	125	500	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	520	520	44.4%	68.6	437	437	57.2%	72.6	540	540	49.4%	68.9	437	437	47.6%	67.3
2015	400	400	43.3%	74.3	305	305	57.4%	72.7	465	465	48.6%	68.6	292	292	45.9%	66.0
2014	85	85	52.9%	68.8	101	101	62.4%	74.9	50	50	62.0%	72.2	112	112	55.4%	71.9
2013	17	17	35.3%	70.4	23	23	30.4%	60.4	21	21	42.9%	67.6	24	24	33.3%	60.3
Other	18	18	37.3%	70.4	8	8	63.3%	75.0	4	4	16.7%	73.8	9	9	50.0%	71.3

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	52.5%	48.9%	52.8%	57.3%	54.7%	49.1%	57.7%
2015	50.5%	48.0%	51.5%	55.3%	54.3%	48.5%	56.3%
2014	60.0%	54.1%	60.0%	68.2%	60.0%	54.1%	64.7%
2013	52.9%	47.1%	41.2%	52.9%	47.1%	64.7%	64.7%
Other	59.7%	46.4%	58.7%	54.1%	46.4%	23.2%	49.4%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	56.1%	69.0%	67.1%	52.7%	65.3%	63.6%	53.5%
2015	54.8%	68.9%	66.6%	51.8%	64.6%	63.9%	54.1%
2014	65.4%	77.2%	75.3%	58.4%	71.3%	69.3%	53.5%
2013	30.4%	34.8%	30.4%	43.5%	39.1%	30.4%	52.2%
Other	66.7%	70.0%	90.0%	40.0%	90.0%	76.7%	33.3%

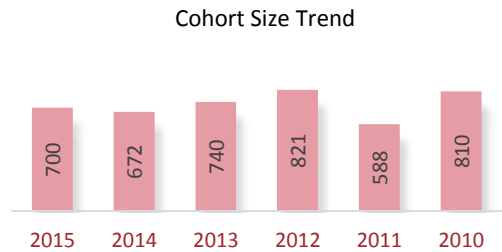
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	56.1%	50.8%	53.1%	60.9%	59.4%	48.8%
2015	55.7%	49.5%	52.3%	60.9%	59.8%	47.7%
2014	68.0%	66.0%	66.0%	66.0%	64.0%	54.0%
2013	42.9%	38.1%	47.6%	47.6%	47.6%	52.4%
Other	16.7%	83.3%	16.7%	66.7%	16.7%	83.3%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	48.9%	57.2%	52.9%	53.1%	54.3%	53.0%	49.1%
2015	48.0%	55.1%	50.7%	50.3%	52.7%	51.7%	48.3%
2014	54.5%	65.2%	58.0%	60.7%	62.5%	58.0%	52.7%
2013	37.5%	33.3%	58.3%	45.8%	25.0%	41.7%	41.7%
Other	38.9%	88.9%	44.4%	66.7%	83.3%	61.1%	50.0%

Maryland

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,724	1,235	961	892	781	842	806
Sections	4,248	2,222	2,026	1,173	931	1,075	1,069
% Pass	43.4%	48.8%	37.5%	40.4%	50.3%	41.4%	42.8%
Avg Score	70.0	70.4	69.5	70.6	71.6	68.2	69.6
Avg Age	29.8	28.6	31.1	29.9	29.8	29.8	29.8



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	552	452	1,720	4	623	424	204	366	41	397	342	259	192	284	477
Sections	1,034	800	4,241	7	1,285	1,028	486	895	90	882	702	551	402	723	898
% Pass	44.8%	49.5%	43.4%	57.1%	46.8%	52.0%	36.4%	30.3%	64.4%	57.0%	38.5%	41.9%	41.3%	42.7%	34.2%
Avg Score	69.8	72.7	69.9	75.6	69.7	72.5	68.5	67.1	78.2	73.8	69.0	69.2	70.1	70.5	66.1
Avg Age	30.0	28.8	29.8	34.9	27.7	28.6	29.6	37.9	21.8	23.0	25.0	26.9	28.9	32.1	41.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	56	205	68	72	<6	886	1,677	51.4%	48.4%	70.2	<6	22	91	4.14	5.5%	96.7%
Active	610	198	132	268	<12	433	663	25.1%	51.4%	72.6	<12	34	145	4.26	8.5%	93.8%
Inactive	34	134	64	84	<18	292	436	16.9%	47.7%	71.4	<18	143	735	5.14	35.7%	77.8%
Drop	0	56	124	150	<24	145	242	8.4%	32.6%	67.2	<24	62	369	5.95	15.5%	67.2%
Lost Cd	0	20	72	89	>24	499	1,230	28.9%	32.9%	68.2	>24	140	1,501	10.72	34.9%	37.3%
Total						1,724	4,248	100%	43.4%	70.0	Total	401	2,841	7.08	100%	56.5%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	892	1,173	40.4%	70.6	781	931	50.3%	71.6	842	1,075	41.4%	68.2	806	1,069	42.8%	69.6
2015	369	434	41.5%	70.0	294	319	58.3%	72.9	426	493	44.6%	67.8	288	331	46.2%	69.5
2014	233	325	46.5%	72.8	220	257	62.3%	74.2	163	217	47.0%	70.6	242	336	50.6%	71.9
2013	103	151	35.1%	69.0	84	110	41.8%	70.4	88	128	39.1%	68.4	106	153	32.7%	67.2
Other	187	263	34.1%	69.1	183	245	29.7%	66.1	165	237	28.2%	66.7	170	249	31.6%	67.6

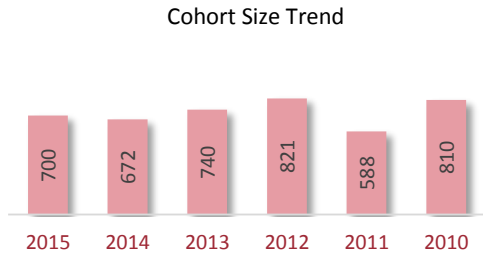
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	63.1%	56.4%	52.6%	59.8%	57.4%	60.8%	44.8%	Overall	65.2%	53.0%	49.4%	66.5%	48.8%	52.1%	69.3%
2015	66.8%	59.5%	52.8%	57.6%	56.0%	61.1%	48.2%	2015	62.1%	60.2%	54.9%	67.4%	57.1%	58.3%	76.2%
2014	65.5%	59.7%	57.2%	65.2%	61.5%	65.2%	50.8%	2014	74.3%	55.3%	56.4%	70.8%	55.3%	58.8%	76.3%
2013	64.2%	52.3%	49.0%	54.3%	55.0%	63.6%	43.1%	2013	64.6%	40.0%	40.0%	66.4%	36.4%	45.5%	68.2%
Other	52.0%	48.7%	48.4%	60.3%	56.4%	53.1%	31.9%	Other	59.6%	44.9%	36.5%	59.9%	33.4%	37.0%	50.4%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	50.1%	42.2%	44.4%	54.5%	56.6%	39.7%	Overall	63.9%	58.0%	58.3%	52.5%	54.1%	44.7%	40.0%
2015	51.7%	46.3%	46.0%	56.4%	60.8%	44.6%	2015	66.2%	61.9%	61.0%	54.4%	53.2%	46.2%	43.8%
2014	54.4%	46.1%	47.9%	58.5%	64.8%	41.9%	2014	67.3%	59.2%	59.8%	57.1%	61.9%	49.7%	48.2%
2013	44.5%	38.3%	39.8%	49.2%	63.7%	34.4%	2013	55.6%	51.6%	58.8%	49.7%	43.8%	39.9%	29.4%
Other	44.5%	30.0%	39.1%	48.3%	63.7%	27.9%	Other	60.5%	53.7%	51.1%	44.3%	50.9%	38.1%	28.5%

Maryland

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,235	1,235	-	578	519	580	545
Sections	2,222	2,222	-	578	519	580	545
% Pass	48.8%	48.8%	-	45.2%	60.1%	43.5%	47.7%
Avg Score	70.4	70.4	-	70.8	73.2	67.8	69.9
Avg Age	28.6	28.6	-	28.7	28.3	28.6	29.0



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	340	293	1,233	2	700	336	102	97	40	363	233	161	127	179	222
Sections	531	450	2,219	3	1,377	585	136	124	81	683	348	247	211	307	345
% Pass	50.9%	55.3%	48.8%	100.0%	47.3%	58.0%	41.2%	24.9%	65.4%	61.1%	39.9%	46.6%	51.2%	44.3%	33.9%
Avg Score	70.3	74.0	70.4	80.0	69.7	73.6	67.7	60.8	78.7	74.5	68.0	69.0	71.0	70.5	63.1
Avg Age	29.0	27.9	28.6	35.6	27.8	28.9	30.6	38.7	21.8	23.0	24.9	27.0	28.9	32.1	43.1

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	848	1,483	66.7%	48.0%	70.0	<6	19	76	4.00	14.3%	100.0%
Active	-	-	-	-	<12	272	343	15.4%	61.5%	74.6	<12	27	108	4.00	20.3%	100.0%
Inactive	-	-	-	-	<18	138	157	7.1%	51.0%	71.3	<18	66	264	4.00	49.6%	100.0%
Drop	-	-	-	-	<24	48	58	2.6%	36.2%	65.9	<24	14	56	4.00	10.5%	100.0%
Lost Cd	-	-	-	-	>24	143	181	8.1%	33.7%	66.2	>24	7	28	4.00	5.3%	100.0%
Total						1,235	2,222	100%	48.8%	70.4	Total	133	532	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	578	578	45.2%	69.9	519	519	60.1%	73.2	580	580	43.5%	67.8	545	545	47.7%	69.9
2015	369	369	42.6%	74.2	294	294	58.2%	73.0	426	426	43.9%	67.5	288	288	47.2%	69.3
2014	144	144	54.9%	71.5	168	168	69.1%	75.2	97	97	48.5%	71.5	176	176	55.1%	72.8
2013	31	31	48.4%	62.6	35	35	54.3%	71.1	23	23	34.8%	65.9	47	47	29.8%	63.4
Other	34	34	29.0%	62.6	22	22	15.2%	64.9	34	34	18.7%	58.0	34	34	38.5%	63.0

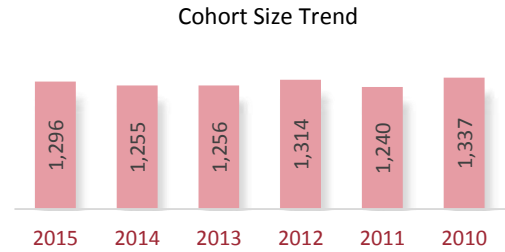
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	64.0%	59.8%	56.0%	59.8%	55.8%	61.9%	47.7%	Overall	66.4%	60.3%	56.1%	66.8%	56.6%	56.0%	76.8%
2015	65.3%	60.2%	54.2%	57.7%	54.5%	60.7%	45.0%	2015	61.9%	61.6%	55.1%	67.7%	56.8%	58.5%	77.2%
2014	66.7%	65.3%	60.4%	67.4%	62.5%	66.0%	56.9%	2014	74.4%	64.9%	63.1%	69.6%	60.1%	57.7%	80.4%
2013	67.7%	64.5%	61.3%	58.1%	51.6%	74.2%	51.6%	2013	71.4%	54.3%	48.6%	62.9%	51.4%	51.4%	65.7%
Other	35.4%	28.6%	51.3%	52.6%	44.9%	46.3%	34.5%	Other	58.0%	17.0%	27.7%	39.3%	35.7%	17.0%	61.6%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	49.9%	44.7%	43.5%	54.2%	54.3%	46.5%	Overall	65.8%	58.2%	61.1%	53.6%	54.8%	45.7%	49.5%
2015	50.9%	46.2%	46.0%	56.3%	54.5%	46.0%	2015	67.4%	61.5%	63.2%	54.5%	53.8%	45.5%	46.9%
2014	56.7%	48.5%	45.4%	56.7%	59.8%	54.6%	2014	71.0%	63.1%	63.1%	58.0%	66.5%	48.9%	56.3%
2013	47.8%	34.8%	30.4%	43.5%	52.2%	43.5%	2013	44.7%	42.6%	48.9%	36.2%	29.8%	31.9%	46.8%
Other	18.3%	22.2%	16.4%	28.1%	37.6%	32.3%	Other	55.3%	26.7%	50.5%	47.7%	37.2%	49.7%	41.1%

Massachusetts

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,845	2,197	1,454	1,594	1,422	1,579	1,500
Sections	7,348	4,513	2,835	1,948	1,629	1,919	1,852
% Pass	54.4%	59.3%	46.5%	54.1%	64.2%	49.3%	51.2%
Avg Score	73.5	74.4	72.1	75.1	76.0	71.3	72.1
Avg Age	26.8	26.1	28.0	26.9	27.1	26.6	26.8



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,480	1,365	2,797	51	1,160	800	279	429	82	1,082	700	376	251	320	541
Sections	3,885	3,463	7,219	129	2,810	1,977	638	1,003	153	2,717	1,509	801	566	706	896
% Pass	52.0%	57.0%	54.4%	53.5%	59.8%	55.9%	47.2%	43.9%	67.3%	59.9%	51.5%	48.9%	52.3%	53.1%	47.2%
Avg Score	72.6	74.6	73.5	72.8	74.7	74.0	72.2	71.3	76.8	75.3	73.0	71.8	72.7	72.4	71.6
Avg Age	26.6	27.1	26.8	30.8	25.4	26.4	27.5	33.8	21.7	23.0	24.8	26.9	29.0	32.0	37.2

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	225	418	119	129	<6	1,599	3,463	56.2%	59.2%	74.5	<6	48	192	4.00	5.4%	100.0%
Active	1,031	351	140	294	<12	863	1,368	30.3%	58.6%	74.6	<12	177	758	4.28	19.9%	93.4%
Inactive	40	209	83	125	<18	504	763	17.7%	47.3%	72.5	<18	288	1,399	4.86	32.3%	82.3%
Drop	0	61	191	216	<24	235	387	8.3%	43.9%	71.0	<24	130	714	5.49	14.6%	72.8%
Lost Cd	0	46	105	97	>24	579	1,367	20.4%	44.7%	71.4	>24	248	2,602	10.49	27.8%	38.1%
Total						2,845	7,348	100%	54.4%	73.5	Total	891	5,665	6.36	100%	62.9%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	1,594	1,948	54.1%	75.1	1,422	1,629	64.2%	76.0	1,579	1,919	49.3%	71.3	1,500	1,852	51.2%	72.1
2015	763	859	57.9%	75.8	664	712	70.4%	77.6	890	1,012	52.1%	71.8	702	780	57.3%	73.1
2014	464	609	51.9%	75.0	425	486	68.5%	76.3	359	465	51.0%	72.2	448	583	52.0%	72.2
2013	138	185	44.9%	72.6	119	159	51.6%	73.7	130	175	41.7%	69.6	130	186	44.1%	72.1
Other	229	295	50.3%	74.8	214	272	44.2%	71.6	200	267	42.5%	69.1	220	303	37.9%	69.5

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	67.5%	66.7%	66.5%	64.7%	64.6%	68.3%	57.8%
2015	70.8%	69.9%	68.1%	68.2%	67.1%	70.0%	61.9%
2014	66.7%	67.0%	66.2%	61.7%	63.6%	71.3%	56.2%
2013	68.7%	60.5%	62.7%	57.8%	59.5%	61.6%	50.3%
Other	57.2%	59.1%	64.3%	62.9%	61.5%	60.7%	51.9%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.5%	63.4%	61.3%	70.5%	61.8%	63.6%	79.5%
2015	69.7%	67.1%	66.9%	69.9%	68.7%	68.0%	85.7%
2014	72.0%	67.3%	62.6%	73.3%	61.3%	64.2%	79.8%
2013	66.0%	57.9%	49.7%	63.5%	55.4%	55.4%	67.3%
Other	65.7%	47.1%	47.7%	70.4%	45.1%	53.2%	66.5%

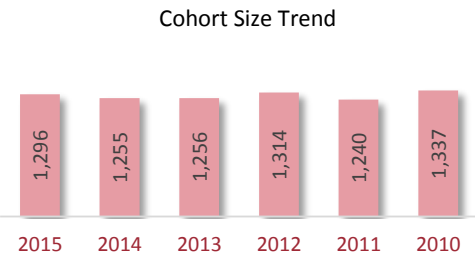
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	56.9%	51.8%	52.3%	62.3%	62.5%	49.4%
2015	57.9%	55.4%	56.3%	63.7%	62.4%	53.0%
2014	57.6%	51.4%	51.4%	62.8%	66.9%	49.7%
2013	59.4%	44.6%	44.6%	60.6%	65.4%	44.0%
Other	49.4%	41.0%	41.3%	56.2%	65.4%	36.2%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	65.0%	62.0%	63.5%	57.9%	61.8%	54.7%	53.6%
2015	66.2%	65.4%	66.5%	59.9%	65.3%	60.1%	58.7%
2014	65.5%	62.4%	64.2%	59.2%	61.9%	54.9%	53.5%
2013	63.4%	59.1%	64.5%	58.1%	64.0%	51.6%	48.9%
Other	61.0%	51.9%	51.8%	48.9%	49.3%	38.7%	39.9%

Massachusetts

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,197	2,197	-	1,139	1,113	1,171	1,090
Sections	4,513	4,513	-	1,139	1,113	1,171	1,090
% Pass	59.3%	59.3%	-	57.5%	71.7%	53.3%	55.1%
Avg Score	74.4	74.4	-	75.7	77.6	72.0	72.5
Avg Age	26.1	26.1	-	26.1	26.1	26.0	26.0



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,111	1,086	2,163	36	1,296	639	134	128	80	1,002	515	235	164	192	199
Sections	2,286	2,227	4,438	75	3,018	1,154	177	164	143	2,224	843	381	256	338	328
% Pass	57.1%	61.6%	59.3%	60.0%	59.8%	62.7%	42.9%	53.6%	68.5%	63.3%	56.4%	54.9%	54.7%	56.5%	47.9%
Avg Score	73.4	75.5	74.4	74.9	74.6	75.4	70.3	70.9	77.2	76.0	73.7	72.6	72.9	71.9	70.2
Avg Age	25.8	26.4	26.0	31.0	25.5	26.4	28.3	35.7	21.8	23.0	24.9	26.9	29.0	32.1	42.4

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	1,534	3,115	69.0%	60.5%	74.7	<6	48	192	4.00	12.7%	100.0%
Active	-	-	-	-	<12	619	805	17.8%	63.5%	75.8	<12	136	544	4.00	36.1%	100.0%
Inactive	-	-	-	-	<18	253	291	6.4%	52.9%	73.3	<18	141	564	4.00	37.4%	100.0%
Drop	-	-	-	-	<24	79	91	2.0%	41.8%	69.0	<24	42	168	4.00	11.1%	100.0%
Lost Cd	-	-	-	-	>24	169	211	4.7%	42.7%	68.8	>24	10	40	4.00	2.7%	100.0%
Total						2,197	4,513	100%	59.3%	74.4	Total	377	1,508	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	1,139	1,139	57.5%	75.8	1,113	1,113	71.7%	77.6	1,171	1,171	53.3%	72.0	1,090	1,090	55.1%	72.5
2015	763	763	57.8%	76.3	664	664	72.7%	78.1	889	889	53.8%	72.0	702	702	57.4%	73.2
2014	306	306	58.2%	71.7	351	351	76.1%	78.0	195	195	56.4%	74.0	302	302	55.6%	72.6
2013	38	38	44.7%	70.1	57	57	49.1%	72.5	48	48	41.7%	68.2	34	34	32.4%	68.0
Other	32	32	49.8%	70.1	41	41	60.3%	73.9	39	39	60.0%	67.2	52	52	44.2%	70.8

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	68.6%	68.8%	67.0%	64.7%	63.4%	69.1%	59.9%	Overall	72.1%	69.7%	67.3%	72.4%	67.1%	68.7%	83.6%
2015	70.3%	69.6%	67.9%	68.3%	65.1%	69.5%	58.3%	2015	70.6%	68.5%	69.0%	70.6%	70.2%	70.0%	86.3%
2014	66.3%	69.6%	67.3%	61.8%	61.8%	71.6%	64.7%	2014	76.9%	74.1%	68.4%	75.5%	64.7%	70.1%	83.5%
2013	63.2%	60.5%	57.9%	39.5%	39.5%	55.3%	57.9%	2013	68.4%	52.6%	50.9%	71.9%	49.1%	52.6%	66.7%
Other	58.7%	50.6%	53.2%	38.9%	67.8%	51.9%	54.0%	Other	60.9%	74.9%	54.7%	75.6%	62.8%	57.1%	63.1%

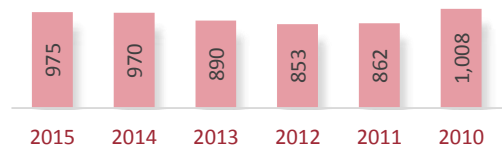
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	57.9%	54.9%	57.1%	62.2%	62.0%	53.3%	Overall	65.0%	64.4%	66.0%	60.1%	64.1%	57.5%	54.3%
2015	57.6%	56.0%	56.8%	63.9%	60.7%	52.5%	2015	66.4%	66.2%	67.1%	61.3%	65.1%	60.1%	54.8%
2014	62.6%	59.5%	62.6%	62.6%	66.7%	58.5%	2014	63.9%	65.2%	66.9%	58.3%	64.6%	57.3%	55.3%
2013	62.5%	39.6%	39.6%	43.8%	64.6%	43.8%	2013	58.8%	47.1%	52.9%	44.1%	52.9%	29.4%	47.1%
Other	36.3%	25.2%	58.5%	44.1%	64.8%	55.4%	Other	57.4%	45.4%	53.8%	66.6%	55.3%	42.3%	47.0%

Michigan

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,027	1,608	1,007	1,199	1,015	1,098	1,090
Sections	5,361	3,355	2,006	1,512	1,178	1,326	1,345
% Pass	54.6%	58.9%	47.5%	50.5%	63.2%	50.8%	55.4%
Avg Score	73.5	74.3	72.1	74.3	75.5	71.3	72.9
Avg Age	27.6	26.8	28.9	27.5	27.9	27.5	27.5

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	969	1,058	2,007	20	867	594	201	221	59	639	505	297	204	268	456
Sections	2,520	2,841	5,307	54	2,154	1,481	500	515	123	1,649	1,129	644	456	574	786
% Pass	51.2%	57.7%	54.8%	37.0%	60.0%	56.2%	42.2%	41.2%	70.7%	65.7%	51.9%	46.4%	50.4%	48.8%	46.2%
Avg Score	72.2	74.6	73.5	69.9	74.7	74.1	70.8	70.7	79.1	77.1	72.7	70.9	71.8	71.2	70.7
Avg Age	27.9	27.3	27.5	32.8	26.0	26.7	29.3	35.5	21.7	23.1	24.8	26.9	28.9	32.2	38.3

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	185	305	76	60	<6	1,186	2,618	58.5%	59.4%	74.4	<6	26	107	4.12	4.2%	97.2%
Active	765	270	110	165	<12	634	989	31.3%	58.3%	74.5	<12	159	679	4.27	25.4%	93.7%
Inactive	25	125	59	76	<18	422	654	20.8%	51.4%	72.8	<18	182	892	4.90	29.1%	81.6%
Drop	0	56	126	154	<24	198	310	9.8%	40.3%	69.9	<24	123	702	5.71	19.6%	70.1%
Lost Cd	0	27	83	51	>24	340	790	16.8%	42.4%	70.9	>24	136	1,423	10.46	21.7%	38.2%
Total						2,027	5,361	100%	54.6%	73.5	Total	626	3,803	6.08	100%	65.8%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	1,199	1,512	50.5%	74.3	1,015	1,178	63.2%	75.5	1,098	1,326	50.8%	71.3	1,090	1,345	55.4%	72.9
2015	668	780	53.6%	74.9	510	537	71.0%	76.9	606	672	55.2%	72.0	513	573	61.8%	73.8
2014	303	417	49.9%	74.2	304	371	63.9%	76.2	294	374	53.2%	71.9	366	492	55.1%	73.6
2013	105	147	42.9%	72.3	88	120	51.7%	72.5	90	128	37.5%	68.6	110	154	40.9%	69.7
Other	123	168	39.7%	70.8	113	150	43.2%	70.9	108	152	36.5%	69.5	101	126	43.4%	70.2

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	68.3%	61.5%	62.4%	62.1%	64.7%	65.9%	55.7%
2015	70.0%	65.1%	65.9%	67.2%	67.1%	69.1%	62.6%
2014	65.5%	59.7%	60.4%	56.8%	61.4%	64.0%	49.9%
2013	68.7%	54.4%	66.0%	57.1%	59.9%	58.5%	46.3%
Other	65.7%	52.7%	45.6%	51.8%	64.3%	59.4%	40.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	68.6%	62.7%	58.8%	70.8%	61.1%	63.1%	80.3%
2015	70.4%	67.4%	62.8%	72.1%	67.6%	66.7%	84.7%
2014	68.7%	61.7%	60.9%	70.9%	61.5%	63.3%	84.4%
2013	62.5%	54.2%	46.7%	64.2%	49.2%	54.2%	75.8%
Other	64.7%	50.6%	45.0%	70.2%	40.0%	53.4%	53.2%

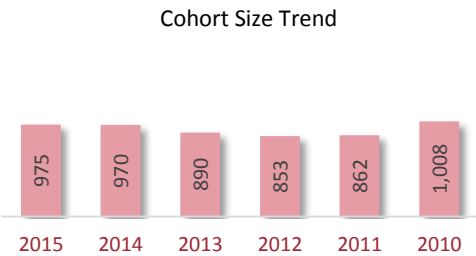
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	55.0%	50.3%	52.2%	63.5%	63.1%	47.7%
2015	58.2%	54.6%	54.9%	64.7%	58.3%	52.8%
2014	57.5%	51.3%	51.9%	66.6%	54.7%	47.9%
2013	42.2%	36.7%	41.4%	57.8%	46.3%	31.3%
Other	40.9%	34.3%	47.2%	53.0%	46.3%	32.3%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	68.0%	61.6%	64.4%	56.1%	62.8%	56.3%	51.4%
2015	70.5%	66.5%	66.0%	59.7%	65.8%	59.9%	55.7%
2014	66.7%	60.2%	66.1%	58.3%	64.2%	59.2%	55.3%
2013	62.3%	48.7%	52.0%	40.3%	53.9%	42.9%	34.4%
Other	66.6%	56.2%	64.3%	46.6%	51.8%	42.4%	33.7%

Michigan

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,608	1,608	-	851	810	857	837
Sections	3,355	3,355	-	851	810	857	837
% Pass	58.9%	58.9%	-	52.1%	70.5%	54.6%	59.0%
Avg Score	74.3	74.3	-	74.8	77.1	72.1	73.3
Avg Age	26.8	26.8	-	26.8	26.7	26.9	26.8



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	743	865	1,592	16	975	478	89	66	59	591	376	207	157	185	192
Sections	1,521	1,834	3,329	26	2,296	857	120	82	119	1,379	634	347	258	317	301
% Pass	55.4%	61.8%	59.2%	26.9%	60.4%	59.0%	37.5%	35.9%	71.4%	67.7%	56.6%	47.8%	49.6%	50.5%	47.8%
Avg Score	72.8	75.5	74.4	63.6	74.6	74.9	68.4	62.8	79.4	77.8	73.4	70.0	70.7	70.8	69.9
Avg Age	27.1	26.5	26.8	31.1	26.2	27.1	30.1	36.0	21.7	23.1	24.8	27.0	29.0	32.2	42.3

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	1,142	2,368	70.6%	60.1%	74.6	<6	23	92	4.00	8.0%	100.0%
Active	-	-	-	-	<12	425	543	16.2%	65.0%	76.2	<12	124	496	4.00	43.4%	100.0%
Inactive	-	-	-	-	<18	215	250	7.5%	50.0%	72.2	<18	94	376	4.00	32.9%	100.0%
Drop	-	-	-	-	<24	70	75	2.2%	30.7%	66.9	<24	42	168	4.00	14.7%	100.0%
Lost Cd	-	-	-	-	>24	97	119	3.5%	44.5%	67.8	>24	3	12	4.00	1.0%	100.0%
Total						1,608	3,355	100%	58.9%	74.3	Total	286	1,144	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	851	851	52.1%	75.1	810	810	70.5%	77.1	857	857	54.6%	72.1	837	837	59.0%	73.3
2015	667	667	53.4%	74.6	510	510	71.8%	77.2	606	606	56.4%	72.4	513	513	63.0%	74.0
2014	151	151	49.0%	70.8	247	247	71.7%	77.9	196	196	57.1%	73.2	263	263	54.4%	73.5
2013	20	20	35.0%	65.1	34	34	47.1%	71.5	26	26	26.9%	64.3	40	40	37.5%	67.2
Other	13	13	35.7%	65.1	19	19	55.0%	71.6	29	29	21.3%	63.0	21	21	57.1%	67.9

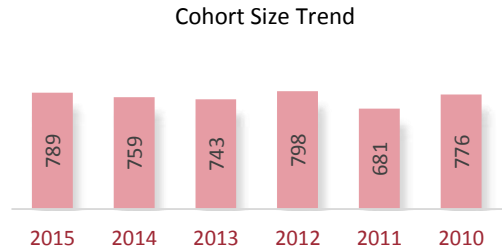
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.1%	64.0%	64.8%	65.2%	64.7%	68.7%	54.0%	Overall	71.2%	67.4%	65.2%	72.4%	67.6%	67.0%	83.6%
2015	70.8%	65.2%	66.0%	67.9%	66.3%	70.9%	54.0%	2015	71.2%	68.2%	63.9%	72.6%	68.4%	67.5%	85.1%
2014	64.2%	62.9%	62.9%	57.0%	58.9%	60.9%	57.0%	2014	72.5%	70.0%	70.0%	75.3%	68.4%	69.6%	84.6%
2013	45.0%	45.0%	55.0%	60.0%	60.0%	60.0%	45.0%	2013	50.0%	50.0%	44.1%	52.9%	52.9%	55.9%	70.6%
Other	78.6%	42.9%	42.9%	32.1%	57.1%	60.7%	35.7%	Other	94.2%	43.3%	74.2%	67.5%	62.5%	40.0%	55.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	58.9%	54.0%	54.8%	64.0%	60.4%	56.9%	Overall	68.2%	64.6%	66.0%	59.7%	63.0%	57.3%	58.5%
2015	59.7%	55.9%	56.3%	65.5%	63.0%	57.8%	2015	71.0%	68.4%	66.7%	60.8%	64.9%	59.5%	60.2%
2014	61.2%	57.1%	56.1%	67.9%	60.7%	59.2%	2014	66.2%	62.0%	67.7%	60.8%	64.3%	58.6%	56.3%
2013	38.5%	30.8%	42.3%	53.9%	34.6%	19.2%	2013	45.0%	42.5%	45.0%	45.0%	42.5%	25.0%	52.5%
Other	44.4%	13.5%	26.7%	16.7%	27.1%	57.0%	Other	68.6%	47.1%	68.6%	45.7%	41.4%	51.4%	54.3%

Minnesota

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,555	1,209	757	947	821	937	896
Sections	4,280	2,730	1,550	1,152	902	1,130	1,096
% Pass	53.6%	58.7%	44.6%	47.7%	66.4%	49.4%	53.7%
Avg Score	73.4	74.2	71.9	73.8	76.3	71.4	72.7
Avg Age	26.8	26.1	28.2	26.7	27.0	26.9	26.8



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	713	843	1,553	4	729	449	131	166	47	608	388	185	111	185	311
Sections	1,983	2,297	4,269	11	1,926	1,112	317	434	96	1,671	872	416	231	441	553
% Pass	48.5%	58.0%	53.5%	90.9%	60.7%	52.1%	44.8%	33.9%	62.5%	64.9%	46.0%	44.0%	45.9%	48.8%	44.1%
Avg Score	72.0	74.6	73.4	80.2	75.0	73.1	71.9	68.2	76.1	76.6	71.5	71.2	70.4	71.5	70.6
Avg Age	26.7	27.0	26.9	23.5	25.3	26.9	27.6	34.9	21.6	23.0	24.8	26.9	29.0	32.4	37.2

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	163	236	63	53	<6	957	2,338	61.5%	59.0%	74.4	<6	35	144	4.11	6.8%	97.2%
Active	602	194	60	113	<12	446	680	28.7%	52.9%	73.6	<12	128	545	4.26	24.9%	93.9%
Inactive	24	121	61	55	<18	292	488	18.8%	50.6%	73.0	<18	153	788	5.15	29.7%	77.7%
Drop	0	34	111	96	<24	118	186	7.6%	41.9%	71.5	<24	83	482	5.81	16.1%	68.9%
Lost Cd	0	18	38	40	>24	233	588	15.0%	39.0%	70.0	>24	116	1,059	9.13	22.5%	43.8%
Total						1,555	4,280	100%	53.6%	73.4	Total	515	3,018	5.86	100%	68.3%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	947	1,152	47.7%	73.8	821	902	66.4%	76.3	937	1,130	49.4%	71.4	896	1,096	53.7%	72.7
2015	557	631	50.2%	74.4	466	473	79.3%	78.9	553	600	56.0%	72.9	471	524	56.9%	73.0
2014	242	325	46.8%	73.5	206	231	62.8%	75.3	222	299	44.8%	70.0	273	365	53.2%	73.4
2013	63	86	43.0%	73.4	54	76	40.8%	72.1	65	87	51.7%	71.5	65	94	44.7%	70.5
Other	85	110	43.3%	71.9	95	122	33.7%	67.7	97	144	26.4%	65.8	87	113	49.3%	71.7

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	66.4%	62.5%	61.8%	58.4%	62.3%	63.5%	50.7%
2015	68.8%	64.7%	65.0%	61.8%	62.3%	67.4%	54.0%
2014	68.0%	61.9%	58.2%	60.9%	61.2%	57.9%	50.2%
2013	62.8%	55.8%	59.3%	53.5%	64.0%	65.1%	51.2%
Other	48.8%	55.5%	52.8%	32.6%	64.1%	53.5%	30.4%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	70.4%	64.4%	62.9%	71.3%	65.8%	65.1%	80.7%
2015	76.7%	71.9%	70.8%	77.8%	72.1%	73.4%	87.7%
2014	71.9%	59.7%	59.7%	69.7%	63.6%	63.2%	77.9%
2013	64.5%	56.6%	43.4%	57.9%	50.0%	54.0%	65.8%
Other	39.5%	42.5%	42.3%	50.2%	48.9%	35.0%	60.5%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	52.7%	50.9%	52.3%	54.9%	63.0%	46.2%
2015	59.0%	57.2%	56.7%	62.8%	63.2%	53.0%
2014	45.5%	44.2%	48.5%	45.2%	66.7%	39.1%
2013	54.0%	44.8%	48.3%	57.5%	46.1%	46.0%
Other	32.6%	34.7%	38.6%	30.6%	46.1%	23.5%

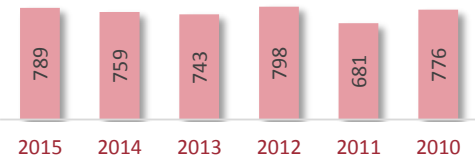
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	66.3%	62.2%	64.5%	58.9%	62.0%	54.5%	51.6%
2015	66.4%	67.2%	64.5%	58.2%	63.9%	56.1%	53.4%
2014	67.7%	60.6%	68.0%	60.0%	62.5%	57.0%	52.3%
2013	59.6%	44.7%	59.6%	55.3%	50.0%	42.6%	37.2%
Other	66.1%	53.7%	57.5%	61.9%	59.1%	47.2%	50.4%

Minnesota

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,209	1,209	-	702	652	714	662
Sections	2,730	2,730	-	702	652	714	662
% Pass	58.7%	58.7%	-	50.6%	75.8%	55.0%	54.5%
Avg Score	74.2	74.2	-	74.1	78.0	72.4	72.6
Avg Age	26.1	26.1	-	26.2	25.9	26.0	26.1

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	547	663	1,207	3	790	316	51	52	46	553	264	125	74	116	129
Sections	1,225	1,505	2,724	6	2,047	548	64	71	92	1,408	450	222	127	210	221
% Pass	53.8%	62.7%	58.6%	100.0%	61.0%	55.3%	42.2%	39.0%	63.0%	67.3%	47.1%	45.5%	50.4%	54.8%	47.5%
Avg Score	72.3	75.8	74.2	82.7	74.9	72.9	70.6	69.9	76.1	76.9	70.7	70.2	70.5	72.4	71.2
Avg Age	25.9	26.2	26.1	23.3	25.4	27.1	28.8	36.3	21.6	23.0	24.7	26.9	29.1	32.7	41.5

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	930	2,166	79.3%	60.3%	74.6	<6	32	128	4.00	14.5%	100.0%
Active	-	-	-	-	<12	260	326	11.9%	59.5%	74.2	<12	103	412	4.00	46.8%	100.0%
Inactive	-	-	-	-	<18	112	124	4.5%	50.8%	72.4	<18	64	256	4.00	29.1%	100.0%
Drop	-	-	-	-	<24	28	33	1.2%	42.4%	71.3	<24	19	76	4.00	8.6%	100.0%
Lost Cd	-	-	-	-	>24	61	81	3.0%	33.3%	68.1	>24	2	8	4.00	0.9%	100.0%
Total						1,209	2,730	100%	58.7%	74.2	Total	220	880	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	702	702	50.6%	74.6	652	652	75.8%	78.0	714	714	55.0%	72.4	662	662	54.5%	72.6
2015	557	557	51.9%	72.8	466	466	79.8%	79.0	553	553	57.3%	73.1	471	471	57.3%	73.1
2014	118	118	45.8%	71.4	148	148	73.0%	77.0	128	128	51.6%	70.3	154	154	48.7%	71.3
2013	14	14	42.9%	68.5	22	22	45.5%	71.6	14	14	42.9%	68.6	14	14	35.7%	70.2
Other	13	13	39.6%	68.5	16	16	60.6%	72.5	19	19	12.9%	65.9	23	23	52.7%	73.4

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.8%	63.5%	63.0%	60.8%	61.1%	64.9%	54.0%	Overall	75.7%	71.0%	69.7%	76.1%	70.6%	70.9%	84.6%
2015	69.7%	64.5%	65.4%	62.1%	62.7%	67.3%	54.4%	2015	77.3%	72.5%	71.7%	77.9%	72.5%	73.8%	88.0%
2014	60.2%	62.7%	56.8%	58.5%	55.9%	54.2%	54.2%	2014	73.0%	68.2%	69.6%	73.7%	69.6%	68.9%	79.7%
2013	57.1%	57.1%	50.0%	57.1%	64.3%	78.6%	42.9%	2013	63.6%	72.7%	45.5%	72.7%	40.9%	36.4%	45.5%
Other	70.8%	37.5%	33.3%	27.1%	39.6%	45.8%	45.8%	Other	71.2%	50.8%	48.5%	49.2%	65.2%	53.0%	84.1%

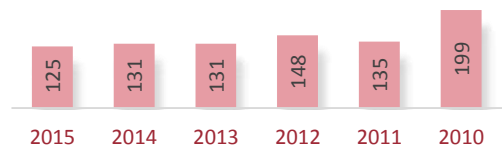
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	56.5%	55.3%	56.2%	58.1%	63.3%	59.0%	Overall	65.5%	65.9%	63.9%	58.2%	61.8%	55.0%	57.3%
2015	60.6%	57.7%	58.1%	62.8%	63.7%	59.7%	2015	66.0%	69.0%	64.8%	58.4%	65.0%	57.3%	57.1%
2014	43.0%	48.4%	51.6%	44.5%	62.5%	59.4%	2014	61.7%	56.5%	64.3%	55.8%	55.2%	52.6%	55.8%
2013	50.0%	42.9%	35.7%	42.9%	50.0%	50.0%	2013	57.1%	35.7%	35.7%	64.3%	57.1%	21.4%	50.0%
Other	33.6%	40.7%	47.9%	26.4%	66.4%	45.0%	Other	86.7%	83.3%	60.4%	65.2%	44.0%	44.8%	74.6%

Mississippi

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	328	221	200	167	173	146	162
Sections	824	403	421	211	216	183	214
% Pass	37.6%	29.5%	45.4%	39.3%	41.7%	32.2%	36.5%
Avg Score	68.3	64.6	71.9	70.4	70.1	64.7	67.6
Avg Age	29.4	28.7	30.0	29.3	29.5	29.7	29.0

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	177	151	328	0	115	84	46	64	0	43	90	51	47	64	96
Sections	459	364	824	0	266	211	111	144	0	135	185	112	96	131	165
% Pass	36.8%	38.7%	37.6%	0.0%	28.6%	46.9%	44.1%	43.6%	0.0%	34.8%	46.0%	28.6%	32.3%	35.1%	41.8%
Avg Score	68.2	68.6	68.3	0.0	63.4	71.9	71.1	70.7	0.0	66.0	70.7	67.2	67.6	66.9	70.0
Avg Age	29.4	29.3	29.4	0.0	27.2	29.6	28.6	34.0	0.0	23.3	25.0	26.8	29.0	32.0	39.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	7	30	14	18	<6	150	310	45.7%	29.4%	64.3	<6	2	8	4.00	2.9%	100.0%
Active	105	50	25	48	<12	82	140	25.0%	45.0%	70.8	<12	5	28	5.60	7.2%	71.4%
Inactive	13	23	18	28	<18	69	104	21.0%	46.2%	71.6	<18	13	61	4.69	18.8%	85.2%
Drop	0	9	23	38	<24	41	66	12.5%	40.9%	71.7	<24	17	111	6.53	24.6%	61.3%
Lost Cd	0	3	9	17	>24	90	204	27.4%	39.7%	70.1	>24	32	396	12.38	46.4%	32.3%
					Total	328	824	100%	37.6%	68.3	Total	69	604	8.75	100%	45.7%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	167	211	39.3%	70.4	173	216	41.7%	70.1	146	183	32.2%	64.7	162	214	36.5%	67.6
2015	71	82	29.3%	65.6	57	63	31.8%	64.1	68	81	29.6%	62.7	66	83	28.9%	63.5
2014	45	61	49.2%	74.1	53	73	49.3%	74.4	32	43	27.9%	65.6	43	54	48.2%	70.9
2013	22	30	46.7%	72.3	22	26	46.2%	72.6	20	29	34.5%	68.0	25	35	42.9%	71.5
Other	29	38	47.7%	74.6	41	54	47.4%	70.9	26	30	50.2%	67.6	28	42	38.4%	69.2

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	71.4%	51.0%	52.2%	50.2%	61.8%	63.5%	46.5%
2015	62.2%	50.0%	43.9%	42.7%	51.2%	57.3%	36.6%
2014	80.3%	54.1%	67.2%	59.0%	70.5%	70.5%	54.1%
2013	73.3%	60.0%	53.3%	46.7%	66.7%	56.7%	50.0%
Other	78.5%	41.8%	48.6%	57.5%	70.6%	72.8%	56.5%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	60.3%	46.5%	41.1%	68.0%	46.9%	50.6%	73.8%
2015	49.2%	34.9%	22.2%	63.5%	36.5%	39.7%	69.8%
2014	69.9%	53.4%	52.1%	71.2%	56.2%	57.5%	84.9%
2013	65.4%	65.4%	38.5%	69.2%	46.2%	46.2%	73.1%
Other	60.8%	43.3%	54.5%	69.3%	49.8%	59.1%	65.1%

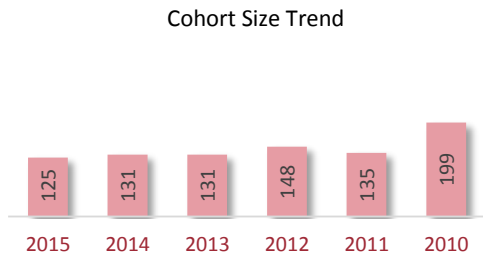
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	37.7%	36.0%	35.6%	49.8%	39.5%	31.4%
2015	37.0%	30.9%	32.1%	43.2%	58.1%	25.9%
2014	37.2%	41.9%	34.9%	51.2%	65.5%	32.6%
2013	51.7%	41.4%	31.0%	58.6%	75.7%	34.5%
Other	29.5%	38.2%	48.9%	58.5%	75.7%	41.8%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	59.3%	52.8%	48.9%	42.4%	59.0%	41.5%	37.9%
2015	53.0%	45.8%	45.8%	37.4%	51.8%	34.9%	31.3%
2014	64.8%	66.7%	55.6%	51.9%	70.4%	48.2%	44.4%
2013	74.3%	48.6%	54.3%	57.1%	57.1%	51.4%	45.7%
Other	52.2%	51.7%	41.2%	26.6%	60.3%	37.9%	36.1%

Mississippi

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	221	221	-	93	105	100	105
Sections	403	403	-	93	105	100	105
% Pass	29.5%	29.5%	-	30.1%	37.1%	24.0%	26.7%
Avg Score	64.6	64.6	-	66.9	68.4	60.1	63.2
Avg Age	28.7	28.7	-	28.2	28.5	29.1	28.9



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	114	107	221	-	125	59	15	22	-	41	63	27	30	35	39
Sections	211	192	403	-	262	96	19	26	-	111	100	37	44	48	63
% Pass	27.5%	31.8%	29.5%	-	25.2%	43.8%	36.8%	9.5%	-	31.5%	35.0%	16.2%	25.0%	20.8%	34.9%
Avg Score	64.2	65.1	64.6	-	62.7	70.6	63.3	59.5	-	64.8	66.6	60.9	62.9	59.8	68.1
Avg Age	28.9	28.4	28.7	-	27.8	29.5	32.2	36.5	-	23.3	25.0	26.8	29.1	31.9	42.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	144	274	68.0%	25.6%	63.0	<6	2	8	4.00	16.7%	100.0%
Active	-	-	-	-	<12	46	53	13.2%	43.4%	69.9	<12	1	4	4.00	8.3%	100.0%
Inactive	-	-	-	-	<18	24	29	7.2%	51.7%	71.1	<18	7	28	4.00	58.3%	100.0%
Drop	-	-	-	-	<24	12	16	4.0%	37.5%	65.9	<24	2	8	4.00	16.7%	100.0%
Lost Cd	-	-	-	-	>24	27	31	7.7%	16.1%	63.1	>24	-	-	-	-	-
Total						221	403	100%	29.5%	64.6	Total	12	48	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	93	93	30.1%	65.0	105	105	37.1%	68.4	100	100	24.0%	60.1	105	105	26.7%	63.2
2015	71	71	26.8%	74.7	57	57	29.8%	64.0	68	68	22.1%	60.2	66	66	22.7%	61.6
2014	20	20	45.0%	54.0	31	31	54.8%	75.3	20	20	35.0%	63.7	25	25	36.0%	67.2
2013	1	1	0.0%	58.0	6	6	50.0%	74.2	5	5	20.0%	46.6	7	7	42.9%	67.1
Other	1	1	0.0%	58.0	11	11	12.5%	66.8	7	7	6.3%	57.1	7	7	10.0%	58.2

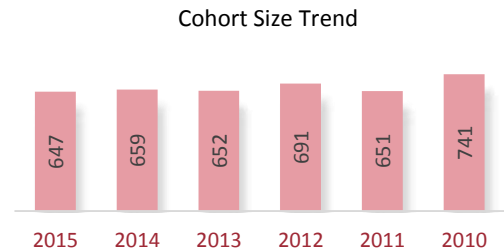
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.7%	48.4%	50.5%	47.3%	53.8%	62.4%	36.6%	Overall	55.6%	44.0%	30.4%	66.2%	41.3%	43.3%	72.7%
2015	62.0%	47.9%	45.1%	43.7%	50.7%	59.2%	31.0%	2015	49.1%	38.6%	21.1%	61.4%	36.8%	40.4%	68.4%
2014	90.0%	55.0%	70.0%	60.0%	65.0%	75.0%	60.0%	2014	67.7%	54.8%	54.8%	77.4%	61.3%	64.5%	83.9%
2013	100.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	2013	50.0%	66.7%	33.3%	83.3%	33.3%	33.3%	66.7%
Other	0.0%	0.0%	100.0%	0.0%	100.0%	100.0%	0.0%	Other	58.3%	29.2%	8.3%	50.0%	12.5%	4.2%	66.7%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	32.4%	28.4%	24.4%	36.6%	40.4%	32.9%	Overall	52.8%	45.1%	45.4%	34.0%	47.8%	30.9%	34.4%
2015	35.3%	27.9%	26.5%	38.2%	35.3%	30.9%	2015	50.0%	43.9%	47.0%	31.8%	45.5%	28.8%	30.3%
2014	35.0%	40.0%	30.0%	40.0%	50.0%	50.0%	2014	60.0%	60.0%	52.0%	44.0%	56.0%	40.0%	40.0%
2013	20.0%	20.0%	0.0%	0.0%	40.0%	20.0%	2013	85.7%	28.6%	42.9%	42.9%	28.6%	28.6%	57.1%
Other	6.3%	6.3%	6.3%	37.5%	62.5%	12.5%	Other	20.0%	20.0%	10.0%	10.0%	60.0%	20.0%	30.0%

Missouri

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,228	941	596	760	690	750	747
Sections	3,479	2,293	1,186	928	768	880	903
% Pass	58.5%	65.4%	45.0%	56.4%	67.6%	55.7%	55.6%
Avg Score	74.9	76.6	71.7	76.4	77.2	73.1	73.3
Avg Age	27.3	26.6	28.5	27.2	27.6	27.1	27.2



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	591	637	1,228	0	610	337	112	120	14	394	310	184	128	159	283
Sections	1,640	1,839	3,479	0	1,810	793	239	314	32	1,248	685	400	278	356	480
% Pass	52.6%	63.7%	58.5%	0.0%	66.9%	57.8%	41.8%	36.0%	87.5%	70.3%	53.0%	54.8%	52.2%	48.6%	47.7%
Avg Score	72.9	76.7	74.9	0.0	77.2	74.2	69.9	69.2	85.9	78.8	73.4	74.0	72.4	72.6	70.3
Avg Age	27.4	27.1	27.3	0.0	25.9	27.6	28.6	34.3	21.8	23.2	24.8	26.9	28.9	32.3	37.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	212	187	45	41	<6	776	2,021	63.2%	66.5%	77.1	<6	25	104	4.16	5.2%	96.2%
Active	421	128	61	78	<12	380	551	30.9%	56.3%	74.4	<12	187	793	4.24	38.6%	94.3%
Inactive	14	99	50	57	<18	204	323	16.6%	48.3%	71.5	<18	110	526	4.78	22.7%	83.7%
Drop	0	30	107	80	<24	99	152	8.1%	39.5%	69.8	<24	77	488	6.34	15.9%	63.1%
Lost Cd	0	12	42	37	>24	170	432	13.8%	38.0%	69.8	>24	86	890	10.35	17.7%	38.7%
Total						1,228	3,479	100%	58.5%	74.9	Total	485	2,801	5.78	100%	69.3%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	760	928	56.4%	76.4	690	768	67.6%	77.2	750	880	55.7%	73.1	747	903	55.6%	73.3
2015	461	525	59.8%	77.6	420	442	79.0%	79.8	490	546	61.2%	74.6	446	506	62.3%	75.8
2014	188	251	57.4%	76.2	169	196	59.2%	75.1	150	184	51.1%	71.7	182	222	56.8%	72.4
2013	48	64	45.3%	72.4	44	55	41.8%	71.1	51	69	43.5%	69.7	48	71	39.4%	68.6
Other	63	88	36.8%	70.6	57	75	35.5%	69.2	59	81	45.5%	70.4	71	104	26.0%	65.6

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	71.6%	68.1%	67.2%	66.4%	64.1%	68.4%	59.7%
2015	76.4%	73.0%	70.1%	71.4%	66.7%	70.9%	65.5%
2014	67.7%	66.1%	66.9%	64.5%	62.2%	68.5%	58.6%
2013	57.8%	56.3%	56.3%	43.8%	60.9%	67.2%	43.8%
Other	58.3%	47.3%	55.2%	51.9%	53.1%	51.5%	32.4%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	75.3%	63.0%	61.9%	78.0%	64.0%	67.1%	84.8%
2015	80.1%	69.0%	71.3%	81.9%	74.2%	74.9%	90.1%
2014	71.4%	58.2%	54.6%	74.0%	56.1%	61.7%	82.1%
2013	61.8%	50.9%	43.6%	70.9%	32.7%	50.9%	72.7%
Other	61.9%	42.0%	28.4%	67.2%	35.9%	37.8%	63.6%

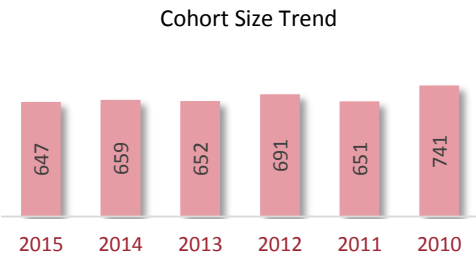
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	61.4%	56.4%	58.0%	65.6%	66.5%	54.7%
2015	65.6%	62.6%	63.2%	71.3%	58.7%	62.5%
2014	55.4%	48.9%	52.7%	59.2%	52.2%	45.1%
2013	53.6%	37.7%	44.9%	49.3%	59.7%	34.8%
Other	49.1%	40.4%	39.8%	49.6%	59.7%	32.5%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	65.2%	67.3%	60.6%	65.3%	57.3%	55.7%
2015	76.9%	72.7%	72.7%	67.0%	73.5%	64.4%	63.8%
2014	69.4%	57.7%	63.1%	58.6%	57.2%	51.8%	52.3%
2013	54.9%	45.1%	57.8%	50.7%	57.8%	47.9%	35.2%
Other	56.6%	50.9%	51.0%	32.4%	39.1%	32.7%	27.4%

Missouri

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	941	941	-	568	575	579	571
Sections	2,293	2,293	-	568	575	579	571
% Pass	65.4%	65.4%	-	60.4%	76.0%	63.2%	62.0%
Avg Score	76.6	76.6	-	77.9	78.8	74.6	75.2
Avg Age	26.6	26.6	-	26.5	26.8	26.6	26.5



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	454	487	941	-	647	238	37	19	14	382	200	117	93	96	124
Sections	1,042	1,251	2,293	-	1,817	409	45	22	32	1,118	377	207	163	183	213
% Pass	60.2%	69.8%	65.4%	-	66.9%	64.3%	31.1%	28.0%	87.5%	73.1%	59.2%	61.4%	57.7%	60.7%	47.0%
Avg Score	74.6	78.3	76.6	-	77.2	75.9	65.8	65.9	85.9	79.3	74.6	75.6	74.0	74.4	69.5
Avg Age	26.8	26.5	26.6	-	26.0	28.4	30.5	34.9	21.8	23.2	24.8	26.9	29.0	32.2	41.7

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	753	1,875	81.8%	67.4%	77.2	<6	21	84	4.00	8.3%	100.0%
Active	-	-	-	-	<12	210	265	11.6%	64.5%	76.5	<12	154	616	4.00	61.1%	100.0%
Inactive	-	-	-	-	<18	84	97	4.2%	51.6%	71.9	<18	60	240	4.00	23.8%	100.0%
Drop	-	-	-	-	<24	26	29	1.3%	24.1%	62.9	<24	12	48	4.00	4.8%	100.0%
Lost Cd	-	-	-	-	>24	24	27	1.2%	29.6%	67.2	>24	5	20	4.00	2.0%	100.0%
Total						941	2,293	100%	65.4%	76.6	Total	252	1,008	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	568	568	60.4%	77.9	575	575	76.0%	78.8	579	579	63.2%	74.6	571	571	62.0%	75.2
2015	461	461	61.0%	79.0	420	420	81.0%	80.1	490	490	63.9%	75.0	446	446	63.2%	76.1
2014	94	94	62.8%	69.7	135	135	65.9%	76.2	74	74	64.9%	74.3	106	106	63.2%	74.0
2013	10	10	20.0%	71.8	16	16	43.8%	69.9	10	10	40.0%	63.7	9	9	11.1%	56.7
Other	3	3	25.0%	71.8	4	4	16.7%	67.2	5	5	20.0%	62.2	10	10	43.8%	68.1

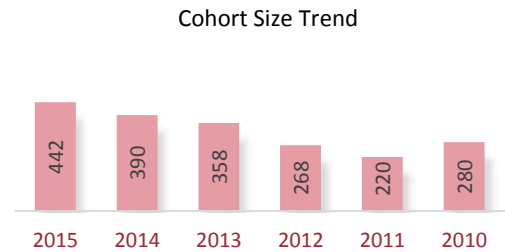
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	75.7%	72.1%	69.1%	68.7%	66.6%	71.7%	65.5%	Overall	78.3%	68.0%	69.0%	80.2%	70.7%	72.6%	86.5%
2015	76.1%	72.9%	69.6%	70.3%	66.8%	71.2%	64.4%	2015	81.2%	70.7%	72.9%	81.9%	75.2%	75.5%	89.8%
2014	76.6%	72.3%	69.2%	67.0%	67.0%	75.5%	73.4%	2014	71.9%	63.7%	62.2%	78.5%	59.3%	67.4%	80.0%
2013	50.0%	30.0%	40.0%	20.0%	60.0%	70.0%	40.0%	2013	56.3%	50.0%	43.8%	56.3%	50.0%	56.3%	62.5%
Other	75.0%	75.0%	75.0%	50.0%	50.0%	50.0%	75.0%	Other	83.3%	0.0%	0.0%	50.0%	66.7%	16.7%	66.7%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	66.0%	63.6%	64.6%	70.6%	66.3%	60.8%	Overall	74.2%	69.6%	71.4%	64.4%	70.6%	61.7%	63.2%
2015	66.9%	65.3%	65.7%	72.2%	67.1%	60.8%	2015	76.5%	73.3%	73.3%	66.1%	74.2%	64.8%	63.5%
2014	66.2%	60.8%	62.2%	67.6%	68.9%	62.2%	2014	70.8%	58.5%	64.2%	58.5%	57.6%	52.8%	69.8%
2013	40.0%	20.0%	50.0%	40.0%	30.0%	60.0%	2013	11.1%	22.2%	66.7%	33.3%	33.3%	33.3%	22.2%
Other	20.0%	20.0%	20.0%	20.0%	20.0%	40.0%	Other	68.8%	62.5%	68.8%	75.0%	81.3%	43.8%	18.8%

Montana

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	824	628	442	549	472	520	445
Sections	2,520	1,494	1,026	733	585	632	570
% Pass	42.9%	46.5%	37.8%	37.5%	47.5%	47.0%	40.7%
Avg Score	68.2	68.0	68.4	67.6	70.9	68.0	66.2
Avg Age	28.5	27.8	29.5	28.5	28.7	28.4	28.4



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	413	410	323	506	409	218	67	90	28	181	190	135	72	130	185
Sections	1,267	1,251	889	1,631	1,212	605	197	215	83	560	555	358	177	348	439
% Pass	40.3%	45.6%	46.0%	41.3%	46.9%	45.1%	35.0%	17.6%	55.4%	49.6%	46.1%	40.8%	42.9%	37.6%	33.9%
Avg Score	67.3	69.1	70.1	67.1	68.4	70.2	67.0	65.5	73.5	69.4	68.4	68.5	69.4	67.1	65.5
Avg Age	28.4	28.5	28.6	28.4	27.4	28.4	30.1	34.9	21.6	23.0	25.0	26.9	28.9	32.2	39.3

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	85	105	21	16	<6	519	1,448	63.0%	47.2%	68.3	<6	29	129	4.45	12.8%	89.9%
Active	336	101	44	61	<12	214	361	26.0%	41.8%	69.3	<12	56	251	4.48	24.7%	89.2%
Inactive	21	77	28	18	<18	140	259	17.0%	40.9%	69.7	<18	53	281	5.30	23.3%	75.4%
Drop	0	38	66	38	<24	67	126	8.1%	40.5%	68.7	<24	52	359	6.90	22.9%	57.9%
Lost Cd	0	13	26	16	>24	133	326	16.1%	27.6%	64.9	>24	37	422	11.41	16.3%	35.1%
Total						824	2,520	100%	42.9%	68.2	Total	227	1,442	6.35	100%	63.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	549	733	37.5%	67.6	472	585	47.5%	70.9	520	632	47.0%	68.0	445	570	40.7%	66.2
2015	329	406	39.2%	67.3	271	302	52.3%	70.6	360	412	51.7%	68.4	246	292	41.4%	66.0
2014	127	186	43.0%	70.1	124	174	46.6%	72.3	84	116	45.7%	70.1	125	178	45.5%	68.4
2013	43	68	29.4%	66.8	33	47	46.8%	71.3	28	43	32.6%	66.6	37	51	29.4%	63.3
Other	50	73	10.5%	63.0	44	62	17.5%	68.8	48	61	29.9%	64.5	37	49	30.7%	64.9

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	54.5%	44.1%	43.7%	45.1%	56.1%	45.5%	34.0%
2015	53.9%	43.8%	47.3%	43.6%	55.9%	45.3%	36.5%
2014	55.4%	51.6%	45.7%	50.0%	58.6%	49.5%	38.7%
2013	55.9%	45.6%	32.4%	42.7%	61.8%	41.2%	20.6%
Other	54.4%	25.0%	25.3%	44.4%	45.9%	40.2%	17.5%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	53.6%	63.6%	59.2%	49.9%	58.6%	62.3%	51.9%
2015	54.3%	67.6%	58.0%	50.3%	60.3%	64.6%	55.3%
2014	54.6%	61.5%	62.6%	48.9%	61.5%	60.3%	47.1%
2013	57.5%	68.1%	61.7%	42.6%	68.1%	68.1%	44.7%
Other	43.7%	42.3%	54.8%	55.4%	33.3%	49.1%	49.6%

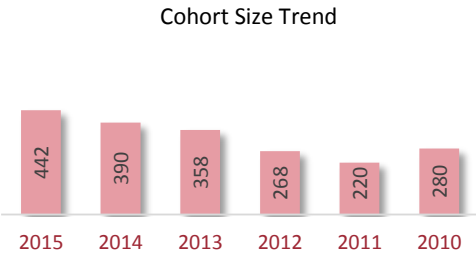
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	54.2%	51.1%	49.7%	59.1%	54.6%	48.0%
2015	55.3%	52.7%	51.7%	62.9%	57.8%	51.2%
2014	53.5%	50.0%	48.3%	56.0%	53.5%	42.2%
2013	48.8%	39.5%	41.9%	46.5%	47.5%	30.2%
Other	50.4%	48.1%	41.6%	43.3%	47.5%	44.8%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	46.8%	50.8%	43.6%	51.7%	46.5%	45.4%	38.4%
2015	45.6%	54.1%	42.1%	50.7%	49.7%	46.9%	41.1%
2014	50.6%	50.6%	46.1%	57.9%	45.5%	48.9%	41.6%
2013	47.1%	43.1%	43.1%	49.0%	45.1%	35.3%	33.3%
Other	42.3%	37.5%	45.9%	40.9%	30.5%	33.1%	14.8%

Montana

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	628	628	-	395	355	408	336
Sections	1,494	1,494	-	395	355	408	336
% Pass	46.5%	46.5%	-	38.7%	53.2%	51.7%	42.0%
Avg Score	68.0	68.0	-	66.5	71.3	68.5	65.6
Avg Age	27.8	27.8	-	27.7	27.6	27.8	28.1



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	307	320	241	387	442	146	21	19	25	159	136	95	43	93	101
Sections	711	781	522	972	1,206	239	26	23	66	441	314	208	82	190	193
% Pass	43.2%	49.4%	51.3%	43.8%	46.9%	49.0%	23.1%	11.7%	57.6%	51.5%	50.6%	39.9%	41.5%	42.6%	37.3%
Avg Score	66.4	69.5	70.8	66.5	67.8	70.6	63.5	53.2	73.7	69.3	68.7	67.6	68.8	67.1	62.9
Avg Age	27.7	27.8	28.3	27.5	27.4	29.1	30.1	34.9	21.5	23.0	25.0	26.9	28.9	32.2	41.6

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	497	1,251	83.7%	47.4%	67.9	<6	22	88	4.00	23.2%	100.0%
Active	-	-	-	-	<12	102	125	8.4%	50.4%	71.2	<12	38	152	4.00	40.0%	100.0%
Inactive	-	-	-	-	<18	60	70	4.7%	37.1%	68.4	<18	27	108	4.00	28.4%	100.0%
Drop	-	-	-	-	<24	16	17	1.1%	29.4%	66.3	<24	8	32	4.00	8.4%	100.0%
Lost Cd	-	-	-	-	>24	27	31	2.1%	22.6%	59.5	>24	-	-	-	-	-
Total						628	1,494	100%	46.5%	68.0	Total	95	380	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	395	395	38.7%	66.9	355	355	53.2%	71.3	408	408	51.7%	68.5	336	336	42.0%	65.6
2015	329	329	39.8%	67.6	271	271	53.1%	70.6	360	360	52.5%	68.4	246	246	41.5%	65.2
2014	52	52	40.4%	57.5	74	74	54.1%	73.5	38	38	50.0%	71.4	75	75	49.3%	69.4
2013	6	6	0.0%	51.2	7	7	57.1%	73.6	4	4	25.0%	68.8	9	9	11.1%	57.4
Other	8	8	10.0%	51.2	3	3	33.3%	76.0	6	6	33.3%	61.2	6	6	8.3%	43.6

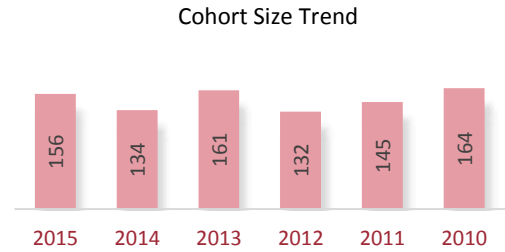
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	52.0%	42.8%	48.5%	43.7%	53.9%	45.2%	52.6%	Overall	56.6%	68.7%	59.4%	49.9%	60.3%	62.5%	54.6%
2015	53.2%	42.3%	48.9%	43.2%	54.1%	45.3%	53.8%	2015	55.0%	69.0%	57.6%	50.6%	60.2%	63.5%	55.4%
2014	53.9%	53.9%	53.9%	53.9%	65.4%	48.1%	48.1%	2014	62.2%	68.9%	67.6%	48.7%	60.8%	60.8%	51.4%
2013	16.7%	33.3%	16.7%	33.3%	16.7%	33.3%	66.7%	2013	57.1%	71.4%	42.9%	28.6%	71.4%	57.1%	42.9%
Other	20.0%	0.0%	20.0%	10.0%	0.0%	30.0%	20.0%	Other	66.7%	33.3%	66.7%	66.7%	33.3%	33.3%	100.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	55.6%	52.9%	51.5%	60.8%	54.9%	52.9%	Overall	47.2%	55.4%	45.4%	52.8%	47.5%	47.8%	42.4%
2015	55.6%	53.3%	52.5%	62.5%	54.7%	52.5%	2015	45.1%	56.1%	42.3%	50.4%	48.8%	47.2%	42.3%
2014	60.5%	55.3%	50.0%	52.6%	57.9%	55.3%	2014	57.3%	58.7%	53.3%	65.3%	48.0%	57.3%	48.0%
2013	50.0%	0.0%	25.0%	25.0%	25.0%	100.0%	2013	44.4%	44.4%	66.7%	44.4%	33.3%	11.1%	22.2%
Other	33.3%	50.0%	16.7%	33.3%	66.7%	33.3%	Other	8.3%	0.0%	41.7%	8.3%	8.3%	8.3%	8.3%

Nebraska

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	312	251	147	189	173	186	180
Sections	867	573	294	235	196	221	215
% Pass	55.8%	62.5%	42.9%	55.7%	62.2%	49.8%	56.3%
Avg Score	73.5	74.5	71.6	75.6	74.9	70.7	73.0
Avg Age	27.1	26.3	28.5	26.7	27.6	27.3	26.8



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	144	168	312	0	146	82	39	30	8	104	87	49	25	42	68
Sections	419	448	867	0	393	208	85	81	17	268	188	121	50	109	114
% Pass	51.3%	60.0%	55.8%	0.0%	64.1%	54.3%	50.6%	36.3%	70.6%	66.4%	52.1%	51.2%	52.0%	42.2%	54.4%
Avg Score	71.9	75.1	73.5	0.0	75.3	73.4	71.7	71.8	78.1	75.8	73.2	72.3	73.4	70.3	72.7
Avg Age	26.9	27.2	27.1	0.0	25.8	26.9	28.5	35.0	21.8	23.1	24.9	26.8	28.9	32.0	35.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	37	47	15	7	<6	192	471	61.5%	62.9%	74.9	<6	8	33	4.13	7.5%	97.0%
Active	117	35	21	22	<12	92	145	29.5%	57.9%	73.9	<12	29	123	4.24	27.4%	94.3%
Inactive	2	13	9	10	<18	60	91	19.2%	47.3%	70.7	<18	29	136	4.69	27.4%	85.3%
Drop	0	10	29	28	<24	28	46	9.0%	43.5%	70.5	<24	18	108	6.00	17.0%	66.7%
Lost Cd	0	2	9	14	>24	43	114	13.8%	36.0%	70.8	>24	22	178	8.09	20.8%	49.4%
Total						312	867	100%	55.8%	73.5	Total	106	578	5.45	100%	73.4%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	189	235	55.7%	75.6	173	196	62.2%	74.9	186	221	49.8%	70.7	180	215	56.3%	73.0
2015	104	124	61.3%	77.1	103	108	69.4%	75.7	107	118	61.0%	73.1	99	108	60.2%	73.3
2014	47	58	63.8%	76.1	41	47	63.8%	75.8	37	55	30.9%	67.5	48	67	55.2%	73.4
2013	21	32	31.3%	70.5	11	15	53.3%	73.1	20	23	56.5%	71.5	18	20	60.0%	71.8
Other	17	21	43.5%	74.4	18	26	37.8%	72.0	22	25	31.4%	65.7	15	20	26.7%	70.3

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	71.2%	67.8%	64.8%	64.4%	63.7%	70.2%	59.3%
2015	77.4%	69.4%	67.7%	66.9%	62.1%	73.4%	62.9%
2014	65.5%	69.0%	70.7%	65.5%	67.2%	63.8%	60.3%
2013	62.5%	71.9%	59.4%	50.0%	59.4%	71.9%	53.1%
Other	59.3%	50.5%	36.8%	63.7%	69.0%	66.7%	42.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	64.5%	60.6%	54.1%	78.1%	59.5%	59.6%	80.8%
2015	62.0%	60.2%	57.4%	77.8%	65.7%	63.9%	83.3%
2014	72.3%	66.0%	59.6%	80.9%	53.2%	57.5%	83.0%
2013	60.0%	53.3%	46.7%	66.7%	46.7%	53.3%	53.3%
Other	63.4%	55.1%	27.6%	80.8%	46.0%	43.8%	78.6%

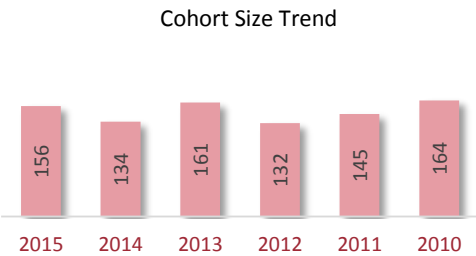
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	48.4%	52.5%	48.6%	49.5%	61.9%	43.8%
2015	61.0%	60.2%	58.5%	57.6%	63.6%	57.6%
2014	32.7%	38.2%	32.7%	52.7%	56.5%	29.1%
2013	39.1%	52.2%	47.8%	30.4%	53.0%	30.4%
Other	22.0%	39.5%	27.8%	21.9%	53.0%	13.3%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	65.7%	54.3%	61.1%	57.8%	61.5%	52.7%	47.8%
2015	70.4%	58.3%	58.3%	59.3%	68.5%	60.2%	52.8%
2014	70.2%	55.2%	67.2%	56.7%	56.7%	49.3%	49.3%
2013	50.0%	40.0%	55.0%	45.0%	65.0%	40.0%	35.0%
Other	40.0%	41.7%	67.5%	66.7%	25.8%	30.0%	25.8%

Nebraska

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	251	251	-	150	139	138	146
Sections	573	573	-	150	139	138	146
% Pass	62.5%	62.5%	-	62.7%	70.5%	56.5%	60.3%
Avg Score	74.5	74.5	-	76.8	76.0	71.9	73.3
Avg Age	26.3	26.3	-	26.2	26.5	26.6	26.0



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	118	133	251	-	156	64	23	8	7	97	65	37	21	33	20
Sections	268	305	573	-	413	119	30	11	15	244	112	74	32	59	37
% Pass	57.5%	66.9%	62.5%	-	64.2%	63.0%	53.3%	20.8%	73.3%	70.1%	61.6%	59.5%	50.0%	45.8%	54.1%
Avg Score	72.5	76.3	74.5	-	75.1	74.9	69.0	65.2	78.1	76.9	74.6	72.9	72.5	69.3	70.7
Avg Age	26.2	26.4	26.3	-	25.7	27.3	27.5	33.9	21.8	23.2	24.9	26.9	29.0	32.0	40.4

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	183	424	74.0%	64.4%	75.2	<6	7	28	4.00	14.0%	100.0%
Active	-	-	-	-	<12	68	85	14.8%	63.5%	75.0	<12	23	92	4.00	46.0%	100.0%
Inactive	-	-	-	-	<18	31	38	6.6%	57.9%	70.9	<18	15	60	4.00	30.0%	100.0%
Drop	-	-	-	-	<24	11	12	2.1%	50.0%	67.9	<24	4	16	4.00	8.0%	100.0%
Lost Cd	-	-	-	-	>24	11	14	2.4%	21.4%	66.5	>24	1	4	4.00	2.0%	100.0%
Total						251	573	100%	62.5%	74.5	Total	50	200	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	150	150	62.7%	77.1	139	139	70.5%	76.0	138	138	56.5%	71.9	146	146	60.3%	73.3
2015	104	104	60.6%	79.0	103	103	71.8%	75.8	107	107	61.7%	73.5	99	99	62.6%	73.9
2014	33	33	75.8%	66.1	32	32	71.9%	76.8	20	20	40.0%	68.7	34	34	55.9%	72.7
2013	10	10	40.0%	77.3	3	3	33.3%	72.7	7	7	57.1%	68.7	10	10	70.0%	70.9
Other	3	3	66.7%	77.3	1	1	0.0%	74.0	4	4	0.0%	51.3	3	3	0.0%	69.7

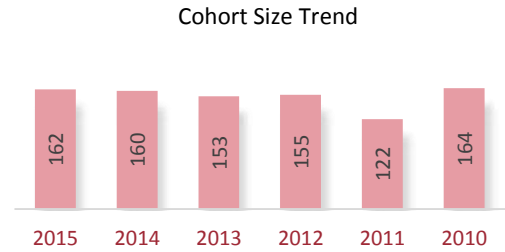
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	73.3%	68.7%	68.0%	65.3%	60.7%	72.0%	63.3%	Overall	64.0%	63.3%	59.0%	78.4%	64.7%	65.5%	83.5%
2015	75.0%	68.3%	66.4%	64.4%	61.5%	71.2%	60.6%	2015	62.1%	62.1%	59.2%	78.6%	68.0%	66.0%	83.5%
2014	75.8%	72.7%	78.8%	69.7%	60.6%	69.7%	75.8%	2014	75.0%	62.5%	62.5%	81.3%	59.4%	62.5%	87.5%
2013	60.0%	70.0%	50.0%	60.0%	50.0%	90.0%	40.0%	2013	0.0%	100.0%	33.3%	66.7%	33.3%	66.7%	33.3%
Other	33.3%	33.3%	66.7%	66.7%	66.7%	66.7%	100.0%	Other	100.0%	100.0%	0.0%	0.0%	0.0%	100.0%	100.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	56.8%	54.3%	54.3%	52.9%	64.5%	56.3%	Overall	67.8%	59.6%	58.9%	58.9%	65.8%	58.9%	60.3%
2015	62.6%	59.8%	60.8%	57.9%	63.6%	59.8%	2015	70.7%	62.6%	58.6%	61.6%	67.7%	62.6%	60.6%
2014	40.0%	35.0%	35.0%	50.0%	70.0%	45.0%	2014	70.6%	58.8%	61.8%	55.9%	64.7%	50.0%	61.8%
2013	28.6%	57.1%	42.9%	14.3%	71.4%	57.1%	2013	40.0%	40.0%	60.0%	40.0%	70.0%	50.0%	70.0%
Other	33.3%	0.0%	0.0%	0.0%	50.0%	16.7%	Other	33.3%	33.3%	33.3%	66.7%	0.0%	66.7%	0.0%

Nevada

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	361	264	207	218	179	205	194
Sections	988	560	428	276	222	251	239
% Pass	46.9%	51.3%	41.1%	41.7%	48.2%	46.6%	51.9%
Avg Score	71.4	72.0	70.6	71.7	73.3	70.0	70.7
Avg Age	30.7	30.2	31.3	30.6	31.5	30.8	29.8



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	172	198	361	2	149	110	43	41	1	35	69	54	59	76	125
Sections	464	523	985	3	373	300	84	107	3	95	178	128	129	190	265
% Pass	41.4%	51.8%	47.0%	0.0%	54.2%	46.3%	31.0%	26.8%	66.7%	57.9%	47.2%	43.8%	48.1%	48.4%	42.3%
Avg Score	69.8	72.8	71.4	52.7	73.2	71.5	67.7	66.2	77.7	74.9	71.9	70.1	71.4	70.5	70.9
Avg Age	31.1	30.3	30.7	32.6	29.4	30.4	30.3	37.7	21.4	23.2	24.9	26.9	29.0	32.0	39.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	26	48	13	8	<6	206	445	57.1%	51.5%	72.3	<6	4	16	4.00	4.2%	100.0%
Active	130	57	23	33	<12	128	209	35.5%	50.2%	71.8	<12	22	93	4.23	23.2%	94.6%
Inactive	6	20	14	11	<18	81	126	22.4%	43.7%	71.6	<18	28	153	5.46	29.5%	73.2%
Drop	0	8	23	24	<24	37	53	10.2%	39.6%	69.7	<24	20	113	5.65	21.1%	70.8%
Lost Cd	0	6	8	13	>24	67	155	18.6%	34.2%	68.5	>24	21	197	9.38	22.1%	42.6%
					Total	361	988	100%	46.9%	71.4	Total	95	572	6.02	100%	66.4%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	218	276	41.7%	71.7	179	222	48.2%	73.3	205	251	46.6%	70.0	194	239	51.9%	70.7
2015	107	121	48.8%	73.2	88	100	51.0%	74.3	108	129	50.4%	70.5	92	100	64.0%	73.2
2014	63	92	39.1%	71.7	54	69	56.5%	75.1	52	70	48.6%	71.1	67	95	45.3%	69.2
2013	24	30	30.0%	69.4	15	18	44.4%	69.8	23	27	25.9%	65.8	13	16	25.0%	64.3
Other	24	33	30.3%	70.0	22	35	16.5%	61.8	22	25	39.7%	68.6	22	28	51.0%	72.2

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	62.2%	61.8%	57.9%	50.3%	54.3%	62.4%	43.6%	Overall	66.5%	57.9%	49.6%	72.0%	48.0%	54.2%	71.9%
2015	65.3%	64.5%	62.0%	57.9%	57.9%	62.8%	48.8%	2015	67.0%	59.0%	55.0%	76.0%	54.0%	56.0%	73.0%
2014	66.3%	65.2%	58.7%	48.9%	55.4%	65.2%	50.0%	2014	72.5%	66.7%	52.2%	78.3%	50.7%	63.8%	78.3%
2013	53.3%	66.7%	50.0%	33.3%	40.0%	63.3%	23.3%	2013	55.6%	50.0%	38.9%	55.6%	38.9%	38.9%	66.7%
Other	46.6%	36.3%	45.6%	37.4%	49.5%	51.8%	23.9%	Other	57.6%	37.0%	29.1%	52.0%	23.9%	33.9%	55.2%

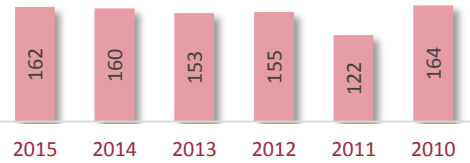
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	54.2%	43.4%	45.8%	53.8%	51.9%	37.4%	Overall	66.4%	53.7%	60.4%	48.7%	51.7%	51.2%	41.7%
2015	57.4%	48.1%	51.2%	55.8%	50.0%	42.6%	2015	72.0%	60.0%	69.0%	52.0%	59.0%	56.0%	51.0%
2014	51.4%	40.0%	52.9%	47.1%	37.0%	37.1%	2014	65.3%	49.5%	59.0%	45.3%	47.4%	43.2%	35.8%
2013	51.9%	44.4%	22.2%	55.6%	69.0%	29.6%	2013	56.3%	31.3%	43.8%	37.5%	18.8%	37.5%	12.5%
Other	47.6%	27.7%	27.4%	57.6%	69.0%	20.5%	Other	52.7%	53.3%	38.8%	52.1%	53.5%	63.3%	38.0%

Nevada

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	264	264	-	145	134	139	142
Sections	560	560	-	145	134	139	142
% Pass	51.3%	51.3%	-	44.1%	53.7%	50.4%	57.0%
Avg Score	72.0	72.0	-	71.7	74.9	69.8	71.6
Avg Age	30.2	30.2	-	30.4	31.1	29.5	30.0

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	128	137	264	-	162	77	18	7	1	32	58	35	40	56	65
Sections	267	292	560	-	395	136	21	8	3	74	114	65	74	106	124
% Pass	43.1%	58.9%	51.3%	-	54.4%	48.5%	23.8%	8.3%	66.7%	60.8%	47.4%	46.2%	48.7%	59.4%	46.0%
Avg Score	70.0	73.8	72.0	-	72.8	71.4	65.1	58.6	77.7	74.4	71.6	69.5	71.0	72.3	72.2
Avg Age	30.8	29.8	30.2	-	29.5	31.7	31.2	40.0	21.4	23.2	25.0	27.0	29.0	32.0	40.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	195	400	71.4%	51.8%	72.3	<6	4	16	4.00	10.8%	100.0%
Active	-	-	-	-	<12	73	91	16.3%	58.2%	72.7	<12	18	72	4.00	48.6%	100.0%
Inactive	-	-	-	-	<18	35	42	7.5%	52.4%	72.2	<18	7	28	4.00	18.9%	100.0%
Drop	-	-	-	-	<24	9	10	1.8%	30.0%	63.7	<24	8	32	4.00	21.6%	100.0%
Lost Cd	-	-	-	-	>24	15	17	3.0%	11.8%	64.8	>24	-	-	-	-	-
Total						264	560	100%	51.3%	72.0	Total	37	148	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	145	145	44.1%	72.5	134	134	53.7%	74.9	139	139	50.4%	69.8	142	142	57.0%	71.6
2015	107	107	46.7%	72.5	88	88	53.4%	74.3	108	108	52.8%	71.0	92	92	66.3%	73.6
2014	28	28	42.9%	66.7	41	41	56.1%	76.1	23	23	47.8%	67.2	44	44	45.5%	68.5
2013	6	6	16.7%	54.8	4	4	50.0%	76.0	7	7	28.6%	59.4	4	4	0.0%	61.8
Other	4	4	33.3%	54.8	1	1	0.0%	74.0	1	1	0.0%	69.0	2	2	0.0%	66.5

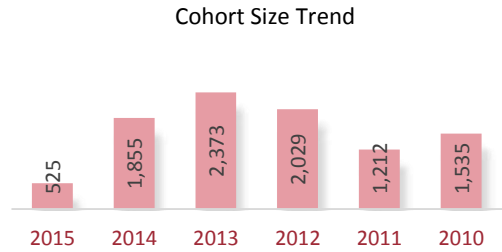
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	63.7%	65.1%	60.9%	52.4%	55.4%	57.7%	53.3%	Overall	69.4%	61.9%	56.0%	76.1%	53.0%	59.0%	71.6%
2015	64.5%	63.6%	62.6%	57.0%	58.9%	60.8%	57.0%	2015	63.6%	59.1%	58.0%	78.4%	56.8%	56.8%	70.5%
2014	71.4%	71.4%	64.3%	42.9%	53.6%	57.1%	46.4%	2014	80.5%	65.9%	53.7%	73.2%	48.8%	63.4%	73.2%
2013	33.3%	83.3%	33.3%	16.7%	16.7%	33.3%	33.3%	2013	75.0%	100.0%	50.0%	75.0%	0.0%	75.0%	75.0%
Other	33.3%	33.3%	33.3%	50.0%	33.3%	16.7%	33.3%	Other	100.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	57.6%	48.2%	51.8%	52.5%	49.6%	57.6%	Overall	68.3%	57.7%	64.1%	50.7%	54.9%	50.7%	54.9%
2015	61.1%	51.9%	52.8%	55.6%	50.9%	58.3%	2015	72.8%	62.0%	69.6%	54.4%	60.9%	57.6%	60.9%
2014	47.8%	34.8%	52.2%	39.1%	47.8%	56.5%	2014	61.4%	50.0%	52.3%	45.5%	47.7%	38.6%	47.7%
2013	42.9%	42.9%	42.9%	57.1%	42.9%	42.9%	2013	25.0%	50.0%	50.0%	25.0%	0.0%	25.0%	25.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	Other	100.0%	50.0%	100.0%	50.0%	50.0%	50.0%	0.0%

New Hampshire

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,569	1,636	1,735	1,301	1,191	1,132	1,173
Sections	6,223	2,649	3,574	1,722	1,552	1,373	1,576
% Pass	43.2%	46.9%	40.4%	41.9%	45.0%	41.3%	44.4%
Avg Score	70.1	69.7	70.4	70.9	71.2	68.1	69.8
Avg Age	31.2	30.2	32.0	31.2	31.7	31.0	31.0



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,065	1,504	788	1,790	464	930	546	510	17	204	484	431	342	618	799
Sections	2,580	3,642	1,980	4,243	915	2,134	1,281	1,171	32	409	1,004	916	762	1,365	1,735
% Pass	43.5%	43.0%	48.0%	40.9%	45.9%	50.8%	39.7%	25.0%	59.4%	52.8%	44.3%	44.4%	41.1%	44.6%	39.1%
Avg Score	69.6	70.5	71.2	69.6	68.6	72.3	69.6	67.0	73.5	73.4	69.5	69.9	69.6	70.7	69.5
Avg Age	30.1	32.0	30.7	31.5	28.4	30.6	31.2	37.6	21.6	23.2	24.9	26.9	28.9	32.2	39.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	37	404	208	100	<6	736	1,248	28.6%	46.7%	69.0	<6	3	12	4.00	0.4%	100.0%
Active	416	491	304	354	<12	757	1,162	29.5%	51.6%	72.3	<12	34	158	4.65	4.5%	86.1%
Inactive	72	516	201	194	<18	758	1,212	29.5%	49.3%	71.9	<18	177	871	4.92	23.6%	81.3%
Drop	0	316	629	371	<24	478	761	18.6%	40.3%	69.6	<24	227	1,294	5.70	30.3%	70.2%
Lost Cd	0	63	187	142	>24	791	1,840	30.8%	32.7%	68.5	>24	308	2,953	9.59	41.1%	41.7%
Total						2,569	6,223	100%	43.2%	70.1	Total	749	5,288	7.06	100%	56.7%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	1,301	1,722	41.9%	70.9	1,191	1,552	45.0%	71.2	1,132	1,373	41.3%	68.1	1,173	1,576	44.4%	69.8
2015	274	324	46.6%	70.4	214	245	49.4%	69.8	318	347	44.1%	66.6	155	179	41.9%	67.4
2014	515	673	48.0%	72.6	460	599	52.1%	73.1	369	441	47.9%	69.7	504	661	55.5%	72.8
2013	265	371	36.7%	69.5	258	350	43.7%	71.6	217	286	36.4%	67.8	270	405	40.0%	69.0
Other	247	354	26.2%	68.1	259	358	26.6%	68.1	228	299	30.6%	66.4	244	331	26.6%	64.6

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	57.4%	50.8%	54.5%	59.2%	63.7%	51.7%	43.5%
2015	60.5%	56.5%	59.0%	59.6%	63.3%	51.5%	48.8%
2014	61.8%	55.9%	57.1%	61.4%	64.6%	54.8%	49.2%
2013	54.5%	47.2%	54.2%	54.7%	61.5%	50.4%	39.6%
Other	48.1%	37.8%	44.6%	59.0%	64.5%	46.5%	30.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	55.8%	64.0%	63.9%	55.7%	59.4%	60.3%	39.4%
2015	55.5%	60.0%	62.5%	48.6%	57.6%	56.7%	46.9%
2014	59.1%	69.5%	70.3%	57.9%	65.6%	67.3%	41.4%
2013	52.3%	68.6%	63.7%	56.3%	65.1%	64.6%	34.3%
Other	53.6%	53.2%	54.1%	57.1%	44.4%	46.6%	34.5%

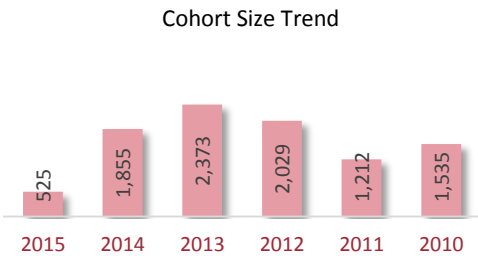
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	56.3%	50.2%	49.0%	63.0%	49.3%	46.1%
2015	55.0%	51.9%	46.7%	60.5%	62.4%	46.1%
2014	60.3%	54.4%	52.8%	66.4%	58.7%	53.7%
2013	51.1%	48.3%	50.0%	63.3%	54.1%	43.7%
Other	56.6%	43.1%	45.3%	60.5%	54.1%	36.2%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	56.0%	58.9%	57.7%	56.6%	53.3%	57.3%	46.9%
2015	52.0%	52.5%	51.4%	54.2%	50.8%	50.8%	43.6%
2014	59.5%	65.4%	62.8%	62.9%	60.4%	64.0%	55.8%
2013	56.1%	54.1%	58.3%	55.8%	49.9%	56.5%	43.5%
Other	51.6%	55.1%	50.6%	45.8%	43.9%	48.5%	34.5%

New Hampshire

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,636	1,636	-	687	691	577	694
Sections	2,649	2,649	-	687	691	577	694
% Pass	46.9%	46.9%	-	46.4%	52.2%	44.9%	43.8%
Avg Score	69.7	69.7	-	70.5	71.6	67.3	69.1
Avg Age	30.2	30.2	-	30.1	30.4	29.7	30.5



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	672	964	527	1,110	525	691	263	157	16	194	340	253	191	362	360
Sections	1,100	1,548	917	1,732	961	1,166	338	184	27	325	532	372	285	560	548
% Pass	47.1%	46.8%	54.0%	43.2%	45.3%	55.8%	34.3%	20.9%	63.0%	54.2%	45.3%	48.4%	42.8%	48.2%	43.3%
Avg Score	69.2	70.2	71.6	68.7	68.1	73.2	66.6	59.4	74.4	72.9	68.7	69.1	67.9	70.7	69.0
Avg Age	29.4	30.8	29.3	30.7	28.6	30.5	31.2	37.7	21.6	23.3	24.9	27.0	29.0	32.2	40.7

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	674	1,070	40.4%	46.0%	68.3	<6	3	12	4.00	1.6%	100.0%
Active	-	-	-	-	<12	504	608	23.0%	59.1%	74.1	<12	22	88	4.00	11.8%	100.0%
Inactive	-	-	-	-	<18	427	507	19.1%	51.7%	72.2	<18	83	332	4.00	44.6%	100.0%
Drop	-	-	-	-	<24	186	206	7.8%	32.5%	66.3	<24	60	240	4.00	32.3%	100.0%
Lost Cd	-	-	-	-	>24	222	258	9.7%	24.4%	63.3	>24	18	72	4.00	9.7%	100.0%
Total						1,636	2,649	100%	46.9%	69.7	Total	186	744	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	687	687	46.4%	69.8	691	691	52.2%	71.6	577	577	44.9%	67.3	694	694	43.8%	69.1
2015	274	274	45.6%	72.6	214	214	50.0%	69.5	318	318	44.0%	66.4	155	155	40.7%	66.6
2014	313	313	51.8%	65.3	332	332	60.5%	74.5	172	172	57.0%	71.7	349	349	54.2%	73.2
2013	62	62	32.3%	68.6	111	111	39.6%	69.0	42	42	31.0%	65.3	123	123	31.7%	65.6
Other	38	38	41.7%	68.6	34	34	19.2%	61.6	45	45	19.4%	57.6	67	67	24.5%	60.4

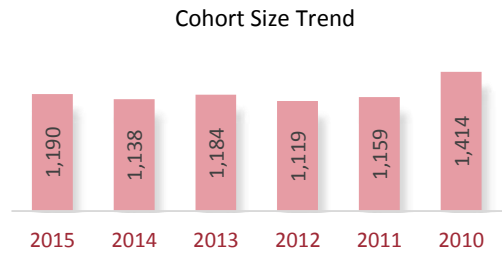
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	60.4%	54.9%	57.7%	59.4%	61.9%	51.4%	54.3%	Overall	57.6%	66.3%	64.4%	56.6%	62.4%	61.8%	44.2%
2015	58.8%	56.2%	59.5%	61.3%	63.9%	48.2%	50.7%	2015	54.7%	60.8%	61.2%	46.7%	57.5%	55.1%	47.7%
2014	63.9%	58.2%	58.2%	60.4%	62.3%	55.0%	61.7%	2014	64.8%	72.0%	72.9%	66.0%	69.3%	71.1%	47.6%
2013	45.2%	33.9%	53.2%	43.6%	54.8%	43.6%	48.4%	2013	47.8%	70.3%	55.9%	49.6%	55.0%	56.8%	33.3%
Other	67.7%	52.8%	48.5%	64.2%	55.9%	58.9%	28.5%	Other	38.5%	33.7%	28.8%	49.7%	49.8%	29.3%	23.9%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	54.1%	53.4%	47.9%	60.2%	52.8%	39.1%	Overall	58.6%	57.1%	56.7%	53.8%	52.2%	53.8%	45.4%
2015	53.8%	53.1%	46.2%	58.8%	48.7%	39.3%	2015	53.6%	54.2%	49.0%	53.6%	50.3%	50.3%	41.3%
2014	64.0%	64.5%	58.7%	66.9%	66.3%	48.3%	2014	61.9%	63.0%	64.8%	59.3%	59.3%	62.5%	55.6%
2013	40.5%	42.9%	42.9%	57.1%	59.5%	21.4%	2013	56.9%	47.2%	51.2%	49.6%	48.0%	49.6%	32.5%
Other	31.2%	22.9%	22.5%	48.0%	23.4%	18.9%	Other	56.1%	51.1%	42.3%	33.4%	27.5%	24.5%	25.7%

New Jersey

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,853	2,078	1,594	1,474	1,292	1,433	1,310
Sections	7,015	3,733	3,282	1,940	1,594	1,806	1,675
% Pass	42.7%	46.5%	38.5%	40.0%	49.2%	38.8%	43.9%
Avg Score	69.6	69.3	69.9	70.3	71.9	66.6	69.8
Avg Age	28.5	27.7	29.5	28.5	28.8	28.3	28.6



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,285	1,568	2,835	18	1,056	701	337	550	58	726	635	467	317	425	677
Sections	3,100	3,915	6,967	48	2,247	1,750	761	1,293	104	1,760	1,367	946	627	949	1,262
% Pass	38.7%	45.9%	42.8%	35.4%	45.6%	48.1%	38.8%	34.1%	59.6%	48.1%	37.6%	41.3%	43.2%	43.4%	39.6%
Avg Score	68.2	70.7	69.6	68.3	69.3	70.9	69.7	68.9	74.9	71.3	68.0	68.6	69.7	70.1	68.5
Avg Age	28.6	28.5	28.5	34.7	26.9	28.0	27.8	34.9	21.7	23.0	24.8	26.9	28.9	32.1	39.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	122	289	118	131	<6	1,496	2,874	52.4%	45.4%	69.0	<6	43	176	4.09	6.5%	97.7%
Active	1,017	367	210	424	<12	739	1,157	25.9%	47.9%	71.2	<12	79	345	4.37	12.0%	91.6%
Inactive	51	263	98	194	<18	519	759	18.2%	45.1%	70.8	<18	202	1,028	5.09	30.6%	78.6%
Drop	0	105	255	290	<24	285	457	10.0%	40.7%	69.7	<24	87	514	5.91	13.2%	67.7%
Lost Cd	0	24	91	100	>24	766	1,768	26.8%	34.5%	68.8	>24	249	2,651	10.65	37.7%	37.6%
Total						2,853	7,015	100%	42.7%	69.6	Total	660	4,714	7.14	100%	56.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	1,474	1,940	40.0%	70.3	1,292	1,594	49.2%	71.9	1,433	1,806	38.8%	66.6	1,310	1,675	43.9%	69.8
2015	622	743	39.0%	69.0	520	580	55.3%	72.8	708	815	42.1%	66.3	518	595	47.2%	69.9
2014	397	563	44.9%	71.5	372	463	56.2%	73.0	302	406	39.9%	66.8	384	506	48.4%	70.8
2013	159	227	38.8%	71.0	149	199	39.7%	69.8	146	207	37.2%	67.4	156	224	33.9%	68.6
Other	296	407	33.4%	70.0	251	352	40.5%	70.1	277	378	29.6%	66.3	252	350	36.1%	67.9

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	64.3%	53.8%	52.2%	56.7%	58.2%	59.0%	46.0%
2015	61.5%	53.0%	49.3%	56.1%	52.8%	58.4%	44.8%
2014	67.3%	56.3%	56.5%	60.2%	62.9%	65.4%	50.6%
2013	69.2%	56.4%	52.0%	52.9%	58.6%	58.2%	43.6%
Other	63.4%	50.6%	52.6%	55.3%	63.2%	52.3%	43.4%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	59.4%	54.6%	49.6%	63.6%	53.4%	54.5%	72.4%
2015	61.0%	55.7%	53.1%	64.3%	57.6%	55.9%	78.5%
2014	63.5%	59.2%	53.6%	60.5%	55.1%	57.5%	73.9%
2013	57.8%	46.2%	41.7%	59.8%	47.7%	45.7%	68.3%
Other	51.0%	50.4%	41.4%	69.0%	45.8%	52.6%	59.9%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	49.8%	41.7%	42.5%	55.4%	54.9%	39.2%
2015	51.2%	44.1%	46.6%	56.8%	53.7%	43.4%
2014	46.1%	40.9%	43.1%	59.1%	55.1%	39.7%
2013	50.2%	38.7%	37.7%	50.7%	57.1%	32.9%
Other	49.9%	38.1%	34.0%	50.3%	57.1%	31.1%

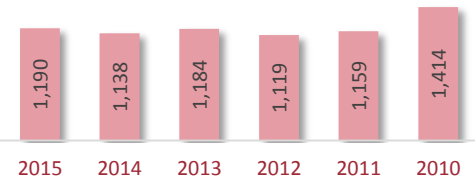
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	62.0%	57.0%	56.6%	53.1%	57.2%	49.2%	45.4%
2015	64.0%	56.6%	59.5%	55.3%	58.2%	53.1%	47.6%
2014	65.8%	61.7%	57.3%	54.0%	58.3%	53.8%	50.8%
2013	56.7%	51.3%	58.0%	53.6%	60.7%	41.5%	40.6%
Other	55.2%	54.2%	48.9%	47.2%	51.6%	39.1%	35.8%

New Jersey

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,078	2,078	-	952	910	990	881
Sections	3,733	3,733	-	952	910	990	881
% Pass	46.5%	46.5%	-	41.7%	56.4%	41.4%	47.0%
Avg Score	69.3	69.3	-	69.1	72.9	65.8	69.5
Avg Age	27.7	27.7	-	27.9	27.6	27.5	27.9

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	908	1,170	2,067	11	1,191	581	161	145	57	664	438	292	197	282	285
Sections	1,601	2,132	3,709	24	2,367	1,002	189	175	96	1,338	672	416	288	454	469
% Pass	41.5%	50.2%	46.6%	25.0%	46.4%	51.9%	30.7%	35.3%	58.3%	50.5%	37.5%	41.4%	45.1%	49.1%	48.2%
Avg Score	67.2	70.8	69.3	65.3	69.2	70.7	66.5	66.5	74.6	71.3	65.7	66.8	68.1	70.0	69.6
Avg Age	27.7	27.7	27.7	34.2	27.0	28.7	28.5	33.6	21.8	23.0	24.8	27.0	29.0	32.1	42.2

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	1,426	2,508	67.2%	46.4%	68.9	<6	39	156	4.00	17.6%	100.0%
Active	-	-	-	-	<12	489	608	16.3%	53.0%	71.8	<12	61	244	4.00	27.6%	100.0%
Inactive	-	-	-	-	<18	244	275	7.4%	50.9%	71.1	<18	91	364	4.00	41.2%	100.0%
Drop	-	-	-	-	<24	106	111	3.0%	37.8%	68.3	<24	23	92	4.00	10.4%	100.0%
Lost Cd	-	-	-	-	>24	196	231	6.2%	28.6%	64.9	>24	7	28	4.00	3.2%	100.0%
Total						2,078	3,733	100%	46.5%	69.3	Total	221	884	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	952	952	41.7%	68.5	910	910	56.4%	72.9	990	990	41.4%	65.8	881	881	47.0%	69.5
2015	622	622	39.6%	70.6	519	519	57.4%	73.1	708	708	43.1%	66.3	518	518	48.3%	69.9
2014	250	250	48.4%	68.8	296	296	61.5%	73.9	181	181	42.0%	65.7	275	275	51.3%	70.4
2013	40	40	35.0%	68.6	55	55	32.7%	69.2	52	52	30.8%	63.4	42	42	23.8%	64.5
Other	40	40	33.1%	68.6	40	40	39.9%	64.5	49	49	19.7%	64.0	46	46	30.0%	64.5

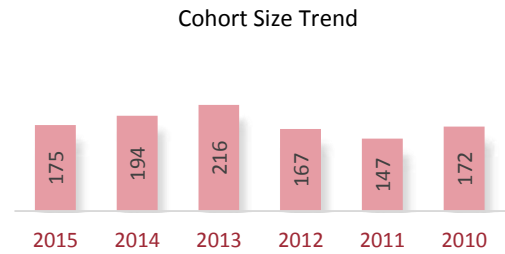
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	61.2%	53.0%	50.0%	56.4%	51.7%	57.5%	47.1%	Overall	62.5%	56.7%	54.3%	63.6%	57.2%	58.0%	75.5%
2015	60.0%	52.1%	48.1%	56.6%	51.9%	57.9%	44.4%	2015	62.2%	57.2%	55.3%	63.8%	59.3%	57.4%	78.4%
2014	64.0%	55.2%	57.2%	58.8%	52.8%	61.2%	52.4%	2014	67.2%	60.5%	55.4%	66.2%	58.5%	61.5%	74.7%
2013	65.0%	60.0%	42.5%	50.0%	55.0%	45.0%	47.5%	2013	58.2%	47.3%	47.3%	54.6%	45.5%	49.1%	67.3%
Other	58.2%	45.4%	42.9%	44.6%	38.9%	40.8%	55.5%	Other	36.5%	36.0%	42.7%	53.5%	36.9%	51.0%	54.5%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	49.6%	44.1%	45.3%	54.9%	53.1%	40.0%	Overall	61.9%	57.4%	59.6%	53.6%	58.0%	51.4%	47.0%
2015	51.8%	45.2%	47.0%	56.6%	55.2%	41.1%	2015	63.7%	57.0%	59.7%	54.4%	59.1%	53.1%	47.7%
2014	48.1%	42.5%	45.3%	54.1%	48.1%	43.1%	2014	62.9%	63.3%	61.5%	56.7%	59.3%	55.3%	49.5%
2013	40.4%	38.5%	28.9%	34.6%	48.1%	28.9%	2013	50.0%	33.3%	52.4%	38.1%	57.1%	28.6%	38.1%
Other	31.7%	39.5%	38.7%	53.6%	47.2%	23.9%	Other	46.4%	49.0%	54.4%	39.6%	39.7%	29.7%	33.1%

New Mexico

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	424	307	229	229	204	210	223
Sections	1,058	579	479	289	243	251	275
% Pass	43.6%	45.9%	40.7%	43.3%	44.9%	41.0%	45.1%
Avg Score	69.8	68.5	71.3	71.1	70.3	68.4	69.2
Avg Age	32.5	31.7	33.5	32.1	32.3	32.2	33.4



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	201	223	331	93	157	110	56	74	1	30	62	63	44	106	160
Sections	470	588	795	263	351	285	132	183	5	64	144	165	94	234	352
% Pass	41.7%	45.1%	46.9%	33.5%	43.3%	48.4%	45.5%	42.5%	80.0%	50.0%	42.4%	37.0%	39.4%	46.6%	44.6%
Avg Score	68.8	70.6	71.1	65.9	67.1	72.6	72.6	69.8	81.4	70.7	69.2	69.0	67.7	70.5	70.1
Avg Age	31.4	33.4	32.8	31.5	31.5	31.2	33.2	38.8	21.6	23.4	25.1	26.9	28.8	32.0	41.3

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	14	42	21	24	<6	217	416	51.2%	44.0%	67.5	<6	4	17	4.25	4.0%	94.1%
Active	148	62	30	52	<12	108	176	25.5%	51.7%	72.9	<12	10	45	4.50	9.9%	88.9%
Inactive	13	42	23	18	<18	88	152	20.8%	42.1%	71.8	<18	25	120	4.80	24.8%	83.3%
Drop	0	25	54	38	<24	44	58	10.4%	37.9%	70.1	<24	17	104	6.12	16.8%	65.4%
Lost Cd	0	9	23	16	>24	103	256	24.3%	39.5%	70.1	>24	45	470	10.44	44.6%	38.3%
Total						424	1,058	100%	43.6%	69.8	Total	101	756	7.49	100%	53.4%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	229	289	43.3%	71.1	204	243	44.9%	70.3	210	251	41.0%	68.4	223	275	45.1%	69.2
2015	87	97	44.3%	67.8	87	95	46.3%	67.0	100	109	38.5%	66.3	89	103	46.6%	67.9
2014	69	95	42.1%	72.5	60	70	50.0%	73.1	49	60	45.0%	70.4	65	81	53.1%	72.5
2013	34	44	45.5%	73.5	29	37	43.2%	72.5	23	32	46.9%	72.4	22	29	41.4%	71.5
Other	39	53	56.0%	74.5	28	41	52.9%	71.5	38	50	40.0%	65.9	47	62	40.2%	68.6

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	60.0%	57.6%	58.9%	54.6%	57.4%	61.9%	44.0%
2015	54.6%	55.7%	54.6%	52.6%	47.4%	53.6%	41.2%
2014	63.2%	59.0%	56.8%	52.6%	53.7%	63.2%	43.2%
2013	65.9%	54.6%	63.6%	56.8%	72.7%	63.6%	43.2%
Other	61.5%	62.1%	67.7%	60.5%	72.8%	76.5%	52.4%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	54.4%	55.3%	49.3%	58.1%	47.8%	55.2%	60.3%
2015	52.6%	49.5%	47.4%	50.5%	46.3%	49.5%	56.8%
2014	58.6%	60.0%	51.4%	61.4%	51.4%	60.0%	68.6%
2013	56.8%	73.0%	54.1%	70.3%	54.1%	62.2%	48.7%
Other	48.5%	45.0%	46.1%	61.9%	38.0%	55.9%	65.5%

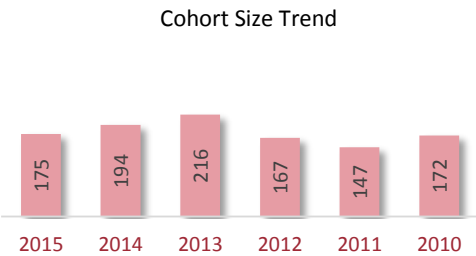
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	49.9%	39.0%	42.6%	49.1%	61.5%	39.5%
2015	46.8%	37.6%	43.1%	44.0%	51.7%	39.5%
2014	56.7%	41.7%	48.3%	55.0%	65.6%	36.7%
2013	53.1%	50.0%	50.0%	56.3%	60.2%	46.9%
Other	47.2%	32.3%	29.2%	50.5%	60.2%	39.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	58.5%	59.6%	59.7%	53.5%	52.7%	50.0%	45.3%
2015	60.2%	63.1%	61.2%	50.5%	56.3%	47.6%	43.7%
2014	65.4%	56.8%	65.4%	61.7%	50.6%	54.3%	48.2%
2013	44.8%	51.7%	65.5%	65.5%	37.9%	51.7%	44.8%
Other	52.0%	60.7%	46.1%	42.2%	55.6%	47.7%	44.7%

New Mexico

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	307	307	-	147	136	140	156
Sections	579	579	-	147	136	140	156
% Pass	45.9%	45.9%	-	40.8%	51.5%	45.7%	46.2%
Avg Score	68.5	68.5	-	68.5	69.8	68.1	67.9
Avg Age	31.7	31.7	-	31.2	32.0	31.0	32.4



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	143	164	247	60	175	82	22	28	1	28	55	45	34	70	87
Sections	262	317	449	130	363	152	28	36	4	57	94	85	60	121	158
% Pass	44.7%	47.0%	50.1%	31.5%	43.5%	56.6%	46.4%	39.4%	75.0%	49.1%	40.4%	36.5%	35.0%	57.0%	48.1%
Avg Score	67.6	69.3	70.7	61.0	66.9	73.5	72.0	66.4	82.0	70.4	65.9	66.1	63.9	72.3	69.3
Avg Age	31.2	32.1	31.9	31.0	31.3	31.5	33.4	38.9	21.5	23.4	25.0	27.0	28.9	32.0	42.2

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	204	374	64.6%	44.1%	67.1	<6	3	12	4.00	10.3%	100.0%
Active	-	-	-	-	<12	70	93	16.1%	58.1%	74.0	<12	8	32	4.00	27.6%	100.0%
Inactive	-	-	-	-	<18	41	51	8.8%	52.9%	72.5	<18	13	52	4.00	44.8%	100.0%
Drop	-	-	-	-	<24	16	17	2.9%	29.4%	68.9	<24	5	20	4.00	17.2%	100.0%
Lost Cd	-	-	-	-	>24	33	44	7.6%	34.1%	64.5	>24	-	-	-	-	-
Total						307	579	100%	45.9%	68.5	Total	29	116	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	147	147	40.8%	67.7	136	136	51.5%	69.8	140	140	45.7%	68.1	156	156	46.2%	67.9
2015	87	87	46.0%	70.2	87	87	46.0%	67.1	100	100	38.0%	65.9	89	89	44.9%	67.0
2014	45	45	33.3%	70.3	38	38	65.8%	76.4	25	25	76.0%	75.6	44	44	61.4%	73.4
2013	7	7	42.9%	69.9	9	9	44.4%	70.2	4	4	100.0%	82.5	8	8	25.0%	70.1
Other	8	8	40.0%	69.9	2	2	50.0%	57.0	11	11	26.4%	62.6	15	15	25.0%	61.3

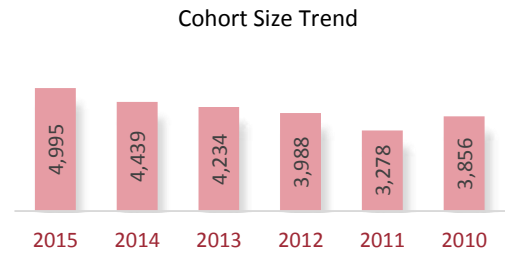
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	56.3%	55.8%	54.1%	53.1%	46.8%	56.8%	50.6%	Overall	58.1%	58.8%	50.7%	58.1%	50.7%	55.1%	61.8%
2015	55.2%	56.3%	55.2%	52.9%	49.4%	55.2%	50.6%	2015	52.9%	48.3%	47.1%	51.7%	47.1%	48.3%	57.5%
2014	55.6%	57.8%	51.1%	48.9%	42.2%	60.0%	48.9%	2014	71.1%	79.0%	57.9%	65.8%	63.2%	71.1%	76.3%
2013	85.7%	28.6%	57.1%	85.7%	42.9%	57.1%	42.9%	2013	66.7%	77.8%	55.6%	88.9%	33.3%	55.6%	44.4%
Other	46.7%	63.3%	56.7%	50.0%	46.7%	56.7%	66.7%	Other	0.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	49.2%	42.9%	45.4%	48.3%	59.4%	55.7%	Overall	52.8%	59.4%	62.2%	52.3%	50.2%	48.1%	51.1%
2015	46.0%	38.0%	44.0%	45.0%	60.0%	48.0%	2015	56.2%	60.7%	60.7%	51.7%	52.8%	46.1%	47.2%
2014	64.0%	64.0%	64.0%	72.0%	72.0%	80.0%	2014	54.6%	63.6%	68.2%	59.1%	52.3%	56.8%	70.5%
2013	100.0%	75.0%	50.0%	75.0%	75.0%	75.0%	2013	37.5%	50.0%	100.0%	62.5%	25.0%	50.0%	37.5%
Other	26.4%	27.8%	13.9%	15.3%	19.4%	63.9%	Other	36.1%	44.4%	33.3%	30.6%	41.7%	33.3%	25.0%

New York

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	11,144	8,499	5,887	6,019	5,193	5,778	5,312
Sections	27,849	16,025	11,824	7,761	6,152	7,213	6,723
% Pass	49.2%	55.3%	40.8%	46.0%	57.7%	45.0%	49.4%
Avg Score	71.7	72.7	70.3	72.3	73.9	69.3	71.4
Avg Age	27.4	26.3	28.9	27.4	27.7	27.4	27.3



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	5,600	5,545	10,841	320	4,373	2,905	1,147	1,902	358	3,510	2,681	1,709	1,087	1,460	2,080
Sections	13,883	13,966	27,081	768	9,725	7,288	2,715	4,430	718	8,426	5,842	3,625	2,222	3,291	3,725
% Pass	46.3%	51.9%	49.2%	48.7%	56.1%	54.2%	39.0%	31.9%	67.4%	59.8%	46.5%	42.7%	45.5%	42.3%	40.4%
Avg Score	70.7	72.6	71.7	69.7	73.1	73.5	69.4	67.8	77.8	75.0	70.6	69.6	70.6	69.4	69.3
Avg Age	27.5	27.4	27.3	30.1	25.7	26.5	27.9	34.6	21.7	23.0	24.9	26.9	28.9	32.1	38.0

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	677	1,383	441	428	<6	6,162	12,065	55.3%	55.1%	72.8	<6	121	491	4.06	4.1%	98.6%
Active	4,114	1,410	647	1,367	<12	3,174	4,923	28.5%	57.0%	74.0	<12	556	2,379	4.28	19.0%	93.5%
Inactive	204	774	304	624	<18	1,998	2,973	17.9%	47.3%	71.7	<18	875	4,259	4.87	29.9%	82.2%
Drop	0	285	720	944	<24	1,108	1,751	9.9%	38.3%	69.3	<24	508	2,931	5.77	17.3%	69.3%
Lost Cd	0	47	307	324	>24	2,555	6,137	22.9%	35.2%	68.3	>24	869	8,900	10.24	29.7%	39.1%
Total						11,144	27,849	100%	49.2%	71.7	Total	2,929	18,960	6.47	100%	61.8%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	6,019	7,761	46.0%	72.3	5,193	6,152	57.7%	73.9	5,778	7,213	45.0%	69.3	5,312	6,723	49.4%	71.4
2015	2,800	3,261	50.6%	73.1	2,226	2,398	67.9%	76.3	3,148	3,629	50.5%	70.1	2,134	2,426	55.9%	72.8
2014	1,691	2,367	48.0%	73.3	1,528	1,808	64.7%	75.4	1,234	1,625	47.1%	70.6	1,718	2,240	54.3%	73.3
2013	546	810	36.2%	70.6	504	674	42.9%	71.0	537	766	36.0%	67.2	552	780	40.3%	68.6
Other	982	1,323	35.4%	69.5	935	1,272	32.4%	68.4	859	1,193	28.8%	66.0	908	1,277	33.4%	67.3

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	65.7%	59.9%	59.6%	61.7%	63.5%	62.3%	51.5%
2015	68.4%	63.1%	63.4%	64.5%	62.6%	63.7%	55.7%
2014	66.2%	61.3%	60.4%	63.9%	64.7%	64.8%	52.4%
2013	62.0%	56.8%	53.3%	56.8%	65.2%	60.1%	45.7%
Other	59.3%	50.3%	51.3%	52.5%	62.9%	55.3%	41.6%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	65.2%	61.9%	57.8%	64.8%	59.1%	59.4%	72.8%
2015	68.1%	67.1%	65.1%	68.1%	66.4%	64.4%	80.0%
2014	67.5%	66.3%	63.1%	66.4%	63.1%	64.2%	74.9%
2013	58.2%	52.4%	47.0%	59.6%	52.1%	52.8%	64.2%
Other	58.4%	47.6%	37.8%	57.2%	38.9%	43.0%	57.1%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	54.3%	49.4%	50.5%	61.8%	61.6%	46.6%
2015	56.6%	54.6%	54.4%	63.9%	63.7%	51.9%
2014	56.6%	52.0%	52.1%	65.6%	53.8%	48.7%
2013	48.7%	40.1%	41.9%	56.8%	52.5%	36.8%
Other	46.3%	32.2%	39.6%	51.8%	52.5%	30.0%

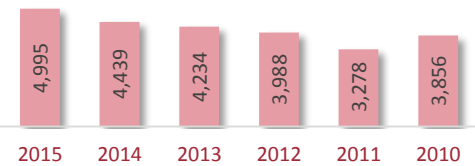
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	64.7%	63.1%	61.5%	58.8%	60.2%	54.7%	51.7%
2015	67.4%	68.3%	63.5%	62.1%	63.5%	59.7%	58.0%
2014	68.2%	65.1%	65.0%	62.9%	63.1%	58.4%	55.8%
2013	57.6%	54.0%	57.7%	53.5%	50.8%	47.7%	39.6%
Other	56.0%	52.7%	52.6%	46.5%	52.5%	40.5%	36.2%

New York

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	8,499	8,499	-	4,160	3,852	4,218	3,795
Sections	16,025	16,025	-	4,160	3,852	4,218	3,795
% Pass	55.3%	55.3%	-	49.6%	67.8%	50.3%	54.3%
Avg Score	72.7	72.7	-	72.7	76.1	69.9	72.4
Avg Age	26.3	26.3	-	26.2	26.3	26.4	26.3

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	4,221	4,279	8,238	263	4,997	2,343	573	586	354	3,292	1,985	1,162	694	899	743
Sections	7,811	8,214	15,517	508	10,305	4,254	748	718	645	6,726	3,207	1,797	1,067	1,408	1,175
% Pass	52.1%	58.3%	55.4%	50.8%	56.5%	59.5%	36.6%	31.4%	70.2%	63.0%	49.9%	46.7%	50.8%	46.2%	45.8%
Avg Score	71.4	73.9	72.8	69.3	72.9	74.3	67.2	65.4	78.5	75.7	70.6	69.3	71.2	69.1	69.2
Avg Age	26.3	26.3	26.2	29.8	25.7	26.4	28.4	35.0	21.7	23.0	24.9	26.9	28.9	32.2	41.3

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	5,895	10,658	66.5%	56.5%	73.0	<6	114	456	4.00	9.8%	100.0%
Active	-	-	-	-	<12	2,204	2,788	17.4%	62.9%	75.2	<12	438	1,752	4.00	37.5%	100.0%
Inactive	-	-	-	-	<18	1,047	1,201	7.5%	51.3%	71.9	<18	453	1,812	4.00	38.8%	100.0%
Drop	-	-	-	-	<24	399	463	2.9%	38.0%	67.5	<24	128	512	4.00	10.9%	100.0%
Lost Cd	-	-	-	-	>24	752	915	5.7%	32.7%	65.8	>24	36	144	4.00	3.1%	100.0%
Total						8,499	16,025	100%	55.3%	72.7	Total	1,169	4,676	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	4,160	4,160	49.6%	72.9	3,852	3,852	67.8%	76.1	4,218	4,218	50.3%	69.9	3,795	3,795	54.3%	72.4
2015	2,800	2,800	51.0%	73.4	2,224	2,224	69.6%	76.6	3,148	3,148	51.8%	70.2	2,133	2,133	56.8%	72.9
2014	1,040	1,040	50.4%	68.5	1,252	1,252	71.8%	77.0	716	716	54.8%	72.2	1,246	1,246	57.5%	73.7
2013	152	152	33.6%	66.8	217	217	46.5%	71.2	163	163	30.1%	62.4	216	216	33.8%	65.8
Other	168	168	29.7%	66.8	159	159	40.2%	67.9	191	191	23.9%	62.0	200	200	33.8%	66.6

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	65.4%	61.6%	61.5%	61.9%	60.7%	62.6%	52.1%	Overall	68.4%	67.7%	65.7%	67.5%	65.9%	65.0%	77.9%
2015	67.1%	63.3%	63.4%	63.8%	61.9%	63.1%	52.3%	2015	68.8%	68.2%	66.7%	68.8%	67.9%	65.9%	80.6%
2014	64.7%	61.5%	61.4%	61.7%	61.4%	63.9%	54.5%	2014	71.4%	71.7%	70.2%	69.3%	66.9%	67.9%	78.0%
2013	52.0%	51.3%	46.7%	53.3%	53.3%	54.6%	46.1%	2013	55.8%	53.0%	50.7%	56.2%	54.8%	55.3%	64.5%
Other	54.4%	42.8%	43.5%	39.1%	43.0%	52.7%	38.8%	Other	57.2%	48.7%	37.0%	52.8%	46.6%	43.7%	56.6%

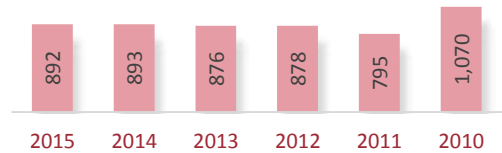
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	56.2%	53.7%	53.4%	61.9%	60.0%	48.1%	Overall	66.5%	66.4%	63.9%	60.5%	62.5%	57.5%	52.6%
2015	57.5%	55.5%	55.2%	63.4%	61.1%	48.7%	2015	68.1%	69.1%	64.0%	61.9%	64.0%	59.9%	52.8%
2014	61.0%	57.4%	56.6%	65.8%	65.6%	51.0%	2014	68.8%	67.7%	66.5%	64.0%	64.4%	59.4%	55.9%
2013	36.8%	33.7%	31.3%	45.4%	39.3%	35.6%	2013	55.6%	49.5%	55.1%	46.8%	41.2%	45.4%	38.4%
Other	34.4%	28.0%	32.0%	37.7%	38.7%	37.4%	Other	46.8%	47.6%	56.3%	37.8%	57.3%	34.2%	45.8%

North Carolina

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,762	1,320	936	1,080	1,003	1,065	1,035
Sections	4,999	3,181	1,818	1,342	1,125	1,272	1,260
% Pass	54.3%	59.1%	45.8%	51.8%	63.6%	50.3%	52.6%
Avg Score	73.3	74.1	71.9	74.5	75.5	71.0	72.3
Avg Age	28.5	27.7	29.8	28.5	28.3	28.7	28.4

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	912	850	1,762	0	837	454	146	243	24	512	404	206	139	278	472
Sections	2,565	2,432	4,999	0	2,498	1,126	315	520	49	1,588	954	478	318	692	920
% Pass	49.3%	59.5%	54.3%	0.0%	61.2%	51.6%	42.5%	40.0%	69.4%	66.4%	49.3%	53.4%	51.3%	51.0%	41.6%
Avg Score	71.7	74.9	73.3	0.0	75.1	72.8	70.7	69.7	76.0	77.2	72.3	73.3	71.8	72.5	68.4
Avg Age	29.0	27.9	28.5	0.0	26.9	28.0	31.0	35.4	21.7	23.2	24.8	26.8	28.9	32.3	39.6

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	255	216	46	61	<6	1,053	2,655	59.8%	59.5%	74.5	<6	28	114	4.07	4.8%	98.2%
Active	618	205	86	187	<12	565	888	32.1%	56.8%	73.8	<12	227	997	4.39	39.3%	91.1%
Inactive	19	142	55	67	<18	313	511	17.8%	48.0%	72.5	<18	120	615	5.13	20.8%	78.0%
Drop	0	40	141	133	<24	134	201	7.6%	41.3%	70.6	<24	96	596	6.21	16.6%	64.4%
Lost Cd	0	35	48	59	>24	339	744	19.2%	40.5%	69.6	>24	107	1,123	10.50	18.5%	38.1%
Total						1,762	4,999	100%	54.3%	73.3	Total	578	3,445	5.96	100%	67.1%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	1,080	1,342	51.8%	74.5	1,003	1,125	63.6%	75.5	1,065	1,272	50.3%	71.0	1,035	1,260	52.6%	72.3
2015	647	772	54.9%	75.1	615	664	71.1%	77.4	628	696	56.8%	72.8	593	679	58.0%	73.4
2014	241	321	50.8%	74.2	210	248	60.1%	74.8	242	319	48.6%	71.0	258	352	48.3%	71.7
2013	66	89	49.4%	75.3	64	83	43.4%	72.3	72	101	31.7%	66.2	67	82	46.3%	69.9
Other	126	160	53.2%	73.6	114	130	41.6%	69.0	123	156	36.1%	67.1	117	147	32.7%	67.9

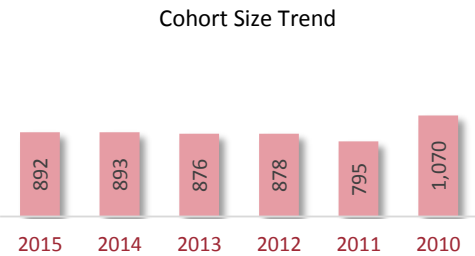
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	70.4%	67.7%	66.3%	66.3%	60.8%	69.1%	57.9%	Overall	73.2%	60.6%	56.8%	72.8%	58.7%	62.2%	83.3%
2015	72.0%	68.8%	67.9%	67.0%	60.0%	69.8%	60.5%	2015	76.1%	66.4%	63.7%	76.5%	66.7%	67.6%	86.3%
2014	68.9%	66.7%	67.0%	63.2%	65.1%	68.9%	55.8%	2014	71.0%	55.7%	55.7%	69.0%	54.0%	52.8%	83.5%
2013	71.9%	71.9%	66.3%	69.7%	66.3%	68.5%	56.2%	2013	65.1%	42.2%	41.0%	68.7%	47.0%	50.6%	83.1%
Other	64.7%	61.8%	57.2%	67.3%	54.4%	66.2%	49.5%	Other	66.8%	48.2%	31.0%	62.5%	30.2%	56.8%	66.5%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	56.7%	53.6%	53.3%	61.5%	61.6%	49.6%	Overall	66.2%	61.7%	62.4%	58.1%	58.3%	56.1%	51.0%
2015	59.2%	60.2%	57.0%	64.8%	60.2%	54.7%	2015	68.5%	67.8%	65.2%	61.3%	62.4%	59.1%	56.1%
2014	55.5%	50.5%	52.4%	59.6%	56.4%	48.0%	2014	68.5%	54.6%	59.1%	56.8%	54.8%	58.0%	47.7%
2013	48.5%	40.6%	45.5%	58.4%	58.7%	38.6%	2013	57.3%	59.8%	65.9%	48.8%	50.0%	45.1%	40.2%
Other	50.7%	33.7%	40.9%	49.9%	58.7%	32.9%	Other	55.1%	47.7%	53.4%	50.2%	49.4%	43.7%	38.1%

North Carolina

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,320	1,320	-	776	798	820	787
Sections	3,181	3,181	-	776	798	820	787
% Pass	59.1%	59.1%	-	54.4%	70.8%	55.2%	55.9%
Avg Score	74.1	74.1	-	74.7	77.0	71.8	72.9
Avg Age	27.7	27.7	-	27.7	27.4	28.0	27.7



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	661	659	1,320	-	892	317	52	59	24	479	281	141	89	189	225
Sections	1,545	1,635	3,181	-	2,483	563	64	71	47	1,314	557	290	171	380	422
% Pass	54.4%	63.5%	59.1%	-	60.9%	55.4%	50.0%	41.4%	70.2%	68.7%	54.4%	61.4%	55.0%	51.6%	41.0%
Avg Score	72.3	75.8	74.1	-	74.8	72.6	69.8	68.5	76.0	77.8	72.6	74.3	71.9	72.1	66.7
Avg Age	28.1	27.3	27.7	-	27.1	28.7	32.1	37.6	21.7	23.2	24.8	26.8	28.9	32.4	42.0

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	1,022	2,430	76.4%	60.3%	74.5	<6	26	104	4.00	10.2%	100.0%
Active	-	-	-	-	<12	355	460	14.5%	60.0%	74.1	<12	159	636	4.00	62.6%	100.0%
Inactive	-	-	-	-	<18	133	158	5.0%	54.4%	72.4	<18	52	208	4.00	20.5%	100.0%
Drop	-	-	-	-	<24	35	37	1.2%	46.0%	68.1	<24	17	68	4.00	6.7%	100.0%
Lost Cd	-	-	-	-	>24	80	96	3.0%	37.5%	67.4	>24	-	-	-	-	-
Total						1,320	3,181	100%	59.1%	74.1	Total	254	1,016	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	776	776	54.4%	74.9	798	798	70.8%	77.0	820	820	55.2%	71.8	787	787	55.9%	72.9
2015	647	647	54.4%	73.6	615	615	73.7%	77.8	628	628	57.8%	72.8	593	593	58.2%	73.5
2014	110	110	54.6%	75.0	145	145	65.5%	75.4	146	146	52.7%	70.2	162	162	49.4%	71.7
2013	6	6	66.7%	71.1	21	21	47.6%	72.8	17	17	47.1%	67.0	20	20	50.0%	67.4
Other	13	13	40.0%	71.1	17	17	53.8%	70.2	29	29	20.7%	61.2	12	12	46.4%	72.2

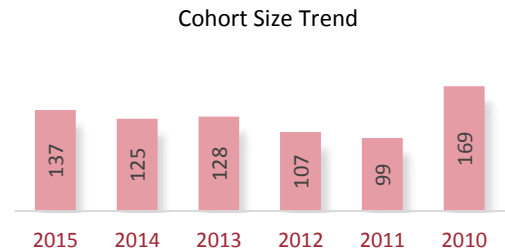
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	72.0%	68.4%	67.6%	66.7%	60.4%	69.7%	52.2%	Overall	75.5%	66.1%	62.7%	77.0%	65.7%	65.6%	85.6%
2015	72.0%	69.1%	67.7%	67.1%	60.7%	69.4%	51.8%	2015	76.3%	68.6%	64.7%	77.9%	68.9%	68.3%	86.3%
2014	70.9%	66.4%	67.3%	64.6%	61.8%	70.0%	53.6%	2014	73.1%	61.4%	59.3%	75.2%	56.6%	56.6%	86.2%
2013	100.0%	66.7%	66.7%	83.3%	33.3%	83.3%	50.0%	2013	71.4%	47.6%	38.1%	76.2%	52.4%	52.4%	71.4%
Other	68.3%	50.0%	66.7%	58.3%	45.0%	73.3%	63.3%	Other	75.0%	38.8%	51.3%	61.3%	43.8%	61.3%	70.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	57.8%	59.1%	56.0%	62.1%	58.6%	56.2%	Overall	69.2%	65.3%	64.9%	59.2%	61.1%	59.5%	55.4%
2015	59.9%	61.0%	58.1%	64.3%	61.5%	58.0%	2015	69.1%	68.1%	65.9%	60.9%	62.6%	60.0%	57.3%
2014	54.8%	57.5%	52.7%	56.9%	50.0%	56.9%	2014	71.0%	57.4%	63.0%	54.3%	57.4%	59.3%	51.2%
2013	58.8%	52.9%	52.9%	52.9%	47.1%	41.2%	2013	60.0%	55.0%	55.0%	40.0%	45.0%	40.0%	40.0%
Other	28.8%	30.0%	27.9%	44.7%	45.4%	24.5%	Other	64.3%	50.0%	57.1%	71.4%	64.3%	67.9%	39.3%

North Dakota

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	263	209	129	135	135	138	143
Sections	696	417	279	190	160	163	183
% Pass	52.9%	60.0%	42.3%	40.5%	61.9%	52.2%	58.5%
Avg Score	73.8	74.8	72.3	73.4	75.4	72.3	74.3
Avg Age	28.0	27.6	28.6	28.2	28.4	27.7	27.7



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	95	62	240	24	115	78	23	23	0	83	67	34	28	39	59
Sections	190	113	645	51	261	210	58	65	0	192	162	81	60	88	113
% Pass	50.0%	48.7%	51.6%	68.6%	64.4%	48.6%	37.9%	32.1%	0.0%	65.6%	54.9%	37.0%	46.7%	40.9%	52.2%
Avg Score	73.9	73.2	73.5	77.3	75.9	73.1	69.4	70.0	0.0	77.5	74.7	69.2	71.8	70.8	73.0
Avg Age	27.0	27.4	27.4	35.4	26.7	27.7	30.0	32.9	0.0	23.2	24.8	27.0	28.7	32.0	38.0

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	23	38	8	5	<6	161	333	61.2%	64.3%	76.0	<6	5	21	4.20	6.8%	95.2%
Active	110	39	11	18	<12	87	138	33.1%	47.1%	73.3	<12	18	75	4.17	24.3%	96.0%
Inactive	4	23	12	8	<18	53	85	20.2%	50.6%	73.6	<18	19	95	5.00	25.7%	80.0%
Drop	0	9	23	13	<24	29	45	11.0%	42.2%	69.9	<24	19	128	6.74	25.7%	59.4%
Lost Cd	0	5	8	6	>24	33	95	12.5%	28.4%	68.8	>24	13	143	11.00	17.6%	36.4%
Total						263	696	100%	52.9%	73.8	Total	74	462	6.24	100%	64.1%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	135	190	40.5%	73.4	135	160	61.9%	75.4	138	163	52.2%	72.3	143	183	58.5%	74.3
2015	68	80	50.0%	76.0	76	82	75.6%	77.4	83	89	59.6%	74.7	72	78	71.8%	76.4
2014	41	71	39.4%	72.9	36	48	52.1%	74.8	37	50	44.0%	69.6	44	62	58.1%	75.0
2013	12	17	23.5%	68.6	12	18	38.9%	69.4	8	9	33.3%	66.6	15	20	55.0%	72.0
Other	14	22	21.2%	67.7	11	12	51.4%	73.4	10	15	52.5%	70.2	12	23	25.3%	67.6

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	62.8%	60.3%	64.5%	50.8%	60.4%	60.7%	43.0%
2015	65.0%	62.5%	68.8%	58.8%	63.8%	53.8%	51.3%
2014	56.3%	64.8%	62.0%	49.3%	57.8%	69.0%	43.7%
2013	64.7%	52.9%	35.3%	23.5%	64.7%	76.5%	11.8%
Other	69.1%	42.9%	75.9%	39.5%	48.5%	56.2%	28.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	63.2%	66.6%	56.3%	78.6%	65.7%	61.4%	80.4%
2015	64.6%	72.0%	64.6%	79.3%	76.8%	68.3%	79.3%
2014	58.3%	64.6%	47.9%	81.3%	56.3%	60.4%	81.3%
2013	55.6%	33.3%	33.3%	55.6%	33.3%	33.3%	77.8%
Other	77.8%	72.2%	51.4%	90.3%	55.6%	47.2%	88.9%

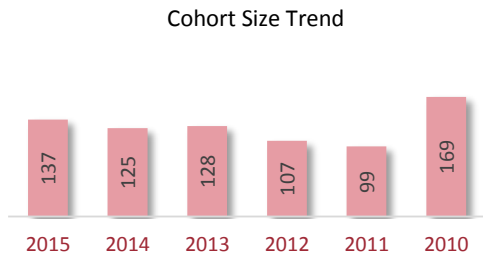
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	50.6%	51.4%	46.9%	54.4%	74.2%	43.7%
2015	59.6%	58.4%	55.1%	61.8%	58.0%	51.7%
2014	36.0%	40.0%	38.0%	42.0%	33.3%	28.0%
2013	22.2%	33.3%	22.2%	33.3%	55.8%	22.2%
Other	53.3%	49.2%	32.5%	55.8%	55.8%	52.5%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.5%	58.5%	68.1%	58.4%	63.5%	56.4%	50.0%
2015	70.5%	66.7%	74.4%	68.0%	71.8%	65.4%	62.8%
2014	77.4%	61.3%	61.3%	59.7%	61.3%	53.2%	46.8%
2013	65.0%	40.0%	75.0%	35.0%	50.0%	40.0%	30.0%
Other	64.4%	22.9%	46.6%	25.5%	39.1%	35.1%	9.8%

North Dakota

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	209	209	-	90	112	111	104
Sections	417	417	-	90	112	111	104
% Pass	60.0%	60.0%	-	45.6%	67.0%	56.8%	68.3%
Avg Score	74.8	74.8	-	74.7	76.3	72.9	75.5
Avg Age	27.6	27.6	-	27.4	28.2	27.3	27.2



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	64	41	190	20	137	56	12	4	-	76	50	20	21	31	28
Sections	113	66	381	36	299	90	21	7	-	160	83	33	38	54	49
% Pass	57.5%	56.1%	58.0%	80.6%	64.9%	50.0%	42.9%	22.2%	-	67.5%	60.2%	54.6%	50.0%	46.3%	61.2%
Avg Score	75.6	74.5	74.5	78.2	76.2	71.9	70.1	67.2	-	77.6	75.7	70.2	73.1	71.2	73.0
Avg Age	26.6	26.9	27.0	33.5	26.8	28.3	32.5	34.1	-	23.2	24.8	27.1	28.7	32.0	41.2

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	153	298	71.5%	64.1%	76.0	<6	4	16	4.00	12.9%	100.0%
Active	-	-	-	-	<12	55	66	15.8%	53.0%	72.2	<12	15	60	4.00	48.4%	100.0%
Inactive	-	-	-	-	<18	21	25	6.0%	60.0%	76.5	<18	9	36	4.00	29.0%	100.0%
Drop	-	-	-	-	<24	12	16	3.8%	37.5%	69.2	<24	2	8	4.00	6.5%	100.0%
Lost Cd	-	-	-	-	>24	8	12	2.9%	25.0%	64.9	>24	1	4	4.00	3.2%	100.0%
Total						209	417	100%	60.0%	74.8	Total	31	124	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	90	90	45.6%	76.3	112	112	67.0%	76.3	111	111	56.8%	72.9	104	104	68.3%	75.5
2015	68	68	52.9%	68.3	76	76	75.0%	77.5	83	83	59.0%	74.7	72	72	72.2%	76.5
2014	15	15	20.0%	71.8	25	25	56.0%	75.6	24	24	54.2%	69.1	26	26	57.7%	73.0
2013	5	5	20.0%	75.5	8	8	50.0%	70.8	3	3	0.0%	52.3	5	5	80.0%	78.2
Other	2	2	50.0%	75.5	3	3	0.0%	67.3	1	1	100.0%	75.0	1	1	0.0%	59.0

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	63.3%	60.0%	67.8%	54.4%	57.8%	56.7%	61.1%
2015	63.2%	63.2%	70.6%	60.3%	63.2%	54.4%	61.8%
2014	60.0%	60.0%	73.3%	26.7%	33.3%	66.7%	40.0%
2013	60.0%	20.0%	40.0%	40.0%	60.0%	60.0%	100.0%
Other	100.0%	50.0%	0.0%	100.0%	50.0%	50.0%	100.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	63.4%	68.8%	56.3%	78.6%	68.8%	63.4%	80.4%
2015	64.5%	72.4%	65.8%	79.0%	75.0%	68.4%	80.3%
2014	64.0%	68.0%	44.0%	84.0%	60.0%	64.0%	80.0%
2013	50.0%	37.5%	25.0%	50.0%	37.5%	37.5%	87.5%
Other	66.7%	66.7%	0.0%	100.0%	66.7%	0.0%	66.7%

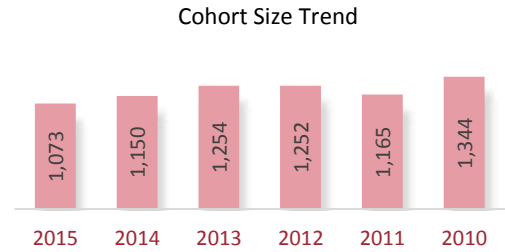
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	54.1%	55.0%	51.4%	55.9%	69.4%	60.4%
2015	59.0%	60.2%	56.6%	61.5%	73.5%	57.8%
2014	45.8%	45.8%	41.7%	41.7%	62.5%	75.0%
2013	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	70.2%	64.4%	67.3%	65.4%	69.2%	58.7%	66.3%
2015	70.8%	68.1%	72.2%	69.4%	72.2%	66.7%	66.7%
2014	69.2%	53.9%	53.9%	53.9%	61.5%	42.3%	61.5%
2013	80.0%	60.0%	80.0%	80.0%	80.0%	40.0%	80.0%
Other	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%

Ohio

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,418	1,763	1,269	1,391	1,235	1,304	1,293
Sections	6,329	3,711	2,618	1,711	1,430	1,576	1,612
% Pass	50.6%	55.3%	44.0%	47.8%	58.5%	48.0%	49.1%
Avg Score	72.3	72.9	71.4	73.2	74.6	70.3	71.2
Avg Age	28.0	27.0	29.3	27.7	28.2	28.0	28.1



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,118	1,300	2,401	19	970	654	279	368	44	700	645	290	246	323	572
Sections	2,880	3,449	6,283	46	2,454	1,580	638	875	92	1,849	1,448	622	516	767	1,035
% Pass	45.7%	54.7%	50.6%	56.5%	56.4%	52.1%	41.5%	42.4%	66.3%	57.4%	48.8%	50.2%	48.6%	47.9%	42.8%
Avg Score	70.5	73.8	72.3	74.1	73.4	72.9	70.3	70.6	78.1	74.2	71.7	71.4	72.5	71.9	69.7
Avg Age	28.2	27.8	27.9	32.4	26.0	27.6	29.1	35.0	21.7	23.1	24.8	26.9	29.0	32.2	38.7

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	192	322	106	109	<6	1,315	3,029	54.4%	55.7%	73.1	<6	60	245	4.08	8.2%	98.0%
Active	851	302	159	251	<12	642	989	26.6%	50.0%	72.6	<12	132	560	4.24	18.1%	94.3%
Inactive	30	227	85	121	<18	427	665	17.7%	49.5%	72.2	<18	212	1,093	5.16	29.1%	77.6%
Drop	0	78	247	204	<24	241	411	10.0%	43.1%	71.2	<24	110	661	6.01	15.1%	66.6%
Lost Cd	0	6	94	63	>24	515	1,235	21.3%	41.7%	70.4	>24	215	2,191	10.19	29.5%	39.3%
					Total	2,418	6,329	100%	50.6%	72.3	Total	729	4,750	6.52	100%	61.4%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	1,391	1,711	47.8%	73.2	1,235	1,430	58.5%	74.6	1,304	1,576	48.0%	70.3	1,293	1,612	49.1%	71.2
2015	691	769	49.3%	73.0	638	691	66.1%	76.5	703	779	51.2%	70.5	583	647	55.2%	72.5
2014	373	513	49.9%	74.1	290	352	58.8%	74.6	286	365	52.3%	71.9	374	499	47.3%	70.7
2013	130	171	40.4%	71.2	115	147	42.2%	71.8	131	176	41.5%	69.6	145	210	42.4%	69.7
Other	197	258	43.4%	72.6	192	240	50.0%	70.0	184	256	37.4%	69.4	191	256	42.1%	70.6

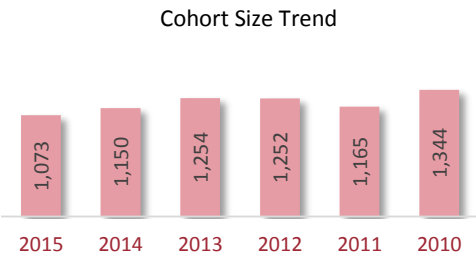
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	66.5%	61.0%	62.0%	59.2%	59.6%	65.0%	51.1%	Overall	65.4%	56.5%	56.1%	71.9%	57.5%	61.0%	80.7%
2015	67.1%	61.6%	62.3%	60.5%	58.4%	67.1%	52.9%	2015	70.5%	63.1%	60.8%	74.0%	64.3%	65.7%	86.8%
2014	68.8%	62.4%	61.8%	61.6%	60.2%	69.0%	52.1%	2014	60.5%	58.5%	56.8%	70.7%	55.7%	59.4%	82.4%
2013	58.5%	54.4%	61.4%	55.0%	59.1%	55.0%	43.9%	2013	59.9%	42.9%	49.0%	68.0%	48.3%	52.4%	69.4%
Other	65.1%	60.7%	61.7%	52.7%	63.2%	56.5%	47.6%	Other	59.3%	39.6%	43.8%	69.5%	43.6%	52.9%	64.7%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	53.3%	48.6%	49.5%	54.9%	60.2%	44.1%	Overall	63.7%	59.4%	61.1%	53.9%	57.7%	51.7%	46.9%
2015	56.7%	53.2%	53.5%	58.2%	62.5%	50.3%	2015	69.4%	65.2%	64.5%	57.5%	63.4%	57.2%	55.3%
2014	53.4%	48.5%	48.5%	54.3%	46.0%	42.2%	2014	60.5%	55.5%	63.5%	52.1%	53.7%	49.9%	42.3%
2013	46.0%	39.2%	49.4%	53.4%	61.8%	35.2%	2013	60.0%	52.9%	53.8%	49.1%	49.1%	46.2%	40.0%
Other	45.1%	38.1%	35.6%	44.4%	61.8%	29.4%	Other	55.3%	54.4%	51.7%	49.9%	54.9%	43.0%	35.7%

Ohio

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,763	1,763	-	937	918	928	928
Sections	3,711	3,711	-	937	918	928	928
% Pass	55.3%	55.3%	-	50.2%	66.9%	51.4%	52.8%
Avg Score	72.9	72.9	-	73.2	76.4	70.4	71.6
Avg Age	27.0	27.0	-	26.9	26.8	27.0	27.4



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	787	976	1,752	11	1,075	465	120	103	42	638	429	186	162	212	229
Sections	1,630	2,081	3,692	19	2,615	811	153	132	87	1,564	752	289	272	372	375
% Pass	48.2%	60.8%	55.2%	73.7%	56.5%	56.7%	39.2%	38.7%	65.5%	59.5%	54.4%	51.6%	54.4%	50.8%	44.8%
Avg Score	70.4	74.8	72.9	76.0	73.2	73.5	67.4	67.6	78.1	74.4	72.5	70.9	73.0	71.5	68.9
Avg Age	27.4	26.8	27.0	31.9	26.1	28.5	30.3	36.0	21.7	23.1	24.8	27.0	29.0	32.3	42.6

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	1,271	2,771	74.7%	56.8%	73.2	<6	55	220	4.00	19.3%	100.0%
Active	-	-	-	-	<12	371	457	12.3%	56.5%	73.5	<12	108	432	4.00	37.9%	100.0%
Inactive	-	-	-	-	<18	190	219	5.9%	51.1%	72.4	<18	90	360	4.00	31.6%	100.0%
Drop	-	-	-	-	<24	78	91	2.5%	42.9%	68.4	<24	25	100	4.00	8.8%	100.0%
Lost Cd	-	-	-	-	>24	138	173	4.7%	39.3%	68.5	>24	7	28	4.00	2.5%	100.0%
Total						1,763	3,711	100%	55.3%	72.9	Total	285	1,140	4.00	100%	100.0%

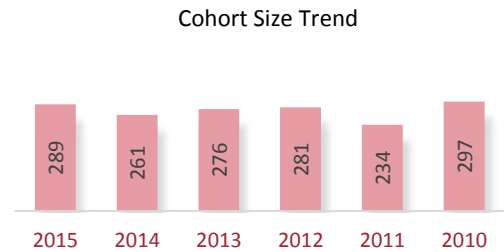
Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	937	937	50.2%	72.9	918	918	66.9%	76.4	928	928	51.4%	70.4	928	928	52.8%	71.6
2015	691	691	49.9%	74.6	638	638	68.2%	76.8	703	703	52.9%	70.6	583	583	55.8%	72.5
2014	199	199	53.8%	66.7	212	212	69.3%	77.3	148	148	52.7%	71.5	252	252	50.8%	70.7
2013	28	28	28.6%	74.6	31	31	51.6%	71.9	45	45	40.0%	66.7	49	49	36.7%	65.6
Other	19	19	50.0%	74.6	37	37	56.0%	70.0	32	32	24.0%	65.0	44	44	47.7%	68.9

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	65.1%	61.4%	63.1%	60.2%	59.6%	67.1%	55.4%	Overall	69.9%	63.9%	63.2%	73.3%	64.9%	67.3%	84.6%
2015	65.6%	62.1%	63.5%	60.1%	58.2%	67.4%	54.0%	2015	71.8%	64.3%	62.4%	74.3%	65.8%	67.4%	86.7%
2014	66.8%	62.3%	62.8%	62.8%	64.3%	70.9%	61.3%	2014	67.5%	67.9%	67.0%	71.7%	66.5%	69.3%	85.4%
2013	50.0%	35.7%	53.6%	42.9%	53.6%	28.6%	50.0%	2013	71.0%	48.4%	61.3%	77.4%	45.2%	61.3%	58.1%
Other	52.5%	66.3%	62.5%	62.5%	71.3%	70.0%	55.0%	Other	50.5%	48.5%	57.7%	61.7%	55.8%	58.8%	65.4%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	54.6%	52.6%	53.4%	56.3%	59.9%	53.5%	Overall	65.8%	62.6%	62.8%	54.7%	57.3%	54.9%	54.3%
2015	57.8%	54.2%	54.1%	58.9%	60.5%	53.5%	2015	68.8%	67.4%	64.5%	58.7%	62.4%	58.2%	55.2%
2014	48.7%	54.1%	53.4%	50.7%	62.2%	62.2%	2014	60.3%	56.0%	62.3%	51.6%	49.6%	52.4%	55.6%
2013	42.2%	40.0%	48.9%	42.2%	37.8%	42.2%	2013	57.1%	53.1%	44.9%	30.6%	30.6%	38.8%	32.7%
Other	30.1%	27.8%	46.7%	45.6%	67.1%	29.9%	Other	67.8%	47.6%	63.0%	47.6%	62.7%	43.6%	58.1%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	700	465	387	359	355	339	344
Sections	1,673	967	706	451	405	399	418
% Pass	48.8%	57.7%	36.7%	46.1%	52.4%	49.9%	47.4%
Avg Score	70.5	72.9	67.3	71.2	71.2	69.1	70.6
Avg Age	31.0	29.4	33.1	30.8	31.2	31.2	30.8



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	234	159	700	0	262	165	60	171	2	91	120	97	78	137	280
Sections	453	304	1,673	0	643	384	137	299	4	281	262	203	156	281	486
% Pass	49.5%	48.4%	48.8%	0.0%	60.0%	49.7%	31.4%	27.3%	100.0%	71.2%	58.8%	50.3%	42.3%	40.6%	36.4%
Avg Score	69.8	70.6	70.5	0.0	73.9	71.4	66.7	59.9	88.3	79.0	73.8	70.8	69.4	68.3	65.3
Avg Age	30.7	30.6	31.0	0.0	28.3	30.5	31.5	38.1	21.9	23.3	24.9	26.9	29.0	32.2	40.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	58	74	19	26	<6	364	800	52.0%	57.8%	73.2	<6	29	121	4.17	16.4%	95.9%
Active	213	78	38	134	<12	165	243	23.6%	54.7%	73.6	<12	29	121	4.17	16.4%	95.9%
Inactive	18	44	27	94	<18	104	161	14.9%	45.3%	71.2	<18	51	259	5.08	28.8%	78.8%
Drop	0	10	31	66	<24	55	86	7.9%	34.9%	67.4	<24	23	133	5.78	13.0%	69.2%
Lost Cd	0	8	23	27	>24	208	383	29.7%	31.1%	63.6	>24	45	485	10.78	25.4%	37.1%
Total						700	1,673	100%	48.8%	70.5	Total	177	1,119	6.32	100%	63.3%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	359	451	46.1%	71.2	355	405	52.4%	71.2	339	399	49.9%	69.1	344	418	47.4%	70.6
2015	165	188	55.3%	75.4	186	199	65.8%	74.5	184	201	57.2%	71.6	163	178	56.7%	73.4
2014	92	125	48.0%	72.4	74	91	57.1%	73.4	78	96	50.0%	69.4	79	109	45.9%	71.3
2013	31	47	27.7%	65.3	19	29	20.7%	67.9	25	33	30.3%	62.4	30	42	38.1%	69.8
Other	71	91	24.3%	57.6	76	86	18.8%	59.1	52	69	32.8%	59.5	72	89	36.5%	64.1

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	62.6%	60.7%	52.8%	58.4%	53.3%	63.8%	46.6%
2015	73.4%	70.2%	62.2%	67.6%	61.7%	71.8%	58.0%
2014	62.4%	68.8%	58.4%	62.4%	58.4%	63.2%	53.6%
2013	48.9%	46.8%	34.0%	53.2%	42.6%	57.5%	29.8%
Other	43.5%	34.1%	31.8%	34.3%	31.7%	48.6%	18.5%

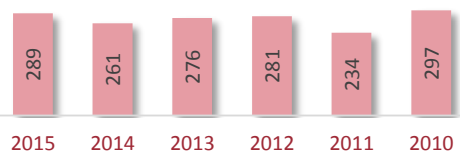
BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	60.6%	50.1%	47.8%	66.4%	43.9%	46.5%	72.4%
2015	66.3%	61.8%	59.3%	70.4%	54.8%	56.3%	80.9%
2014	68.1%	49.5%	50.6%	76.9%	50.6%	50.6%	84.6%
2013	55.2%	31.0%	31.0%	65.5%	27.6%	37.9%	62.1%
Other	40.5%	26.6%	21.0%	46.9%	14.7%	20.9%	42.2%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	52.2%	45.4%	50.3%	53.8%	60.2%	43.8%
2015	57.7%	53.2%	55.2%	61.2%	50.0%	50.8%
2014	54.2%	45.8%	52.1%	55.2%	39.4%	43.8%
2013	39.4%	27.3%	45.5%	39.4%	42.9%	30.3%
Other	35.7%	26.0%	32.3%	32.4%	42.9%	25.8%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	63.5%	60.3%	60.2%	54.0%	59.4%	51.7%	46.2%
2015	68.5%	69.7%	65.7%	59.0%	69.1%	61.2%	56.2%
2014	62.4%	56.9%	66.1%	56.9%	57.8%	52.3%	46.8%
2013	71.4%	52.4%	66.7%	61.9%	47.6%	35.7%	38.1%
Other	50.1%	46.2%	38.4%	36.0%	44.2%	35.9%	26.3%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	465	465	-	230	250	248	239
Sections	967	967	-	230	250	248	239
% Pass	57.7%	57.7%	-	55.2%	66.0%	55.7%	53.6%
Avg Score	72.9	72.9	-	74.0	74.5	71.1	72.0
Avg Age	29.4	29.4	-	28.9	29.4	30.3	29.0

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	133	100	465	-	289	118	25	33	2	90	91	72	49	76	118
Sections	253	178	967	-	698	198	34	37	4	258	179	123	81	128	194
% Pass	59.3%	56.7%	57.7%	-	61.3%	54.0%	26.5%	14.4%	100.0%	75.2%	64.8%	57.7%	46.9%	46.9%	38.7%
Avg Score	72.6	72.5	72.9	-	74.0	71.6	67.1	51.7	88.3	79.8	75.2	72.6	68.5	68.4	66.3
Avg Age	28.6	29.1	29.4	-	28.4	30.6	33.3	41.1	21.9	23.3	24.9	27.1	28.9	32.3	41.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	352	740	76.5%	59.7%	73.3	<6	25	100	4.00	31.6%	100.0%
Active	-	-	-	-	<12	93	117	12.1%	65.0%	75.8	<12	26	104	4.00	32.9%	100.0%
Inactive	-	-	-	-	<18	41	45	4.7%	42.2%	71.1	<18	20	80	4.00	25.3%	100.0%
Drop	-	-	-	-	<24	16	19	2.0%	31.6%	66.1	<24	8	32	4.00	10.1%	100.0%
Lost Cd	-	-	-	-	>24	41	46	4.8%	32.6%	63.4	>24	-	-	-	-	-
					Total	465	967	100%	57.7%	72.9	Total	79	316	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

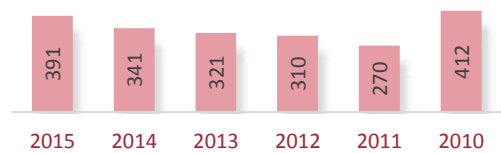
	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	230	230	55.2%	75.8	250	250	66.0%	74.5	248	248	55.7%	71.1	239	239	53.6%	72.0
2015	165	165	57.6%	72.7	186	186	68.3%	74.8	184	184	59.8%	72.0	163	163	58.9%	73.6
2014	47	47	55.3%	63.9	54	54	66.7%	75.3	43	43	51.2%	69.6	54	54	42.6%	68.5
2013	9	9	22.2%	45.6	5	5	20.0%	69.8	11	11	36.4%	68.1	9	9	22.2%	67.7
Other	9	9	22.2%	45.6	5	5	11.1%	50.7	10	10	10.0%	62.1	13	13	27.1%	57.6

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	68.3%	67.8%	59.6%	65.0%	58.5%	68.9%	57.0%	Overall	67.8%	60.4%	60.2%	70.8%	56.0%	56.5%	79.0%
2015	74.6%	72.1%	63.6%	69.1%	63.0%	71.5%	58.8%	2015	67.7%	62.9%	61.8%	69.4%	57.0%	57.5%	80.7%
2014	61.7%	68.1%	61.7%	61.7%	59.6%	59.6%	59.6%	2014	74.1%	59.3%	61.1%	81.5%	57.4%	55.6%	85.2%
2013	44.4%	33.3%	11.1%	55.6%	11.1%	55.6%	55.6%	2013	60.0%	20.0%	40.0%	60.0%	40.0%	40.0%	20.0%
Other	11.1%	22.2%	22.2%	16.7%	16.7%	83.3%	11.1%	Other	11.1%	22.2%	11.1%	22.2%	22.2%	44.4%	11.1%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	56.4%	52.6%	57.7%	58.1%	57.1%	57.1%	Overall	66.6%	61.5%	62.9%	56.5%	63.5%	54.6%	52.7%
2015	59.8%	55.4%	58.2%	63.0%	62.0%	56.5%	2015	69.9%	69.3%	63.8%	60.7%	69.9%	60.7%	57.7%
2014	46.5%	55.8%	65.1%	53.5%	48.8%	60.5%	2014	61.1%	44.4%	55.6%	44.4%	51.9%	53.7%	46.3%
2013	63.6%	36.4%	63.6%	36.4%	45.5%	36.4%	2013	55.6%	33.3%	88.9%	66.7%	55.6%	11.1%	33.3%
Other	30.0%	5.0%	10.0%	10.0%	15.0%	75.0%	Other	54.3%	54.3%	64.3%	47.1%	37.1%	11.4%	30.0%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	816	652	387	451	420	451	438
Sections	2,109	1,322	787	530	485	561	533
% Pass	54.2%	59.8%	44.7%	55.5%	61.2%	45.8%	55.4%
Avg Score	73.4	74.4	71.9	74.7	75.6	70.9	72.8
Avg Age	30.0	29.1	31.4	29.9	29.7	30.6	29.7

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	166	123	786	31	344	226	69	115	6	141	170	108	96	168	235
Sections	357	231	2,035	74	785	563	160	307	10	378	377	235	224	394	491
% Pass	48.7%	55.0%	54.1%	56.8%	61.3%	56.1%	42.5%	40.2%	50.0%	69.8%	57.8%	52.8%	54.9%	48.5%	44.4%
Avg Score	72.3	73.4	73.4	73.5	74.8	74.1	73.0	68.6	72.2	78.5	73.7	73.1	74.0	72.3	70.2
Avg Age	31.3	30.8	29.9	31.8	29.0	28.5	31.8	35.9	21.6	23.1	24.9	26.9	29.0	32.2	39.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	57	118	30	27	<6	514	1,054	63.0%	59.1%	74.3	<6	20	80	4.00	8.6%	100.0%
Active	318	96	34	80	<12	237	369	29.0%	60.7%	75.0	<12	37	156	4.22	15.9%	94.9%
Inactive	16	53	19	23	<18	135	198	16.5%	57.1%	74.4	<18	92	431	4.68	39.7%	85.4%
Drop	0	24	48	54	<24	51	82	6.3%	35.4%	71.0	<24	26	156	6.00	11.2%	66.7%
Lost Cd	0	8	29	29	>24	149	406	18.3%	37.9%	69.8	>24	57	497	8.72	24.6%	45.9%
Total						816	2,109	100%	54.2%	73.4	Total	232	1,320	5.69	100%	70.3%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	451	530	55.5%	74.7	420	485	61.2%	75.6	451	561	45.8%	70.9	438	533	55.4%	72.8
2015	218	236	57.6%	75.4	210	222	69.4%	77.6	248	276	54.7%	71.8	208	232	61.2%	73.9
2014	136	168	58.3%	74.5	126	152	62.5%	75.7	94	127	48.0%	72.0	130	172	57.0%	74.0
2013	35	48	37.5%	73.3	25	32	53.1%	75.0	37	53	30.2%	69.5	34	42	57.1%	74.2
Other	62	78	54.7%	71.9	59	79	33.5%	64.0	72	105	35.8%	69.1	66	87	30.8%	62.5

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	64.4%	64.9%	62.3%	60.8%	65.5%	64.2%	54.0%	Overall	65.2%	65.3%	57.2%	70.6%	61.0%	60.9%	78.1%
2015	66.1%	66.1%	62.3%	61.9%	66.5%	69.9%	58.9%	2015	66.2%	72.5%	68.0%	74.8%	65.8%	68.0%	81.1%
2014	66.7%	65.5%	61.9%	57.7%	62.5%	63.1%	53.6%	2014	71.7%	63.8%	52.6%	69.1%	65.8%	61.8%	82.2%
2013	64.6%	70.8%	60.4%	56.3%	72.9%	54.2%	43.8%	2013	59.4%	53.1%	56.3%	71.9%	65.6%	59.4%	65.6%
Other	53.6%	55.9%	64.3%	66.4%	64.6%	51.9%	43.7%	Other	50.3%	47.7%	29.0%	58.7%	31.7%	34.4%	63.7%

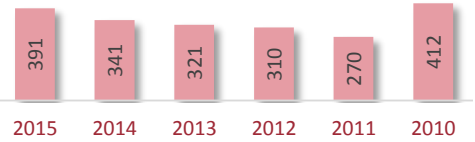
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	55.1%	47.8%	52.8%	52.0%	60.9%	42.8%	Overall	68.2%	59.2%	65.9%	54.4%	60.5%	51.9%	51.4%
2015	57.3%	54.7%	58.0%	55.1%	68.5%	49.3%	2015	72.4%	67.2%	71.6%	55.6%	61.2%	56.9%	56.5%
2014	55.1%	53.5%	52.8%	57.5%	56.6%	41.7%	2014	72.1%	57.6%	72.1%	59.9%	67.4%	57.6%	52.9%
2013	56.6%	30.2%	50.9%	47.2%	57.6%	26.4%	2013	64.3%	61.9%	59.5%	64.3%	64.3%	50.0%	64.3%
Other	46.7%	25.4%	35.9%	36.8%	57.6%	30.4%	Other	49.6%	35.9%	38.9%	34.8%	42.6%	26.1%	25.8%

Oregon

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	652	652	-	341	327	334	320
Sections	1,322	1,322	-	341	327	334	320
% Pass	59.8%	59.8%	-	57.2%	69.7%	51.2%	61.6%
Avg Score	74.4	74.4	-	75.1	77.5	70.8	74.0
Avg Age	29.1	29.1	-	29.1	28.6	29.6	29.2

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	111	78	623	29	392	191	33	36	6	143	137	93	73	131	120
Sections	198	123	1,263	59	884	346	45	47	8	327	243	169	119	238	218
% Pass	54.0%	64.2%	59.7%	62.7%	61.1%	61.3%	51.1%	40.7%	50.0%	70.6%	59.7%	52.7%	66.4%	56.7%	49.5%
Avg Score	73.2	76.3	74.4	73.8	74.6	74.5	73.2	69.6	72.1	78.5	73.7	72.5	74.9	73.6	70.9
Avg Age	30.9	29.6	29.0	31.6	29.0	28.6	31.5	33.2	21.5	23.1	24.8	27.0	29.0	32.3	41.3

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	496	961	72.7%	59.7%	74.3	<6	20	80	4.00	17.2%	100.0%
Active	-	-	-	-	<12	160	204	15.4%	68.1%	76.3	<12	29	116	4.00	25.0%	100.0%
Inactive	-	-	-	-	<18	72	82	6.2%	61.0%	74.7	<18	57	228	4.00	49.1%	100.0%
Drop	-	-	-	-	<24	18	19	1.4%	42.1%	68.1	<24	4	16	4.00	3.4%	100.0%
Lost Cd	-	-	-	-	>24	44	56	4.2%	35.7%	69.6	>24	6	24	4.00	5.2%	100.0%
Total						652	1,322	100%	59.8%	74.4	Total	116	464	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	341	341	57.2%	75.4	327	327	69.7%	77.5	334	334	51.2%	70.8	320	320	61.6%	74.0
2015	218	218	57.8%	74.7	210	210	70.5%	77.9	248	248	55.7%	71.8	208	208	61.5%	73.8
2014	100	100	59.0%	72.1	98	98	69.4%	76.8	53	53	50.9%	70.0	95	95	61.1%	74.3
2013	12	12	41.7%	77.8	12	12	83.3%	78.7	13	13	15.4%	66.3	8	8	75.0%	78.1
Other	11	11	56.3%	77.8	7	7	40.0%	71.7	20	20	13.9%	61.6	9	9	68.0%	72.7

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	64.4%	65.2%	63.0%	60.7%	65.6%	67.5%	65.3%
2015	65.6%	66.5%	62.4%	60.6%	66.1%	71.6%	65.1%
2014	63.0%	63.0%	65.0%	62.0%	65.0%	65.0%	64.0%
2013	66.7%	50.0%	58.3%	50.0%	58.3%	58.3%	58.3%
Other	50.0%	75.0%	62.5%	62.5%	68.8%	18.8%	87.5%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.5%	71.0%	66.0%	73.2%	65.5%	66.6%	83.6%
2015	67.6%	73.8%	68.1%	75.2%	64.8%	68.1%	83.3%
2014	68.4%	68.4%	62.2%	70.4%	67.4%	65.3%	83.7%
2013	66.7%	58.3%	75.0%	75.0%	66.7%	75.0%	83.3%
Other	53.3%	46.7%	40.0%	46.7%	60.0%	26.7%	93.3%

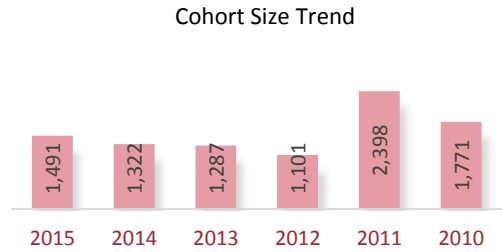
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	54.5%	51.7%	53.0%	51.5%	59.4%	59.2%
2015	57.3%	55.2%	58.9%	56.1%	61.7%	61.3%
2014	52.8%	50.9%	41.5%	50.9%	67.9%	60.4%
2013	61.5%	30.8%	38.5%	15.4%	30.8%	30.8%
Other	20.1%	22.9%	20.1%	19.4%	27.1%	48.6%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.3%	66.0%	70.6%	59.0%	63.7%	58.0%	60.8%
2015	70.2%	68.8%	71.6%	55.8%	61.5%	58.2%	62.0%
2014	71.6%	59.0%	71.6%	64.2%	66.3%	57.9%	60.0%
2013	100.0%	75.0%	50.0%	75.0%	75.0%	75.0%	75.0%
Other	68.0%	68.0%	56.0%	64.0%	76.0%	40.0%	28.0%

Pennsylvania

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	3,280	2,439	1,780	1,790	1,587	1,774	1,647
Sections	8,355	4,740	3,615	2,238	1,851	2,192	2,074
% Pass	49.0%	52.5%	44.4%	47.5%	57.5%	44.8%	47.4%
Avg Score	71.8	72.0	71.6	73.2	73.9	69.5	70.9
Avg Age	27.2	26.4	28.2	27.0	27.6	27.1	27.0



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,517	1,763	3,242	41	1,307	853	313	569	68	1,119	894	465	283	373	627
Sections	3,910	4,445	8,250	105	2,960	2,092	757	1,335	119	2,688	2,030	1,006	598	831	1,083
% Pass	45.4%	52.1%	49.0%	46.7%	54.5%	51.7%	39.6%	41.7%	61.3%	55.2%	45.7%	43.5%	51.0%	44.9%	45.3%
Avg Score	70.9	72.7	71.8	69.7	72.6	73.0	70.0	70.7	77.1	73.3	71.0	70.3	72.5	70.8	70.9
Avg Age	27.1	27.2	27.1	32.4	25.8	26.5	27.4	33.3	21.7	23.1	24.8	26.8	28.9	32.1	37.8

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	201	402	116	152	<6	1,834	3,741	55.9%	53.3%	72.2	<6	55	223	4.05	6.3%	98.7%
Active	1,244	413	181	417	<12	905	1,424	27.6%	51.8%	73.1	<12	146	621	4.25	16.8%	94.0%
Inactive	46	216	112	177	<18	576	848	17.6%	46.6%	71.8	<18	264	1,332	5.05	30.3%	79.3%
Drop	0	86	234	310	<24	311	527	9.5%	39.1%	70.2	<24	138	827	5.99	15.8%	66.7%
Lost Cd	0	50	93	137	>24	761	1,815	23.2%	41.8%	70.6	>24	268	2,920	10.90	30.8%	36.7%
Total						3,280	8,355	100%	49.0%	71.8	Total	871	5,923	6.80	100%	58.8%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	1,790	2,238	47.5%	73.2	1,587	1,851	57.5%	73.9	1,774	2,192	44.8%	69.5	1,647	2,074	47.4%	70.9
2015	868	995	51.1%	73.5	712	763	66.6%	75.8	967	1,099	48.9%	69.6	708	800	48.5%	70.2
2014	466	612	47.7%	73.6	434	524	60.3%	74.9	377	497	43.9%	69.9	502	685	50.4%	72.4
2013	161	233	37.3%	71.0	145	184	42.9%	70.4	151	226	35.8%	68.5	149	205	40.0%	69.7
Other	295	398	44.3%	72.8	296	380	39.3%	70.1	279	370	42.2%	68.6	288	384	43.4%	69.7

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	67.1%	62.0%	62.2%	60.7%	60.6%	63.3%	52.6%
2015	69.7%	64.4%	63.8%	63.3%	61.9%	64.3%	56.8%
2014	66.3%	64.9%	62.4%	60.1%	61.8%	65.0%	51.6%
2013	58.8%	59.2%	55.8%	57.1%	54.5%	58.8%	42.9%
Other	65.3%	52.1%	60.4%	55.9%	58.4%	59.9%	47.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	66.4%	59.4%	52.0%	66.9%	57.1%	58.2%	78.4%
2015	70.6%	64.5%	61.1%	68.7%	65.4%	65.5%	80.7%
2014	67.4%	60.7%	53.2%	67.0%	59.2%	58.8%	82.3%
2013	59.8%	44.6%	37.5%	53.8%	42.9%	46.7%	78.8%
Other	58.2%	52.4%	35.3%	68.7%	41.1%	45.5%	67.2%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	53.1%	47.5%	47.5%	55.2%	61.2%	42.9%
2015	54.3%	52.1%	52.9%	59.6%	56.5%	49.4%
2014	52.3%	47.9%	45.7%	57.6%	55.8%	41.5%
2013	49.1%	35.4%	43.4%	48.2%	51.1%	33.2%
Other	51.9%	38.0%	33.8%	40.6%	51.1%	27.3%

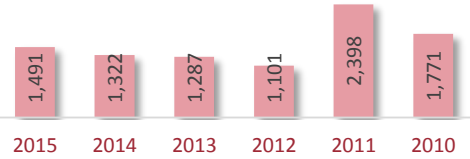
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	63.3%	58.3%	62.7%	54.6%	57.8%	50.3%	45.8%
2015	64.5%	62.9%	61.3%	55.3%	58.1%	51.1%	49.8%
2014	66.9%	58.3%	66.6%	58.7%	61.8%	55.0%	50.4%
2013	59.5%	47.3%	59.0%	48.8%	54.6%	44.4%	34.6%
Other	56.3%	52.6%	61.4%	49.0%	51.7%	43.3%	33.7%

Pennsylvania

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,439	2,439	-	1,211	1,129	1,260	1,140
Sections	4,740	4,740	-	1,211	1,129	1,260	1,140
% Pass	52.5%	52.5%	-	49.4%	65.1%	47.5%	48.6%
Avg Score	72.0	72.0	-	73.2	75.6	69.1	70.5
Avg Age	26.4	26.4	-	26.3	26.4	26.4	26.4

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,106	1,333	2,406	33	1,491	663	138	147	66	1,028	614	261	171	241	241
Sections	2,157	2,583	4,666	74	3,254	1,129	172	185	111	2,157	1,019	399	271	387	396
% Pass	49.6%	54.9%	52.6%	46.0%	54.2%	53.4%	32.0%	31.8%	64.0%	58.0%	46.9%	44.6%	50.2%	46.3%	48.5%
Avg Score	70.9	73.0	72.1	69.5	72.2	73.1	66.4	64.6	77.4	73.7	70.0	69.5	71.9	70.2	70.5
Avg Age	26.3	26.4	26.3	32.0	25.8	27.0	28.0	32.5	21.8	23.0	24.8	26.9	29.0	32.3	41.7

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	1,745	3,353	70.7%	53.7%	72.2	<6	52	208	4.00	16.3%	100.0%
Active	-	-	-	-	<12	579	721	15.2%	57.4%	73.8	<12	123	492	4.00	38.4%	100.0%
Inactive	-	-	-	-	<18	275	308	6.5%	48.1%	72.1	<18	108	432	4.00	33.8%	100.0%
Drop	-	-	-	-	<24	107	126	2.7%	34.1%	67.3	<24	33	132	4.00	10.3%	100.0%
Lost Cd	-	-	-	-	>24	187	232	4.9%	34.5%	66.4	>24	4	16	4.00	1.3%	100.0%
Total						2,439	4,740	100%	52.5%	72.0	Total	320	1,280	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	1,211	1,211	49.4%	73.8	1,129	1,129	65.1%	75.6	1,260	1,260	47.5%	69.1	1,140	1,140	48.6%	70.5
2015	868	868	51.6%	73.6	712	712	67.6%	76.0	967	967	49.7%	69.6	707	707	49.9%	70.3
2014	270	270	49.3%	64.6	323	323	65.3%	76.3	203	203	46.8%	69.3	333	333	49.3%	72.0
2013	29	29	24.1%	65.9	52	52	48.1%	70.8	39	39	18.0%	63.9	52	52	30.8%	64.9
Other	44	44	15.3%	65.9	42	42	39.8%	67.2	51	51	37.9%	62.1	48	48	48.9%	72.3

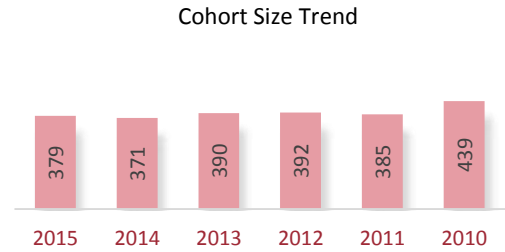
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	65.2%	62.8%	62.5%	61.7%	60.3%	64.2%	53.5%	Overall	69.9%	64.3%	59.5%	68.9%	62.0%	62.9%	81.7%
2015	69.5%	63.9%	64.3%	64.3%	62.1%	65.0%	53.2%	2015	71.9%	65.3%	62.4%	69.0%	65.9%	66.2%	81.2%
2014	60.7%	64.1%	61.9%	58.2%	59.6%	65.2%	58.9%	2014	68.4%	69.4%	58.5%	70.0%	61.3%	60.4%	85.5%
2013	37.9%	51.7%	55.2%	55.2%	34.5%	41.4%	41.4%	2013	55.8%	48.1%	44.2%	51.9%	40.4%	46.2%	80.8%
Other	27.4%	41.1%	36.1%	35.7%	45.5%	58.5%	34.8%	Other	64.1%	29.7%	36.4%	80.5%	29.6%	48.0%	61.7%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	52.5%	50.5%	51.3%	56.4%	58.5%	49.2%	Overall	62.8%	61.0%	62.3%	55.9%	57.8%	51.5%	50.2%
2015	54.7%	52.7%	53.4%	59.8%	60.9%	49.1%	2015	63.7%	64.8%	62.1%	55.9%	58.0%	51.8%	48.9%
2014	47.3%	48.8%	48.3%	51.2%	55.2%	51.7%	2014	63.1%	57.1%	64.0%	56.5%	60.4%	52.3%	54.4%
2013	30.8%	20.5%	43.6%	33.3%	46.2%	41.0%	2013	48.1%	46.2%	50.0%	42.3%	44.2%	34.6%	40.4%
Other	48.9%	38.7%	31.3%	31.7%	36.5%	46.2%	Other	64.4%	49.9%	66.8%	66.1%	51.8%	60.4%	50.5%

Puerto Rico

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	919	652	534	447	337	432	413
Sections	2,099	1,029	1,070	575	470	526	528
% Pass	34.3%	32.2%	36.4%	34.8%	34.0%	35.0%	33.3%
Avg Score	65.6	62.8	68.2	66.5	67.7	62.9	65.3
Avg Age	28.1	27.1	29.0	28.2	28.3	27.8	28.1



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	494	425	594	327	319	211	97	211	9	232	260	147	89	130	212
Sections	1,108	991	1,423	676	587	535	225	475	16	464	537	299	149	303	331
% Pass	33.5%	35.2%	35.4%	32.0%	29.3%	39.4%	38.2%	32.3%	62.5%	42.0%	33.9%	37.5%	29.5%	27.7%	28.1%
Avg Score	64.9	66.3	66.6	63.4	61.0	67.8	67.7	68.2	73.9	67.2	65.6	66.8	63.7	64.1	64.0
Avg Age	28.1	28.1	28.7	26.9	26.5	26.6	27.6	33.1	21.6	23.2	24.9	26.9	28.8	32.1	37.4

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	15	54	34	36	<6	474	782	51.6%	29.9%	61.5	<6	2	8	4.00	1.4%	100.0%
Active	334	131	56	175	<12	218	338	23.7%	43.2%	69.2	<12	13	55	4.23	9.4%	94.5%
Inactive	30	116	31	70	<18	150	228	16.3%	39.0%	68.4	<18	36	193	5.36	25.9%	74.6%
Drop	0	49	131	131	<24	81	131	8.8%	35.1%	66.4	<24	18	115	6.39	12.9%	62.6%
Lost Cd	0	11	21	39	>24	274	620	29.8%	33.1%	67.5	>24	70	734	10.49	50.4%	38.1%
Total						919	2,099	100%	34.3%	65.6	Total	139	1,105	7.95	100%	50.3%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	447	575	34.8%	66.5	337	470	34.0%	67.7	432	526	35.0%	62.9	413	528	33.3%	65.3
2015	167	196	31.1%	63.0	98	116	34.5%	65.3	209	229	30.6%	59.0	158	182	23.6%	60.8
2014	123	166	39.2%	68.2	106	147	43.5%	69.2	86	117	35.0%	65.2	110	154	42.2%	68.0
2013	44	62	38.7%	68.5	43	75	32.0%	69.7	46	57	45.6%	64.8	37	51	39.2%	67.9
Other	113	151	33.5%	69.0	90	132	23.2%	67.6	91	123	42.1%	68.5	108	141	38.0%	67.8

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	62.2%	50.0%	48.6%	54.6%	61.3%	53.8%	43.6%
2015	58.2%	44.9%	48.5%	50.0%	56.6%	51.5%	42.4%
2014	66.3%	49.4%	48.8%	60.2%	65.7%	59.0%	45.2%
2013	66.1%	56.5%	45.2%	58.1%	62.9%	56.5%	53.2%
Other	62.3%	55.7%	49.8%	54.1%	62.9%	50.6%	40.1%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	54.6%	45.7%	46.0%	50.5%	50.2%	53.3%	44.3%
2015	47.4%	39.7%	39.7%	40.5%	44.8%	49.1%	45.7%
2014	58.5%	53.1%	54.4%	57.8%	54.4%	54.4%	51.0%
2013	60.0%	44.0%	44.0%	57.3%	56.0%	56.0%	40.0%
Other	55.3%	44.4%	44.1%	49.4%	48.3%	55.4%	37.0%

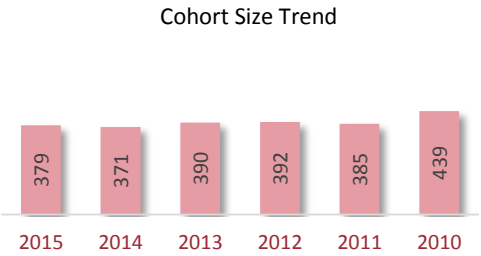
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	43.8%	38.7%	38.1%	55.5%	47.6%	38.7%
2015	38.4%	35.4%	33.2%	51.1%	57.3%	31.4%
2014	46.2%	37.6%	44.4%	58.1%	59.7%	42.7%
2013	47.4%	42.1%	38.6%	56.1%	64.9%	45.6%
Other	52.3%	45.6%	43.0%	63.0%	64.9%	48.1%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	47.7%	54.2%	51.2%	49.1%	53.1%	48.3%	40.4%
2015	39.0%	45.6%	42.3%	36.3%	44.5%	39.0%	29.1%
2014	53.9%	59.7%	58.4%	59.1%	60.4%	57.8%	52.0%
2013	56.9%	56.9%	49.0%	58.8%	52.9%	47.1%	43.1%
Other	51.0%	60.4%	57.5%	54.2%	58.4%	52.6%	44.3%

Puerto Rico

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	652	652	-	283	213	276	257
Sections	1,029	1,029	-	283	213	276	257
% Pass	32.2%	32.2%	-	33.9%	33.3%	32.3%	29.2%
Avg Score	62.8	62.8	-	64.1	65.8	59.7	62.3
Avg Age	27.1	27.1	-	27.4	27.0	26.7	27.3



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	342	310	365	288	379	159	47	67	9	218	185	92	48	69	73
Sections	535	494	562	467	632	252	66	79	16	363	259	122	68	94	107
% Pass	30.3%	34.2%	33.5%	30.6%	29.3%	39.3%	30.3%	41.1%	62.5%	38.8%	29.7%	31.2%	30.9%	20.2%	23.4%
Avg Score	61.4	64.4	64.1	61.3	60.7	66.9	64.3	68.1	73.9	66.0	62.2	62.6	61.4	55.2	59.7
Avg Age	27.3	27.0	27.7	26.4	26.7	26.5	29.3	33.1	21.6	23.2	24.9	26.9	28.8	32.2	41.3

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	445	664	64.5%	28.8%	60.2	<6	2	8	4.00	7.1%	100.0%
Active	-	-	-	-	<12	127	155	15.1%	44.5%	71.1	<12	10	40	4.00	35.7%	100.0%
Inactive	-	-	-	-	<18	71	76	7.4%	36.8%	66.1	<18	12	48	4.00	42.9%	100.0%
Drop	-	-	-	-	<24	36	40	3.9%	27.5%	61.4	<24	4	16	4.00	14.3%	100.0%
Lost Cd	-	-	-	-	>24	81	94	9.1%	34.0%	65.7	>24	-	-	-	-	-
Total						652	1,029	100%	32.2%	62.8	Total	28	112	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	283	283	33.9%	62.2	213	213	33.3%	65.8	276	276	32.3%	59.7	257	257	29.2%	62.3
2015	167	167	30.5%	67.5	98	98	34.7%	64.7	209	209	30.1%	58.3	158	158	23.4%	59.7
2014	78	78	41.0%	64.2	77	77	39.0%	67.4	26	26	30.8%	64.8	71	71	40.9%	66.4
2013	17	17	29.4%	65.8	20	20	20.0%	66.8	17	17	47.1%	62.9	12	12	25.0%	62.3
Other	21	21	33.5%	65.8	18	18	17.2%	66.3	24	24	54.0%	68.9	16	16	48.1%	71.2

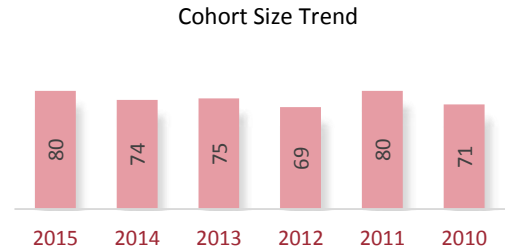
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	56.6%	44.9%	46.3%	47.6%	56.0%	52.3%	30.8%	Overall	49.3%	49.1%	40.8%	46.9%	46.6%	54.0%	44.6%
2015	56.3%	41.9%	47.3%	46.7%	52.7%	50.9%	24.0%	2015	46.9%	40.8%	38.8%	40.8%	45.9%	49.0%	44.9%
2014	61.5%	50.0%	48.7%	56.4%	61.5%	64.1%	42.3%	2014	54.6%	54.6%	52.0%	55.8%	55.8%	58.4%	49.4%
2013	58.8%	58.8%	35.3%	35.3%	52.9%	41.2%	29.4%	2013	55.0%	55.0%	20.0%	45.0%	50.0%	55.0%	25.0%
Other	38.4%	37.9%	37.9%	31.7%	64.7%	29.0%	43.3%	Other	33.9%	63.9%	27.2%	43.9%	7.2%	61.7%	43.9%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	39.3%	36.8%	35.3%	53.6%	49.5%	30.5%	Overall	42.0%	48.5%	45.7%	41.5%	47.0%	41.8%	26.7%
2015	38.3%	34.0%	32.5%	49.8%	46.4%	25.8%	2015	37.3%	43.7%	39.9%	34.2%	42.4%	37.3%	21.5%
2014	42.3%	38.5%	46.2%	65.4%	57.7%	38.5%	2014	53.5%	56.3%	57.8%	53.5%	57.8%	49.3%	38.0%
2013	29.4%	41.2%	35.3%	52.9%	52.9%	47.1%	2013	33.3%	66.7%	33.3%	41.7%	50.0%	25.0%	25.0%
Other	52.3%	56.0%	48.1%	74.6%	65.4%	50.8%	Other	43.3%	48.6%	58.6%	61.0%	42.9%	65.2%	29.0%

Rhode Island

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	173	139	93	100	78	77	72
Sections	402	241	161	123	94	93	92
% Pass	50.8%	53.1%	47.2%	45.5%	59.6%	53.8%	45.7%
Avg Score	72.5	72.8	72.0	72.3	74.6	71.7	71.5
Avg Age	27.7	27.2	28.5	27.4	28.3	27.4	27.9



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	85	88	173	0	71	45	21	26	4	46	50	29	15	29	30
Sections	183	219	402	0	139	98	49	47	9	113	77	59	37	54	53
% Pass	46.5%	54.3%	50.8%	0.0%	49.6%	59.2%	49.0%	26.7%	22.2%	57.5%	53.3%	42.4%	46.0%	38.9%	62.3%
Avg Score	71.7	73.2	72.5	0.0	72.0	75.1	71.1	67.5	67.8	75.7	71.7	71.1	72.5	68.4	73.4
Avg Age	27.2	28.2	27.7	0.0	26.9	27.2	27.1	35.2	21.8	23.1	24.7	26.8	29.0	32.0	38.8

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	4	20	8	4	<6	94	175	54.3%	53.1%	72.6	<6	1	5	5.00	2.8%	80.0%
Active	73	22	13	20	<12	50	76	28.9%	52.6%	74.3	<12	3	13	4.33	8.3%	92.3%
Inactive	3	17	7	6	<18	33	45	19.1%	62.2%	75.8	<18	13	64	4.92	36.1%	81.3%
Drop	0	9	15	15	<24	21	33	12.1%	42.4%	68.9	<24	7	40	5.71	19.4%	70.0%
Lost Cd	0	0	5	2	>24	35	73	20.2%	39.7%	70.0	>24	12	87	7.25	33.3%	55.2%
					Total	173	402	100%	50.8%	72.5	Total	36	209	5.81	100%	68.9%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	100	123	45.5%	72.3	78	94	59.6%	74.6	77	93	53.8%	71.7	72	92	45.7%	71.5
2015	52	63	46.0%	71.5	32	35	62.9%	74.4	40	47	53.2%	72.4	31	37	46.0%	73.2
2014	25	32	50.0%	73.2	24	28	71.4%	77.2	19	25	60.0%	74.4	19	27	51.9%	73.9
2013	11	14	28.6%	71.6	13	16	68.8%	74.6	12	15	60.0%	71.5	8	10	40.0%	66.6
Other	12	14	50.0%	76.7	9	15	12.9%	68.0	6	6	25.0%	54.8	14	18	44.0%	66.8

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	63.5%	61.0%	62.9%	60.1%	63.2%	59.0%	48.4%	Overall	71.1%	63.9%	52.7%	72.3%	51.1%	64.5%	80.6%
2015	61.9%	60.3%	69.8%	65.1%	61.9%	57.1%	50.8%	2015	80.0%	68.6%	62.9%	77.1%	51.4%	62.9%	77.1%
2014	75.0%	56.3%	46.9%	56.3%	71.9%	62.5%	50.0%	2014	71.4%	57.1%	53.6%	67.9%	64.3%	67.9%	96.4%
2013	57.1%	57.1%	64.3%	42.9%	50.0%	64.3%	28.6%	2013	75.0%	81.3%	50.0%	81.3%	37.5%	75.0%	81.3%
Other	52.5%	77.5%	65.0%	62.5%	62.5%	55.0%	52.5%	Other	32.9%	40.0%	18.6%	53.8%	34.3%	46.2%	49.5%

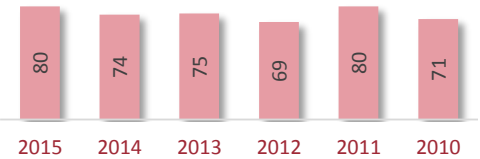
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	51.1%	44.4%	52.5%	54.7%	57.5%	43.1%	Overall	66.9%	49.0%	58.2%	58.1%	66.4%	54.6%	49.0%
2015	59.6%	48.9%	48.9%	53.2%	84.0%	42.6%	2015	73.0%	54.1%	59.5%	64.9%	67.6%	64.9%	56.8%
2014	48.0%	48.0%	68.0%	68.0%	66.7%	52.0%	2014	81.5%	63.0%	74.1%	55.6%	66.7%	59.3%	48.2%
2013	53.3%	33.3%	53.3%	53.3%	41.7%	40.0%	2013	30.0%	30.0%	20.0%	40.0%	50.0%	20.0%	30.0%
Other	0.0%	25.0%	25.0%	25.0%	41.7%	25.0%	Other	54.8%	29.8%	56.0%	57.1%	72.6%	45.2%	44.0%

Rhode Island

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	139	139	-	69	58	59	55
Sections	241	241	-	69	58	59	55
% Pass	53.1%	53.1%	-	43.5%	70.7%	54.2%	45.5%
Avg Score	72.8	72.8	-	71.9	76.1	71.6	71.9
Avg Age	27.2	27.2	-	26.8	27.2	27.6	27.5

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	68	71	139	-	81	37	14	7	4	40	43	18	11	17	14
Sections	117	124	241	-	155	61	17	8	8	83	55	26	15	29	25
% Pass	46.2%	59.7%	53.1%	-	49.7%	60.7%	70.6%	50.0%	25.0%	57.8%	54.6%	46.2%	66.7%	37.9%	60.0%
Avg Score	71.4	74.3	72.8	-	72.2	75.3	71.7	74.9	68.1	76.3	71.6	72.5	72.1	66.7	73.4
Avg Age	26.9	27.5	27.2	-	27.2	26.8	27.7	33.0	21.8	23.1	24.7	26.8	29.0	31.8	42.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	92	154	63.9%	52.6%	72.3	<6	-	-	-	-	-
Active	-	-	-	-	<12	38	44	18.3%	52.3%	75.4	<12	2	8	4.00	18.2%	100.0%
Inactive	-	-	-	-	<18	19	21	8.7%	61.9%	74.9	<18	6	24	4.00	54.5%	100.0%
Drop	-	-	-	-	<24	9	9	3.7%	55.6%	66.1	<24	2	8	4.00	18.2%	100.0%
Lost Cd	-	-	-	-	>24	11	13	5.4%	46.2%	71.8	>24	1	4	4.00	9.1%	100.0%
Total						139	241	100%	53.1%	72.8	Total	11	44	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	69	69	43.5%	70.7	58	58	70.7%	76.1	59	59	54.2%	71.6	55	55	45.5%	71.9
2015	52	52	42.3%	74.6	32	32	68.8%	74.7	40	40	50.0%	71.9	31	31	41.9%	72.5
2014	14	14	42.9%	75.5	18	18	77.8%	79.1	12	12	66.7%	72.5	17	17	52.9%	73.8
2013	2	2	50.0%	89.0	5	5	100.0%	78.2	5	5	80.0%	73.8	5	5	40.0%	61.6
Other	1	1	100.0%	89.0	3	3	0.0%	69.5	2	2	0.0%	56.0	2	2	50.0%	72.0

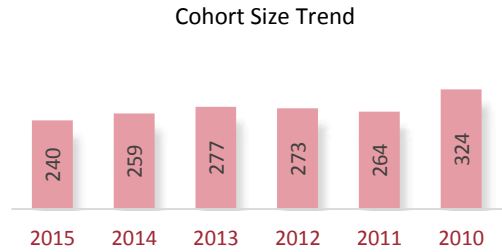
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	63.8%	58.0%	63.8%	59.4%	59.4%	58.0%	55.1%	Overall	80.2%	64.2%	61.6%	76.3%	53.4%	65.5%	87.9%
2015	59.6%	53.9%	63.5%	65.4%	57.7%	57.7%	51.9%	2015	81.3%	65.6%	62.5%	78.1%	50.0%	62.5%	81.3%
2014	71.4%	71.4%	64.3%	35.7%	57.1%	50.0%	64.3%	2014	77.8%	55.6%	66.7%	66.7%	66.7%	72.2%	100.0%
2013	100.0%	50.0%	50.0%	50.0%	100.0%	100.0%	50.0%	2013	100.0%	80.0%	60.0%	100.0%	60.0%	100.0%	80.0%
Other	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	Other	50.0%	75.0%	25.0%	75.0%	0.0%	0.0%	100.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	55.9%	47.5%	52.5%	54.2%	59.3%	55.9%	Overall	65.5%	49.1%	60.0%	54.5%	65.5%	58.2%	49.1%
2015	60.0%	47.5%	50.0%	55.0%	52.5%	60.0%	2015	74.2%	48.4%	61.3%	61.3%	64.5%	67.7%	48.4%
2014	50.0%	58.3%	66.7%	58.3%	75.0%	58.3%	2014	70.6%	58.8%	70.6%	47.1%	64.7%	52.9%	52.9%
2013	60.0%	40.0%	60.0%	60.0%	80.0%	40.0%	2013	0.0%	20.0%	20.0%	40.0%	60.0%	20.0%	40.0%
Other	0.0%	0.0%	0.0%	0.0%	50.0%	0.0%	Other	50.0%	50.0%	50.0%	50.0%	100.0%	50.0%	50.0%

South Carolina

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	550	403	302	295	298	291	281
Sections	1,438	836	602	376	350	365	347
% Pass	50.2%	56.0%	42.2%	50.3%	57.1%	42.7%	51.0%
Avg Score	72.6	73.4	71.4	73.9	74.0	70.5	71.9
Avg Age	28.7	27.6	30.2	28.2	29.1	28.8	28.8



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	261	289	548	2	219	133	60	102	9	137	107	75	65	89	151
Sections	656	782	1,434	4	572	326	130	226	16	390	255	155	143	200	279
% Pass	47.0%	52.9%	50.1%	75.0%	58.2%	51.2%	40.0%	37.2%	68.8%	60.0%	57.3%	56.1%	47.6%	38.0%	35.8%
Avg Score	71.5	73.5	72.6	79.5	74.5	73.3	69.8	68.7	75.4	75.6	74.6	72.8	71.3	70.0	68.8
Avg Age	28.9	28.5	28.7	22.4	26.4	28.5	29.0	36.2	21.8	23.1	24.8	26.9	29.0	31.8	39.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	48	63	23	23	<6	289	636	52.5%	57.2%	74.0	<6	3	13	4.33	1.9%	92.3%
Active	179	64	35	85	<12	147	231	26.7%	53.3%	73.7	<12	45	193	4.29	28.7%	93.3%
Inactive	13	45	16	30	<18	106	161	19.3%	46.6%	72.7	<18	27	125	4.63	17.2%	86.4%
Drop	0	16	36	40	<24	64	93	11.6%	45.2%	71.2	<24	36	228	6.33	22.9%	63.2%
Lost Cd	0	11	21	30	>24	143	317	26.0%	37.2%	69.4	>24	46	449	9.76	29.3%	41.0%
Total						550	1,438	100%	50.2%	72.6	Total	157	1,008	6.42	100%	62.3%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	295	376	50.3%	73.9	298	350	57.1%	74.0	291	365	42.7%	70.5	281	347	51.0%	71.9
2015	146	175	54.3%	74.7	155	171	65.5%	75.5	151	173	49.1%	71.7	135	151	59.6%	74.2
2014	73	105	49.5%	74.5	62	79	57.0%	74.8	62	78	53.9%	71.7	68	94	46.8%	71.5
2013	22	27	44.4%	69.4	33	42	47.6%	71.1	24	39	25.6%	68.9	26	38	36.8%	66.9
Other	54	69	41.0%	68.6	48	58	37.5%	70.6	54	75	32.9%	67.7	52	64	50.0%	67.6

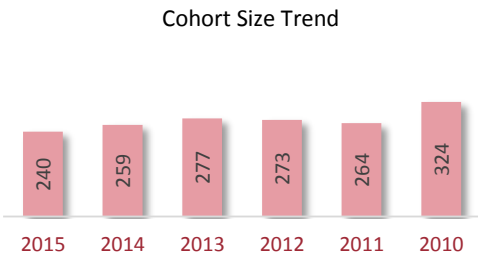
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.7%	67.1%	59.8%	61.4%	62.0%	63.2%	53.7%	Overall	63.6%	58.2%	52.0%	73.8%	57.4%	63.2%	73.2%
2015	69.1%	68.6%	66.3%	62.9%	66.3%	68.0%	56.6%	2015	66.7%	62.0%	57.3%	74.9%	57.3%	67.3%	80.1%
2014	73.3%	72.4%	60.0%	63.8%	60.0%	66.7%	53.3%	2014	65.8%	57.0%	55.7%	69.6%	58.2%	62.0%	73.4%
2013	77.8%	48.2%	51.9%	59.3%	66.7%	37.0%	44.4%	2013	64.3%	54.8%	35.7%	71.4%	61.9%	64.3%	54.8%
Other	62.8%	63.8%	45.4%	55.3%	51.2%	56.2%	50.2%	Other	50.4%	49.9%	41.2%	77.2%	53.5%	50.6%	63.3%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	52.4%	45.8%	50.3%	59.1%	67.1%	44.0%	Overall	66.1%	65.4%	62.5%	56.7%	57.5%	48.4%	48.4%
2015	59.0%	57.2%	52.0%	64.7%	70.5%	54.3%	2015	74.2%	72.9%	70.2%	62.3%	63.6%	55.6%	55.6%
2014	51.3%	39.7%	51.3%	65.4%	64.1%	38.5%	2014	61.7%	63.8%	60.6%	54.3%	50.0%	46.8%	43.6%
2013	43.6%	30.8%	51.3%	53.9%	61.0%	33.3%	2013	57.9%	47.4%	50.0%	47.4%	47.4%	34.2%	39.5%
Other	39.5%	27.2%	43.7%	38.6%	61.0%	26.4%	Other	55.0%	57.3%	51.2%	50.2%	56.4%	38.8%	40.4%

South Carolina

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	403	403	-	197	222	212	205
Sections	836	836	-	197	222	212	205
% Pass	56.0%	56.0%	-	54.3%	66.7%	48.1%	54.2%
Avg Score	73.4	73.4	-	74.9	75.9	71.0	71.8
Avg Age	27.6	27.6	-	27.3	27.7	27.7	27.7



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	178	225	401	2	241	97	30	35	9	130	70	49	52	56	71
Sections	355	481	832	4	587	169	39	41	16	325	136	71	87	92	109
% Pass	53.2%	58.0%	55.9%	75.0%	58.1%	56.8%	41.0%	23.8%	68.8%	63.4%	66.9%	60.6%	50.6%	41.3%	32.1%
Avg Score	71.8	74.6	73.4	79.5	74.1	74.1	64.9	62.3	75.4	76.5	76.4	72.4	71.1	68.4	66.9
Avg Age	27.7	27.5	27.6	22.4	26.7	29.0	28.4	36.6	21.8	23.1	24.9	27.0	29.0	31.5	41.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	281	584	69.9%	59.3%	74.4	<6	2	8	4.00	3.4%	100.0%
Active	-	-	-	-	<12	97	114	13.6%	50.0%	72.4	<12	34	136	4.00	58.6%	100.0%
Inactive	-	-	-	-	<18	46	53	6.3%	56.6%	75.1	<18	16	64	4.00	27.6%	100.0%
Drop	-	-	-	-	<24	24	26	3.1%	50.0%	71.7	<24	6	24	4.00	10.3%	100.0%
Lost Cd	-	-	-	-	>24	48	59	7.1%	37.3%	65.3	>24	-	-	-	-	-
Total						403	836	100%	56.0%	73.4	Total	58	232	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	197	197	54.3%	75.2	222	222	66.7%	75.9	212	212	48.1%	71.0	205	205	54.2%	71.8
2015	146	146	56.2%	77.1	155	155	67.1%	75.6	151	151	49.7%	71.7	135	135	59.3%	74.0
2014	34	34	52.9%	67.8	46	46	69.6%	78.5	40	40	57.5%	71.7	49	49	46.9%	69.8
2013	9	9	55.6%	69.0	13	13	61.5%	72.4	8	8	12.5%	59.8	9	9	22.2%	56.0
Other	8	8	30.0%	69.0	8	8	56.7%	74.6	13	13	19.4%	65.3	12	12	37.5%	62.8

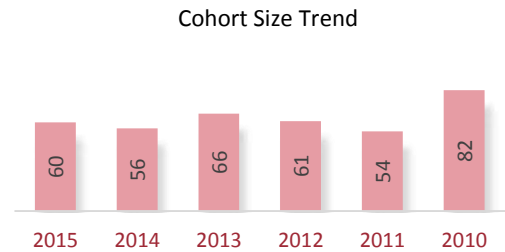
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	70.7%	68.7%	64.0%	62.2%	62.6%	68.9%	65.1%	Overall	67.3%	64.9%	57.5%	76.5%	61.1%	69.3%	80.0%
2015	69.9%	68.5%	67.1%	62.3%	66.4%	68.5%	65.1%	2015	67.1%	63.2%	56.8%	75.5%	59.4%	66.5%	81.3%
2014	76.5%	82.4%	55.9%	67.7%	55.9%	82.4%	64.7%	2014	65.2%	67.4%	69.6%	78.3%	67.4%	71.7%	80.4%
2013	66.7%	22.2%	55.6%	44.4%	66.7%	44.4%	66.7%	2013	69.2%	69.2%	30.8%	76.9%	53.9%	84.6%	69.2%
Other	66.7%	66.7%	50.0%	56.7%	16.7%	46.7%	66.7%	Other	80.0%	76.7%	46.7%	86.7%	70.0%	86.7%	70.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	56.2%	49.8%	50.3%	62.1%	64.8%	51.2%	Overall	67.6%	66.3%	62.4%	55.6%	56.1%	51.2%	52.4%
2015	58.9%	56.3%	54.3%	64.2%	67.6%	52.3%	2015	72.6%	73.3%	68.9%	62.2%	61.5%	57.8%	56.3%
2014	50.0%	40.0%	50.0%	70.0%	62.5%	60.0%	2014	55.1%	63.3%	55.1%	46.9%	49.0%	44.9%	51.0%
2013	37.5%	12.5%	12.5%	25.0%	25.0%	37.5%	2013	55.6%	22.2%	11.1%	33.3%	44.4%	11.1%	33.3%
Other	55.6%	27.8%	27.8%	36.1%	63.9%	19.4%	Other	70.8%	33.3%	58.3%	33.3%	33.3%	33.3%	29.2%

South Dakota

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	142	116	74	78	67	80	62
Sections	352	218	134	89	83	99	81
% Pass	52.3%	56.4%	45.5%	56.2%	54.2%	51.5%	46.9%
Avg Score	73.8	74.4	72.9	74.1	75.4	72.4	73.6
Avg Age	29.2	28.1	31.1	29.7	28.4	30.0	28.6



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	52	37	141	1	52	36	17	26	0	24	42	33	14	20	37
Sections	93	61	351	1	116	88	40	55	0	60	84	68	19	45	76
% Pass	48.4%	47.5%	52.4%	0.0%	57.8%	56.8%	40.0%	40.4%	0.0%	76.7%	56.0%	47.1%	31.6%	51.1%	39.5%
Avg Score	72.4	74.1	73.9	30.0	74.8	74.0	71.6	74.4	0.0	78.9	74.4	73.2	67.8	73.8	71.2
Avg Age	28.5	30.1	29.2	45.3	28.1	27.5	29.9	35.3	0.0	23.2	24.9	26.8	28.6	31.8	39.5

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	5	18	6	7	<6	74	152	52.1%	60.5%	75.2	<6	2	8	4.00	5.6%	100.0%
Active	54	20	10	15	<12	47	69	33.1%	53.6%	74.5	<12	3	12	4.00	8.3%	100.0%
Inactive	1	6	3	6	<18	24	29	16.9%	51.7%	70.8	<18	8	36	4.50	22.2%	88.9%
Drop	0	3	11	13	<24	12	20	8.5%	30.0%	67.9	<24	10	55	5.50	27.8%	72.7%
Lost Cd	0	0	4	6	>24	35	82	24.6%	41.5%	73.2	>24	13	118	9.08	36.1%	44.1%
Total						142	352	100%	52.3%	73.8	Total	36	229	6.36	100%	62.9%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	78	89	56.2%	74.1	67	83	54.2%	75.4	80	99	51.5%	72.4	62	81	46.9%	73.6
2015	38	43	58.1%	74.7	26	29	72.4%	78.2	36	45	60.0%	73.8	29	31	45.2%	75.4
2014	24	26	61.5%	73.7	21	23	65.2%	76.3	17	20	50.0%	70.9	19	28	46.4%	72.5
2013	7	8	37.5%	70.9	7	11	27.3%	73.6	13	15	40.0%	69.6	5	9	44.4%	70.9
Other	9	12	70.8%	80.5	13	20	31.7%	70.2	14	19	45.6%	73.2	9	13	64.9%	76.2

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.8%	65.7%	62.7%	60.7%	73.3%	57.3%	58.9%	Overall	62.5%	70.7%	56.4%	67.1%	56.0%	57.6%	77.9%
2015	72.1%	62.8%	65.1%	58.1%	65.1%	60.5%	62.8%	2015	65.5%	69.0%	62.1%	65.5%	62.1%	58.6%	79.3%
2014	61.5%	73.1%	61.5%	69.2%	76.9%	65.4%	57.7%	2014	78.3%	73.9%	65.2%	60.9%	78.3%	69.6%	73.9%
2013	62.5%	50.0%	37.5%	37.5%	87.5%	37.5%	37.5%	2013	45.5%	54.6%	54.6%	72.7%	45.5%	36.4%	72.7%
Other	87.5%	70.8%	75.0%	66.7%	87.5%	37.5%	62.5%	Other	40.0%	77.5%	31.7%	77.5%	13.3%	47.5%	84.2%

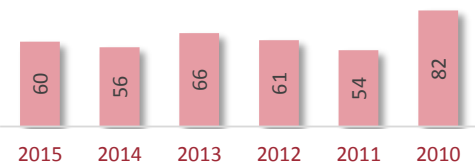
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	47.7%	42.5%	41.4%	55.1%	71.1%	39.0%	Overall	62.2%	71.1%	63.4%	59.5%	61.9%	56.0%	47.9%
2015	57.8%	57.8%	55.6%	46.7%	65.0%	51.1%	2015	61.3%	64.5%	67.7%	61.3%	61.3%	67.7%	54.8%
2014	35.0%	35.0%	30.0%	60.0%	53.3%	40.0%	2014	71.4%	75.0%	64.3%	53.6%	57.1%	39.3%	35.7%
2013	33.3%	46.7%	33.3%	46.7%	48.9%	33.3%	2013	66.7%	55.6%	66.7%	77.8%	55.6%	44.4%	44.4%
Other	50.6%	8.3%	26.1%	78.9%	48.9%	11.7%	Other	43.5%	92.9%	45.8%	56.0%	77.4%	60.1%	53.0%

South Dakota

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	116	116	-	59	47	62	50
Sections	218	218	-	59	47	62	50
% Pass	56.4%	56.4%	-	55.9%	68.1%	59.7%	42.0%
Avg Score	74.4	74.4	-	74.2	76.5	73.5	73.7
Avg Age	28.1	28.1	-	28.9	27.2	28.4	27.5

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	31	27	115	1	60	35	13	8	-	24	39	23	10	12	20
Sections	52	37	217	1	128	63	16	11	-	55	61	34	11	27	30
% Pass	51.9%	46.0%	56.7%	0.0%	62.5%	60.3%	25.0%	4.2%	-	76.4%	59.0%	41.2%	27.3%	55.6%	43.3%
Avg Score	72.5	73.9	74.6	30.0	75.7	74.8	67.9	66.7	-	79.4	74.5	72.7	66.2	73.7	70.6
Avg Age	26.6	29.4	28.0	45.3	27.5	28.1	28.9	38.5	-	23.2	24.9	26.8	28.7	31.8	41.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	69	132	60.6%	64.4%	75.8	<6	2	8	4.00	11.1%	100.0%
Active	-	-	-	-	<12	36	44	20.2%	56.8%	75.1	<12	3	12	4.00	16.7%	100.0%
Inactive	-	-	-	-	<18	18	19	8.7%	57.9%	73.5	<18	5	20	4.00	27.8%	100.0%
Drop	-	-	-	-	<24	7	7	3.2%	14.3%	63.0	<24	5	20	4.00	27.8%	100.0%
Lost Cd	-	-	-	-	>24	12	16	7.3%	6.3%	66.9	>24	3	12	4.00	16.7%	100.0%
Total						116	218	100%	56.4%	74.4	Total	18	72	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	59	59	55.9%	74.6	47	47	68.1%	76.5	62	62	59.7%	73.5	50	50	42.0%	73.7
2015	38	38	60.5%	76.1	25	25	80.0%	78.9	36	36	66.7%	74.8	29	29	44.8%	75.4
2014	16	16	56.3%	66.7	17	17	70.6%	76.7	13	13	69.2%	74.1	17	17	47.1%	72.4
2013	3	3	33.3%	63.0	2	2	0.0%	71.5	8	8	37.5%	68.3	3	3	0.0%	66.0
Other	2	2	0.0%	63.0	3	3	0.0%	58.3	5	5	12.5%	71.0	1	1	0.0%	70.0

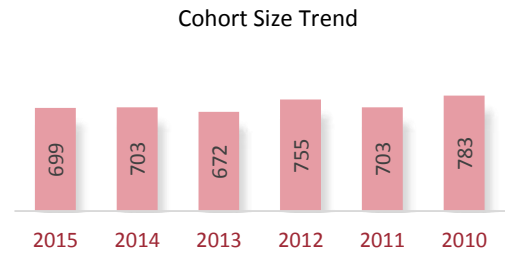
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.8%	62.7%	59.3%	57.6%	66.1%	59.3%	57.6%	Overall	70.2%	66.0%	53.2%	68.1%	66.0%	57.4%	80.9%
2015	71.1%	68.4%	63.2%	57.9%	63.2%	63.2%	55.3%	2015	72.0%	68.0%	60.0%	72.0%	64.0%	56.0%	84.0%
2014	68.8%	68.8%	56.3%	62.5%	75.0%	56.3%	81.3%	2014	82.4%	76.5%	58.8%	64.7%	76.5%	64.7%	76.5%
2013	33.3%	0.0%	33.3%	66.7%	66.7%	33.3%	0.0%	2013	0.0%	0.0%	0.0%	100.0%	50.0%	50.0%	100.0%
Other	50.0%	0.0%	50.0%	0.0%	50.0%	50.0%	0.0%	Other	33.3%	33.3%	0.0%	33.3%	33.3%	33.3%	66.7%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	49.4%	51.0%	47.8%	54.4%	63.3%	71.2%	Overall	64.0%	68.0%	64.0%	58.0%	54.0%	52.0%	54.0%
2015	61.1%	61.1%	61.1%	50.0%	69.4%	69.4%	2015	62.1%	65.5%	72.4%	62.1%	58.6%	69.0%	55.2%
2014	46.2%	46.2%	38.5%	69.2%	76.9%	84.6%	2014	70.6%	82.4%	47.1%	52.9%	47.1%	35.3%	64.7%
2013	25.0%	37.5%	25.0%	37.5%	37.5%	62.5%	2013	33.3%	0.0%	66.7%	66.7%	66.7%	0.0%	0.0%
Other	12.5%	12.5%	12.5%	75.0%	25.0%	62.5%	Other	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%

Tennessee

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,532	1,135	833	859	811	826	815
Sections	4,064	2,397	1,667	1,075	954	1,029	1,006
% Pass	51.5%	57.0%	43.5%	49.9%	58.8%	47.5%	50.3%
Avg Score	72.5	73.6	71.0	73.7	74.4	70.7	71.3
Avg Age	29.2	27.7	31.5	29.3	29.4	29.4	28.8



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	753	779	1,529	3	624	378	140	291	15	351	367	205	155	237	452
Sections	2,025	2,039	4,060	4	1,726	897	330	651	33	1,051	776	433	353	532	886
% Pass	48.3%	54.7%	51.5%	25.0%	60.1%	50.8%	42.4%	36.7%	63.6%	63.4%	54.0%	51.7%	47.9%	46.6%	38.9%
Avg Score	71.5	73.5	72.5	62.8	74.5	73.2	70.0	68.5	76.2	76.6	72.8	71.6	70.9	71.9	68.7
Avg Age	29.3	29.2	29.2	32.3	26.4	29.4	30.7	36.8	21.7	23.2	24.8	26.9	28.9	32.1	40.1

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	173	184	63	59	<6	814	1,908	53.1%	59.9%	74.4	<6	16	65	4.06	3.3%	98.5%
Active	510	178	71	213	<12	425	642	27.7%	51.7%	72.9	<12	157	687	4.38	32.8%	91.4%
Inactive	16	118	43	100	<18	274	425	17.9%	48.0%	72.5	<18	89	423	4.75	18.6%	84.2%
Drop	0	47	131	143	<24	133	196	8.7%	40.3%	69.2	<24	95	596	6.27	19.8%	63.8%
Lost Cd	0	26	41	48	>24	380	893	24.8%	37.5%	68.8	>24	122	1,322	10.84	25.5%	36.9%
Total						1,532	4,064	100%	51.5%	72.5	Total	479	3,093	6.46	100%	61.9%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	859	1,075	49.9%	73.7	811	954	58.8%	74.4	826	1,029	47.5%	70.7	815	1,006	50.3%	71.3
2015	447	526	55.1%	74.6	426	470	68.7%	76.6	438	500	55.8%	72.5	409	472	58.1%	72.9
2014	203	276	48.6%	74.5	177	216	58.3%	74.7	182	244	47.1%	70.8	193	252	49.6%	72.8
2013	64	88	45.5%	72.1	63	86	44.2%	70.7	69	96	39.6%	69.0	69	95	37.9%	67.8
Other	145	185	39.9%	70.4	145	182	45.9%	70.1	137	189	31.2%	67.1	144	187	34.1%	67.2

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.7%	63.0%	62.0%	60.1%	61.2%	67.2%	54.1%	Overall	67.1%	62.4%	58.6%	71.1%	59.5%	59.7%	75.6%
2015	71.1%	66.4%	63.7%	64.6%	61.4%	69.6%	58.8%	2015	68.9%	65.7%	62.3%	72.6%	66.0%	64.7%	86.0%
2014	69.9%	69.2%	64.9%	59.4%	62.7%	70.3%	54.7%	2014	68.5%	67.1%	59.3%	69.9%	56.9%	61.1%	74.1%
2013	58.0%	51.1%	56.8%	53.4%	55.7%	67.1%	44.3%	2013	66.3%	53.5%	47.7%	70.9%	40.7%	46.5%	60.5%
Other	58.4%	49.4%	55.3%	50.3%	61.1%	55.9%	43.1%	Other	60.4%	50.5%	51.3%	68.4%	51.8%	49.0%	53.9%

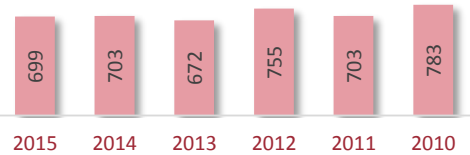
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	54.5%	50.0%	51.0%	57.0%	62.6%	45.8%	Overall	65.0%	63.3%	63.2%	53.3%	58.5%	52.7%	48.6%
2015	61.2%	57.4%	56.8%	61.4%	59.4%	53.2%	2015	71.0%	69.7%	65.3%	59.8%	64.6%	60.0%	56.8%
2014	51.2%	46.3%	51.6%	56.2%	52.1%	44.7%	2014	60.7%	61.1%	61.5%	52.0%	56.4%	54.4%	47.6%
2013	45.8%	50.0%	41.7%	49.0%	58.8%	36.5%	2013	60.0%	49.5%	50.5%	46.3%	48.4%	40.0%	28.4%
Other	41.7%	31.0%	36.3%	47.8%	58.8%	28.6%	Other	56.1%	54.6%	65.9%	40.1%	48.9%	35.9%	36.4%

Tennessee

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,135	1,135	-	602	606	594	595
Sections	2,397	2,397	-	602	606	594	595
% Pass	57.0%	57.0%	-	52.5%	66.0%	54.2%	55.3%
Avg Score	73.6	73.6	-	73.9	76.2	71.9	72.3
Avg Age	27.7	27.7	-	27.7	27.7	27.8	27.6

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	546	589	1,133	2	699	280	57	99	15	349	280	131	106	152	192
Sections	1,160	1,237	2,395	2	1,720	483	72	122	31	919	492	212	174	262	307
% Pass	52.6%	61.2%	57.1%	0.0%	60.4%	52.8%	37.5%	39.0%	64.5%	65.8%	53.9%	56.6%	58.1%	51.5%	39.4%
Avg Score	72.3	74.8	73.6	53.0	74.5	73.6	65.5	67.6	76.5	77.1	72.3	72.9	72.8	72.4	66.8
Avg Age	27.6	27.7	27.7	30.0	26.6	29.3	30.0	38.2	21.7	23.2	24.8	26.9	29.0	32.1	42.3

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	793	1,744	72.8%	60.6%	74.6	<6	15	60	4.00	7.4%	100.0%
Active	-	-	-	-	<12	257	319	13.3%	53.6%	73.7	<12	118	472	4.00	58.4%	100.0%
Inactive	-	-	-	-	<18	127	148	6.2%	50.0%	71.7	<18	48	192	4.00	23.8%	100.0%
Drop	-	-	-	-	<24	39	43	1.8%	32.6%	63.5	<24	19	76	4.00	9.4%	100.0%
Lost Cd	-	-	-	-	>24	114	143	6.0%	36.4%	66.0	>24	2	8	4.00	1.0%	100.0%
Total						1,135	2,397	100%	57.0%	73.6	Total	202	808	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	602	602	52.5%	74.8	606	606	66.0%	76.2	594	594	54.2%	71.9	595	595	55.3%	72.3
2015	447	447	55.7%	73.0	426	426	69.3%	76.9	438	438	57.5%	73.0	409	409	59.4%	73.1
2014	111	111	44.1%	66.8	132	132	64.4%	76.4	106	106	48.1%	71.2	134	134	52.2%	73.2
2013	14	14	42.9%	65.9	21	21	42.9%	70.0	20	20	35.0%	62.0	17	17	29.4%	62.9
Other	30	30	26.9%	65.9	27	27	34.4%	65.6	30	30	46.0%	65.0	35	35	39.4%	68.1

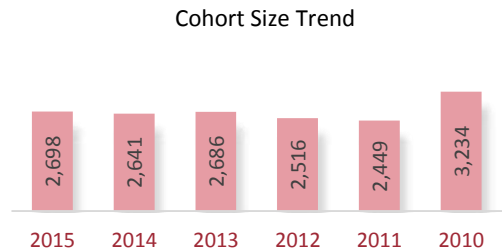
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.4%	62.4%	61.8%	60.4%	61.2%	66.9%	56.7%	Overall	68.8%	65.9%	60.7%	72.3%	63.8%	62.3%	83.5%
2015	71.6%	65.1%	63.8%	64.9%	62.0%	68.0%	59.1%	2015	69.3%	67.1%	62.9%	73.2%	68.5%	64.8%	86.2%
2014	66.7%	62.2%	57.7%	52.3%	58.6%	65.8%	53.2%	2014	70.5%	72.7%	64.4%	72.0%	60.6%	64.4%	81.8%
2013	57.1%	28.6%	71.4%	35.7%	57.1%	50.0%	64.3%	2013	66.7%	38.1%	47.6%	61.9%	28.6%	33.3%	71.4%
Other	51.9%	39.2%	43.7%	34.5%	62.1%	62.6%	31.8%	Other	55.3%	34.2%	17.5%	67.1%	31.5%	35.4%	59.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	59.3%	55.1%	54.7%	61.4%	60.4%	56.5%	Overall	67.5%	67.3%	64.4%	57.0%	60.6%	57.1%	56.0%
2015	63.9%	59.1%	58.2%	63.0%	62.8%	58.5%	2015	70.2%	70.9%	64.8%	61.1%	63.8%	60.6%	58.2%
2014	50.0%	50.0%	51.9%	57.6%	55.7%	57.6%	2014	61.2%	61.9%	62.7%	49.3%	55.2%	53.7%	56.0%
2013	40.0%	35.0%	40.0%	45.0%	55.0%	40.0%	2013	41.2%	41.2%	41.2%	29.4%	29.4%	29.4%	29.4%
Other	37.7%	27.3%	22.3%	62.3%	45.6%	36.0%	Other	74.0%	57.6%	78.0%	51.1%	58.8%	42.2%	42.8%

Texas

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	5,894	4,457	3,193	3,178	3,117	3,147	3,064
Sections	15,683	9,145	6,538	4,034	3,720	3,925	4,004
% Pass	52.6%	59.4%	43.1%	51.8%	59.1%	49.0%	50.9%
Avg Score	73.1	74.6	71.0	74.5	74.5	71.1	72.2
Avg Age	29.6	28.1	31.5	29.7	29.7	29.6	29.2



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	3,265	2,632	5,889	6	2,454	1,440	583	1,064	43	1,114	1,312	870	681	1,092	1,741
Sections	8,601	7,082	15,673	10	6,367	3,457	1,426	2,513	111	3,415	2,927	1,822	1,477	2,530	3,401
% Pass	50.8%	54.8%	52.6%	20.0%	62.9%	53.2%	43.0%	34.1%	83.8%	73.7%	53.4%	48.5%	47.1%	44.1%	40.6%
Avg Score	72.3	74.0	73.1	64.7	75.7	73.3	70.8	68.0	83.5	79.4	73.5	71.8	71.3	70.5	69.2
Avg Age	29.5	29.6	29.5	35.1	26.8	29.2	31.0	37.4	21.8	23.2	24.9	26.9	28.9	32.1	39.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	654	706	237	264	<6	3,212	7,397	54.5%	61.2%	75.2	<6	107	438	4.09	5.7%	97.7%
Active	1,945	691	315	753	<12	1,554	2,341	26.4%	54.9%	73.9	<12	547	2,367	4.33	29.4%	92.4%
Inactive	99	403	169	344	<18	1,023	1,592	17.4%	49.1%	72.4	<18	419	2,083	4.97	22.5%	80.5%
Drop	0	183	378	521	<24	543	899	9.2%	43.8%	70.8	<24	287	1,757	6.12	15.4%	65.3%
Lost Cd	0	64	162	189	>24	1,422	3,454	24.1%	36.4%	68.9	>24	501	5,338	10.65	26.9%	37.5%
Total						5,894	15,683	100%	52.6%	73.1	Total	1,861	11,983	6.44	100%	62.1%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	3,178	4,034	51.8%	74.5	3,117	3,720	59.1%	74.5	3,147	3,925	49.0%	71.1	3,064	4,004	50.9%	72.2
2015	1,589	1,852	59.3%	76.7	1,558	1,702	69.7%	77.1	1,798	2,053	58.0%	73.3	1,482	1,751	58.5%	73.9
2014	739	1,012	51.9%	74.4	760	937	60.4%	74.6	583	800	44.3%	70.6	801	1,096	52.6%	72.7
2013	303	420	43.6%	71.4	272	375	44.3%	71.7	263	378	40.0%	68.9	263	399	39.6%	70.0
Other	547	750	38.3%	70.4	527	706	35.1%	68.8	503	694	29.2%	64.8	518	758	35.0%	68.1

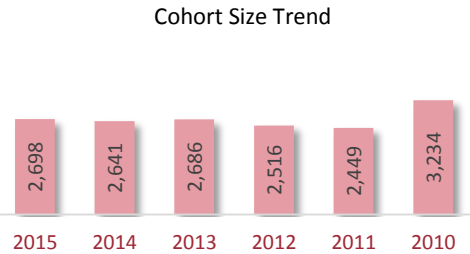
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.7%	62.8%	62.4%	63.2%	60.0%	67.3%	52.9%	Overall	68.7%	61.7%	57.8%	72.4%	60.6%	60.0%	72.1%
2015	70.5%	68.3%	66.8%	67.7%	63.2%	71.1%	59.5%	2015	71.0%	66.9%	66.7%	75.9%	68.7%	67.1%	79.4%
2014	66.0%	62.4%	62.9%	63.7%	58.3%	66.9%	51.9%	2014	71.3%	63.9%	57.0%	71.4%	61.3%	61.2%	70.3%
2013	65.7%	54.5%	52.9%	55.5%	60.2%	63.3%	43.8%	2013	65.3%	53.3%	42.1%	66.9%	47.7%	50.4%	66.1%
Other	63.1%	52.3%	54.0%	53.8%	52.7%	59.1%	40.3%	Other	60.1%	47.7%	40.5%	66.7%	42.0%	42.0%	56.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	57.1%	51.2%	53.4%	60.0%	64.3%	48.4%	Overall	67.5%	62.3%	64.6%	58.0%	60.8%	54.7%	50.7%
2015	63.4%	60.4%	62.0%	66.0%	57.0%	58.3%	2015	70.8%	68.0%	68.7%	64.5%	64.5%	61.1%	58.4%
2014	53.5%	47.0%	48.4%	57.9%	61.1%	41.8%	2014	68.0%	59.2%	63.4%	58.6%	61.3%	55.0%	49.9%
2013	50.3%	37.6%	43.9%	56.1%	50.6%	35.7%	2013	63.2%	55.9%	62.4%	50.6%	53.1%	48.9%	43.1%
Other	42.2%	30.2%	33.4%	43.3%	50.6%	27.6%	Other	59.8%	53.7%	56.1%	42.0%	53.6%	39.0%	33.8%

Texas

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	4,457	4,457	-	2,213	2,356	2,342	2,234
Sections	9,145	9,145	-	2,213	2,356	2,342	2,234
% Pass	59.4%	59.4%	-	57.7%	67.8%	55.3%	56.6%
Avg Score	74.6	74.6	-	75.9	76.5	72.4	73.3
Avg Age	28.1	28.1	-	28.2	28.1	28.3	28.0



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	2,477	1,983	4,453	4	2,698	1,138	282	339	43	1,103	1,053	606	493	711	784
Sections	4,981	4,164	9,139	6	6,427	1,939	368	411	108	3,091	1,848	958	779	1,147	1,214
% Pass	57.1%	62.1%	59.4%	33.3%	62.9%	57.2%	38.3%	31.9%	83.3%	76.0%	57.0%	50.5%	52.0%	47.6%	41.8%
Avg Score	73.5	75.8	74.6	67.3	75.6	74.2	68.4	64.6	83.6	80.1	74.1	71.3	71.9	71.0	67.8
Avg Age	28.2	28.0	28.1	36.4	27.1	29.5	31.6	38.4	21.8	23.3	24.9	26.9	29.0	32.2	42.6

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	3,072	6,545	71.6%	62.7%	75.5	<6	99	396	4.00	12.4%	100.0%
Active	-	-	-	-	<12	997	1,242	13.6%	61.2%	75.3	<12	411	1,644	4.00	51.5%	100.0%
Inactive	-	-	-	-	<18	543	638	7.0%	50.2%	72.2	<18	213	852	4.00	26.7%	100.0%
Drop	-	-	-	-	<24	190	217	2.4%	41.5%	69.5	<24	67	268	4.00	8.4%	100.0%
Lost Cd	-	-	-	-	>24	423	503	5.5%	32.2%	65.3	>24	8	32	4.00	1.0%	100.0%
Total						4,457	9,145	100%	59.4%	74.6	Total	798	3,192	4.00	100%	100.0%

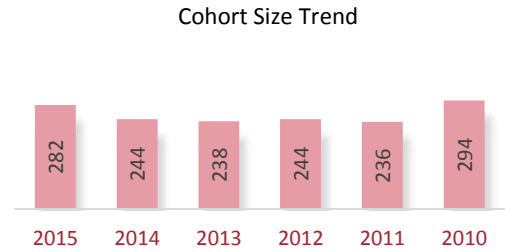
Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	2,213	2,213	57.7%	77.1	2,356	2,356	67.8%	76.5	2,342	2,342	55.3%	72.4	2,234	2,234	56.6%	73.3
2015	1,589	1,589	61.1%	74.6	1,558	1,558	71.3%	77.5	1,798	1,798	60.0%	73.7	1,482	1,482	59.5%	74.1
2014	456	456	53.7%	68.4	594	594	66.7%	76.1	331	331	47.7%	71.5	558	558	55.6%	73.5
2013	73	73	38.4%	65.1	113	113	46.0%	71.7	91	91	34.1%	65.8	91	91	33.0%	67.1
Other	95	95	29.1%	65.1	91	91	45.4%	69.2	122	122	15.9%	59.7	103	103	46.6%	67.8

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	68.2%	66.1%	65.1%	66.2%	60.8%	68.6%	62.4%	Overall	72.1%	67.1%	64.6%	74.8%	67.0%	65.6%	77.9%
2015	70.7%	69.1%	68.1%	68.6%	64.4%	71.6%	64.6%	2015	71.9%	68.6%	68.3%	77.1%	70.2%	68.0%	80.1%
2014	64.0%	63.8%	64.5%	63.2%	55.5%	65.6%	60.3%	2014	75.1%	69.9%	62.5%	74.2%	65.8%	64.8%	72.9%
2013	69.9%	48.0%	42.5%	49.3%	50.7%	56.2%	48.0%	2013	58.4%	54.0%	42.5%	67.3%	48.7%	54.9%	67.3%
Other	43.8%	41.9%	36.6%	52.5%	35.0%	41.5%	45.8%	Other	72.4%	41.6%	42.1%	49.1%	44.0%	42.5%	86.8%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	60.7%	57.4%	58.4%	62.8%	62.5%	55.6%	Overall	69.2%	67.0%	66.9%	61.2%	64.0%	58.2%	57.6%
2015	64.8%	62.8%	63.1%	66.6%	65.2%	58.1%	2015	70.8%	69.6%	68.8%	64.4%	65.1%	61.7%	58.7%
2014	54.1%	48.6%	52.6%	59.8%	57.7%	57.4%	2014	67.4%	64.2%	65.8%	59.3%	64.3%	54.7%	59.1%
2013	49.5%	31.9%	36.3%	45.1%	51.7%	37.4%	2013	61.5%	52.8%	58.2%	44.0%	47.3%	35.2%	44.0%
Other	26.2%	21.2%	21.2%	29.2%	43.6%	28.0%	Other	62.5%	57.1%	53.2%	41.4%	60.0%	47.9%	44.6%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	579	470	255	320	300	326	310
Sections	1,445	997	448	386	340	363	356
% Pass	65.4%	68.9%	57.6%	63.0%	70.6%	62.0%	66.6%
Avg Score	77.1	78.1	75.1	77.9	78.4	75.4	76.8
Avg Age	30.8	29.9	32.7	30.8	30.7	30.9	30.7



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	163	416	578	1	258	174	60	59	0	23	105	132	92	135	171
Sections	388	1,057	1,444	1	588	424	119	122	0	59	242	292	193	296	363
% Pass	67.3%	64.7%	65.4%	100.0%	70.1%	66.3%	57.1%	50.2%	0.0%	69.5%	72.7%	75.3%	59.1%	63.2%	57.0%
Avg Score	77.6	77.0	77.1	94.0	78.8	76.9	74.3	73.5	0.0	78.9	80.6	79.3	75.8	75.8	74.7
Avg Age	31.0	30.7	30.8	26.0	29.1	30.9	32.5	39.3	0.0	23.3	25.0	26.9	28.9	32.0	38.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	45	108	30	20	<6	361	741	62.3%	71.4%	78.9	<6	9	36	4.00	4.4%	100.0%
Active	225	61	25	33	<12	194	310	33.5%	62.9%	76.2	<12	36	149	4.14	17.7%	96.6%
Inactive	12	31	10	16	<18	113	167	19.5%	61.1%	76.0	<18	73	338	4.63	36.0%	86.4%
Drop	0	6	27	28	<24	38	53	6.6%	54.7%	74.1	<24	35	196	5.60	17.2%	71.4%
Lost Cd	0	5	13	9	>24	85	174	14.7%	51.7%	73.4	>24	50	429	8.58	24.6%	46.6%
					Total	579	1,445	100%	65.4%	77.1	Total	203	1,148	5.66	100%	70.7%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	320	386	63.0%	77.9	300	340	70.6%	78.4	326	363	62.0%	75.4	310	356	66.6%	76.8
2015	165	183	65.6%	79.4	139	153	73.9%	79.4	197	211	65.9%	77.0	156	166	75.9%	79.1
2014	98	128	61.7%	77.3	111	125	70.4%	78.2	74	84	65.5%	74.6	100	127	64.6%	76.4
2013	26	35	65.7%	77.3	26	34	58.8%	75.5	24	30	50.0%	71.9	27	31	48.4%	71.4
Other	31	40	52.3%	74.2	24	28	74.3%	78.1	31	38	43.6%	70.9	27	32	35.0%	70.3

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	70.3%	68.2%	68.6%	66.0%	65.0%	71.0%	58.4%	Overall	68.5%	71.8%	70.5%	77.9%	62.6%	69.7%	82.4%
2015	74.3%	74.9%	73.2%	69.4%	66.7%	70.5%	63.9%	2015	74.5%	77.1%	73.2%	77.8%	64.1%	71.2%	82.4%
2014	64.8%	66.4%	64.8%	62.5%	60.9%	69.5%	53.9%	2014	61.6%	64.8%	72.8%	80.0%	68.0%	70.4%	82.4%
2013	82.9%	57.1%	71.4%	71.4%	68.6%	88.6%	54.3%	2013	61.8%	58.8%	55.9%	64.7%	47.1%	58.8%	82.4%
Other	55.7%	48.1%	53.6%	54.9%	65.5%	63.1%	46.5%	Other	73.0%	87.3%	60.1%	82.8%	45.8%	69.8%	83.1%

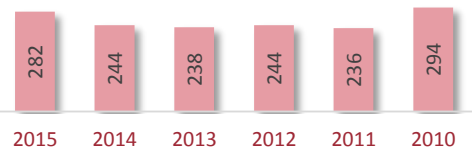
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	62.2%	58.4%	59.4%	53.5%	64.5%	48.3%	Overall	70.7%	64.7%	66.3%	67.8%	66.0%	64.0%	56.7%
2015	71.1%	65.4%	62.6%	59.2%	65.5%	56.4%	2015	76.5%	69.9%	72.3%	72.9%	68.7%	73.5%	68.7%
2014	51.2%	57.1%	63.1%	51.2%	56.7%	41.7%	2014	63.0%	62.2%	68.5%	70.1%	68.5%	62.2%	52.8%
2013	50.0%	50.0%	50.0%	40.0%	43.0%	36.7%	2013	74.2%	54.8%	45.2%	45.2%	54.8%	35.5%	32.3%
Other	41.1%	23.5%	37.4%	32.7%	43.0%	21.2%	Other	61.8%	53.5%	44.2%	52.6%	53.0%	44.7%	26.3%

Utah

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	470	470	-	239	254	257	247
Sections	997	997	-	239	254	257	247
% Pass	68.9%	68.9%	-	64.9%	74.8%	64.2%	71.7%
Avg Score	78.1	78.1	-	79.1	79.4	75.9	77.9
Avg Age	29.9	29.9	-	29.7	29.9	30.2	29.8

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	138	332	469	1	282	150	27	11	-	27	98	123	76	104	85
Sections	294	703	996	1	657	294	33	13	-	58	210	246	133	184	166
% Pass	71.8%	67.7%	68.9%	100.0%	70.5%	68.4%	54.6%	44.7%	-	77.6%	72.9%	77.6%	60.2%	64.1%	60.2%
Avg Score	78.6	77.9	78.1	94.0	78.9	77.4	72.4	69.8	-	80.9	80.7	79.7	76.3	75.8	75.3
Avg Age	30.2	29.8	29.9	26.0	29.1	31.2	31.1	39.2	-	23.4	25.1	26.9	29.0	32.2	41.0

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	353	693	69.5%	71.9%	79.1	<6	9	36	4.00	9.4%	100.0%
Active	-	-	-	-	<12	156	208	20.9%	65.4%	76.4	<12	33	132	4.00	34.4%	100.0%
Inactive	-	-	-	-	<18	61	70	7.0%	61.4%	76.8	<18	44	176	4.00	45.8%	100.0%
Drop	-	-	-	-	<24	7	7	0.7%	42.9%	68.4	<24	5	20	4.00	5.2%	100.0%
Lost Cd	-	-	-	-	>24	16	19	1.9%	36.8%	68.0	>24	5	20	4.00	5.2%	100.0%
Total						470	997	100%	68.9%	78.1	Total	96	384	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	239	239	64.9%	79.6	254	254	74.8%	79.4	257	257	64.2%	75.9	247	247	71.7%	77.9
2015	165	165	65.5%	78.7	139	139	76.3%	80.0	197	197	66.0%	77.1	156	156	76.3%	79.3
2014	65	65	64.6%	74.2	100	100	74.0%	78.9	52	52	63.5%	73.7	77	77	67.5%	76.8
2013	6	6	50.0%	74.0	11	11	72.7%	75.6	6	6	33.3%	65.0	10	10	50.0%	72.1
Other	3	3	66.7%	74.0	4	4	50.0%	78.7	2	2	0.0%	56.0	4	4	16.7%	57.5

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	71.5%	72.8%	73.2%	66.5%	64.4%	72.4%	72.4%
2015	72.7%	76.4%	73.9%	67.9%	66.1%	70.9%	70.9%
2014	69.2%	69.2%	72.3%	63.1%	60.0%	75.4%	78.5%
2013	66.7%	16.7%	66.7%	66.7%	66.7%	66.7%	66.7%
Other	66.7%	66.7%	66.7%	66.7%	66.7%	100.0%	33.3%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	70.6%	71.9%	75.2%	78.6%	69.3%	73.4%	82.7%
2015	77.0%	77.7%	75.5%	79.9%	67.6%	74.8%	82.7%
2014	65.0%	68.0%	76.0%	81.0%	73.0%	71.0%	83.0%
2013	36.4%	36.4%	72.7%	45.5%	63.6%	72.7%	72.7%
Other	83.3%	66.7%	50.0%	66.7%	50.0%	83.3%	100.0%

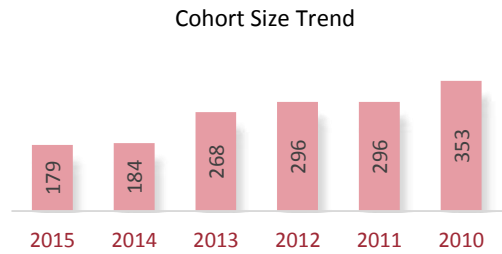
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	67.3%	62.6%	61.5%	56.8%	63.0%	70.4%
2015	73.1%	65.5%	63.5%	61.4%	65.0%	71.1%
2014	48.1%	55.8%	59.6%	46.2%	61.5%	73.1%
2013	33.3%	33.3%	33.3%	0.0%	33.3%	50.0%
Other	100.0%	50.0%	0.0%	50.0%	0.0%	0.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	72.1%	67.2%	72.2%	71.3%	69.5%	67.6%	69.9%
2015	76.9%	69.2%	72.4%	72.4%	69.2%	75.0%	74.4%
2014	64.9%	63.6%	75.3%	77.9%	71.4%	57.1%	64.9%
2013	60.0%	70.0%	40.0%	30.0%	60.0%	40.0%	60.0%
Other	50.0%	50.0%	83.3%	0.0%	66.7%	50.0%	16.7%

Vermont

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	407	287	236	228	212	218	232
Sections	1,124	586	538	283	277	268	296
% Pass	45.5%	49.8%	40.7%	45.9%	48.7%	43.7%	43.6%
Avg Score	70.2	70.2	70.2	70.9	72.1	68.8	69.1
Avg Age	28.3	27.0	29.7	27.8	28.7	28.5	28.0



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	230	177	203	205	166	101	42	78	32	68	95	69	52	52	97
Sections	621	503	531	593	447	264	100	206	68	205	252	167	113	127	192
% Pass	39.9%	52.3%	51.6%	40.0%	50.6%	45.8%	43.0%	30.1%	30.9%	56.1%	45.6%	40.1%	40.7%	49.6%	43.8%
Avg Score	67.9	73.0	72.5	68.2	71.1	69.3	72.7	65.3	63.4	73.1	70.0	68.1	68.7	72.5	71.0
Avg Age	28.1	28.5	29.6	27.0	25.9	27.6	30.6	36.0	21.3	23.1	24.9	26.8	28.8	32.1	39.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	32	51	15	27	<6	213	524	52.3%	48.9%	70.4	<6	5	21	4.20	4.0%	95.2%
Active	136	45	22	50	<12	84	149	20.6%	51.0%	70.4	<12	27	123	4.56	21.6%	87.8%
Inactive	11	33	17	26	<18	70	119	17.2%	40.3%	70.0	<18	28	144	5.14	22.4%	77.8%
Drop	0	20	52	47	<24	41	63	10.1%	42.9%	71.2	<24	23	171	7.43	18.4%	53.8%
Lost Cd	0	4	19	21	>24	105	269	25.8%	38.7%	69.5	>24	42	425	10.12	33.6%	39.5%
					Total	407	1,124	100%	45.5%	70.2	Total	125	884	7.07	100%	56.6%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	228	283	45.9%	70.9	212	277	48.7%	72.1	218	268	43.7%	68.8	232	296	43.6%	69.1
2015	116	143	46.2%	72.0	94	104	56.7%	72.5	125	138	50.7%	71.0	102	116	48.3%	68.0
2014	53	70	45.7%	68.4	58	84	47.6%	72.2	41	53	37.7%	64.2	60	83	44.6%	69.7
2013	18	21	52.4%	75.3	21	33	27.3%	71.9	18	26	50.0%	72.0	25	31	41.9%	70.8
Other	41	49	48.2%	66.3	39	56	40.5%	69.6	34	51	20.8%	63.5	45	66	22.6%	63.7

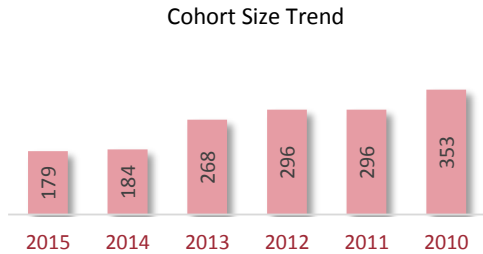
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	59.2%	56.5%	55.5%	54.6%	61.2%	55.6%	45.6%	Overall	51.9%	66.5%	65.4%	49.9%	58.7%	61.5%	46.5%
2015	59.4%	53.9%	57.3%	58.7%	63.6%	58.7%	45.5%	2015	49.0%	70.2%	72.1%	51.0%	66.4%	64.4%	53.9%
2014	58.6%	57.1%	52.9%	55.7%	61.4%	47.1%	44.3%	2014	54.8%	69.1%	72.6%	46.4%	59.5%	67.9%	46.4%
2013	61.9%	61.9%	66.7%	52.4%	71.4%	61.9%	52.4%	2013	66.7%	57.6%	45.5%	72.7%	45.5%	54.6%	48.5%
Other	58.2%	61.0%	48.9%	42.5%	49.5%	54.7%	44.9%	Other	46.7%	58.9%	49.1%	40.0%	46.0%	48.7%	27.7%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	52.3%	52.4%	52.9%	62.9%	67.4%	49.0%	Overall	49.5%	54.4%	52.1%	58.7%	56.6%	48.4%	40.3%
2015	57.3%	60.9%	60.1%	66.7%	54.7%	55.1%	2015	50.9%	62.1%	51.7%	64.7%	56.9%	50.9%	49.1%
2014	43.4%	39.6%	47.2%	58.5%	61.5%	41.5%	2014	54.2%	55.4%	50.6%	59.0%	56.6%	53.0%	43.4%
2013	57.7%	65.4%	61.5%	65.4%	36.5%	61.5%	2013	54.8%	58.1%	51.6%	51.6%	54.8%	58.1%	45.2%
Other	41.7%	29.5%	28.8%	52.8%	36.5%	28.8%	Other	36.9%	33.8%	55.0%	48.9%	57.0%	31.1%	13.7%

Vermont

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	287	287	-	148	138	155	145
Sections	586	586	-	148	138	155	145
% Pass	49.8%	49.8%	-	48.7%	57.3%	47.7%	46.2%
Avg Score	70.2	70.2	-	71.6	72.0	69.0	68.4
Avg Age	27.0	27.0	-	26.6	27.4	27.1	26.8



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	163	124	143	144	179	72	16	20	32	69	71	40	27	29	38
Sections	318	268	275	311	437	107	20	22	66	162	141	66	42	47	62
% Pass	43.7%	57.1%	59.6%	41.2%	50.8%	53.3%	35.0%	22.9%	30.3%	61.1%	52.5%	42.4%	45.2%	46.8%	48.4%
Avg Score	66.8	74.2	73.4	67.4	70.8	68.5	69.6	69.4	63.0	73.7	70.6	65.5	69.0	72.7	71.9
Avg Age	27.0	27.0	28.3	25.8	26.3	28.2	30.9	33.9	21.3	23.1	24.9	26.8	28.8	32.3	42.6

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	201	452	77.1%	50.4%	70.4	<6	4	16	4.00	10.8%	100.0%
Active	-	-	-	-	<12	49	61	10.4%	62.3%	72.5	<12	17	68	4.00	45.9%	100.0%
Inactive	-	-	-	-	<18	31	35	6.0%	45.7%	69.3	<18	12	48	4.00	32.4%	100.0%
Drop	-	-	-	-	<24	8	8	1.4%	37.5%	65.4	<24	2	8	4.00	5.4%	100.0%
Lost Cd	-	-	-	-	>24	27	30	5.1%	23.3%	66.0	>24	2	8	4.00	5.4%	100.0%
Total						287	586	100%	49.8%	70.2	Total	37	148	4.00	100%	100.0%

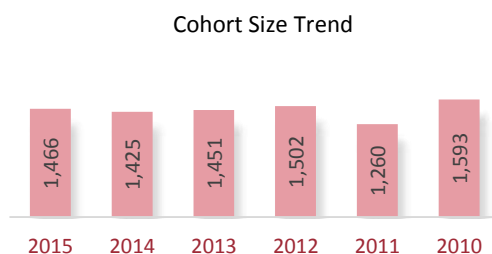
Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	148	148	48.7%	72.2	138	138	57.3%	72.0	155	155	47.7%	69.0	145	145	46.2%	68.4
2015	116	116	46.6%	68.9	94	94	57.5%	72.2	125	125	52.0%	71.1	102	102	48.0%	67.5
2014	24	24	58.3%	65.0	32	32	65.6%	71.6	20	20	40.0%	59.0	31	31	45.2%	71.1
2013	3	3	33.3%	78.3	8	8	37.5%	73.9	4	4	25.0%	66.5	5	5	40.0%	67.8
Other	5	5	75.0%	78.3	4	4	25.0%	66.5	6	6	0.0%	64.4	7	7	40.0%	72.1

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	60.4%	55.5%	59.3%	58.7%	66.5%	57.0%	57.9%	Overall	54.4%	68.8%	68.1%	51.5%	63.0%	63.8%	50.7%
2015	58.6%	53.5%	58.6%	61.2%	66.4%	56.9%	56.9%	2015	48.9%	70.2%	71.3%	48.9%	66.0%	62.8%	52.1%
2014	66.7%	62.5%	58.3%	54.2%	66.7%	54.2%	62.5%	2014	62.5%	62.5%	68.8%	53.1%	59.4%	68.8%	56.3%
2013	33.3%	66.7%	66.7%	33.3%	33.3%	33.3%	33.3%	2013	87.5%	87.5%	50.0%	75.0%	50.0%	62.5%	37.5%
Other	87.5%	62.5%	75.0%	37.5%	87.5%	87.5%	75.0%	Other	50.0%	50.0%	25.0%	50.0%	50.0%	50.0%	0.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	54.5%	54.2%	54.8%	63.2%	64.2%	42.3%	Overall	55.4%	57.6%	51.5%	66.6%	57.7%	51.9%	46.4%
2015	56.8%	61.6%	58.4%	67.2%	68.0%	45.6%	2015	52.9%	60.8%	52.9%	65.7%	57.8%	50.0%	43.1%
2014	40.0%	30.0%	45.0%	50.0%	50.0%	30.0%	2014	64.5%	58.1%	48.4%	67.7%	61.3%	58.1%	54.8%
2013	50.0%	25.0%	25.0%	25.0%	25.0%	25.0%	2013	60.0%	60.0%	40.0%	60.0%	40.0%	60.0%	60.0%
Other	58.3%	0.0%	33.3%	50.0%	58.3%	25.0%	Other	46.7%	6.7%	53.3%	80.0%	53.3%	46.7%	46.7%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	3,327	2,475	1,743	1,868	1,657	1,722	1,676
Sections	8,566	4,967	3,599	2,355	1,934	2,146	2,131
% Pass	52.2%	58.8%	43.1%	49.6%	61.3%	49.0%	50.0%
Avg Score	73.2	74.4	71.6	74.1	75.1	71.7	72.1
Avg Age	29.4	28.2	31.0	29.1	29.5	29.7	29.3



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,018	802	3,311	16	1,315	867	340	607	64	828	630	436	334	561	985
Sections	1,958	1,580	8,526	40	3,169	2,126	804	1,429	135	2,196	1,358	957	770	1,199	1,951
% Pass	52.5%	58.0%	52.3%	35.0%	60.8%	54.0%	40.7%	34.4%	64.4%	66.6%	49.4%	51.2%	48.2%	47.2%	42.2%
Avg Score	73.2	75.2	73.3	66.1	75.5	73.3	70.8	68.6	77.3	77.7	72.6	72.9	72.5	71.5	69.9
Avg Age	29.0	28.8	29.3	40.5	27.1	28.8	30.2	36.2	21.8	23.1	24.9	26.9	28.9	32.2	39.8

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	271	445	122	139	<6	1,751	3,810	52.6%	59.8%	75.1	<6	82	336	4.10	8.4%	97.6%
Active	1,139	377	199	422	<12	908	1,424	27.3%	57.0%	74.3	<12	189	808	4.28	19.3%	93.6%
Inactive	56	233	99	218	<18	606	920	18.2%	51.2%	73.1	<18	280	1,426	5.09	28.7%	78.5%
Drop	0	87	237	335	<24	302	469	9.1%	39.5%	70.9	<24	165	959	5.81	16.9%	68.8%
Lost Cd	0	35	143	134	>24	811	1,943	24.4%	37.5%	69.5	>24	261	2,883	11.05	26.7%	36.2%
Total						3,327	8,566	100%	52.2%	73.2	Total	977	6,412	6.56	100%	60.9%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	1,868	2,355	49.6%	74.1	1,657	1,934	61.3%	75.1	1,722	2,146	49.0%	71.7	1,676	2,131	50.0%	72.1
2015	937	1,064	56.9%	75.9	805	855	73.2%	77.8	895	1,021	57.4%	73.9	712	806	57.3%	74.4
2014	456	644	47.8%	73.8	416	495	62.0%	75.1	370	489	49.5%	71.7	513	690	53.9%	72.5
2013	166	226	43.4%	72.2	150	201	48.8%	72.6	163	216	35.7%	68.4	162	244	36.9%	69.8
Other	309	421	36.6%	70.6	286	383	35.0%	69.1	294	420	32.7%	66.6	289	391	36.9%	68.3

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	66.0%	63.6%	63.0%	63.2%	65.9%	55.7%	Overall	70.6%	62.2%	60.5%	70.9%	62.1%	63.9%	72.4%
2015	71.8%	70.4%	68.1%	66.3%	65.6%	69.6%	61.6%	2015	75.3%	69.4%	68.7%	74.9%	71.4%	69.6%	80.6%
2014	67.4%	66.2%	63.8%	63.2%	60.1%	64.6%	54.8%	2014	69.1%	61.8%	60.2%	69.5%	60.4%	63.2%	73.5%
2013	69.9%	60.6%	59.3%	56.6%	60.2%	59.7%	46.0%	2013	66.7%	53.2%	49.8%	68.2%	48.3%	59.2%	63.7%
Other	65.8%	55.4%	52.2%	56.2%	62.3%	59.6%	44.2%	Other	61.5%	47.1%	43.4%	63.3%	45.8%	51.3%	52.2%

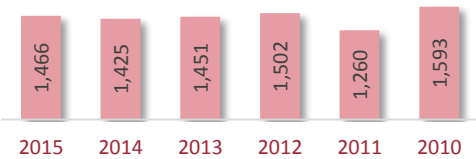
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	58.0%	52.7%	55.1%	65.2%	69.1%	50.7%	Overall	69.5%	65.1%	64.3%	57.9%	60.4%	55.0%	50.7%
2015	64.7%	60.6%	62.0%	72.3%	64.0%	58.5%	2015	72.1%	68.6%	68.2%	62.3%	64.4%	59.4%	57.2%
2014	58.1%	53.4%	53.6%	61.2%	58.3%	49.5%	2014	71.6%	66.1%	66.2%	59.7%	59.7%	57.1%	53.2%
2013	47.2%	43.5%	46.3%	54.6%	63.7%	39.8%	2013	60.7%	56.2%	58.6%	53.3%	53.3%	44.7%	35.3%
Other	43.5%	33.0%	40.9%	54.8%	63.7%	34.6%	Other	64.6%	60.0%	54.5%	46.8%	55.7%	46.0%	39.0%

Virginia

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,475	2,475	-	1,285	1,227	1,260	1,195
Sections	4,967	4,967	-	1,285	1,227	1,260	1,195
% Pass	58.8%	58.8%	-	54.6%	70.7%	57.1%	53.0%
Avg Score	74.4	74.4	-	75.0	77.1	73.0	72.4
Avg Age	28.2	28.2	-	27.9	28.1	28.4	28.4

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	624	528	2,466	9	1,466	687	151	171	63	785	459	320	233	364	449
Sections	1,131	959	4,946	21	3,349	1,212	190	216	129	1,863	750	523	365	573	764
% Pass	60.6%	64.3%	58.9%	47.6%	62.3%	57.0%	36.8%	32.9%	65.1%	70.2%	54.4%	56.0%	53.2%	51.5%	44.4%
Avg Score	74.6	76.6	74.4	69.7	75.7	73.4	67.8	65.4	77.3	78.4	73.0	73.3	72.7	71.9	68.8
Avg Age	27.8	27.8	28.1	41.8	27.3	29.1	32.2	35.5	21.8	23.1	24.9	27.0	29.0	32.3	42.4

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	1,673	3,392	68.3%	61.2%	75.3	<6	74	296	4.00	18.2%	100.0%
Active	-	-	-	-	<12	659	866	17.4%	60.7%	74.6	<12	152	608	4.00	37.3%	100.0%
Inactive	-	-	-	-	<18	297	342	6.9%	57.6%	73.2	<18	131	524	4.00	32.2%	100.0%
Drop	-	-	-	-	<24	88	96	1.9%	31.3%	67.7	<24	43	172	4.00	10.6%	100.0%
Lost Cd	-	-	-	-	>24	217	271	5.5%	33.6%	66.0	>24	7	28	4.00	1.7%	100.0%
Total						2,475	4,967	100%	58.8%	74.4	Total	407	1,628	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	1,285	1,285	54.6%	76.0	1,227	1,227	70.7%	77.1	1,260	1,260	57.1%	73.0	1,195	1,195	53.0%	72.4
2015	937	937	57.7%	74.0	805	805	74.4%	78.1	895	895	60.0%	74.2	712	712	57.4%	74.3
2014	263	263	50.6%	68.1	337	337	67.7%	76.3	249	249	55.0%	72.0	363	363	53.2%	71.2
2013	31	31	38.7%	63.5	49	49	53.1%	72.3	54	54	33.3%	66.7	56	56	25.0%	64.8
Other	54	54	24.3%	63.5	36	36	28.7%	69.8	62	62	36.6%	60.6	64	64	33.8%	67.9

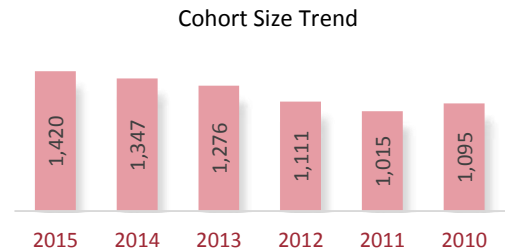
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.4%	68.5%	65.5%	64.7%	60.9%	67.1%	58.5%	Overall	73.7%	67.4%	67.7%	73.7%	68.5%	68.3%	79.0%
2015	71.7%	70.5%	68.3%	67.1%	65.0%	69.3%	59.2%	2015	75.5%	69.9%	69.4%	75.5%	72.4%	70.1%	81.6%
2014	65.0%	68.8%	64.3%	63.9%	53.2%	64.3%	62.0%	2014	71.2%	66.2%	68.0%	71.8%	64.4%	66.8%	76.6%
2013	51.6%	51.6%	48.4%	58.1%	38.7%	58.1%	58.1%	2013	71.4%	53.1%	49.0%	63.3%	53.1%	61.2%	65.3%
Other	59.9%	41.6%	31.6%	30.8%	41.1%	49.1%	29.2%	Other	58.5%	41.8%	52.3%	65.0%	40.7%	52.5%	63.1%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	63.1%	58.5%	59.5%	66.6%	65.7%	55.3%	Overall	70.7%	66.4%	64.9%	59.6%	62.2%	56.4%	51.6%
2015	66.0%	61.7%	63.6%	71.8%	68.2%	58.2%	2015	71.9%	68.8%	68.3%	62.1%	64.8%	59.8%	56.5%
2014	59.8%	55.8%	53.0%	58.2%	65.9%	55.0%	2014	70.3%	64.7%	62.8%	59.2%	60.9%	55.4%	51.0%
2013	42.6%	44.4%	44.4%	53.7%	51.9%	31.5%	2013	57.1%	44.6%	44.6%	48.2%	51.8%	33.9%	26.8%
Other	51.6%	35.3%	38.8%	35.8%	41.4%	36.0%	Other	71.5%	67.6%	56.3%	43.2%	49.6%	44.6%	22.3%

Washington

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,822	2,235	1,381	1,597	1,410	1,621	1,408
Sections	7,446	4,564	2,882	2,065	1,695	1,927	1,759
% Pass	49.7%	53.8%	43.2%	46.2%	55.3%	46.9%	51.3%
Avg Score	71.4	71.6	71.0	71.5	73.5	69.2	71.5
Avg Age	31.2	30.2	32.7	31.3	31.4	30.9	31.1



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,522	1,300	1,807	1,019	1,297	770	273	313	32	402	484	368	327	646	960
Sections	3,992	3,454	4,623	2,823	3,116	2,019	662	777	75	1,053	1,104	869	731	1,519	2,095
% Pass	47.8%	51.8%	55.5%	40.1%	54.2%	51.3%	42.3%	33.3%	74.7%	67.3%	50.5%	47.0%	49.4%	46.4%	43.0%
Avg Score	70.3	72.6	73.7	67.6	71.1	72.8	70.9	68.6	80.7	77.2	71.9	70.2	70.9	69.4	69.9
Avg Age	30.4	32.1	29.3	34.3	29.6	30.8	32.2	38.6	21.5	23.1	24.9	26.9	28.9	32.4	40.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	215	396	119	70	<6	1,677	3,526	59.4%	52.8%	71.0	<6	14	56	4.00	1.8%	100.0%
Active	1,090	340	128	213	<12	851	1,457	30.2%	53.3%	73.0	<12	201	861	4.28	25.1%	93.4%
Inactive	115	286	111	100	<18	561	972	19.9%	52.6%	73.2	<18	192	973	5.07	24.0%	78.9%
Drop	0	126	267	206	<24	225	389	8.0%	40.9%	69.8	<24	204	1,204	5.90	25.5%	67.8%
Lost Cd	0	44	87	67	>24	446	1,102	15.8%	35.3%	69.3	>24	189	1,856	9.82	23.6%	40.7%
Total						2,822	7,446	100%	49.7%	71.4	Total	800	4,950	6.19	100%	64.6%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	1,597	2,065	46.2%	71.5	1,410	1,695	55.3%	73.5	1,621	1,927	46.9%	69.2	1,408	1,759	51.3%	71.5
2015	809	938	49.3%	71.2	729	792	61.5%	73.9	1,031	1,150	50.1%	68.9	660	742	57.6%	72.0
2014	465	672	47.0%	72.4	410	519	58.8%	74.9	313	413	47.0%	70.9	457	616	51.5%	72.2
2013	149	211	42.2%	72.0	122	164	45.1%	72.3	108	144	34.7%	67.4	142	197	45.2%	69.9
Other	174	244	33.6%	69.3	149	220	31.5%	69.1	169	220	38.5%	67.6	149	204	29.9%	68.0

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	61.0%	56.5%	57.0%	56.5%	61.1%	56.2%	46.6%	Overall	58.8%	66.2%	64.5%	60.1%	66.7%	64.8%	56.8%
2015	62.5%	58.6%	58.2%	56.2%	59.6%	57.0%	49.6%	2015	58.7%	66.2%	65.8%	61.5%	68.1%	65.2%	64.3%
2014	61.9%	57.1%	57.1%	58.0%	61.2%	57.0%	45.7%	2014	62.4%	71.1%	69.8%	59.0%	71.3%	70.5%	53.4%
2013	59.2%	50.2%	55.5%	52.1%	64.0%	55.0%	39.8%	2013	56.1%	62.8%	61.6%	60.4%	62.2%	60.4%	50.6%
Other	53.1%	50.3%	52.2%	57.7%	65.9%	51.0%	41.1%	Other	51.8%	55.6%	45.9%	55.9%	50.7%	50.7%	34.7%

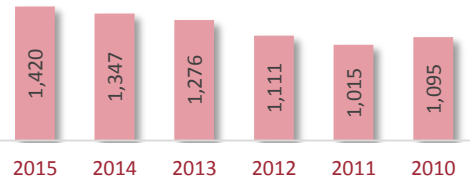
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	52.9%	49.7%	49.0%	56.5%	57.5%	45.3%	Overall	60.5%	60.6%	59.9%	57.2%	58.1%	56.9%	49.2%
2015	53.9%	53.4%	51.2%	57.5%	56.2%	48.4%	2015	62.8%	64.2%	60.4%	59.8%	60.4%	58.8%	54.2%
2014	54.5%	48.4%	50.6%	57.6%	53.5%	44.6%	2014	61.0%	63.0%	61.5%	59.7%	59.4%	57.3%	51.0%
2013	50.0%	41.0%	44.4%	54.2%	57.3%	36.8%	2013	59.9%	54.8%	57.9%	51.3%	53.3%	56.9%	42.1%
Other	45.5%	34.7%	35.5%	50.3%	57.3%	33.0%	Other	49.6%	43.1%	54.5%	43.4%	48.3%	47.5%	28.3%

Washington

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,235	2,235	-	1,151	1,103	1,237	1,073
Sections	4,564	4,564	-	1,151	1,103	1,237	1,073
% Pass	53.8%	53.8%	-	49.0%	62.4%	50.4%	53.8%
Avg Score	71.6	71.6	-	71.3	74.6	69.3	71.5
Avg Age	30.2	30.2	-	30.1	30.3	30.3	30.1

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,214	1,021	1,450	786	1,420	593	124	98	32	397	387	290	251	498	529
Sections	2,469	2,095	2,961	1,603	3,229	1,043	171	121	69	943	701	542	438	907	964
% Pass	51.0%	57.0%	60.2%	41.9%	54.6%	55.9%	38.0%	36.7%	76.8%	69.7%	52.6%	50.4%	54.1%	48.0%	44.5%
Avg Score	70.1	73.4	74.5	66.3	71.2	73.6	68.4	70.0	80.9	77.7	71.7	70.3	71.0	68.4	68.9
Avg Age	29.7	30.8	28.5	33.4	29.7	30.8	32.6	37.7	21.5	23.2	25.0	27.0	29.0	32.4	41.8

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	1,613	3,194	70.0%	53.4%	70.9	<6	14	56	4.00	4.5%	100.0%
Active	-	-	-	-	<12	601	786	17.2%	59.7%	74.6	<12	152	608	4.00	48.9%	100.0%
Inactive	-	-	-	-	<18	274	338	7.4%	56.2%	73.8	<18	86	344	4.00	27.7%	100.0%
Drop	-	-	-	-	<24	77	94	2.1%	38.3%	66.8	<24	52	208	4.00	16.7%	100.0%
Lost Cd	-	-	-	-	>24	126	152	3.3%	34.2%	67.8	>24	7	28	4.00	2.3%	100.0%
Total						2,235	4,564	100%	53.8%	71.6	Total	311	1,244	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	1,151	1,151	49.0%	71.0	1,103	1,103	62.4%	74.6	1,237	1,237	50.4%	69.3	1,073	1,073	53.8%	71.5
2015	809	809	50.3%	72.4	729	729	62.7%	74.2	1,031	1,031	50.5%	68.9	660	660	57.4%	71.9
2014	267	267	47.2%	70.4	294	294	67.4%	76.9	152	152	56.6%	72.3	330	330	52.4%	72.1
2013	42	42	40.5%	67.6	55	55	45.5%	71.8	25	25	36.0%	68.7	49	49	28.6%	62.7
Other	33	33	38.3%	67.6	25	25	33.0%	67.4	29	29	34.4%	68.6	34	34	26.8%	68.9

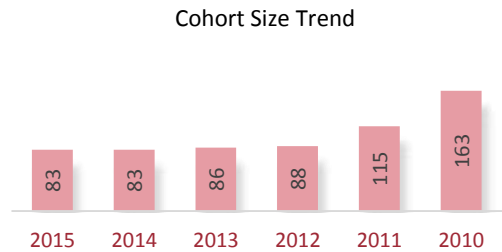
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	61.2%	58.3%	57.9%	56.6%	57.5%	56.9%	56.7%	Overall	61.6%	68.8%	66.1%	63.2%	69.4%	65.7%	64.2%
2015	62.8%	58.6%	58.7%	55.9%	58.3%	57.1%	55.5%	2015	59.4%	66.9%	65.7%	62.7%	69.6%	64.8%	66.0%
2014	58.1%	59.2%	58.8%	58.1%	55.8%	58.8%	59.6%	2014	68.7%	74.8%	71.8%	66.7%	72.8%	71.8%	64.0%
2013	54.8%	42.9%	50.0%	52.4%	52.4%	57.1%	64.3%	2013	50.9%	65.5%	56.4%	56.4%	58.2%	52.7%	50.9%
Other	56.2%	62.6%	42.4%	68.9%	57.0%	35.8%	51.8%	Other	67.0%	57.8%	32.0%	54.5%	49.3%	49.5%	44.3%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	55.0%	54.2%	51.8%	57.9%	58.1%	48.7%	Overall	62.1%	61.7%	60.8%	57.5%	58.5%	56.1%	54.1%
2015	54.4%	54.4%	51.8%	57.2%	57.3%	48.9%	2015	62.6%	62.9%	62.0%	59.7%	60.0%	57.9%	56.8%
2014	61.2%	56.6%	54.0%	59.9%	57.9%	52.6%	2014	62.1%	63.9%	61.5%	59.4%	60.3%	55.8%	53.9%
2013	48.0%	44.0%	36.0%	60.0%	52.0%	44.0%	2013	51.0%	38.8%	40.8%	30.6%	34.7%	40.8%	32.7%
Other	50.6%	44.1%	56.0%	68.8%	90.4%	27.3%	Other	68.2%	51.2%	60.5%	33.8%	45.1%	48.0%	33.2%

West Virginia

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	215	140	139	132	90	96	93
Sections	546	248	298	174	121	126	125
% Pass	39.4%	42.7%	36.6%	43.1%	44.6%	31.0%	37.6%
Avg Score	68.5	69.0	68.1	70.4	70.6	64.4	68.0
Avg Age	28.9	27.9	29.7	29.3	29.2	28.3	28.6



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	107	108	215	0	73	47	24	59	1	43	39	47	40	27	50
Sections	271	271	546	0	157	119	57	149	4	100	75	114	92	72	89
% Pass	36.9%	42.1%	39.4%	0.0%	42.0%	39.5%	42.1%	38.7%	100.0%	42.0%	44.0%	39.5%	41.3%	38.9%	28.1%
Avg Score	67.9	69.1	68.5	0.0	67.8	69.2	71.5	68.6	92.8	68.5	68.7	67.6	70.1	71.0	64.9
Avg Age	29.4	28.3	28.9	0.0	28.0	27.4	27.5	36.3	21.6	23.2	24.9	26.8	28.8	31.7	39.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	5	16	9	12	<6	103	192	47.9%	41.2%	67.7	<6	-	-	-	-	-
Active	75	26	15	45	<12	46	73	21.4%	45.2%	69.6	<12	5	20	4.00	11.9%	100.0%
Inactive	3	23	5	16	<18	39	62	18.1%	38.7%	70.3	<18	10	51	5.10	23.8%	78.4%
Drop	0	12	18	33	<24	20	35	9.3%	31.4%	69.3	<24	6	30	5.00	14.3%	80.0%
Lost Cd	0	2	10	14	>24	72	184	33.5%	37.0%	68.3	>24	21	244	11.62	50.0%	34.4%
					Total	215	546	100%	39.4%	68.5	Total	42	345	8.21	100%	48.7%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	132	174	43.1%	70.4	90	121	44.6%	70.6	96	126	31.0%	64.4	93	125	37.6%	68.0
2015	49	62	45.2%	69.4	34	38	44.7%	71.2	41	50	36.0%	65.5	33	38	42.1%	64.3
2014	35	45	40.0%	69.5	23	29	51.7%	70.9	15	18	38.9%	67.2	26	39	33.3%	69.2
2013	17	20	40.0%	73.7	8	14	50.0%	72.6	10	17	35.3%	66.6	9	15	53.3%	73.3
Other	31	47	58.5%	73.1	25	40	29.3%	66.4	30	41	32.9%	64.1	25	33	22.7%	66.8

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	59.5%	54.7%	50.8%	50.4%	52.0%	66.0%	39.1%
2015	64.5%	53.2%	48.4%	56.5%	54.8%	53.2%	40.3%
2014	55.6%	51.1%	46.7%	37.8%	48.9%	64.4%	37.8%
2013	70.0%	60.0%	60.0%	50.0%	55.0%	70.0%	35.0%
Other	50.1%	58.1%	54.4%	55.4%	49.3%	85.7%	41.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	60.0%	47.9%	40.4%	68.8%	43.3%	43.4%	73.1%
2015	55.3%	39.5%	34.2%	81.6%	50.0%	44.7%	76.3%
2014	62.1%	58.6%	58.6%	51.7%	48.3%	51.7%	75.9%
2013	71.4%	50.0%	42.9%	85.7%	50.0%	71.4%	57.1%
Other	61.0%	48.8%	31.1%	61.8%	27.5%	24.9%	71.4%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	40.1%	31.5%	30.3%	32.5%	56.0%	25.9%
2015	52.0%	42.0%	40.0%	38.0%	61.1%	34.0%
2014	44.4%	33.3%	33.3%	38.9%	41.2%	33.3%
2013	35.3%	23.5%	35.3%	29.4%	47.7%	11.8%
Other	23.4%	19.0%	13.8%	22.8%	47.7%	16.0%

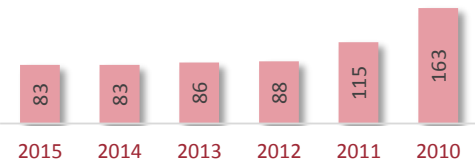
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	57.8%	38.0%	50.2%	40.8%	51.4%	36.5%	34.0%
2015	47.4%	34.2%	55.3%	44.7%	50.0%	34.2%	36.8%
2014	66.7%	33.3%	59.0%	41.0%	48.7%	35.9%	33.3%
2013	53.3%	40.0%	66.7%	80.0%	60.0%	53.3%	46.7%
Other	63.9%	47.0%	28.3%	21.2%	53.0%	34.1%	26.5%

West Virginia

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	140	140	-	80	54	54	60
Sections	248	248	-	80	54	54	60
% Pass	42.7%	42.7%	-	46.3%	50.0%	29.6%	43.3%
Avg Score	69.0	69.0	-	71.3	72.1	64.8	66.9
Avg Age	27.9	27.9	-	28.2	28.4	27.8	27.2

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	68	72	140	-	83	37	9	11	1	42	24	30	21	16	16
Sections	122	122	248	-	157	64	14	13	4	78	31	48	31	31	25
% Pass	44.3%	41.8%	42.7%	-	44.0%	43.8%	57.1%	16.7%	100.0%	44.9%	58.1%	37.5%	32.3%	38.7%	36.0%
Avg Score	69.0	68.9	69.0	-	68.2	70.8	77.3	63.6	92.8	68.1	72.6	66.6	68.7	70.7	66.4
Avg Age	28.7	27.0	27.9	-	27.6	27.8	29.2	32.8	21.6	23.2	25.1	26.7	28.7	31.5	43.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	94	160	64.5%	43.8%	68.0	<6	-	-	-	-	-
Active	-	-	-	-	<12	28	34	13.7%	47.1%	72.3	<12	5	20	4.00	41.7%	100.0%
Inactive	-	-	-	-	<18	26	31	12.5%	45.2%	72.1	<18	5	20	4.00	41.7%	100.0%
Drop	-	-	-	-	<24	5	6	2.4%	50.0%	72.2	<24	2	8	4.00	16.7%	100.0%
Lost Cd	-	-	-	-	>24	14	17	6.9%	17.7%	65.1	>24	-	-	-	-	-
Total						140	248	100%	42.7%	69.0	Total	12	48	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	80	80	46.3%	70.2	54	54	50.0%	72.1	54	54	29.6%	64.8	60	60	43.3%	66.9
2015	49	49	46.9%	72.3	34	34	47.1%	71.4	41	41	36.6%	65.0	33	33	45.5%	65.7
2014	21	21	47.6%	78.3	17	17	58.8%	73.4	7	7	14.3%	65.9	19	19	36.8%	68.6
2013	6	6	50.0%	70.0	2	2	50.0%	78.0	1	1	0.0%	59.0	5	5	80.0%	79.4
Other	4	4	33.3%	70.0	1	1	0.0%	66.0	5	5	0.0%	61.8	3	3	0.0%	49.0

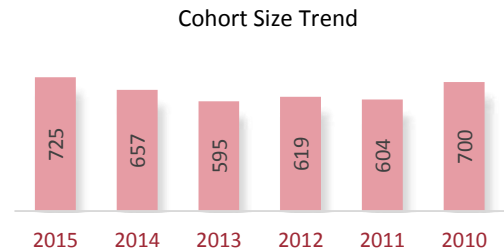
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
	65.4%	56.7%	51.7%	54.2%	56.7%	62.9%	54.6%
Overall	65.4%	56.7%	51.7%	54.2%	56.7%	62.9%	54.6%
2015	65.3%	59.2%	53.1%	55.1%	55.1%	55.1%	53.1%
2014	57.1%	52.4%	42.9%	47.6%	47.6%	71.4%	61.9%
2013	83.3%	66.7%	50.0%	83.3%	83.3%	83.3%	66.7%
Other	83.3%	33.3%	83.3%	33.3%	83.3%	83.3%	16.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
	59.3%	55.6%	48.1%	74.1%	57.4%	55.6%	75.9%
Overall	59.3%	55.6%	48.1%	74.1%	57.4%	55.6%	75.9%
2015	52.9%	44.1%	35.3%	85.3%	52.9%	47.1%	79.4%
2014	64.7%	70.6%	70.6%	47.1%	64.7%	70.6%	76.5%
2013	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	50.0%
Other	100.0%	100.0%	0.0%	100.0%	0.0%	0.0%	0.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
	40.7%	38.2%	34.5%	38.9%	55.8%	38.0%
Overall	40.7%	38.2%	34.5%	38.9%	55.8%	38.0%
2015	46.3%	43.9%	39.0%	43.9%	56.1%	36.6%
2014	42.9%	28.6%	28.6%	42.9%	57.1%	42.9%
2013	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	12.5%	12.5%	0.0%	62.5%	50.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
	61.7%	35.0%	56.7%	48.3%	48.3%	40.0%	43.3%
Overall	61.7%	35.0%	56.7%	48.3%	48.3%	40.0%	43.3%
2015	48.5%	33.3%	60.6%	48.5%	51.5%	36.4%	45.5%
2014	73.7%	42.1%	57.9%	36.8%	47.4%	42.1%	31.6%
2013	80.0%	40.0%	60.0%	100.0%	60.0%	80.0%	100.0%
Other	100.0%	0.0%	0.0%	33.3%	0.0%	0.0%	0.0%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,391	1,111	620	828	739	707	762
Sections	3,560	2,400	1,160	1,016	815	826	903
% Pass	60.5%	65.5%	50.3%	54.7%	70.4%	59.0%	59.6%
Avg Score	75.3	76.3	73.2	75.4	77.1	74.6	74.1
Avg Age	27.0	26.3	28.5	26.6	27.2	27.3	27.0



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	616	775	1,371	20	663	402	105	138	27	484	400	183	100	164	264
Sections	1,584	1,976	3,515	45	1,624	979	250	299	52	1,226	895	371	201	373	442
% Pass	54.3%	65.5%	60.7%	48.9%	64.8%	61.9%	46.8%	49.0%	73.1%	70.2%	56.4%	57.4%	57.7%	55.0%	49.3%
Avg Score	73.1	77.1	75.4	65.2	76.4	75.5	73.3	71.0	78.7	78.2	74.2	74.2	74.4	73.9	71.4
Avg Age	27.5	26.7	27.0	29.0	25.7	26.8	29.1	35.6	21.7	23.1	24.8	26.9	28.9	32.2	37.7

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	142	253	54	46	<6	886	1,946	63.7%	63.8%	76.0	<6	26	105	4.04	5.3%	99.0%
Active	566	137	46	92	<12	426	627	30.6%	65.7%	76.8	<12	116	485	4.18	23.4%	95.7%
Inactive	17	81	33	54	<18	250	393	18.0%	55.5%	73.6	<18	159	763	4.80	32.1%	83.4%
Drop	0	39	97	84	<24	106	159	7.6%	47.8%	72.5	<24	94	538	5.72	19.0%	69.9%
Lost Cd	0	25	34	42	>24	205	435	14.7%	47.6%	72.5	>24	100	1,026	10.26	20.2%	39.0%
Total						1,391	3,560	100%	60.5%	75.3	Total	495	2,917	5.89	100%	67.9%

Cohort Performance: Section, Content Area, Skills Area

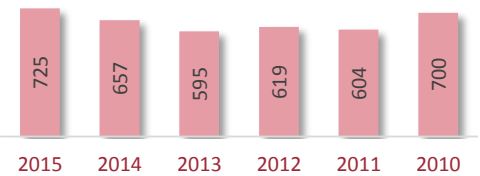
	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	828	1,016	54.7%	75.4	739	815	70.4%	77.1	707	826	59.0%	74.6	762	903	59.6%	74.1
2015	485	552	54.5%	75.3	424	441	77.8%	79.2	437	472	63.6%	75.4	384	424	61.8%	74.4
2014	233	316	56.7%	75.9	206	237	68.4%	76.1	151	186	63.4%	75.5	254	317	62.5%	74.6
2013	43	62	56.5%	76.1	40	58	41.4%	72.2	55	84	38.1%	71.7	51	68	54.4%	73.9
Other	67	86	62.9%	76.5	69	79	52.3%	70.8	64	84	36.3%	66.3	73	94	48.5%	70.8

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	68.9%	65.6%	67.2%	65.5%	60.1%	68.9%	58.1%	Overall	72.2%	65.3%	61.3%	77.2%	66.7%	65.9%	87.6%
2015	69.9%	65.2%	66.5%	65.0%	61.1%	69.2%	58.0%	2015	76.2%	72.6%	67.8%	79.4%	72.3%	72.3%	91.2%
2014	63.6%	65.8%	64.6%	62.7%	62.3%	68.7%	56.3%	2014	67.5%	61.6%	59.9%	76.4%	61.6%	63.3%	85.7%
2013	69.4%	64.5%	69.4%	59.7%	67.7%	67.7%	59.7%	2013	74.1%	46.6%	43.1%	65.5%	51.7%	51.7%	74.1%
Other	79.7%	68.5%	80.2%	83.1%	40.1%	68.6%	64.6%	Other	60.1%	42.9%	36.5%	72.8%	56.5%	42.6%	79.3%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	59.7%	58.2%	57.8%	62.3%	69.1%	53.0%	Overall	66.7%	63.1%	65.5%	62.1%	63.6%	57.7%	54.2%
2015	62.7%	62.9%	60.2%	68.2%	73.1%	57.8%	2015	67.2%	64.9%	66.3%	64.4%	64.9%	58.0%	56.4%
2014	62.4%	62.4%	61.8%	62.9%	58.3%	57.5%	2014	71.3%	64.7%	65.3%	60.6%	63.1%	60.6%	56.5%
2013	50.0%	45.2%	53.6%	39.3%	66.7%	33.3%	2013	55.9%	55.9%	66.2%	61.8%	67.7%	57.4%	41.2%
Other	41.0%	27.6%	35.6%	39.8%	66.7%	25.7%	Other	55.6%	53.3%	61.1%	55.8%	56.3%	46.5%	44.1%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,111	1,111	-	659	602	556	583
Sections	2,400	2,400	-	659	602	556	583
% Pass	65.5%	65.5%	-	55.7%	77.4%	64.8%	64.8%
Avg Score	76.3	76.3	-	75.5	78.6	75.6	75.4
Avg Age	26.3	26.3	-	26.1	26.5	26.3	26.3

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	475	636	1,091	20	725	310	45	31	26	471	294	117	71	124	104
Sections	1,029	1,371	2,359	41	1,730	576	56	38	47	1,108	522	194	128	231	170
% Pass	60.2%	69.4%	65.8%	48.8%	65.1%	69.1%	51.8%	22.0%	74.5%	71.7%	61.7%	60.8%	61.7%	57.6%	52.9%
Avg Score	74.0	78.0	76.5	64.7	76.2	77.2	73.7	58.6	79.2	78.7	74.9	74.5	75.5	73.7	69.7
Avg Age	26.6	26.1	26.2	29.3	25.9	26.8	29.9	38.8	21.7	23.1	24.8	27.0	29.0	32.3	41.8

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	863	1,805	75.2%	64.8%	76.1	<6	25	100	4.00	10.9%	100.0%
Active	-	-	-	-	<12	307	390	16.3%	72.6%	78.4	<12	95	380	4.00	41.3%	100.0%
Inactive	-	-	-	-	<18	109	125	5.2%	62.4%	75.6	<18	78	312	4.00	33.9%	100.0%
Drop	-	-	-	-	<24	26	29	1.2%	62.1%	72.9	<24	26	104	4.00	11.3%	100.0%
Lost Cd	-	-	-	-	>24	41	51	2.1%	45.1%	69.2	>24	6	24	4.00	2.6%	100.0%
Total						1,111	2,400	100%	65.5%	76.3	Total	230	920	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	659	659	55.7%	75.3	602	602	77.4%	78.6	556	556	64.8%	75.6	583	583	64.8%	75.4
2015	485	485	54.9%	77.2	424	424	78.5%	79.3	437	437	65.5%	75.7	384	384	62.8%	74.6
2014	155	155	60.0%	74.5	158	158	76.6%	77.6	93	93	68.8%	76.7	170	170	70.6%	76.9
2013	11	11	54.6%	60.6	11	11	36.4%	67.8	17	17	47.1%	72.4	17	17	64.7%	78.4
Other	8	8	18.8%	60.6	9	9	83.3%	72.5	9	9	10.0%	54.5	12	12	48.8%	69.1

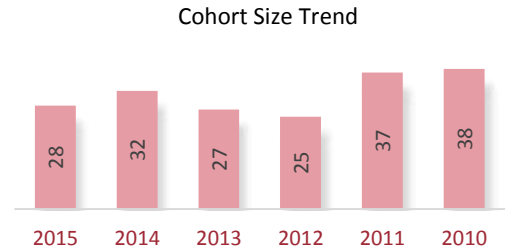
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.5%	65.6%	66.4%	63.9%	60.5%	69.1%	59.6%	Overall	74.9%	71.3%	67.1%	79.2%	71.0%	70.8%	90.1%
2015	70.5%	65.6%	66.8%	64.7%	60.6%	69.1%	57.3%	2015	76.7%	73.1%	68.4%	80.0%	73.4%	72.4%	92.0%
2014	61.9%	69.0%	67.7%	64.5%	63.2%	69.7%	67.7%	2014	70.9%	68.4%	65.8%	79.8%	67.7%	68.4%	88.6%
2013	45.5%	45.5%	63.6%	45.5%	45.5%	72.7%	81.8%	2013	72.7%	36.4%	27.3%	45.5%	36.4%	36.4%	63.6%
Other	18.8%	31.3%	18.8%	25.0%	25.0%	56.3%	6.3%	Other	66.7%	77.8%	77.8%	72.2%	61.1%	77.8%	61.1%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	62.2%	62.9%	60.9%	66.7%	69.6%	67.9%	Overall	69.3%	68.0%	70.1%	65.7%	66.0%	62.1%	66.0%
2015	64.1%	63.8%	61.6%	68.4%	69.6%	68.7%	2015	68.5%	67.2%	68.0%	65.6%	65.6%	58.9%	64.6%
2014	62.4%	65.6%	62.4%	68.8%	74.2%	71.0%	2014	73.5%	70.0%	73.5%	64.7%	68.8%	69.4%	70.0%
2013	35.3%	52.9%	58.8%	41.2%	52.9%	58.8%	2013	52.9%	76.5%	82.4%	76.5%	64.7%	70.6%	70.6%
Other	20.0%	10.0%	15.0%	10.0%	57.5%	15.0%	Other	60.0%	53.8%	70.0%	65.0%	41.3%	48.8%	50.0%

Wyoming

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	79	51	52	45	31	42	38
Sections	198	95	103	59	37	56	46
% Pass	39.4%	36.8%	41.8%	37.3%	40.5%	39.3%	41.3%
Avg Score	69.8	68.7	70.9	71.1	70.4	68.5	69.4
Avg Age	30.9	31.1	30.7	30.7	30.8	30.3	31.8



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	44	35	79	0	27	27	10	13	0	12	20	8	6	16	29
Sections	112	86	198	0	53	74	21	28	0	20	41	22	12	44	59
% Pass	41.1%	37.2%	39.4%	0.0%	35.9%	39.2%	47.6%	43.7%	0.0%	40.0%	31.7%	45.5%	16.7%	34.1%	50.9%
Avg Score	70.6	68.9	69.8	0.0	67.8	70.9	73.9	67.2	0.0	69.2	68.7	72.7	65.5	70.5	70.3
Avg Age	32.2	29.2	30.9	0.0	29.6	30.6	28.3	38.4	0.0	23.3	24.9	27.0	29.3	32.4	38.3

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	2	9	7	4	<6	35	67	44.3%	35.8%	67.4	<6	-	-	-	-	-
Active	26	15	2	8	<12	28	47	35.4%	42.6%	72.5	<12	2	8	4.00	9.1%	100.0%
Inactive	0	6	2	5	<18	21	36	26.6%	50.0%	72.9	<18	4	23	5.75	18.2%	69.6%
Drop	0	1	8	5	<24	6	12	7.6%	25.0%	70.4	<24	5	35	7.00	22.7%	57.1%
Lost Cd	0	0	2	0	>24	18	36	22.8%	36.1%	67.7	>24	11	112	10.18	50.0%	39.3%
Total						79	198	100%	39.4%	69.8	Total	22	178	8.09	100%	49.4%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	45	59	37.3%	71.1	31	37	40.5%	70.4	42	56	39.3%	68.5	38	46	41.3%	69.4
2015	12	13	61.5%	76.5	11	12	33.3%	70.6	18	23	30.4%	65.5	15	17	35.3%	66.5
2014	19	28	28.6%	71.5	13	16	43.8%	70.8	13	18	50.0%	70.2	14	19	42.1%	70.5
2013	6	8	50.0%	73.8	1	2	0.0%	69.0	5	8	50.0%	74.0	4	4	50.0%	71.8
Other	8	10	20.0%	61.7	6	7	81.3%	75.6	6	7	25.0%	66.4	5	6	58.3%	73.8

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	63.0%	50.4%	54.8%	62.1%	60.5%	52.8%	41.9%
2015	84.6%	53.9%	69.2%	76.9%	61.5%	69.2%	61.5%
2014	53.6%	57.1%	50.0%	60.7%	60.7%	46.4%	32.1%
2013	62.5%	62.5%	87.5%	75.0%	62.5%	75.0%	62.5%
Other	53.3%	20.0%	20.0%	33.3%	56.7%	26.7%	20.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	55.0%	51.7%	33.2%	68.2%	50.9%	34.9%	80.7%
2015	58.3%	41.7%	33.3%	66.7%	41.7%	41.7%	91.7%
2014	50.0%	43.8%	25.0%	68.8%	56.3%	25.0%	81.3%
2013	0.0%	50.0%	0.0%	0.0%	50.0%	0.0%	100.0%
Other	68.8%	87.5%	56.3%	81.3%	56.3%	50.0%	56.3%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	43.3%	28.0%	24.5%	52.4%	47.8%	29.2%
2015	39.1%	21.7%	21.7%	60.9%	50.0%	21.7%
2014	44.4%	33.3%	22.2%	38.9%	75.0%	27.8%
2013	62.5%	25.0%	25.0%	75.0%	37.5%	50.0%
Other	37.5%	37.5%	37.5%	37.5%	37.5%	37.5%

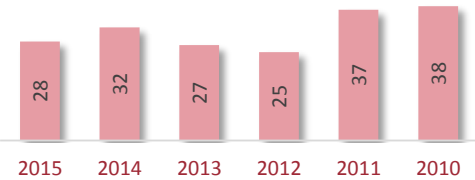
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	51.0%	43.4%	58.4%	46.7%	63.4%	40.7%	34.6%
2015	58.8%	58.8%	47.1%	58.8%	70.6%	47.1%	52.9%
2014	47.4%	31.6%	79.0%	31.6%	68.4%	36.8%	21.1%
2013	25.0%	50.0%	50.0%	50.0%	25.0%	50.0%	25.0%
Other	58.3%	25.0%	41.7%	50.0%	58.3%	25.0%	25.0%

Wyoming

2015 CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	51	51	-	23	17	28	27
Sections	95	95	-	23	17	28	27
% Pass	36.8%	36.8%	-	43.5%	35.3%	32.1%	37.0%
Avg Score	68.7	68.7	-	72.0	71.1	65.9	67.3
Avg Age	31.1	31.1	-	31.8	30.7	30.0	31.8

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	25	26	51	-	28	19	3	1	-	9	15	3	4	12	13
Sections	49	46	95	-	56	34	4	1	-	15	22	5	6	20	27
% Pass	36.7%	37.0%	36.8%	-	39.3%	35.3%	25.0%	0.0%	-	40.0%	18.2%	40.0%	16.7%	40.0%	51.9%
Avg Score	69.5	67.9	68.7	-	68.7	69.5	68.3	45.0	-	67.7	62.0	76.0	62.5	72.4	72.1
Avg Age	31.9	30.3	31.1	-	30.1	32.1	35.7	33.8	-	23.3	24.8	26.8	29.4	32.9	40.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts					
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	34	60	63.2%	36.7%	67.1	<6	-	-	-	-	-
Active	-	-	-	-	<12	15	16	16.8%	50.0%	75.6	<12	2	8	4.00	50.0%	100.0%
Inactive	-	-	-	-	<18	12	14	14.7%	35.7%	70.1	<18	1	4	4.00	25.0%	100.0%
Drop	-	-	-	-	<24	2	2	2.1%	0.0%	70.0	<24	1	4	4.00	25.0%	100.0%
Lost Cd	-	-	-	-	>24	3	3	3.2%	0.0%	57.3	>24	-	-	-	-	-
					Total	51	95	100%	36.8%	68.7	Total	4	16	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	23	23	43.5%	76.0	17	17	35.3%	71.1	28	28	32.1%	65.9	27	27	37.0%	67.3
2015	12	12	58.3%	70.5	11	11	36.4%	71.3	18	18	33.3%	65.3	15	15	33.3%	64.9
2014	8	8	25.0%	68.0	6	6	33.3%	70.7	9	9	33.3%	66.4	11	11	45.5%	70.7
2013	2	2	50.0%	45.0	0	0	0.0%	0.0	1	1	0.0%	71.0	1	1	0.0%	66.0
Other	1	1	0.0%	45.0	0	0	0.0%	0.0	0	0	0.0%	0.0	0	0	0.0%	0.0

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	56.5%	47.8%	69.6%	60.9%	56.5%	56.5%	52.2%	Overall	47.1%	41.2%	35.3%	70.6%	35.3%	41.2%	82.4%
2015	83.3%	50.0%	66.7%	75.0%	58.3%	66.7%	66.7%	2015	54.6%	45.5%	36.4%	63.6%	45.5%	45.5%	90.9%
2014	25.0%	50.0%	75.0%	50.0%	62.5%	50.0%	37.5%	2014	33.3%	33.3%	33.3%	83.3%	16.7%	33.3%	66.7%
2013	50.0%	50.0%	100.0%	50.0%	50.0%	50.0%	50.0%	2013	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	42.9%	25.0%	25.0%	42.9%	35.7%	57.1%	Overall	55.6%	40.7%	55.6%	48.1%	70.4%	44.4%	37.0%
2015	44.4%	22.2%	27.8%	50.0%	44.4%	50.0%	2015	60.0%	53.3%	46.7%	53.3%	66.7%	40.0%	26.7%
2014	33.3%	33.3%	22.2%	33.3%	22.2%	66.7%	2014	54.6%	27.3%	72.7%	36.4%	72.7%	45.5%	54.6%
2013	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	2013	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%





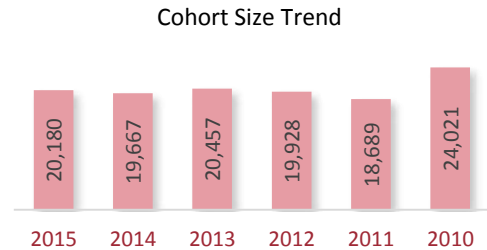
Gender

This section contains data regarding candidate gender. A candidate's gender is determined by the salutation entered during the application process (Mister, Misses, etc.). This field is not captured by all jurisdictions.

Female Candidates

2015 CPA Examination: All Test Results

	Overall	Exam Type		Exam Section			
		FT	RE	AUD	BEC	FAR	REG
Candidates	43,746	32,967	24,186	24,445	21,885	23,727	22,301
Sections	109,400	64,568	49,042	30,702	26,172	28,972	27,764
% Pass	43.1%	51.7%	40.6%	45.2%	52.6%	43.6%	47.0%
Avg Score	69.3	71.3	70.3	71.9	72.6	68.8	70.4
Avg Age	29.5	27.8	30.2	28.7	29.1	28.7	28.6



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	45,156	44,244	41,504	3,652	20,180	11,707	5,019	8,176	994	11,883	10,066	6,591	4,702	7,211	8,375
Sections	113,610	113,238	104,050	9,560	49,986	30,816	12,711	20,097	2,024	30,454	22,496	13,964	10,000	16,188	18,484
% Pass	44.0%	48.4%	47.5%	40.4%	52.4%	49.3%	38.7%	33.2%	63.5%	58.5%	44.8%	43.2%	43.6%	42.2%	37.3%
Avg Score	69.3	71.3	71.2	67.4	71.6	71.8	69.5	68.1	76.4	74.5	70.2	69.7	70.1	69.4	67.9
Avg Age	29.5	30.4	28.7	30.3	27.1	28.2	29.6	35.8	21.7	23.1	24.9	26.9	29.0	32.2	42.0

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	2,997	5,030	1,705	1,593	<6	24,364	50,988	46.6%	52.5%	71.6	<6	566	2,310	4.08	5.0%	98.0%
Active	16,063	5,646	2,761	5,392	<12	11,880	18,608	17.0%	51.3%	72.2	<12	2,431	10,487	4.31	21.5%	92.7%
Inactive	886	3,934	1,626	2,575	<18	8,074	12,524	11.4%	46.2%	71.3	<18	3,038	15,157	4.99	26.8%	80.2%
Drop	0	1,617	3,983	4,241	<24	10,545	6,994	6.4%	37.6%	69.2	<24	1,992	11,952	6.00	17.6%	66.7%
Lost Cd	0	564	1,532	1,653	>24	4,319	24,496	22.4%	35.1%	68.7	>24	3,298	35,051	10.63	29.1%	37.6%
Total						43,746	109,400	100%	43.1%	69.3	Total	11,325	74,957	6.62	100%	60.4%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	24,445	30,702	45.2%	71.9	21,885	26,172	52.6%	72.6	23,727	28,972	43.6%	68.8	22,301	27,764	47.0%	70.4
2015	11,717	13,505	49.4%	72.4	9,981	10,838	61.5%	74.1	12,843	14,485	48.8%	69.6	9,846	11,158	51.9%	71.0
2014	6,372	8,570	46.6%	72.5	5,870	7,164	56.7%	73.6	5,035	6,535	44.0%	69.3	6,470	8,547	49.8%	71.5
2013	2,448	3,375	38.0%	70.3	2,209	3,010	41.2%	70.8	2,262	3,158	36.1%	67.8	2,305	3,168	39.7%	68.9
Other	3,908	5,252	36.0%	70.0	3,825	5,160	32.0%	68.3	3,587	4,794	30.3%	66.1	3,680	4,891	34.5%	67.8

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	64.2%	57.5%	58.0%	60.2%	60.7%	61.0%	50.9%
2015	65.9%	60.2%	60.7%	62.4%	60.4%	62.7%	52.2%
2014	65.2%	58.7%	59.1%	61.2%	61.5%	62.7%	52.4%
2013	60.1%	53.8%	52.7%	55.5%	60.7%	57.1%	46.5%
Other	60.1%	49.4%	51.1%	54.9%	60.4%	55.3%	47.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	63.2%	55.2%	52.8%	63.8%	57.3%	58.1%	69.6%
2015	65.1%	59.5%	58.3%	65.4%	63.2%	62.4%	75.9%
2014	65.3%	58.2%	55.6%	64.2%	59.9%	60.5%	70.8%
2013	59.0%	50.1%	44.4%	60.1%	50.3%	54.3%	63.5%
Other	57.2%	42.6%	38.8%	60.9%	41.8%	45.7%	55.1%

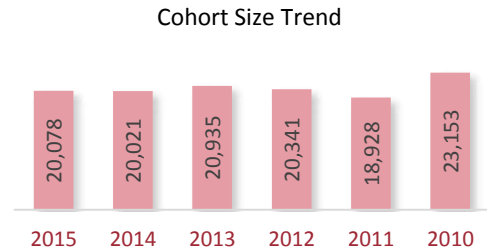
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	52.5%	46.2%	47.9%	59.2%	58.0%	44.5%
2015	55.8%	51.7%	52.4%	62.2%	59.7%	47.2%
2014	52.0%	46.4%	48.1%	60.1%	58.1%	45.1%
2013	48.8%	37.8%	41.8%	56.9%	56.3%	38.8%
Other	43.6%	31.7%	35.6%	48.7%	52.9%	37.7%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	62.1%	58.8%	59.3%	55.5%	57.6%	51.4%	48.0%
2015	64.3%	62.7%	61.2%	58.1%	60.7%	54.9%	50.7%
2014	64.0%	60.4%	61.7%	57.6%	58.3%	53.4%	50.3%
2013	57.1%	50.0%	56.2%	52.1%	53.3%	47.3%	44.1%
Other	56.0%	51.5%	52.1%	46.9%	50.6%	41.4%	39.1%

Male Candidates

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	44,244	33,457	22,839	24,539	21,960	23,656	22,486
Sections	113,238	67,366	45,872	30,882	25,638	28,629	28,089
% Pass	48.4%	58.2%	44.9%	49.6%	60.6%	50.0%	52.0%
Avg Score	71.3	73.9	71.5	73.5	75.2	71.1	72.2
Avg Age	30.4	27.8	30.5	28.9	29.1	28.9	28.8



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	45,156	44,244	39,349	4,895	20,078	12,111	4,782	7,239	542	11,014	10,373	6,855	5,084	7,742	7,382
Sections	113,610	113,238	100,332	12,906	51,305	31,894	11,746	18,293	1,050	28,085	22,895	14,939	11,014	17,986	17,269
% Pass	44.0%	48.4%	54.1%	42.6%	58.6%	54.5%	43.4%	36.9%	70.3%	65.3%	52.0%	50.1%	50.1%	47.9%	41.5%
Avg Score	69.3	71.3	73.4	69.2	74.1	73.7	70.9	69.2	78.7	76.8	72.7	72.0	71.9	71.5	69.7
Avg Age	29.5	30.4	28.5	32.3	27.2	28.5	30.0	36.5	21.7	23.2	24.9	26.9	29.0	32.2	42.1

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	3,557	6,051	1,892	1,661	<6	24,446	52,406	46.3%	58.7%	74.1	<6	642	2,636	4.11	4.9%	97.4%
Active	15,542	5,179	2,387	4,510	<12	12,633	19,476	17.2%	56.6%	74.2	<12	2,915	12,495	4.29	22.1%	93.3%
Inactive	782	3,430	1,421	2,123	<18	8,192	12,608	11.1%	50.5%	72.8	<18	3,689	18,078	4.90	28.0%	81.6%
Drop	0	1,414	3,520	3,466	<24	9,351	6,545	5.8%	43.3%	70.8	<24	2,362	13,984	5.92	17.9%	67.6%
Lost Cd	0	543	1,443	1,481	>24	4,045	22,203	19.6%	39.7%	69.8	>24	3,553	35,655	10.04	27.0%	39.9%
Total						44,244	113,238	100%	48.4%	71.3	Total	13,161	82,848	6.29	100%	63.5%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	24,539	30,882	49.6%	73.5	21,960	25,638	60.6%	75.2	23,656	28,629	50.0%	71.1	22,486	28,089	52.0%	72.2
2015	11,946	13,756	53.6%	74.3	10,622	11,442	69.2%	77.1	13,134	14,706	56.0%	72.2	10,120	11,401	57.3%	73.2
2014	6,740	9,203	50.7%	74.1	5,952	7,147	63.2%	75.7	5,120	6,610	50.5%	71.6	6,764	8,934	54.5%	73.2
2013	2,285	3,151	42.5%	71.8	1,972	2,629	46.8%	72.2	2,083	2,839	40.9%	69.2	2,217	3,127	43.7%	70.5
Other	3,568	4,772	38.9%	70.8	3,414	4,420	38.2%	70.1	3,319	4,474	32.9%	67.0	3,385	4,627	37.8%	68.8

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	66.5%	61.6%	61.0%	60.4%	61.6%	63.0%	56.5%
2015	68.7%	64.4%	63.9%	62.5%	61.8%	65.1%	58.3%
2014	67.0%	62.8%	61.1%	60.8%	62.5%	64.7%	57.8%
2013	64.0%	56.7%	57.7%	56.7%	61.2%	59.8%	52.2%
Other	60.3%	53.0%	53.7%	55.1%	59.1%	55.3%	50.8%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	65.9%	67.2%	62.5%	69.2%	61.2%	62.3%	70.7%
2015	68.7%	71.2%	67.9%	71.8%	67.6%	67.3%	78.1%
2014	67.8%	69.1%	65.3%	69.9%	63.0%	64.6%	70.3%
2013	61.1%	58.1%	53.0%	63.6%	52.2%	54.7%	60.2%
Other	56.6%	56.5%	46.5%	63.3%	43.6%	47.4%	54.6%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	56.8%	52.4%	53.1%	58.8%	60.8%	51.8%
2015	60.5%	58.3%	58.0%	62.8%	62.3%	55.3%
2014	56.7%	52.4%	53.4%	59.5%	62.3%	51.9%
2013	51.0%	43.5%	46.5%	52.9%	57.5%	45.7%
Other	45.9%	34.8%	37.5%	45.7%	55.1%	42.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	65.0%	62.2%	62.7%	57.8%	60.4%	55.9%	53.7%
2015	67.3%	66.4%	64.8%	60.3%	63.2%	59.4%	57.1%
2014	66.7%	61.7%	64.3%	60.2%	62.0%	58.1%	56.3%
2013	60.7%	56.1%	58.6%	54.3%	54.7%	50.6%	47.3%
Other	57.7%	54.4%	56.2%	47.6%	52.8%	44.4%	43.0%





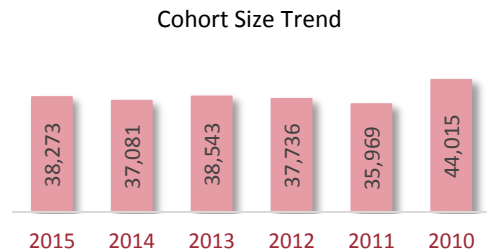
Residency: Domestic & International

This section contains performance based on domestic or international residence. The residence is determined by the address entered in the application for Examination.

Domestic Resident

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	85,158	63,867	44,833	46,844	42,192	45,256	43,323
Sections	218,179	127,394	90,785	58,958	49,595	55,490	54,136
% Pass	50.6%	56.1%	42.9%	48.3%	57.9%	47.0%	50.1%
Avg Score	72.3	73.2	71.0	73.2	74.2	70.2	71.7
Avg Age	28.7	27.6	30.2	28.6	28.9	28.6	28.5



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	41,504	39,349	85,158	8,645	38,292	22,634	9,204	15,028	1,492	22,921	19,993	12,851	9,222	13,720	14,511
Sections	104,050	100,332	218,179	22,703	96,780	60,312	23,174	37,913	2,959	59,135	44,387	27,599	19,882	31,471	32,746
% Pass	47.5%	54.1%	50.6%	41.8%	56.9%	52.4%	41.1%	35.2%	67.6%	62.5%	48.9%	47.4%	47.6%	45.4%	39.4%
Avg Score	71.2	73.4	72.3	68.4	73.5	72.9	70.2	68.6	77.8	75.9	71.7	71.3	71.4	70.8	68.8
Avg Age	28.7	28.5	28.7	31.5	26.9	28.1	29.6	36.0	21.7	23.1	24.9	26.9	29.0	32.2	42.2

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	6,494	10,836	3,436	3,398	<6	46,733	99,026	45.4%	56.9%	73.5	<6	1,197	4,888	4.08	5.0%	98.0%
Active	30,350	10,409	5,000	10,218	<12	23,655	36,637	16.8%	54.7%	73.5	<12	5,297	22,693	4.28	21.9%	93.4%
Inactive	1,429	6,723	2,844	4,783	<18	15,508	23,867	10.9%	48.8%	72.1	<18	6,663	32,830	4.93	27.6%	81.2%
Drop	0	2,656	6,895	7,702	<24	7,939	12,792	5.9%	40.2%	70.0	<24	4,173	24,699	5.92	17.3%	67.6%
Lost Cd	0	1,021	2,864	3,113	>24	19,295	45,857	21.0%	37.6%	69.3	>24	6,834	70,747	10.35	28.3%	38.6%
Total						85,158	218,179	100%	50.6%	72.3	Total	24,164	155,857	6.45	100%	62.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	46,844	58,958	48.3%	73.2	42,192	49,595	57.9%	74.2	45,256	55,490	47.0%	70.2	43,323	54,136	50.1%	71.7
2015	22,556	25,968	53.0%	74.2	19,839	21,369	67.3%	76.3	24,403	27,475	53.2%	71.3	19,455	21,968	56.0%	72.8
2014	12,498	17,005	49.3%	73.6	11,329	13,570	61.4%	74.9	9,879	12,919	47.3%	70.6	12,668	16,818	52.3%	72.4
2013	4,469	6,173	40.8%	71.3	3,899	5,238	44.1%	71.5	4,173	5,831	37.9%	68.4	4,246	5,932	41.8%	69.8
Other	7,321	9,812	37.9%	70.6	7,125	9,418	35.1%	69.0	6,801	9,265	31.6%	66.6	6,954	9,418	36.2%	68.3

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	66.5%	61.1%	60.7%	61.2%	61.5%	63.7%	54.0%
2015	68.9%	64.4%	64.0%	64.0%	62.0%	66.1%	55.9%
2014	66.8%	62.0%	61.1%	61.6%	61.9%	65.0%	55.2%
2013	62.6%	56.3%	55.9%	56.5%	60.9%	60.2%	49.1%
Other	60.9%	51.9%	52.9%	55.1%	59.6%	56.5%	48.9%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	65.9%	60.6%	56.7%	68.4%	58.8%	59.8%	74.0%
2015	68.7%	65.7%	63.3%	71.3%	65.9%	65.4%	80.9%
2014	67.8%	62.7%	59.0%	68.9%	60.7%	61.6%	75.1%
2013	61.6%	51.9%	46.1%	63.0%	49.4%	52.8%	66.0%
Other	57.4%	47.9%	40.5%	62.6%	41.5%	45.2%	57.3%

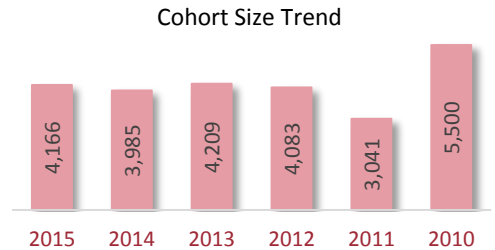
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	54.7%	49.2%	50.6%	58.8%	60.0%	48.8%
2015	58.7%	55.5%	55.9%	62.8%	61.9%	52.2%
2014	54.2%	49.3%	50.5%	59.3%	60.3%	49.1%
2013	49.2%	39.4%	43.2%	54.0%	56.8%	42.4%
Other	44.3%	32.6%	36.5%	46.9%	54.6%	40.2%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	65.1%	61.0%	62.0%	56.8%	59.7%	53.7%	51.6%
2015	67.8%	65.6%	64.6%	60.2%	63.2%	58.2%	55.2%
2014	66.7%	60.9%	63.6%	58.7%	60.6%	55.2%	53.5%
2013	59.9%	53.3%	58.1%	52.6%	54.3%	47.6%	46.3%
Other	57.5%	53.0%	53.9%	46.3%	51.9%	41.9%	41.4%

International Resident

2015 CPA Examination: All Test Results

	Overall	Exam Type		Exam Section			
		FT	RE	AUD	BEC	FAR	REG
Candidates	8,645	6,371	4,546	4,966	4,294	4,844	3,999
Sections	22,703	12,705	9,998	6,421	5,439	5,683	5,160
% Pass	41.8%	44.1%	38.9%	37.8%	43.9%	44.6%	41.4%
Avg Score	68.4	67.5	69.6	68.2	70.2	67.9	67.5
Avg Age	31.5	30.5	32.7	31.5	31.6	31.4	31.3



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	3,652	4,895	85,158	8,645	4,183	2,238	1,026	1,198	113	936	1,314	1,309	1,099	2,109	2,347
Sections	9,560	12,906	218,179	22,703	10,661	6,166	2,704	3,172	275	2,359	3,305	3,130	2,603	5,111	5,920
% Pass	40.4%	42.6%	50.6%	41.8%	43.2%	46.1%	38.7%	28.8%	48.0%	45.0%	43.6%	42.3%	41.9%	43.3%	37.6%
Avg Score	67.4	69.2	72.3	68.4	67.1	70.9	69.4	66.8	70.4	68.8	68.4	68.2	68.4	68.9	68.0
Avg Age	30.3	32.3	28.7	31.5	30.0	31.3	32.0	38.6	21.5	23.2	25.0	27.0	29.0	32.3	41.5

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	431	913	376	226	<6	4,861	10,732	47.3%	43.3%	67.1	<6	129	544	4.22	6.6%	94.9%
Active	3,386	1,090	518	833	<12	2,151	3,718	16.4%	46.8%	71.1	<12	302	1,368	4.53	15.5%	88.3%
Inactive	349	1,066	400	442	<18	1,600	2,703	11.9%	45.2%	71.1	<18	513	2,695	5.25	26.4%	76.1%
Drop	0	548	1,049	884	<24	847	1,461	6.4%	38.9%	69.1	<24	400	2,524	6.31	20.6%	63.4%
Lost Cd	0	1,021	2,864	3,113	>24	1,652	4,089	18.0%	32.0%	67.5	>24	602	6,568	10.91	30.9%	36.7%
Total						8,645	22,703	100%	41.8%	68.4	Total	1,946	13,699	7.04	100%	56.8%

Cohort Performance: Section, Content Area, Skills Area

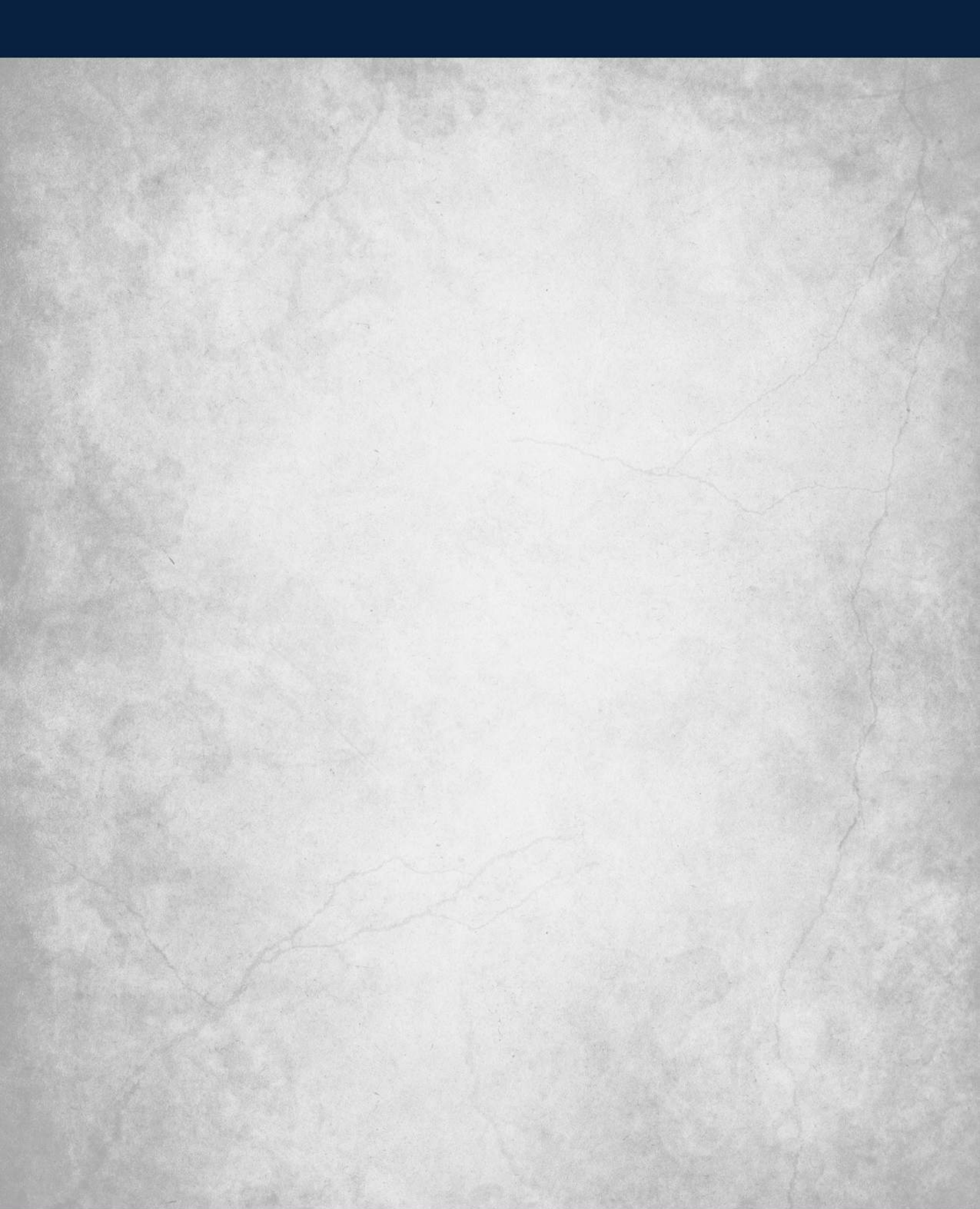
	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	4,966	6,421	37.8%	68.2	4,294	5,439	43.9%	70.2	4,844	5,683	44.6%	67.9	3,999	5,160	41.4%	67.5
2015	2,509	2,959	38.3%	66.5	2,042	2,297	48.2%	69.4	3,085	3,471	46.6%	67.6	1,679	1,934	38.9%	64.5
2014	1,311	1,822	42.1%	70.6	1,172	1,589	47.1%	72.1	836	1,041	45.5%	69.2	1,272	1,714	49.9%	71.0
2013	515	735	34.2%	69.1	496	717	41.1%	70.8	391	502	40.8%	69.0	513	750	39.2%	68.8
Other	631	905	27.6%	66.9	584	836	26.3%	67.6	532	669	33.2%	66.5	535	762	29.7%	65.8

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	54.8%	46.2%	47.6%	51.5%	57.7%	46.4%	50.3%
2015	53.2%	45.1%	47.2%	48.6%	53.6%	45.1%	49.7%
2014	59.3%	50.3%	51.0%	56.1%	62.5%	51.1%	54.3%
2013	56.3%	46.7%	48.6%	51.3%	61.2%	45.4%	49.8%
Other	50.7%	41.8%	41.2%	53.6%	60.8%	42.3%	44.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	52.1%	64.5%	64.4%	49.0%	61.3%	61.9%	35.1%
2015	51.5%	64.0%	62.4%	45.8%	60.4%	59.5%	40.4%
2014	56.3%	69.5%	70.6%	51.7%	66.3%	68.1%	33.1%
2013	51.1%	67.1%	65.4%	53.3%	63.6%	65.4%	31.2%
Other	47.2%	54.1%	58.2%	50.9%	52.1%	54.6%	23.8%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	53.8%	49.4%	49.4%	60.5%	55.3%	41.8%
2015	53.6%	50.5%	49.9%	59.7%	54.4%	44.7%
2014	56.2%	50.0%	52.6%	64.0%	59.0%	40.6%
2013	55.6%	50.2%	51.0%	64.5%	57.8%	35.9%
Other	49.3%	41.8%	40.1%	56.7%	53.2%	31.6%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	48.8%	56.0%	51.8%	54.3%	50.4%	52.2%	41.7%
2015	44.3%	53.5%	46.9%	48.2%	48.3%	46.0%	39.6%
2014	53.8%	62.5%	58.2%	61.8%	56.4%	59.9%	49.5%
2013	51.7%	53.5%	52.9%	56.5%	49.7%	57.6%	40.0%
Other	48.6%	50.9%	50.7%	53.4%	43.7%	48.2%	31.1%





Residency: Country of Origin

This section contains performance based on the country of residence. The residence is determined by the address entered in the application for Examination.

Ranking of top 30 Countries: **Number of Candidates**

Country classification based on a candidate's reported home address

Rank	Country (Home)	Candidates (2014)	Candidates (2015)	Growth 1-Year	Growth 3-Year	Average Score	Average Pass Rate
1	Japan	1,799	1,793	(0.3%)	(19.9%)	68.2	36.4%
2	Korea, Republic of	1,306	1,259	(3.6%)	(6.6%)	69.2	45.0%
3	China	1,016	1,161	14.3%	56.7%	67.2	44.7%
4	India	555	796	43.4%	100.5%	66.5	39.7%
5	United Arab Emirates	585	510	(12.8%)	(2.3%)	68.3	42.0%
6	Canada	425	380	(10.6%)	(36.1%)	70.5	45.9%
7	Saudi Arabia	346	282	(18.5%)	18.5%	70.2	41.6%
8	Taiwan	260	260	0.0%	(0.4%)	68.2	42.0%
9	Egypt	289	234	(19.0%)	(20.1%)	71.9	49.5%
10	Jordan	203	190	(6.4%)	27.5%	69.8	43.2%
11	Kuwait	188	145	(22.9%)	(11.0%)	69.1	42.6%
12	Bahamas	155	144	(7.1%)	(8.3%)	68.3	30.9%
13	Bahrain	184	142	(22.8%)	(28.3%)	67.9	37.9%
14	Lebanon	166	128	(22.9%)	(36.3%)	74.6	56.9%
15	Hong Kong	124	120	(3.2%)	(35.5%)	67.3	39.3%
16	Jamaica	122	108	(11.5%)	(5.3%)	66.2	28.3%
17	Qatar	76	67	(11.8%)	(17.3%)	70.4	45.8%
18	Bermuda	60	55	(8.3%)	3.8%	68.9	40.0%
19	Palestinian Territory	58	54	(6.9%)	31.7%	67.4	43.1%
20	Cayman Islands	58	47	(19.0%)	(26.6%)	65.6	29.2%
21	Singapore	38	39	2.6%	50.0%	75.4	65.9%
22	Germany	48	38	(20.8%)	(19.1%)	70.9	46.1%
23	Israel	23	34	47.8%	61.9%	71.9	57.1%
24	United Kingdom	23	27	17.4%	50.0%	74.7	56.9%
25	Russian Federation	34	22	(35.3%)	(31.3%)	74.1	55.4%
26	Macau	13	19	46.2%	26.7%	70.7	57.7%
27	France	12	16	33.3%	45.5%	73.1	59.1%
28	Curaçao	23	15	(34.8%)	(25.0%)	67.8	39.5%
29	Brazil	18	15	(16.7%)	7.1%	77.2	61.8%
30	Azerbaijan	15	15	0.0%	(21.1%)	71.0	49.0%

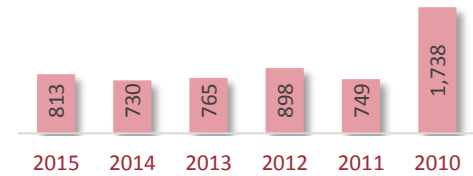
In 2015, **8,646** candidates from **101** countries other than the U.S. sat for **22,703** sections. Of those **42.1%** were women and **13.4%** had earned a Master's Degree.

Country - Japan

2015 CPA Examination: All Test Results

	Overall	Exam Type		Exam Section			
		FT	RE	AUD	BEC	FAR	REG
Candidates	1,793	1,250	1,027	934	784	1,083	614
Sections	4,572	2,185	2,387	1,356	1,082	1,302	832
% Pass	36.4%	39.8%	33.3%	28.5%	33.9%	42.6%	42.7%
Avg Score	68.2	67.6	68.8	66.7	69.6	68.4	68.8
Avg Age	35.9	34.3	37.3	35.7	36.3	35.3	36.5

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	-	-	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	483	1,308	-	-	818	440	193	342	6	40	122	204	233	507	772
Sections	1,156	3,409	-	-	1,814	1,243	544	971	14	79	271	446	531	1,234	1,997
% Pass	30.5%	38.5%	-	-	41.4%	38.6%	34.9%	22.8%	50.0%	21.5%	42.8%	42.8%	40.7%	38.5%	32.2%
Avg Score	66.0	69.1	-	-	68.2	69.5	69.1	65.7	74.0	64.0	68.3	69.2	69.6	68.4	67.7
Avg Age	36.0	35.8	-	-	33.8	35.5	35.2	41.8	21.7	23.2	25.1	27.0	29.0	32.4	43.8

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	51	146	62	52	<6	959	1,805	39.5%	41.2%	68.0	<6	10	41	4.10	3.2%	97.6%
Active	707	234	104	254	<12	480	770	16.8%	41.3%	70.4	<12	41	181	4.41	13.2%	90.6%
Inactive	55	195	86	128	<18	324	518	11.3%	36.7%	69.4	<18	81	444	5.48	26.0%	73.0%
Drop	0	116	219	276	<24	175	289	6.3%	36.0%	69.0	<24	65	418	6.43	20.9%	62.2%
Lost Cd	0	31	69	118	>24	442	1,190	26.0%	26.0%	66.6	>24	114	1,596	14.00	36.7%	28.6%
Total						1,793	4,572	100%	36.4%	68.2	Total	311	2,680	8.62	100%	46.4%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	934	1,356	28.5%	66.7	784	1,082	33.9%	69.6	1,083	1,302	42.6%	68.4	614	832	42.7%	68.8
2015	381	466	32.8%	66.5	287	334	41.3%	69.9	696	807	44.4%	68.4	178	207	48.8%	68.6
2014	273	442	30.3%	68.3	223	311	40.2%	71.0	148	196	38.3%	67.8	214	294	49.7%	70.8
2013	102	158	27.9%	67.0	106	172	31.4%	70.1	79	97	44.3%	70.4	82	117	41.9%	69.5
Other	178	290	17.1%	64.0	168	265	17.2%	65.0	160	202	37.0%	68.1	140	214	24.8%	65.5

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	49.1%	40.4%	42.2%	43.7%	59.5%	33.9%	47.7%
2015	49.8%	43.6%	42.5%	41.2%	57.7%	31.8%	52.4%
2014	54.8%	41.9%	45.9%	47.7%	62.0%	36.9%	48.9%
2013	48.1%	39.2%	41.1%	43.0%	60.8%	31.7%	44.3%
Other	39.6%	32.1%	36.3%	43.1%	58.5%	35.0%	37.8%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	47.7%	66.9%	68.6%	47.6%	69.5%	66.6%	12.8%
2015	51.8%	68.9%	69.2%	47.0%	73.1%	68.3%	16.8%
2014	51.8%	72.7%	74.6%	50.8%	73.3%	71.7%	12.5%
2013	47.1%	71.5%	75.0%	52.9%	74.4%	74.4%	7.0%
Other	35.8%	53.1%	55.5%	40.8%	55.3%	52.0%	10.0%

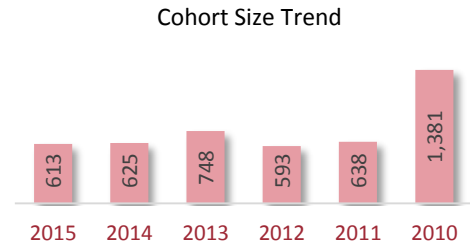
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	50.2%	49.0%	48.6%	59.8%	57.5%	41.2%
2015	49.8%	49.0%	50.7%	60.6%	57.9%	44.1%
2014	44.9%	48.5%	46.9%	59.2%	57.1%	36.7%
2013	57.7%	54.6%	57.7%	63.9%	58.8%	40.2%
Other	52.8%	47.1%	36.9%	54.8%	55.7%	33.2%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	42.9%	55.8%	52.3%	60.1%	51.4%	59.0%	40.6%
2015	40.6%	58.5%	49.8%	59.4%	54.1%	56.5%	46.9%
2014	42.9%	65.0%	59.2%	61.9%	52.7%	64.3%	43.9%
2013	42.7%	58.1%	53.0%	60.7%	57.3%	61.5%	37.6%
Other	45.8%	37.2%	44.7%	58.0%	42.6%	52.4%	29.4%

Country - Korea, Republic of

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,259	900	711	892	682	792	704
Sections	3,909	2,121	1,788	1,156	895	933	925
% Pass	45.0%	47.5%	42.0%	41.0%	47.2%	49.2%	43.5%
Avg Score	69.2	68.3	70.2	69.2	71.0	69.4	67.1
Avg Age	30.0	29.1	31.1	30.1	29.9	30.0	30.1



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	-	-	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	621	633	-	-	615	341	150	153	13	133	194	234	191	325	255
Sections	1,951	1,941	-	-	2,010	1,000	444	455	44	465	621	680	509	862	728
% Pass	43.4%	46.6%	-	-	47.0%	48.2%	39.4%	31.3%	52.3%	52.3%	50.6%	46.8%	40.3%	42.5%	39.6%
Avg Score	68.5	69.9	-	-	68.5	71.4	69.1	67.6	73.2	71.2	70.5	70.1	66.4	68.5	68.4
Avg Age	28.8	31.2	-	-	28.5	30.4	31.7	36.2	21.6	23.1	25.0	27.0	28.9	32.4	40.0

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	118	168	55	43	<6	709	2,031	52.0%	47.4%	68.7	<6	46	201	4.37	12.0%	91.5%
Active	448	138	68	83	<12	298	599	15.3%	47.9%	70.8	<12	72	338	4.69	18.8%	85.2%
Inactive	47	129	69	58	<18	219	435	11.1%	45.8%	71.2	<18	92	532	5.78	24.0%	69.2%
Drop	0	67	158	108	<24	128	255	6.5%	42.0%	70.2	<24	76	556	7.32	19.8%	54.7%
Lost Cd	0	18	60	34	>24	216	589	15.1%	34.1%	67.2	>24	98	1,215	12.40	25.5%	32.3%
Total						1,259	3,909	100%	45.0%	69.2	Total	384	2,842	7.40	100%	54.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	892	1,156	41.0%	69.2	682	895	47.2%	71.0	792	933	49.2%	69.4	704	925	43.5%	67.1
2015	507	618	42.1%	68.3	300	344	51.5%	70.2	554	637	53.1%	70.1	338	411	41.1%	64.6
2014	195	271	44.3%	71.5	207	291	50.2%	72.8	115	147	44.9%	69.4	208	291	51.6%	71.1
2013	89	128	35.2%	69.3	90	131	42.0%	70.7	54	66	48.5%	69.8	81	119	36.1%	66.9
Other	101	139	42.1%	71.9	85	129	36.5%	70.2	69	83	32.7%	65.7	77	104	36.9%	65.4

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	54.5%	46.6%	45.6%	50.6%	58.2%	45.8%	60.3%
2015	51.0%	43.9%	48.7%	47.3%	54.2%	44.7%	57.4%
2014	56.8%	49.8%	45.4%	50.6%	62.7%	48.7%	64.2%
2013	59.4%	43.0%	38.3%	46.9%	55.5%	47.7%	62.5%
Other	63.6%	57.4%	36.7%	70.4%	72.2%	44.1%	65.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	51.7%	69.5%	65.8%	43.4%	57.8%	63.5%	42.9%
2015	54.4%	70.4%	61.3%	41.9%	60.5%	62.5%	48.0%
2014	53.3%	72.2%	71.1%	42.6%	62.2%	68.4%	43.0%
2013	42.8%	64.1%	64.9%	45.0%	51.2%	59.5%	45.8%
Other	48.1%	65.4%	69.6%	48.8%	44.6%	59.3%	21.9%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	52.2%	50.8%	51.1%	70.3%	61.0%	48.5%
2015	54.0%	53.2%	52.3%	69.4%	62.5%	52.6%
2014	49.7%	49.0%	53.7%	73.5%	61.9%	38.1%
2013	43.9%	48.5%	53.0%	71.2%	50.0%	47.0%
Other	48.6%	36.2%	35.7%	71.6%	56.6%	33.9%

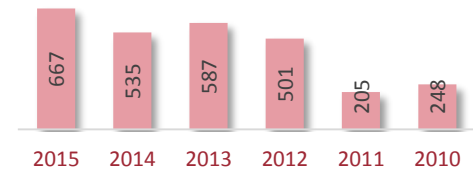
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	39.2%	52.6%	44.0%	54.6%	51.4%	51.3%	47.3%
2015	37.5%	51.3%	39.9%	51.1%	48.4%	46.0%	47.0%
2014	41.9%	57.4%	49.1%	63.6%	58.4%	62.5%	54.6%
2013	37.8%	49.6%	40.3%	51.3%	42.9%	52.9%	42.9%
Other	40.6%	48.7%	52.1%	49.0%	54.3%	42.9%	33.8%

Country - China

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,161	944	500	657	597	677	573
Sections	2,943	1,957	986	782	702	757	702
% Pass	44.7%	44.2%	45.7%	43.1%	47.3%	42.9%	45.7%
Avg Score	67.2	65.4	70.8	66.7	69.7	65.5	67.3
Avg Age	31.2	31.0	31.4	31.2	31.4	31.1	31.0

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	-	-	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	848	303	-	-	675	306	131	49	32	70	160	159	148	356	291
Sections	2,130	792	-	-	1,670	831	317	125	67	164	384	369	356	898	705
% Pass	43.9%	46.0%	-	-	41.6%	52.4%	44.2%	50.8%	34.3%	40.9%	43.2%	40.1%	49.2%	45.9%	46.0%
Avg Score	67.0	67.6	-	-	64.3	72.0	70.3	73.2	64.4	67.2	67.8	63.5	68.7	67.3	68.4
Avg Age	31.0	31.4	-	-	30.8	31.3	31.8	35.8	21.3	23.3	25.1	27.0	29.0	32.4	39.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	64	147	68	20	<6	743	1,615	54.9%	41.6%	64.2	<6	6	25	4.17	2.0%	96.0%
Active	509	114	50	35	<12	275	540	18.3%	52.6%	71.9	<12	58	253	4.36	19.4%	91.7%
Inactive	94	136	56	16	<18	223	409	13.9%	54.0%	72.7	<18	83	412	4.96	27.8%	80.6%
Drop	0	82	126	57	<24	85	161	5.5%	37.3%	66.7	<24	64	393	6.14	21.4%	65.1%
Lost Cd	0	17	35	9	>24	92	218	7.4%	36.2%	68.6	>24	88	741	8.42	29.4%	47.5%
Total						1,161	2,943	100%	44.7%	67.2	Total	299	1,824	6.10	100%	65.6%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	657	782	43.1%	66.7	597	702	47.3%	69.7	677	757	42.9%	65.5	573	702	45.7%	67.3
2015	371	417	37.2%	62.1	376	411	46.2%	67.7	506	553	42.3%	64.3	265	289	40.1%	62.4
2014	185	235	56.2%	73.1	149	198	49.0%	73.1	109	126	50.8%	69.8	207	272	52.2%	71.2
2013	73	93	38.7%	69.6	47	63	54.0%	72.7	39	48	37.5%	67.7	82	113	46.0%	70.7
Other	28	37	44.7%	74.9	25	30	46.7%	71.0	23	30	38.3%	69.1	19	28	50.0%	70.5

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	49.8%	46.1%	48.8%	48.1%	52.3%	46.3%	56.1%
2015	42.5%	39.6%	42.5%	41.0%	44.4%	41.0%	51.3%
2014	58.3%	54.9%	59.6%	61.7%	65.1%	53.6%	63.4%
2013	57.0%	51.6%	47.3%	52.7%	60.2%	51.6%	52.7%
Other	71.7%	61.1%	66.8%	41.1%	52.1%	53.5%	79.1%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	45.5%	67.3%	67.9%	38.4%	65.3%	62.0%	35.9%
2015	42.8%	63.3%	63.0%	34.8%	59.1%	57.4%	38.9%
2014	52.0%	75.8%	77.3%	39.4%	73.2%	68.2%	30.3%
2013	44.4%	87.3%	76.2%	54.0%	76.2%	73.0%	33.3%
Other	48.3%	40.8%	70.0%	58.3%	90.8%	72.5%	27.5%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	50.6%	50.2%	49.7%	49.8%	44.7%	41.1%
2015	48.3%	47.4%	48.5%	47.9%	43.6%	41.8%
2014	50.8%	58.7%	57.9%	56.4%	50.8%	43.7%
2013	66.7%	60.4%	43.8%	62.5%	52.1%	37.5%
Other	72.5%	53.3%	49.2%	39.2%	27.5%	19.2%

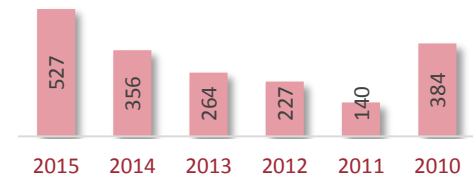
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	48.8%	55.7%	51.2%	54.4%	49.4%	55.1%	45.7%
2015	44.3%	49.1%	42.6%	46.7%	43.3%	47.4%	40.5%
2014	55.5%	62.5%	58.8%	60.7%	56.6%	58.1%	51.8%
2013	43.4%	55.8%	53.1%	67.3%	53.1%	69.0%	46.0%
Other	61.0%	73.3%	80.5%	38.6%	41.4%	69.5%	50.0%

Country - India

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	796	605	336	612	569	514	546
Sections	2,622	1,764	858	739	659	584	640
% Pass	39.7%	41.5%	36.0%	34.9%	47.8%	42.6%	34.2%
Avg Score	66.5	66.0	67.6	65.5	69.8	66.5	64.4
Avg Age	28.9	28.5	29.6	28.8	28.8	29.1	29.0

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	-	-	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	304	460	-	-	529	172	51	44	12	133	186	151	89	136	135
Sections	988	1,540	-	-	1,845	512	142	123	33	447	605	458	254	399	426
% Pass	39.4%	39.4%	-	-	41.4%	36.9%	33.1%	29.6%	39.4%	38.9%	40.5%	34.5%	33.1%	44.6%	44.4%
Avg Score	66.3	66.6	-	-	66.4	66.4	68.8	64.1	66.6	65.0	67.0	64.2	65.1	69.7	67.8
Avg Age	27.2	29.9	-	-	28.5	28.9	30.9	36.0	21.7	23.2	25.0	27.0	28.9	32.2	39.8

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	94	68	15	14	<6	589	1,871	71.4%	40.8%	66.0	<6	45	186	4.13	23.6%	96.8%
Active	394	81	29	41	<12	152	324	12.4%	39.2%	68.6	<12	49	229	4.67	25.7%	85.6%
Inactive	39	107	27	14	<18	104	201	7.7%	35.8%	68.4	<18	51	288	5.65	26.7%	70.8%
Drop	0	43	64	27	<24	32	59	2.3%	40.7%	69.4	<24	17	144	8.47	8.9%	47.2%
Lost Cd	0	17	22	10	>24	67	167	6.4%	32.9%	65.8	>24	29	323	11.14	15.2%	35.9%
Total						796	2,622	100%	39.7%	66.5	Total	191	1,170	6.13	100%	65.3%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	612	739	34.9%	65.5	569	659	47.8%	69.8	514	584	42.6%	66.5	546	640	34.2%	64.4
2015	421	487	35.1%	64.8	440	488	51.8%	70.7	387	425	44.5%	66.4	392	445	33.9%	63.6
2014	130	170	35.9%	66.3	79	102	38.2%	66.8	89	112	36.6%	65.6	106	128	37.5%	67.0
2013	35	48	31.3%	70.3	21	28	28.6%	68.8	20	27	44.4%	70.4	27	39	30.8%	65.8
Other	26	34	33.0%	65.4	29	41	45.4%	67.7	18	20	37.3%	66.7	21	28	21.4%	61.1

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	54.1%	42.4%	43.0%	52.0%	49.7%	54.2%	42.5%
2015	52.4%	41.3%	41.5%	49.7%	48.5%	51.3%	42.9%
2014	57.1%	45.3%	43.5%	53.5%	51.2%	58.2%	44.1%
2013	62.5%	43.8%	54.2%	64.6%	60.4%	62.5%	37.5%
Other	55.7%	45.5%	50.6%	64.0%	47.6%	68.5%	34.8%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	53.1%	61.9%	61.5%	50.7%	55.2%	56.9%	46.7%
2015	53.7%	64.6%	63.3%	50.2%	58.0%	57.8%	47.1%
2014	51.0%	54.9%	55.9%	49.0%	47.1%	50.0%	37.3%
2013	53.6%	39.3%	46.4%	46.4%	39.3%	57.1%	57.1%
Other	48.8%	57.7%	61.0%	65.2%	46.6%	63.0%	57.7%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	57.3%	48.9%	49.5%	54.5%	49.5%	39.6%
2015	56.9%	50.8%	48.9%	54.8%	47.8%	40.5%
2014	61.6%	42.9%	46.4%	51.8%	54.5%	35.7%
2013	66.7%	51.9%	55.6%	70.4%	40.7%	44.4%
Other	34.5%	34.1%	69.5%	42.7%	71.4%	35.9%

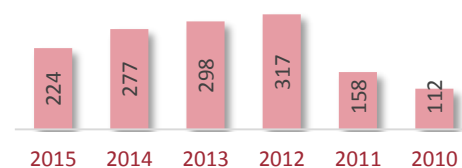
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	47.3%	55.5%	50.9%	46.4%	45.3%	39.5%	35.8%
2015	45.4%	55.3%	49.4%	44.9%	46.5%	39.3%	33.7%
2014	56.3%	59.4%	56.3%	51.6%	45.3%	44.5%	44.5%
2013	53.9%	48.7%	48.7%	59.0%	43.6%	41.0%	28.2%
Other	29.8%	47.6%	53.6%	32.1%	25.0%	14.3%	40.5%

Country - United Arab Emirates

2015 CPA Examination: All Test Results

	Overall	Exam Type		Exam Section			
		FT	RE	AUD	BEC	FAR	REG
Candidates	510	390	253	255	232	213	189
Sections	1,101	623	478	320	276	252	253
% Pass	42.0%	44.0%	39.3%	37.8%	49.3%	42.5%	38.7%
Avg Score	68.3	66.9	70.2	68.4	69.7	67.3	67.6
Avg Age	33.1	32.6	33.7	33.5	33.2	32.6	32.9

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	-	-	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	156	342	-	-	224	140	69	77	6	49	60	58	64	126	191
Sections	331	749	-	-	414	352	162	173	14	106	102	90	114	246	429
% Pass	39.3%	42.1%	-	-	43.5%	46.6%	42.6%	20.4%	64.3%	35.9%	35.3%	42.2%	43.9%	51.2%	38.5%
Avg Score	65.7	69.2	-	-	66.0	70.8	70.5	63.0	76.5	67.1	66.2	65.7	69.0	71.3	67.5
Avg Age	29.8	34.5	-	-	32.6	33.0	33.0	36.7	21.3	23.2	24.9	27.0	29.1	32.1	40.8

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	12	50	27	6	<6	268	433	39.3%	42.3%	65.6	<6	-	-	-	-	-
Active	187	76	39	51	<12	140	189	17.2%	52.9%	72.6	<12	12	50	4.17	12.6%	96.0%
Inactive	25	84	27	28	<18	110	155	14.1%	44.5%	71.1	<18	18	82	4.56	18.9%	87.8%
Drop	0	56	81	56	<24	71	109	9.9%	43.1%	69.7	<24	32	180	5.63	33.7%	71.1%
Lost Cd	0	12	24	17	>24	102	215	19.5%	29.3%	67.3	>24	33	279	8.45	34.7%	47.3%
Total						510	1,101	100%	42.0%	68.3	Total	95	591	6.22	100%	64.3%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	255	320	37.8%	68.4	232	276	49.3%	69.7	213	252	42.5%	67.3	189	253	38.7%	67.6
2015	115	130	32.3%	64.7	97	108	51.9%	67.9	103	110	50.9%	66.5	60	66	39.4%	64.7
2014	79	105	46.7%	70.8	69	84	48.8%	71.5	52	71	43.7%	69.6	67	92	46.7%	71.3
2013	30	43	41.9%	72.3	31	38	57.9%	69.9	24	31	45.2%	71.4	31	50	30.0%	68.8
Other	31	42	45.7%	66.8	35	46	29.0%	69.4	34	40	9.0%	58.3	31	45	15.9%	59.4

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	59.7%	44.4%	50.7%	56.0%	53.8%	52.1%	50.0%
2015	53.1%	46.2%	48.5%	43.9%	44.6%	44.6%	44.6%
2014	61.0%	50.5%	47.6%	63.8%	58.1%	61.0%	59.1%
2013	74.4%	48.8%	58.1%	72.1%	76.7%	60.5%	58.1%
Other	66.6%	18.3%	59.9%	65.4%	54.3%	49.5%	38.6%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	53.6%	56.9%	60.2%	52.5%	57.7%	63.5%	42.3%
2015	54.6%	56.5%	63.0%	48.2%	56.5%	61.1%	40.7%
2014	51.2%	59.5%	64.3%	57.1%	60.7%	61.9%	50.0%
2013	55.3%	73.7%	60.5%	57.9%	71.1%	73.7%	29.0%
Other	54.1%	38.1%	44.4%	50.7%	43.1%	64.1%	43.1%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	57.2%	47.8%	50.6%	59.5%	53.3%	38.8%
2015	57.3%	51.8%	47.3%	57.3%	50.9%	50.0%
2014	73.2%	60.6%	54.9%	64.8%	57.8%	36.6%
2013	64.5%	45.2%	58.1%	71.0%	64.5%	35.5%
Other	27.1%	17.7%	48.6%	50.3%	45.8%	10.4%

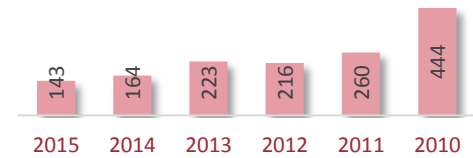
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	55.9%	60.2%	52.4%	49.3%	47.8%	49.1%	37.2%
2015	48.5%	56.1%	50.0%	42.4%	45.5%	43.9%	37.9%
2014	66.3%	68.5%	60.9%	57.6%	57.6%	54.4%	47.8%
2013	62.0%	60.0%	56.0%	60.0%	50.0%	62.0%	32.0%
Other	41.7%	50.7%	35.1%	34.2%	28.8%	34.7%	18.4%

Country - Canada

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	380	259	216	179	168	207	186
Sections	945	459	486	242	203	261	239
% Pass	45.9%	50.3%	41.8%	40.9%	53.2%	47.1%	43.5%
Avg Score	70.5	71.1	69.8	70.8	71.9	70.3	69.2
Avg Age	33.7	32.6	34.7	33.2	34.4	34.1	33.2

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	-	-	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	165	199	-	-	143	104	53	80	3	18	48	70	32	86	146
Sections	424	484	-	-	316	275	133	221	14	50	116	149	80	188	348
% Pass	51.2%	41.3%	-	-	52.2%	48.4%	37.6%	36.6%	64.3%	74.0%	47.4%	48.3%	43.8%	48.9%	38.5%
Avg Score	71.7	69.0	-	-	70.9	71.3	68.6	68.8	76.1	77.7	70.4	70.5	68.6	70.6	69.6
Avg Age	32.7	34.3	-	-	32.0	31.7	33.6	40.2	21.5	23.2	25.0	27.0	29.0	32.4	43.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	10	49	17	14	<6	165	315	33.3%	51.1%	70.7	<6	2	8	4.00	2.2%	100.0%
Active	123	52	26	53	<12	97	159	16.8%	46.5%	70.8	<12	8	34	4.25	8.9%	94.1%
Inactive	10	24	17	24	<18	86	133	14.1%	53.4%	73.3	<18	18	95	5.28	20.0%	75.8%
Drop	0	25	51	55	<24	40	72	7.6%	36.1%	68.3	<24	31	180	5.81	34.4%	68.9%
Lost Cd	0	7	13	20	>24	104	266	28.1%	38.4%	69.1	>24	31	294	9.48	34.4%	42.2%
Total						380	945	100%	45.9%	70.5	Total	90	611	6.79	100%	58.9%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	179	242	40.9%	70.8	168	203	53.2%	71.9	207	261	47.1%	70.3	186	239	43.5%	69.2
2015	60	72	41.7%	71.7	68	74	62.2%	71.4	94	108	55.6%	71.0	54	62	46.8%	69.3
2014	56	78	47.4%	71.5	48	61	54.1%	73.8	40	49	51.0%	71.9	66	87	43.7%	69.2
2013	16	30	26.7%	68.5	20	24	54.2%	70.0	28	47	31.9%	67.8	22	32	43.8%	69.0
Other	47	62	33.7%	68.6	32	44	45.0%	71.0	45	57	30.7%	65.9	44	58	43.8%	70.0

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	60.2%	52.1%	49.1%	52.5%	60.3%	55.6%	52.0%
2015	66.7%	52.8%	55.6%	61.1%	63.9%	54.2%	51.4%
2014	56.4%	48.7%	48.7%	50.0%	56.4%	56.4%	60.3%
2013	46.7%	56.7%	53.3%	40.0%	60.0%	56.7%	43.3%
Other	61.0%	53.5%	40.0%	48.7%	60.4%	56.0%	46.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	48.4%	64.6%	66.1%	58.3%	60.9%	53.7%	49.3%
2015	43.2%	67.6%	63.5%	50.0%	66.2%	48.7%	59.5%
2014	54.1%	65.6%	75.4%	68.9%	65.6%	63.9%	44.3%
2013	54.2%	66.7%	62.5%	58.3%	54.2%	54.2%	45.8%
Other	47.0%	55.6%	59.9%	60.0%	46.7%	48.7%	37.2%

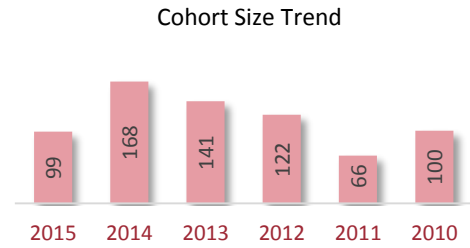
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	54.2%	50.7%	47.6%	53.4%	55.0%	47.9%
2015	60.2%	56.5%	46.3%	56.5%	58.3%	54.6%
2014	59.2%	53.1%	55.1%	57.1%	53.1%	63.3%
2013	44.7%	42.6%	48.9%	55.3%	68.1%	29.8%
Other	43.1%	41.5%	43.0%	42.6%	41.7%	31.7%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	56.1%	60.6%	56.5%	55.2%	49.3%	49.6%	49.0%
2015	50.0%	62.9%	58.1%	53.2%	50.0%	54.8%	58.1%
2014	57.5%	57.5%	56.3%	54.0%	46.0%	42.5%	47.1%
2013	50.0%	46.9%	65.6%	59.4%	56.3%	56.3%	50.0%
Other	64.6%	69.5%	50.2%	57.5%	50.2%	50.5%	40.1%

Country - Saudi Arabia

2015 CPA Examination: All Test Results

	Overall	Exam Type		Exam Section			
		FT	RE	AUD	BEC	FAR	REG
Candidates	282	208	159	140	112	143	95
Sections	637	328	309	180	155	171	131
% Pass	41.6%	48.8%	34.0%	43.3%	40.7%	41.5%	40.5%
Avg Score	70.2	70.1	70.3	71.7	71.7	68.3	68.8
Avg Age	33.0	31.5	34.5	32.8	33.2	32.1	34.0



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	-	-	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	16	266	-	-	99	86	43	54	12	29	36	51	89	87	0
Sections	36	601	-	-	174	210	121	132	22	60	85	107	170	193	0
% Pass	52.8%	40.9%	-	-	45.4%	51.9%	36.4%	19.9%	40.9%	35.0%	42.4%	48.6%	47.1%	34.7%	0.0%
Avg Score	73.0	70.0	-	-	67.9	73.3	70.0	66.8	67.2	70.0	70.1	71.9	71.7	68.3	0.0
Avg Age	26.9	33.3	-	-	30.5	31.8	32.5	41.2	23.5	25.0	27.1	28.9	32.0	42.1	0.0

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	1	27	16	5	<6	124	181	28.4%	47.0%	68.7	<6	-	-	-	-	-
Active	89	56	24	44	<12	80	115	18.1%	52.2%	73.3	<12	1	6	6.00	2.0%	66.7%
Inactive	9	56	10	22	<18	65	93	14.6%	50.5%	72.1	<18	13	59	4.54	26.5%	88.1%
Drop	0	25	50	20	<24	43	69	10.8%	31.9%	70.0	<24	14	72	5.14	28.6%	77.8%
Lost Cd	0	1	16	24	>24	78	179	28.1%	28.5%	68.7	>24	21	165	7.86	42.9%	50.9%
Total						282	637	100%	41.6%	70.2	Total	49	302	6.16	100%	64.9%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	140	180	43.3%	71.7	112	155	40.7%	71.7	143	171	41.5%	68.3	95	131	40.5%	68.8
2015	44	48	47.9%	70.1	28	31	54.8%	73.4	71	84	44.1%	66.6	10	11	18.2%	52.7
2014	52	67	47.8%	73.9	40	53	50.9%	74.0	34	36	50.0%	70.3	42	54	59.3%	73.9
2013	16	24	41.7%	71.2	22	37	35.1%	71.3	19	27	25.9%	69.2	21	33	42.4%	68.5
Other	28	41	33.3%	67.8	22	34	14.2%	66.0	19	24	44.4%	70.0	22	33	13.6%	66.6

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	60.0%	49.8%	55.8%	62.0%	66.8%	44.7%	52.4%
2015	60.4%	56.3%	56.3%	60.4%	64.6%	50.0%	56.3%
2014	61.2%	65.7%	62.7%	62.7%	68.7%	49.3%	53.7%
2013	58.3%	33.3%	66.7%	58.3%	66.7%	54.2%	58.3%
Other	58.1%	19.6%	36.0%	65.1%	66.8%	22.4%	40.3%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	61.4%	63.8%	69.6%	58.9%	67.1%	74.1%	17.2%
2015	67.7%	61.3%	74.2%	71.0%	61.3%	71.0%	22.6%
2014	67.9%	71.7%	71.7%	62.3%	79.3%	86.8%	15.1%
2013	51.4%	67.6%	70.3%	48.7%	78.4%	70.3%	21.6%
Other	51.4%	48.9%	59.4%	47.5%	41.1%	58.6%	9.7%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	57.1%	48.7%	52.9%	70.9%	58.1%	40.2%
2015	59.5%	50.0%	48.8%	69.1%	51.2%	44.1%
2014	61.1%	47.2%	58.3%	63.9%	66.7%	38.9%
2013	51.9%	59.3%	63.0%	77.8%	85.2%	22.2%
Other	45.8%	36.1%	48.6%	83.3%	41.7%	45.8%

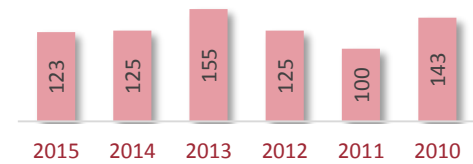
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	67.6%	58.9%	58.8%	55.8%	43.9%	58.3%	40.6%
2015	36.4%	27.3%	54.6%	27.3%	36.4%	36.4%	18.2%
2014	66.7%	68.5%	64.8%	66.7%	63.0%	72.2%	55.6%
2013	69.7%	54.6%	57.6%	51.5%	39.4%	48.5%	45.5%
Other	81.4%	59.2%	50.4%	52.1%	15.3%	51.3%	17.6%

Country - Taiwan

2015 CPA Examination: All Test Results

	Overall	Exam Type		Exam Section			
		FT	RE	AUD	BEC	FAR	REG
Candidates	260	176	147	164	154	160	160
Sections	777	434	343	215	178	179	205
% Pass	42.0%	44.5%	38.8%	34.0%	43.3%	55.9%	37.1%
Avg Score	68.2	67.2	69.4	67.1	69.1	72.0	65.3
Avg Age	30.4	28.8	32.4	30.5	30.4	29.9	30.7

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	-	-	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	170	88	-	-	125	72	28	35	2	39	42	34	40	61	58
Sections	514	260	-	-	401	198	73	105	7	127	122	84	103	157	177
% Pass	42.4%	41.2%	-	-	44.1%	44.4%	37.0%	38.2%	42.9%	47.2%	56.6%	36.9%	42.7%	40.1%	31.6%
Avg Score	68.6	67.3	-	-	67.3	70.2	67.4	69.3	67.6	70.5	71.8	67.5	68.2	68.2	64.3
Avg Age	29.8	31.5	-	-	28.5	30.6	32.4	35.2	21.8	23.0	24.8	27.0	29.0	32.4	40.4

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	16	32	11	4	<6	144	409	52.6%	45.2%	67.8	<6	7	30	4.29	11.1%	93.3%
Active	100	31	12	16	<12	54	109	14.0%	41.3%	68.8	<12	9	41	4.56	14.3%	87.8%
Inactive	7	33	15	8	<18	45	87	11.2%	43.7%	70.6	<18	21	114	5.43	33.3%	73.7%
Drop	0	10	31	20	<24	24	44	5.7%	36.4%	65.9	<24	11	87	7.91	17.5%	50.6%
Lost Cd	0	4	16	10	>24	44	128	16.5%	32.8%	68.2	>24	15	145	9.67	23.8%	41.4%
Total						260	777	100%	42.0%	68.2	Total	63	417	6.62	100%	60.4%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	164	215	34.0%	67.1	154	178	43.3%	69.1	160	179	55.9%	72.0	160	205	37.1%	65.3
2015	90	110	33.6%	65.3	84	92	44.6%	67.8	105	113	60.2%	73.0	74	86	36.1%	61.8
2014	33	46	37.0%	70.2	34	42	42.9%	71.1	29	39	51.3%	71.3	50	71	46.5%	69.0
2013	17	21	38.1%	67.3	15	20	40.0%	69.4	12	12	50.0%	65.2	14	20	25.0%	66.7
Other	24	38	40.7%	70.5	21	24	50.8%	70.8	14	15	34.8%	71.2	22	28	27.7%	64.1

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	56.5%	47.6%	48.3%	52.7%	52.3%	42.1%	53.1%
2015	51.8%	44.6%	50.9%	50.9%	49.1%	43.6%	50.0%
2014	63.0%	50.0%	47.8%	60.9%	54.4%	45.7%	60.9%
2013	61.9%	47.6%	42.9%	57.1%	57.1%	38.1%	57.1%
Other	61.0%	56.0%	43.1%	45.0%	57.9%	34.0%	51.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	48.6%	66.2%	66.9%	44.2%	62.3%	64.3%	25.8%
2015	42.4%	69.6%	67.4%	40.2%	58.7%	67.4%	28.3%
2014	57.1%	73.8%	73.8%	50.0%	61.9%	64.3%	16.7%
2013	45.0%	60.0%	70.0%	35.0%	60.0%	65.0%	30.0%
Other	62.5%	44.6%	51.3%	57.5%	78.8%	51.3%	27.9%

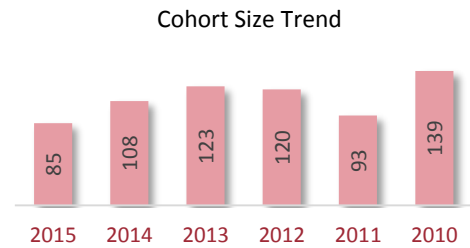
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	65.8%	60.6%	53.8%	59.3%	56.8%	52.7%
2015	66.4%	65.5%	56.6%	56.6%	61.1%	56.6%
2014	69.2%	53.9%	48.7%	71.8%	51.3%	46.2%
2013	50.0%	50.0%	58.3%	50.0%	41.7%	41.7%
Other	68.1%	46.7%	39.0%	61.0%	49.5%	46.7%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	47.6%	54.2%	54.1%	51.7%	45.2%	47.9%	35.0%
2015	44.2%	52.3%	50.0%	50.0%	47.7%	44.2%	31.4%
2014	59.2%	54.9%	60.6%	60.6%	46.5%	56.3%	42.3%
2013	40.0%	55.0%	55.0%	45.0%	40.0%	55.0%	30.0%
Other	37.4%	58.3%	52.6%	41.3%	37.0%	37.0%	33.7%

Country - Egypt

2015 CPA Examination: All Test Results

	Overall	Exam Type		Exam Section			
		FT	RE	AUD	BEC	FAR	REG
Candidates	234	169	125	118	112	111	79
Sections	517	285	232	134	154	130	99
% Pass	49.5%	50.9%	47.8%	50.0%	44.8%	45.4%	61.6%
Avg Score	71.9	71.5	72.4	71.9	71.9	70.0	74.5
Avg Age	29.4	28.5	30.5	28.9	30.5	28.6	29.4



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	-	-	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	42	192	-	-	85	58	40	51	22	41	66	39	51	30	0
Sections	85	432	-	-	160	147	91	119	52	75	127	82	116	65	0
% Pass	35.3%	52.3%	-	-	42.5%	58.5%	58.2%	45.4%	44.2%	57.3%	55.9%	50.0%	42.2%	44.6%	0.0%
Avg Score	66.8	72.9	-	-	68.9	75.6	75.2	70.1	72.8	72.7	73.1	73.1	69.8	70.5	0.0
Avg Age	28.9	29.5	-	-	27.5	29.1	29.2	34.9	23.2	25.1	27.0	29.0	32.0	39.6	0.0

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	4	21	24	12	<6	101	153	29.6%	45.1%	69.8	<6	-	-	-	-	-
Active	68	34	15	43	<12	57	88	17.0%	54.6%	74.5	<12	4	17	4.25	6.6%	94.1%
Inactive	13	36	8	18	<18	54	86	16.6%	55.8%	74.8	<18	16	74	4.63	26.2%	86.5%
Drop	0	15	33	44	<24	25	39	7.5%	64.1%	75.5	<24	5	27	5.40	8.2%	74.1%
Lost Cd	0	4	6	19	>24	70	151	29.2%	43.7%	70.0	>24	36	316	8.78	59.0%	45.6%
Total						234	517	100%	49.5%	71.9	Total	61	434	7.11	100%	56.2%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	118	134	50.0%	71.9	112	154	44.8%	71.9	111	130	45.4%	70.0	79	99	61.6%	74.5
2015	56	59	42.4%	67.7	19	23	47.8%	74.0	59	70	35.7%	67.0	7	8	87.5%	80.0
2014	28	33	57.6%	76.3	38	49	55.1%	74.8	21	26	50.0%	73.0	32	39	69.2%	77.9
2013	9	9	66.7%	79.1	25	39	48.7%	73.3	12	12	75.0%	77.5	24	31	61.3%	75.5
Other	25	33	62.8%	75.4	30	43	17.8%	65.7	19	22	62.3%	72.9	16	21	28.8%	54.4

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	62.5%	53.9%	62.7%	66.9%	71.8%	49.5%	54.0%
2015	59.3%	49.2%	52.5%	57.6%	59.3%	39.0%	45.8%
2014	69.7%	54.6%	66.7%	78.8%	84.9%	75.8%	60.6%
2013	33.3%	77.8%	77.8%	66.7%	77.8%	44.4%	77.8%
Other	72.2%	55.0%	75.6%	74.4%	82.8%	45.6%	56.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.1%	69.1%	71.3%	61.0%	72.2%	72.6%	18.9%
2015	78.3%	69.6%	87.0%	60.9%	73.9%	82.6%	26.1%
2014	65.3%	79.6%	85.7%	63.3%	77.6%	87.8%	22.5%
2013	76.9%	84.6%	61.5%	64.1%	76.9%	76.9%	18.0%
Other	61.5%	42.8%	51.3%	55.6%	60.5%	43.5%	10.6%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	66.5%	52.0%	59.8%	82.3%	70.7%	31.7%
2015	58.6%	45.7%	54.3%	75.7%	61.4%	27.1%
2014	69.2%	61.5%	65.4%	88.5%	80.8%	38.5%
2013	83.3%	75.0%	75.0%	91.7%	83.3%	41.7%
Other	77.6%	46.2%	61.1%	89.9%	80.1%	32.3%

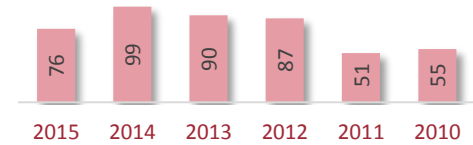
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	64.5%	59.6%	58.4%	68.3%	64.0%	73.7%	54.0%
2015	87.5%	87.5%	62.5%	75.0%	100.0%	87.5%	50.0%
2014	69.2%	66.7%	66.7%	76.9%	69.2%	76.9%	69.2%
2013	77.4%	61.3%	61.3%	71.0%	71.0%	77.4%	51.6%
Other	25.8%	30.9%	35.8%	43.9%	27.6%	55.8%	28.8%

Country - Jordan

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	190	142	108	91	73	86	65
Sections	410	219	191	118	100	99	93
% Pass	43.2%	45.7%	40.3%	47.5%	43.0%	46.5%	34.4%
Avg Score	69.8	68.8	71.1	72.1	70.1	68.1	68.6
Avg Age	27.5	26.7	28.5	27.2	27.9	26.5	28.6

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	-	-	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	36	154	-	-	77	59	31	23	4	56	58	34	18	14	21
Sections	74	336	-	-	136	138	81	55	9	98	105	71	38	40	49
% Pass	41.9%	43.5%	-	-	44.1%	51.5%	39.5%	13.7%	55.6%	41.8%	45.7%	47.9%	31.6%	50.0%	34.7%
Avg Score	70.8	69.6	-	-	67.7	71.3	72.1	65.9	71.1	69.4	68.7	71.3	70.1	71.8	69.1
Avg Age	27.0	27.6	-	-	25.9	28.3	27.0	35.1	21.8	23.3	24.9	26.9	28.7	32.2	38.7

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	3	20	15	3	<6	92	137	33.4%	46.0%	67.8	<6	-	-	-	-	-
Active	70	31	18	20	<12	49	70	17.1%	50.0%	71.8	<12	3	13	4.33	7.3%	92.3%
Inactive	3	35	8	10	<18	50	79	19.3%	49.4%	71.5	<18	6	27	4.50	14.6%	88.9%
Drop	0	12	13	19	<24	27	51	12.4%	31.4%	69.8	<24	14	69	4.93	34.1%	81.2%
Lost Cd	0	5	10	6	>24	34	73	17.8%	32.9%	70.2	>24	18	157	8.72	43.9%	45.9%
Total						190	410	100%	43.2%	69.8	Total	41	266	6.49	100%	61.7%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	91	118	47.5%	72.1	73	100	43.0%	70.1	86	99	46.5%	68.1	65	93	34.4%	68.6
2015	36	43	51.2%	72.0	19	22	40.9%	66.5	51	56	42.9%	65.1	13	15	33.3%	66.2
2014	34	45	46.7%	71.7	30	41	56.1%	71.7	17	18	66.7%	71.8	27	34	44.1%	70.1
2013	14	21	47.6%	75.4	13	22	36.4%	72.6	11	13	38.5%	70.4	13	25	36.0%	69.8
Other	7	9	12.5%	52.4	11	15	6.3%	69.6	7	12	46.7%	76.3	12	19	11.9%	67.7

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	58.3%	57.5%	59.0%	62.9%	78.6%	53.8%	44.8%
2015	65.1%	55.8%	58.1%	67.4%	81.4%	55.8%	46.5%
2014	62.2%	66.7%	62.2%	64.4%	75.6%	60.0%	44.4%
2013	52.4%	61.9%	61.9%	66.7%	95.2%	52.4%	57.1%
Other	16.7%	12.5%	41.7%	25.0%	45.8%	16.7%	12.5%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	65.1%	65.8%	68.8%	54.3%	58.6%	61.4%	22.1%
2015	63.6%	59.1%	77.3%	45.5%	59.1%	59.1%	13.6%
2014	63.4%	73.2%	73.2%	53.7%	68.3%	70.7%	22.0%
2013	68.2%	54.6%	50.0%	63.6%	72.7%	63.6%	27.3%
Other	68.8%	70.8%	64.6%	60.4%	14.6%	37.5%	31.3%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	67.2%	47.2%	47.2%	69.5%	58.9%	31.4%
2015	62.5%	44.6%	46.4%	62.5%	53.6%	28.6%
2014	83.3%	55.6%	61.1%	83.3%	66.7%	27.8%
2013	53.9%	46.2%	23.1%	61.5%	76.9%	38.5%
Other	83.3%	46.7%	56.7%	100.0%	50.0%	50.0%

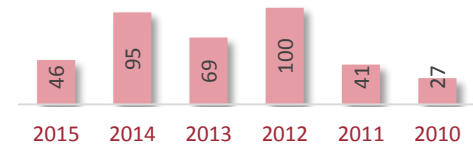
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	45.7%	51.2%	59.4%	50.8%	61.4%	55.1%	35.5%
2015	46.7%	46.7%	46.7%	33.3%	53.3%	60.0%	40.0%
2014	44.1%	55.9%	70.6%	58.8%	64.7%	52.9%	38.2%
2013	68.0%	56.0%	52.0%	56.0%	48.0%	60.0%	44.0%
Other	23.8%	40.5%	56.0%	45.8%	77.4%	49.4%	15.5%

Country - Kuwait

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	145	112	87	64	63	60	55
Sections	317	169	148	85	83	72	77
% Pass	42.6%	42.0%	43.2%	41.2%	39.8%	41.7%	48.1%
Avg Score	69.1	66.9	71.6	68.3	69.1	66.2	72.5
Avg Age	31.5	31.0	32.1	32.3	31.8	29.9	31.8

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	-	-	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	22	122	-	-	46	45	29	25	2	6	31	20	13	50	37
Sections	35	281	-	-	79	117	65	56	4	14	56	36	27	102	78
% Pass	42.9%	42.7%	-	-	39.2%	47.9%	40.0%	38.8%	25.0%	35.7%	42.9%	36.1%	48.2%	49.0%	37.2%
Avg Score	57.7	70.6	-	-	60.9	74.0	68.3	72.7	61.8	64.6	65.3	66.4	70.2	71.4	70.7
Avg Age	30.2	31.7	-	-	30.6	30.8	32.5	35.2	21.5	23.3	25.1	26.8	29.1	32.2	40.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	2	17	7	6	<6	60	84	26.5%	41.7%	62.8	<6	-	-	-	-	-
Active	37	25	19	15	<12	46	68	21.5%	41.2%	71.7	<12	2	8	4.00	6.3%	100.0%
Inactive	7	35	4	14	<18	35	49	15.5%	46.9%	73.9	<18	8	40	5.00	25.0%	80.0%
Drop	0	18	14	14	<24	27	40	12.6%	37.5%	66.2	<24	9	45	5.00	28.1%	80.0%
Lost Cd	0	3	13	5	>24	39	76	24.0%	44.7%	72.0	>24	13	110	8.46	40.6%	47.3%
Total						145	317	100%	42.6%	69.1	Total	32	203	6.34	100%	63.1%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	64	85	41.2%	68.3	63	83	39.8%	69.1	60	72	41.7%	66.2	55	77	48.1%	72.5
2015	22	28	35.7%	60.6	14	15	40.0%	54.9	28	30	40.0%	62.5	5	6	50.0%	69.0
2014	22	34	41.2%	72.6	24	33	54.6%	76.2	15	18	44.4%	70.7	21	32	50.0%	75.3
2013	11	11	63.6%	73.9	15	18	22.2%	65.2	9	12	41.7%	64.8	16	24	41.7%	69.8
Other	9	12	40.5%	73.5	10	17	28.5%	72.5	8	12	76.7%	76.4	13	15	45.8%	71.0

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	65.2%	44.5%	58.2%	55.9%	60.0%	51.9%	56.3%
2015	64.3%	32.1%	42.9%	39.3%	42.9%	39.3%	50.0%
2014	64.7%	35.3%	73.5%	64.7%	67.7%	70.6%	55.9%
2013	72.7%	63.6%	72.7%	63.6%	72.7%	36.4%	45.5%
Other	59.5%	73.8%	40.5%	65.5%	67.9%	56.0%	85.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	48.2%	63.5%	72.4%	61.3%	61.2%	66.8%	26.7%
2015	33.3%	40.0%	46.7%	53.3%	33.3%	40.0%	40.0%
2014	66.7%	81.8%	87.9%	75.8%	78.8%	81.8%	30.3%
2013	33.3%	44.4%	61.1%	38.9%	50.0%	50.0%	22.2%
Other	47.2%	81.3%	88.2%	71.5%	75.0%	93.8%	6.3%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	63.9%	43.7%	55.2%	48.1%	48.5%	40.3%
2015	60.0%	30.0%	46.7%	36.7%	40.0%	43.3%
2014	72.2%	44.4%	61.1%	55.6%	61.1%	38.9%
2013	41.7%	50.0%	50.0%	66.7%	58.3%	33.3%
Other	86.7%	83.3%	80.0%	53.3%	43.3%	40.0%

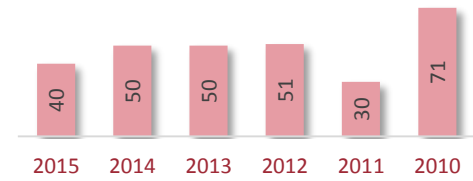
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	66.9%	56.3%	60.5%	64.3%	59.6%	61.6%	43.8%
2015	50.0%	33.3%	83.3%	66.7%	33.3%	33.3%	16.7%
2014	90.6%	75.0%	50.0%	65.6%	62.5%	78.1%	56.3%
2013	58.3%	54.2%	79.2%	66.7%	58.3%	58.3%	37.5%
Other	45.8%	37.5%	45.8%	58.3%	66.7%	50.0%	41.7%

Country - Bahamas

2015 CPA Examination: All Test Results

	Overall	Exam Type		Exam Section			
		FT	RE	AUD	BEC	FAR	REG
Candidates	144	77	106	72	84	56	54
Sections	366	120	246	98	117	78	73
% Pass	30.9%	30.8%	30.9%	30.6%	29.9%	33.3%	30.1%
Avg Score	68.3	66.6	69.2	70.5	69.0	66.1	66.6
Avg Age	28.8	27.2	29.5	29.9	28.5	28.6	27.9

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	-	-	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	103	41	-	-	41	33	24	46	5	31	31	30	14	25	25
Sections	250	116	-	-	79	91	75	121	8	67	71	82	32	60	46
% Pass	26.8%	39.7%	-	-	27.9%	42.9%	33.3%	20.5%	62.5%	38.8%	36.6%	32.9%	15.6%	33.3%	8.7%
Avg Score	67.1	70.8	-	-	65.7	71.5	69.3	66.2	73.5	70.4	70.1	70.0	66.2	69.5	58.6
Avg Age	29.4	27.4	-	-	26.8	26.9	27.2	36.4	21.1	23.2	24.8	26.8	29.1	32.5	42.7

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	0	11	4	6	<6	55	98	26.8%	32.7%	67.9	<6	-	-	-	-	-
Active	39	23	20	38	<12	23	40	10.9%	37.5%	70.2	<12	-	-	-	-	-
Inactive	1	11	5	14	<18	29	39	10.7%	46.2%	72.6	<18	7	34	4.86	33.3%	82.4%
Drop	0	4	4	24	<24	18	33	9.0%	30.3%	68.0	<24	4	22	5.50	19.0%	72.7%
Lost Cd	0	2	12	19	>24	61	156	42.6%	24.4%	67.1	>24	10	168	16.80	47.6%	23.8%
Total						144	366	100%	30.9%	68.3	Total	21	224	10.67	100%	37.5%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	72	98	30.6%	70.5	84	117	29.9%	69.0	56	78	33.3%	66.1	54	73	30.1%	66.6
2015	19	22	36.4%	69.2	24	28	25.0%	64.9	15	16	31.3%	64.7	11	13	15.4%	62.8
2014	12	16	43.8%	75.0	22	36	33.3%	70.6	16	21	57.1%	73.0	15	18	44.4%	68.8
2013	11	18	27.8%	71.1	15	20	45.0%	73.2	10	15	26.7%	63.9	14	22	31.8%	68.2
Other	30	42	31.3%	70.4	23	33	17.7%	66.7	15	26	23.6%	59.8	14	20	22.9%	62.2

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	59.9%	57.9%	47.0%	62.4%	70.7%	53.8%	44.0%
2015	68.2%	59.1%	59.1%	68.2%	63.6%	54.6%	36.4%
2014	75.0%	62.5%	43.8%	68.8%	75.0%	75.0%	31.3%
2013	77.8%	66.7%	55.6%	55.6%	66.7%	44.4%	38.9%
Other	42.1%	52.1%	37.5%	58.8%	74.9%	48.2%	55.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	58.5%	38.8%	35.4%	55.2%	39.3%	42.1%	63.3%
2015	53.6%	32.1%	25.0%	39.3%	35.7%	35.7%	67.9%
2014	61.1%	41.7%	41.7%	47.2%	41.7%	63.9%	61.1%
2013	65.0%	40.0%	45.0%	75.0%	50.0%	40.0%	75.0%
Other	56.8%	42.2%	33.9%	66.7%	33.9%	29.2%	53.1%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	48.4%	33.0%	42.8%	65.7%	44.3%	42.7%
2015	56.3%	43.8%	50.0%	56.3%	25.0%	37.5%
2014	47.6%	47.6%	47.6%	81.0%	57.1%	66.7%
2013	46.7%	20.0%	40.0%	66.7%	53.3%	26.7%
Other	42.4%	15.4%	32.2%	58.2%	44.0%	33.0%

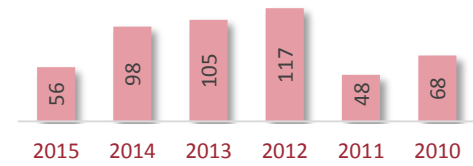
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	60.7%	57.0%	61.4%	46.5%	49.6%	41.4%	30.0%
2015	53.9%	61.5%	46.2%	30.8%	53.9%	30.8%	23.1%
2014	61.1%	72.2%	66.7%	55.6%	55.6%	50.0%	38.9%
2013	86.4%	36.4%	54.6%	54.6%	54.6%	40.9%	31.8%
Other	39.8%	57.8%	74.5%	41.1%	35.1%	40.9%	24.2%

Country - Bahrain

2015 CPA Examination: All Test Results

	Overall	Exam Type		Exam Section			
		FT	RE	AUD	BEC	FAR	REG
Candidates	142	99	81	62	43	74	50
Sections	293	149	144	82	56	89	66
% Pass	37.9%	43.0%	32.6%	30.5%	44.6%	43.8%	33.3%
Avg Score	67.9	68.0	67.8	67.0	70.3	67.4	67.9
Avg Age	27.7	26.3	29.1	28.1	28.3	26.7	27.9

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	-	-	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	46	96	-	-	56	45	24	17	49	49	17	10	19	13	0
Sections	87	206	-	-	94	106	58	35	69	108	26	17	42	31	0
% Pass	37.9%	37.9%	-	-	37.2%	51.9%	22.4%	17.9%	37.7%	43.5%	34.6%	47.1%	23.8%	35.5%	0.0%
Avg Score	68.0	67.9	-	-	65.5	72.3	65.9	57.0	64.8	69.8	66.5	71.2	65.0	71.5	0.0
Avg Age	26.0	28.4	-	-	25.5	26.3	31.1	31.2	23.4	24.7	27.0	29.2	32.0	41.2	0.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	0	19	2	0	<6	70	101	34.5%	39.6%	66.5	<6	-	-	-	-	-
Active	52	19	19	12	<12	44	64	21.8%	40.6%	68.5	<12	-	-	-	-	-
Inactive	4	42	13	12	<18	25	37	12.6%	56.8%	74.3	<18	8	42	5.25	38.1%	76.2%
Drop	0	13	44	28	<24	22	31	10.6%	35.5%	67.3	<24	11	63	5.73	52.4%	69.8%
Lost Cd	0	0	9	5	>24	31	60	20.5%	21.7%	66.1	>24	2	16	8.00	9.5%	50.0%
Total						142	293	100%	37.9%	67.9	Total	21	121	5.76	100%	69.4%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	62	82	30.5%	67.0	43	56	44.6%	70.3	74	89	43.8%	67.4	50	66	33.3%	67.9
2015	20	24	41.7%	66.3	14	16	37.5%	67.6	37	43	44.2%	66.8	10	11	0.0%	55.5
2014	22	29	41.4%	71.0	17	26	57.7%	74.7	17	19	47.4%	65.3	23	32	59.4%	75.6
2013	13	19	5.3%	61.7	6	8	25.0%	63.3	12	15	46.7%	71.0	11	16	18.8%	67.4
Other	7	10	17.8%	66.3	6	6	37.5%	66.9	8	12	32.8%	68.4	6	7	0.0%	45.5

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	51.9%	47.2%	53.6%	59.5%	63.0%	44.5%	33.2%
2015	62.5%	54.2%	50.0%	58.3%	58.3%	45.8%	33.3%
2014	58.6%	58.6%	69.0%	69.0%	69.0%	55.2%	37.9%
2013	26.3%	26.3%	42.1%	42.1%	52.6%	26.3%	36.8%
Other	47.8%	30.0%	36.7%	65.6%	76.7%	41.1%	11.1%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	54.0%	56.4%	56.1%	49.6%	48.1%	61.2%	34.5%
2015	43.8%	37.5%	56.3%	50.0%	37.5%	56.3%	31.3%
2014	65.4%	80.8%	69.2%	57.7%	73.1%	73.1%	30.8%
2013	12.5%	62.5%	37.5%	25.0%	12.5%	62.5%	37.5%
Other	87.5%	25.0%	37.5%	50.0%	37.5%	37.5%	50.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	53.7%	48.5%	41.7%	65.6%	55.0%	38.4%
2015	53.5%	44.2%	41.9%	67.4%	60.5%	39.5%
2014	52.6%	42.1%	52.6%	63.2%	63.2%	36.8%
2013	60.0%	80.0%	40.0%	60.0%	33.3%	33.3%
Other	47.8%	34.4%	20.0%	71.1%	45.0%	43.9%

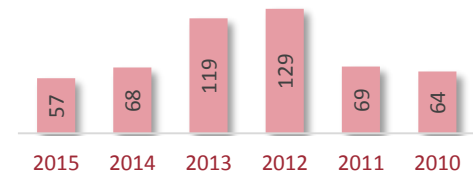
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	52.8%	61.8%	49.9%	49.8%	44.9%	49.4%	36.0%
2015	45.5%	45.5%	18.2%	18.2%	27.3%	9.1%	9.1%
2014	62.5%	78.1%	62.5%	78.1%	65.6%	68.8%	59.4%
2013	50.0%	62.5%	75.0%	37.5%	37.5%	50.0%	31.3%
Other	33.3%	25.0%	8.3%	16.7%	8.3%	41.7%	0.0%

Country - Lebanon

2015 CPA Examination: All Test Results

	Overall	Exam Type		Exam Section			
		FT	RE	AUD	BEC	FAR	REG
Candidates	128	102	58	68	50	63	67
Sections	299	190	109	83	58	74	84
% Pass	56.9%	57.4%	56.0%	50.6%	63.8%	59.5%	56.0%
Avg Score	74.6	74.7	74.5	75.8	74.9	74.7	73.3
Avg Age	27.7	26.8	29.1	27.6	28.6	27.7	27.0

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	-	-	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	45	83	-	-	57	42	16	13	7	40	37	15	12	21	11
Sections	100	199	-	-	126	102	39	32	18	74	70	25	23	52	37
% Pass	45.0%	62.8%	-	-	58.7%	64.7%	41.0%	45.0%	77.8%	66.2%	64.3%	48.0%	34.8%	48.1%	46.0%
Avg Score	70.7	76.6	-	-	75.6	75.3	72.6	71.4	79.6	75.6	76.3	73.2	71.3	72.7	73.1
Avg Age	28.8	27.1	-	-	26.5	27.4	30.5	28.9	21.5	23.2	25.0	26.6	29.0	31.8	38.7

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	6	24	6	6	<6	76	137	45.8%	59.9%	75.2	<6	3	12	4.00	7.1%	100.0%
Active	47	13	9	10	<12	43	60	20.1%	61.7%	75.9	<12	3	14	4.67	7.1%	85.7%
Inactive	4	17	3	3	<18	26	39	13.0%	59.0%	75.4	<18	17	80	4.71	40.5%	85.0%
Drop	0	10	40	20	<24	12	20	6.7%	35.0%	70.9	<24	7	36	5.14	16.7%	77.8%
Lost Cd	0	1	10	5	>24	19	43	14.4%	48.8%	72.3	>24	12	151	12.58	28.6%	31.8%
Total						128	299	100%	56.9%	74.6	Total	42	293	6.98	100%	57.3%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	68	83	50.6%	75.8	50	58	63.8%	74.9	63	74	59.5%	74.7	67	84	56.0%	73.3
2015	35	37	54.1%	77.0	19	20	65.0%	76.0	36	42	59.5%	75.7	25	27	59.3%	73.2
2014	21	27	55.6%	75.6	20	24	66.7%	75.0	16	17	70.6%	74.1	29	34	67.7%	75.9
2013	5	6	33.3%	73.0	7	9	66.7%	76.8	5	9	33.3%	71.6	8	15	33.3%	70.7
Other	7	13	48.3%	75.3	4	5	50.0%	68.6	6	6	62.5%	73.1	5	8	33.3%	66.1

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	69.7%	57.1%	65.8%	74.6%	78.0%	60.1%	54.7%
2015	75.7%	56.8%	62.2%	73.0%	86.5%	56.8%	54.1%
2014	66.7%	63.0%	63.0%	81.5%	66.7%	59.3%	55.6%
2013	50.0%	33.3%	83.3%	50.0%	50.0%	66.7%	50.0%
Other	63.3%	58.3%	80.0%	80.0%	90.0%	75.0%	58.3%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	60.4%	69.0%	71.9%	68.5%	77.9%	73.3%	52.4%
2015	65.0%	70.0%	65.0%	60.0%	75.0%	75.0%	50.0%
2014	54.2%	66.7%	79.2%	70.8%	79.2%	70.8%	70.8%
2013	66.7%	88.9%	77.8%	100.0%	88.9%	88.9%	22.2%
Other	58.3%	41.7%	58.3%	41.7%	66.7%	50.0%	25.0%

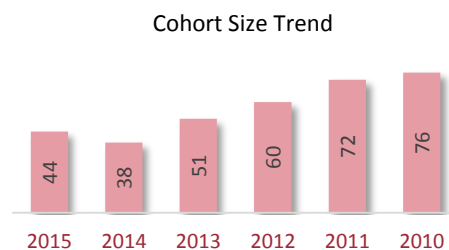
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	66.7%	70.6%	67.2%	80.2%	70.9%	47.8%
2015	71.4%	71.4%	69.1%	81.0%	71.4%	47.6%
2014	70.6%	70.6%	76.5%	82.4%	82.4%	47.1%
2013	55.6%	44.4%	44.4%	88.9%	55.6%	33.3%
Other	37.5%	87.5%	50.0%	62.5%	50.0%	62.5%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	75.0%	68.4%	72.3%	68.6%	65.8%	67.0%	47.0%
2015	77.8%	63.0%	66.7%	55.6%	70.4%	59.3%	48.2%
2014	76.5%	85.3%	82.4%	85.3%	76.5%	76.5%	55.9%
2013	73.3%	53.3%	53.3%	46.7%	40.0%	53.3%	20.0%
Other	55.6%	22.2%	72.2%	72.2%	22.2%	72.2%	33.3%

Country - Hong Kong

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	120	81	74	69	62	60	66
Sections	323	158	165	84	79	69	91
% Pass	39.3%	40.5%	38.2%	36.9%	53.2%	34.8%	33.0%
Avg Score	67.3	65.6	69.0	67.2	73.2	63.2	65.5
Avg Age	30.2	30.4	30.1	30.0	30.7	30.8	29.7



	Gender*		Residence		Cohort Year				Age at Time of Examination							
	Female	Male	-	-	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+	
Candidates	51	67	-	-	46	26	19	29	2	13	22	24	19	25	29	
Sections	147	168	-	-	120	86	52	65	6	41	61	51	43	59	62	
% Pass	34.7%	44.1%	-	-	44.2%	38.4%	30.8%	35.5%	83.3%	46.3%	36.1%	31.4%	32.6%	40.7%	43.6%	
Avg Score	65.9	68.3	-	-	66.6	68.9	65.3	67.3	83.0	70.0	67.2	68.1	64.0	67.2	65.9	
Avg Age	28.3	32.0	-	-	29.7	30.5	28.2	34.7	21.3	23.1	24.9	27.1	29.0	32.2	42.8	

Pipeline: Cohort Activity, Attempts, Passing 4

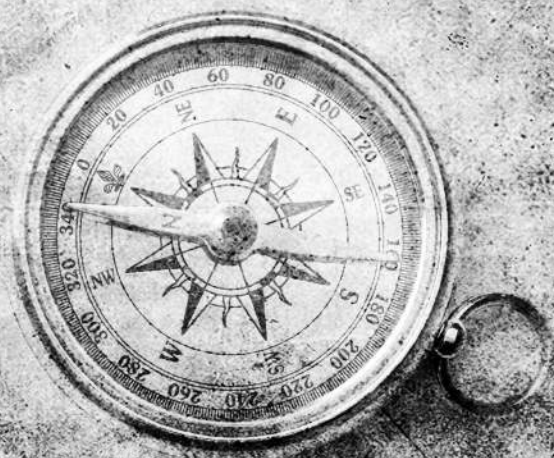
Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	6	9	5	7	<6	56	124	38.4%	44.4%	67.2	<6	3	12	4.00	11.1%	100.0%
Active	35	12	7	12	<12	23	50	15.5%	36.0%	67.9	<12	3	12	4.00	11.1%	100.0%
Inactive	3	8	6	7	<18	22	40	12.4%	37.5%	67.3	<18	7	35	5.00	25.9%	80.0%
Drop	0	7	10	18	<24	11	15	4.6%	40.0%	66.7	<24	2	9	4.50	7.4%	88.9%
Lost Cd	0	1	3	7	>24	39	94	29.1%	35.1%	67.3	>24	12	169	14.08	44.4%	28.4%
					Total	120	323	100%	39.3%	67.3	Total	27	237	8.78	100%	45.6%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	69	84	36.9%	67.2	62	79	53.2%	73.2	60	69	34.8%	63.2	66	91	33.0%	65.5
2015	26	28	53.6%	69.8	26	30	53.3%	70.7	32	37	35.1%	62.6	21	25	36.0%	64.1
2014	20	27	37.0%	69.0	16	21	57.1%	75.0	6	9	11.1%	62.3	18	29	34.5%	66.4
2013	12	17	17.7%	63.7	5	7	71.4%	77.4	9	10	40.0%	63.1	13	18	22.2%	63.4
Other	11	12	30.7%	60.3	15	21	42.1%	72.5	13	13	33.3%	61.4	14	19	43.3%	62.2

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	53.1%	43.8%	42.0%	49.1%	45.8%	55.3%	53.4%	Overall	55.3%	64.8%	60.4%	54.9%	67.2%	55.8%	59.6%
2015	53.6%	50.0%	53.6%	60.7%	53.6%	60.7%	57.1%	2015	50.0%	70.0%	56.7%	53.3%	63.3%	50.0%	66.7%
2014	55.6%	40.7%	37.0%	55.6%	48.2%	51.9%	55.6%	2014	76.2%	66.7%	71.4%	61.9%	76.2%	57.1%	52.4%
2013	52.9%	41.2%	23.5%	17.7%	29.4%	47.1%	58.8%	2013	71.4%	57.1%	42.9%	71.4%	71.4%	85.7%	100.0%
Other	48.0%	37.3%	44.0%	44.0%	41.3%	58.0%	34.7%	Other	36.9%	56.3%	61.1%	44.8%	63.1%	54.4%	41.7%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	39.7%	31.5%	34.3%	50.3%	41.6%	30.6%	Overall	41.3%	45.9%	47.2%	49.3%	38.0%	48.8%	39.3%
2015	46.0%	32.4%	37.8%	54.1%	37.8%	37.8%	2015	48.0%	44.0%	52.0%	48.0%	44.0%	52.0%	44.0%
2014	11.1%	22.2%	33.3%	55.6%	33.3%	11.1%	2014	37.9%	51.7%	48.3%	48.3%	41.4%	44.8%	31.0%
2013	50.0%	40.0%	20.0%	50.0%	40.0%	30.0%	2013	38.9%	38.9%	44.4%	38.9%	33.3%	50.0%	38.9%
Other	30.6%	27.8%	36.1%	38.9%	55.6%	22.2%	Other	37.8%	47.8%	41.1%	62.2%	28.9%	47.8%	43.3%





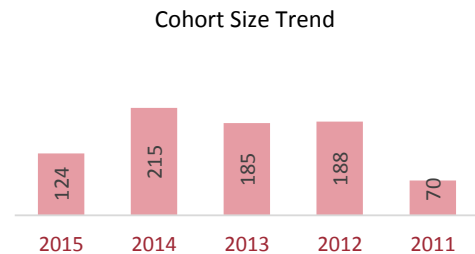
Test Center Locations

This section contains data regarding international testing locations. A candidate who sits for the Examination in one of six international testing locations is counted in the international testing group.

Test Center: Bahrain

2015 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	334	237	184	154	112	161	106
Sections	660	347	313	187	143	194	136
% Pass	41.4%	47.6%	34.5%	36.9%	47.6%	43.8%	37.5%
Avg Score	69.1	69.4	68.7	69.3	71.9	67.4	68.2
Avg Age	30.2	29.3	31.2	30.1	30.1	29.5	31.5



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	BHR	Other	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	55	276	134	200	124	107	50	53	-	59	62	51	48	77	68
Sections	112	540	272	388	208	231	108	113	-	91	132	89	81	141	126
% Pass	43.8%	40.9%	38.6%	50.9%	43.8%	53.7%	31.5%	13.7%	-	40.7%	43.2%	39.3%	53.1%	37.6%	38.1%
Avg Score	69.5	69.1	67.9	70.8	67.3	71.7	68.0	65.5	-	63.8	70.0	69.3	73.2	69.3	68.9
Avg Age	26.0	31.0	27.5	32.5	28.7	29.1	30.3	39.5	-	23.3	24.8	27.1	29.1	32.1	41.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	2	35	7	1	<6	153	223	33.8%	45.7%	67.7	<6	1	4	4.00	2.2%	100.0%
Active	110	51	26	13	<12	92	127	19.2%	52.0%	71.0	<12	1	6	6.00	2.2%	66.7%
Inactive	9	69	16	13	<18	67	88	13.3%	54.6%	72.5	<18	14	68	4.86	31.1%	82.4%
Drop	0	25	63	19	<24	51	65	9.8%	29.2%	67.8	<24	21	111	5.29	46.7%	75.7%
Lost Cd	0	0	16	11	>24	82	157	23.8%	24.2%	68.0	>24	8	62	7.75	17.8%	51.6%
Total						334	660	100%	41.4%	69.1	Total	45	251	5.58	100%	71.7%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	154	187	36.9%	69.3	112	143	47.6%	71.9	161	194	43.8%	67.4	106	136	37.5%	68.2
2015	51	57	43.9%	67.8	32	35	57.1%	71.9	79	94	45.7%	67.4	20	22	13.6%	58.0
2014	54	64	46.9%	71.6	46	62	56.5%	73.6	40	43	48.8%	65.4	49	62	61.3%	74.4
2013	24	30	23.3%	67.3	17	24	37.5%	68.8	21	28	35.7%	69.1	19	26	30.8%	67.1
Other	25	36	12.3%	64.8	17	22	10.8%	69.5	21	29	38.9%	70.0	18	26	4.0%	59.0

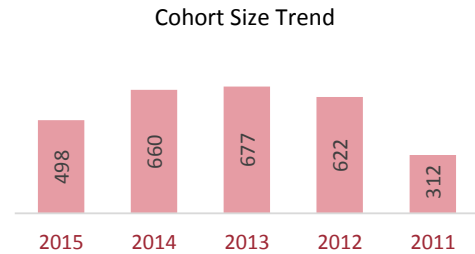
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	54.2%	45.4%	51.9%	64.1%	66.4%	44.1%	41.6%	Overall	57.6%	66.9%	64.2%	53.9%	58.6%	69.1%	28.6%
2015	61.4%	52.6%	49.1%	63.2%	61.4%	47.4%	43.9%	2015	60.0%	54.3%	65.7%	62.9%	48.6%	65.7%	37.1%
2014	59.4%	60.9%	64.1%	68.8%	71.9%	50.0%	48.4%	2014	54.8%	75.8%	72.6%	61.3%	74.2%	79.0%	24.2%
2013	43.3%	23.3%	56.7%	56.7%	66.7%	43.3%	46.7%	2013	54.2%	62.5%	54.2%	37.5%	58.3%	62.5%	29.2%
Other	38.9%	18.2%	26.7%	63.3%	64.6%	25.5%	17.4%	Other	63.7%	70.9%	48.5%	33.7%	35.6%	55.4%	24.1%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	54.9%	46.8%	45.3%	66.3%	57.2%	40.8%	Overall	61.1%	60.9%	58.2%	52.5%	44.6%	53.3%	37.4%
2015	57.5%	47.9%	46.8%	71.3%	58.5%	45.7%	2015	45.5%	40.9%	45.5%	27.3%	36.4%	22.7%	18.2%
2014	55.8%	39.5%	44.2%	65.1%	67.4%	37.2%	2014	67.7%	72.6%	61.3%	69.4%	64.5%	72.6%	59.7%
2013	53.6%	60.7%	46.4%	64.3%	50.0%	25.0%	2013	57.7%	61.5%	73.1%	50.0%	38.5%	50.0%	30.8%
Other	45.0%	42.8%	40.6%	51.7%	40.0%	45.0%	Other	63.9%	50.7%	48.5%	37.0%	6.2%	38.3%	5.1%

Test Center: UAE

2015 CPA Examination: All Test Results

	Overall	Exam Type		Exam Section			
		FT	RE	AUD	BEC	FAR	REG
Candidates	1,163	807	595	583	527	494	439
Sections	2,455	1,361	1,094	696	633	570	556
% Pass	42.9%	44.2%	41.3%	40.5%	44.2%	45.3%	42.1%
Avg Score	69.3	68.1	70.8	69.1	70.4	68.6	69.0
Avg Age	30.8	30.1	31.7	30.9	31.0	30.4	31.0



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	UAE	Other	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	324	817	441	725	498	343	176	146	14	166	192	175	150	250	286
Sections	684	1,724	886	1,569	1,014	751	388	302	29	359	362	325	284	455	641
% Pass	40.8%	43.4%	42.2%	47.9%	44.1%	44.9%	42.3%	30.0%	48.3%	42.9%	40.3%	47.7%	37.0%	47.9%	40.9%
Avg Score	68.2	69.6	68.8	70.3	67.7	70.8	71.5	66.5	73.7	69.6	66.6	70.2	68.1	71.3	69.1
Avg Age	28.4	31.7	33.4	31.5	29.7	30.7	31.2	37.3	21.4	23.2	24.9	27.0	29.0	32.1	40.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	35	95	73	13	<6	585	1,048	42.7%	42.8%	67.2	<6	7	29	4.14	3.2%	96.6%
Active	392	174	85	65	<12	285	418	17.0%	46.7%	71.2	<12	28	122	4.36	13.0%	91.8%
Inactive	50	163	52	30	<18	253	368	15.0%	46.2%	72.4	<18	40	187	4.68	18.5%	85.6%
Drop	0	102	157	62	<24	145	223	9.1%	43.5%	70.7	<24	55	306	5.56	25.5%	71.9%
Lost Cd	0	18	47	23	>24	206	398	16.2%	35.9%	69.2	>24	86	709	8.24	39.8%	48.5%
Total						1,163	2,455	100%	42.9%	69.3	Total	216	1,353	6.26	100%	63.9%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	583	696	40.5%	69.1	527	633	44.2%	70.4	494	570	45.3%	68.6	439	556	42.1%	69.0
2015	278	312	38.5%	67.0	229	246	48.0%	69.5	261	283	47.4%	67.1	164	173	43.4%	67.0
2014	171	217	42.4%	70.6	152	185	47.6%	71.4	122	151	45.7%	70.0	148	198	44.4%	70.9
2013	75	93	43.0%	71.8	85	119	42.0%	71.7	54	69	42.0%	71.8	71	107	42.1%	71.0
Other	59	74	52.5%	68.5	61	83	18.3%	68.8	57	67	32.8%	65.9	56	78	35.3%	67.8

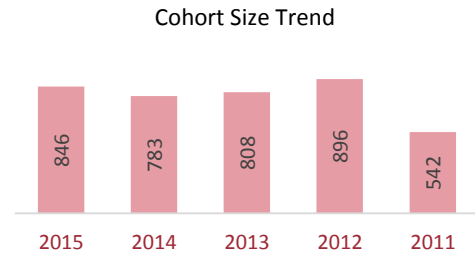
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	59.9%	47.0%	52.3%	60.0%	59.3%	51.4%	47.3%	Overall	57.7%	61.7%	63.8%	55.5%	59.4%	63.7%	34.8%
2015	56.1%	46.5%	51.0%	53.2%	53.2%	48.1%	44.9%	2015	58.9%	59.4%	64.6%	49.6%	58.9%	61.0%	39.0%
2014	61.3%	53.5%	48.9%	64.5%	59.9%	59.5%	52.1%	2014	57.8%	65.4%	66.0%	55.7%	61.6%	63.8%	33.5%
2013	68.8%	50.5%	60.2%	68.8%	76.3%	53.8%	46.2%	2013	58.8%	71.4%	58.0%	61.3%	68.1%	70.6%	31.9%
Other	63.0%	25.9%	58.5%	67.3%	64.5%	40.8%	45.8%	Other	51.3%	47.6%	63.5%	68.7%	43.6%	64.3%	25.9%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	59.4%	51.0%	54.5%	65.7%	58.5%	37.9%	Overall	58.7%	61.6%	55.8%	55.8%	51.5%	54.3%	42.2%
2015	57.6%	51.9%	51.2%	64.7%	55.8%	41.0%	2015	49.7%	61.3%	52.0%	49.1%	52.6%	50.3%	38.2%
2014	70.2%	56.3%	60.3%	64.9%	61.6%	37.1%	2014	62.1%	64.7%	59.6%	60.1%	55.6%	58.6%	46.5%
2013	60.9%	58.0%	56.5%	75.4%	59.4%	30.4%	2013	68.2%	57.9%	59.8%	57.9%	52.3%	61.7%	44.9%
Other	43.3%	28.4%	55.0%	62.9%	63.6%	32.7%	Other	64.2%	59.3%	51.9%	61.2%	36.7%	45.5%	39.2%

Test Center: Japan

2015 CPA Examination: All Test Results

	Overall	Exam Type		Exam Section			
		FT	RE	AUD	BEC	FAR	REG
Candidates	1,845	1,292	1,052	958	808	1,102	633
Sections	4,664	2,264	2,400	1,383	1,110	1,316	855
% Pass	37.5%	41.1%	34.2%	29.3%	35.5%	43.5%	44.4%
Avg Score	68.6	68.1	69.2	67.1	69.9	68.6	69.4
Avg Age	35.7	34.4	37.1	35.5	36.2	35.2	36.3



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	Japan	Other	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	501	1,342	1,740	122	846	460	205	334	6	41	124	207	240	518	803
Sections	1,190	3,471	4,396	268	1,874	1,297	559	934	14	78	278	454	546	1,254	2,040
% Pass	32.4%	39.3%	36.7%	46.4%	42.6%	39.8%	34.2%	23.3%	50.0%	25.6%	43.9%	42.3%	42.5%	40.1%	33.1%
Avg Score	66.7	69.3	68.4	71.3	68.6	69.8	69.0	66.2	74.0	64.9	68.7	69.2	70.1	69.2	67.9
Avg Age	35.7	35.8	35.8	35.4	33.8	35.7	35.0	41.6	21.7	23.2	25.1	27.0	29.0	32.4	43.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	56	159	61	31	<6	992	1,866	40.0%	42.4%	68.3	<6	11	46	4.18	3.6%	95.7%
Active	715	235	108	80	<12	498	803	17.2%	41.8%	70.7	<12	45	198	4.40	14.7%	90.9%
Inactive	56	194	85	51	<18	337	532	11.4%	38.2%	69.8	<18	90	488	5.42	29.3%	73.8%
Drop	0	113	209	124	<24	186	303	6.5%	36.3%	69.0	<24	69	442	6.41	22.5%	62.4%
Lost Cd	0	30	75	45	>24	440	1,160	24.9%	26.8%	67.0	>24	92	1,024	11.13	30.0%	35.9%
Total						1,845	4,664	100%	37.5%	68.6	Total	307	2,198	7.16	100%	55.9%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	958	1,383	29.3%	67.1	808	1,110	35.5%	69.9	1,102	1,316	43.5%	68.6	633	855	44.4%	69.4
2015	397	487	33.5%	67.0	301	347	43.5%	70.3	716	823	45.4%	68.7	187	217	50.7%	69.1
2014	282	458	30.6%	68.3	237	330	42.1%	71.5	150	196	39.8%	68.1	226	313	50.8%	71.3
2013	109	165	26.7%	66.6	107	173	31.2%	70.2	83	102	42.2%	70.2	83	119	42.0%	69.6
Other	170	273	18.9%	64.6	163	260	15.8%	64.5	153	195	37.2%	68.7	137	206	26.0%	66.6

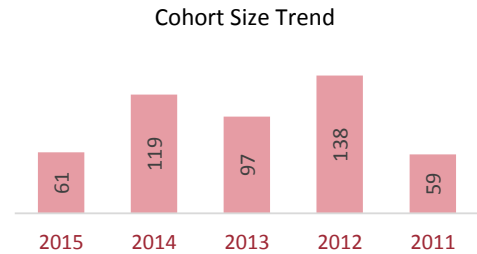
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	49.5%	40.9%	42.1%	43.9%	60.1%	34.0%	48.7%	Overall	49.2%	67.7%	69.7%	47.8%	69.8%	67.7%	13.4%
2015	50.1%	44.2%	42.5%	41.7%	57.9%	32.4%	53.4%	2015	52.5%	70.3%	70.6%	47.6%	73.8%	70.0%	18.2%
2014	53.7%	41.9%	46.1%	47.4%	62.5%	36.9%	49.1%	2014	53.6%	72.7%	76.7%	50.6%	74.9%	72.1%	13.3%
2013	47.9%	38.2%	38.8%	41.8%	60.6%	31.5%	44.9%	2013	46.8%	70.5%	75.7%	52.6%	74.6%	75.1%	6.9%
Other	41.9%	33.5%	36.7%	44.5%	60.9%	34.6%	39.8%	Other	38.1%	53.5%	54.0%	40.9%	52.2%	52.1%	9.1%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	50.3%	48.7%	49.2%	60.4%	58.4%	41.9%	Overall	43.9%	57.4%	54.0%	61.2%	52.2%	60.5%	42.5%
2015	50.1%	48.6%	51.3%	61.2%	58.3%	45.1%	2015	41.0%	59.5%	52.1%	61.3%	53.5%	58.5%	48.9%
2014	46.4%	49.0%	49.0%	60.7%	58.2%	37.2%	2014	44.4%	65.5%	61.0%	62.9%	54.0%	64.9%	45.7%
2013	56.9%	53.9%	56.9%	62.8%	56.9%	38.2%	2013	42.0%	59.7%	52.1%	58.0%	58.0%	62.2%	38.7%
Other	52.0%	46.3%	35.8%	55.1%	59.6%	33.5%	Other	48.0%	39.7%	46.2%	60.2%	43.9%	55.2%	31.0%

Test Center: Kuwait

2015 CPA Examination: All Test Results

	Overall	Exam Type		Exam Section			
		FT	RE	AUD	BEC	FAR	REG
Candidates	185	142	107	83	72	76	72
Sections	387	212	175	107	95	89	96
% Pass	44.7%	44.8%	44.6%	44.9%	43.2%	42.7%	47.9%
Avg Score	69.8	67.9	72.1	70.0	70.0	66.4	72.5
Avg Age	31.0	30.8	31.3	31.2	32.1	29.7	30.9



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	Kuwait	Other	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	30	154	140	45	61	62	35	27	4	10	42	30	16	57	42
Sections	49	334	305	82	106	143	79	59	6	25	70	53	31	113	89
% Pass	42.9%	45.2%	42.3%	32.1%	43.4%	48.3%	44.3%	45.2%	33.3%	44.0%	42.9%	41.5%	48.4%	50.4%	40.5%
Avg Score	61.2	71.2	69.0	67.2	63.2	74.2	69.8	73.8	59.5	68.6	65.9	68.3	72.6	71.7	71.4
Avg Age	28.9	31.3	31.4	29.8	30.3	30.5	31.6	37.0	21.6	23.3	25.1	26.8	29.1	32.2	40.1

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	3	22	12	5	<6	78	114	29.5%	43.9%	64.5	<6	-	-	-	-	-
Active	48	29	24	9	<12	53	77	19.9%	46.8%	73.1	<12	3	13	4.33	7.1%	92.3%
Inactive	9	36	5	12	<18	44	61	15.8%	47.5%	74.2	<18	11	54	4.91	26.2%	81.5%
Drop	0	18	17	20	<24	33	48	12.4%	37.5%	66.8	<24	11	56	5.09	26.2%	78.6%
Lost Cd	0	4	13	4	>24	44	87	22.5%	46.0%	72.3	>24	17	125	7.35	40.5%	54.4%
Total						185	387	100%	44.7%	69.8	Total	42	248	5.90	100%	67.7%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	83	107	44.9%	70.0	72	95	43.2%	70.0	76	89	42.7%	66.4	72	96	47.9%	72.5
2015	29	37	37.8%	63.2	16	18	44.4%	59.0	36	38	44.7%	63.5	11	13	53.9%	67.8
2014	31	44	45.5%	73.5	30	40	55.0%	75.9	17	20	40.0%	70.2	27	39	48.7%	75.5
2013	14	14	71.4%	77.9	16	20	25.0%	65.4	14	17	47.1%	66.6	20	28	42.9%	70.8
Other	9	12	51.2%	72.9	10	17	37.5%	74.6	9	14	45.0%	70.2	14	16	43.1%	71.0

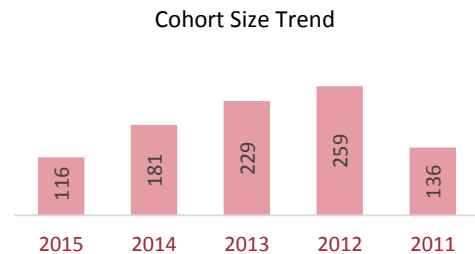
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	65.4%	44.8%	62.0%	59.4%	61.7%	54.3%	57.1%	Overall	47.1%	66.5%	72.3%	59.5%	67.7%	66.5%	31.9%
2015	62.2%	32.4%	43.2%	43.2%	51.4%	40.5%	54.1%	2015	33.3%	50.0%	55.6%	55.6%	38.9%	44.4%	50.0%
2014	70.5%	43.2%	72.7%	65.9%	68.2%	68.2%	52.3%	2014	60.0%	82.5%	85.0%	72.5%	85.0%	85.0%	30.0%
2013	71.4%	64.3%	78.6%	78.6%	71.4%	42.9%	64.3%	2013	40.0%	45.0%	60.0%	35.0%	50.0%	50.0%	20.0%
Other	48.8%	59.5%	59.5%	59.5%	57.1%	69.0%	72.6%	Other	41.7%	79.2%	80.8%	65.8%	90.0%	72.5%	27.5%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	58.0%	43.6%	53.6%	52.1%	47.9%	39.1%	Overall	68.2%	61.8%	61.7%	67.2%	64.6%	64.1%	42.7%
2015	57.9%	36.8%	50.0%	39.5%	39.5%	44.7%	2015	53.9%	53.9%	69.2%	69.2%	53.9%	53.9%	23.1%
2014	70.0%	40.0%	60.0%	55.0%	60.0%	35.0%	2014	87.2%	76.9%	56.4%	69.2%	66.7%	79.5%	53.9%
2013	47.1%	52.9%	58.8%	64.7%	64.7%	35.3%	2013	64.3%	60.7%	67.9%	71.4%	64.3%	60.7%	39.3%
Other	52.5%	62.5%	47.5%	77.5%	32.5%	30.0%	Other	48.6%	40.3%	56.9%	55.6%	69.4%	47.2%	41.7%

Test Center: Lebanon

2015 CPA Examination: All Test Results

	Overall	Exam Type		Exam Section			
		FT	RE	AUD	BEC	FAR	REG
Candidates	307	226	166	149	127	128	124
Sections	647	373	274	184	155	148	160
% Pass	51.9%	53.1%	50.4%	47.8%	52.9%	55.4%	52.5%
Avg Score	73.5	73.6	73.4	73.7	73.6	73.8	73.0
Avg Age	28.7	27.9	29.8	28.9	29.9	27.9	28.1



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	Lebanon	Other	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	67	240	124	183	116	107	42	42	8	66	76	58	32	50	38
Sections	136	511	280	367	226	237	86	98	22	108	146	96	60	106	109
% Pass	43.4%	54.2%	56.1%	65.3%	53.1%	57.0%	50.0%	55.4%	68.2%	58.3%	61.6%	46.9%	40.0%	49.1%	43.1%
Avg Score	70.9	74.2	74.2	76.9	74.0	74.2	73.8	73.3	76.9	73.5	75.4	72.5	72.3	72.6	72.7
Avg Age	28.9	28.6	27.6	29.9	27.4	28.7	28.8	34.8	21.6	23.2	25.0	26.9	28.8	31.9	38.8

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2015	2014	2013	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	8	40	14	7	<6	149	239	36.9%	54.4%	73.8	<6	1	4	4.00	1.4%	100.0%
Active	93	39	16	21	<12	91	127	19.6%	55.1%	74.8	<12	7	32	4.57	10.1%	87.5%
Inactive	6	46	5	8	<18	71	106	16.4%	56.6%	74.3	<18	26	123	4.73	37.7%	84.6%
Drop	0	15	57	27	<24	33	48	7.4%	41.7%	71.6	<24	14	68	4.86	20.3%	82.4%
Lost Cd	0	8	15	11	>24	60	127	19.6%	44.1%	71.8	>24	21	206	9.81	30.4%	40.8%
					Total	307	647	100%	51.9%	73.5	Total	69	433	6.28	100%	63.7%

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	149	184	47.8%	73.7	127	155	52.9%	73.6	128	148	55.4%	73.8	124	160	52.5%	73.0
2015	63	68	51.5%	74.7	35	39	56.4%	74.5	72	84	51.2%	73.6	31	35	57.1%	72.8
2014	55	73	48.0%	73.4	52	66	56.1%	73.7	33	35	68.6%	74.6	53	63	61.9%	75.5
2013	11	15	40.0%	74.6	20	23	60.9%	75.7	11	15	53.3%	72.6	21	33	45.5%	72.6
Other	20	28	48.4%	73.3	20	27	44.8%	71.2	12	14	69.4%	75.3	19	29	53.5%	71.5

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	66.2%	55.4%	64.5%	68.1%	77.8%	54.1%	50.4%
2015	69.1%	54.4%	58.8%	66.2%	77.9%	54.4%	51.5%
2014	64.4%	67.1%	64.4%	74.0%	75.3%	61.6%	45.2%
2013	46.7%	33.3%	73.3%	66.7%	73.3%	46.7%	60.0%
Other	72.6%	38.4%	77.6%	58.7%	86.8%	36.6%	56.3%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.9%	69.6%	74.8%	64.2%	69.7%	64.9%	29.3%
2015	64.1%	66.7%	71.8%	56.4%	74.4%	61.5%	33.3%
2014	66.7%	75.8%	80.3%	63.6%	71.2%	77.3%	31.8%
2013	78.3%	82.6%	73.9%	82.6%	82.6%	73.9%	34.8%
Other	67.6%	45.7%	66.7%	61.0%	44.8%	29.5%	10.5%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	69.7%	63.6%	61.2%	80.1%	64.8%	42.3%
2015	71.4%	65.5%	61.9%	77.4%	64.3%	39.3%
2014	74.3%	65.7%	68.6%	82.9%	68.6%	45.7%
2013	66.7%	53.3%	46.7%	80.0%	73.3%	46.7%
Other	50.0%	55.6%	50.0%	88.9%	50.0%	47.2%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	69.7%	62.9%	69.0%	64.4%	69.0%	69.6%	53.0%
2015	74.3%	60.0%	60.0%	54.3%	68.6%	62.9%	48.6%
2014	68.3%	71.4%	76.2%	76.2%	77.8%	73.0%	57.1%
2013	72.7%	54.6%	54.6%	60.6%	54.6%	63.6%	45.5%
Other	63.2%	52.8%	79.9%	52.1%	61.1%	77.8%	56.9%



Glossary

Glossary

Data Definitions

Below are brief descriptions for the data fields and terms found in this publication. With the exception of the multi-year trends, the data presented in this publication represents the statistics and performance for only those candidates and testing events during all four testing windows of 2015.

Active: A candidate who has attempted to sit for any section of the CPA Examination in the last nine months of a testing year is considered an active candidate at the end of that year.

Age: The Exam candidate's age is captured at the time the candidate sits for a given section. If the candidate sits three times in a year, the age at the time of each attempt will be included in the calculation of average (mean) age.

Candidate: A unique (distinct) individual participating in the Examination process during the reported testing window and, if applicable, within the reported category.

Cohort: The very first attempt on the CPA Examination determines the cohort year in which a candidate is counted.

Drop: A candidate who has not attempted to sit for any section of the CPA Examination in the 18 months from the end of the given testing year is considered to have dropped from the Examination process. A candidate who is reported as dropped can choose to begin testing again in subsequent years.

First-Time (FT): The initial attempt by a candidate on a given section of the Examination (AUD, BEC, FAR, REG). A candidate can have up to 4 FT sections during the Examination life-cycle.

International: International candidates are identified in 3 different ways within CPA Examination reports. They include residency, country of Examination, or country of education. Each of the three methods for identifying provides a partial view of the international candidate population and is used for a specific purpose.

International Testing: A candidate who sits for the Examination in one of six international testing locations is counted in the International Testing group. Sitting in one of these locations does not preclude a candidate from having a U.S. address or education.

Gender: A candidate's gender is determined by the salutation entered during the application process (Mister, Misses, etc...). This field is not captured by all jurisdictions.

Inactive: A candidate whose last attempt on the CPA Examination was between 9 months and 18 months from the end of the given testing year is considered an inactive candidate.

Institution: A place of higher learning, typically a college or university, is referred to as an institution.

Jurisdiction: The 50 States plus the District of Columbia, Puerto Rico, Northern Mariana Islands, U.S. Virgin Islands and Guam.

Lost Credit (Lost Cd): Any credits that were earned outside of a jurisdiction's required timeline (typically 18 months or 6 testing windows) before passing the final (fourth) section will be lost. This metric counts the total number of these lost credits in the given testing window.

Percent Pass (% Pass): The pass rate is calculated directly by dividing the count of testing events passed by the total testing events in the reported category.

Pass 4 Parts (Pass 4): A candidate who successfully passes the final (fourth) section of the Exam during the testing year is counted in this metric.

Re-Exam (RE): Any attempt on an Exam section that occurs after the FT attempt on that given (AUD, BEC, FAR or REG) section.

Residence: The candidate's address at time he or she applies for the Examination determines their residence status – either domestic (U.S.A.) or international (Int'l). A small number of candidates will change status between domestic and international during the reported year.

Score: The numerical score received for each testing event.

Section: Refers to one of the four areas of the Examination: AUD, BEC, FAR or REG. The term Section(s) is also synonymous with Testing Event(s) for this and other NASBA reports.

Testing Window: Refers to one of the four windows in a calendar year that coincides with a calendar quarter. The CPA Examination is offered during the first two months of each quarter (January, February, April, May, July, August, October and November).

Additional Products

Candidate Performance Publications

Jurisdiction Edition: Designed specifically with the State Boards of Accountancy in mind, the *Jurisdiction Edition* provides a broad view of CPA Exam trends from around the world.

University Edition: Focusing on university and accreditation reports, including international, regional, national and state, the *University Edition* also features a wide scope of university rankings.

Accreditation Reports: Schools and boards that provide NASBA with a list of graduates are offered the most accurate analysis of performance on the CPA Exam with the NASBA Accreditation Report. Direct name matching of Exam candidates allows for tracking of a program's performance on the Exam, which in turn provides a valuable tool for accreditation reviews, changes to the curriculum, admissions criteria or other variables inherent to the accounting education. Educators are able to compare the performance of their students based on graduation year, gender, Bachelor's v. Master's programs, concentrations within the program, and in numerous other ways.

New Features in the Reports

Content Area Performance

In addition to the four primary sections (AUD, BEC, FAR REG), the new publications will include performance metrics by cohort for each of the 23 content areas and four skills areas (Writing and Simulation).

Cohort Tracking

All students who begin the Examination process in a given year are member of the cohort. The reports provide a comprehensive analysis of each cohort for the given Examination year.

Pipeline Reporting

This section of the reporting provides in-depth analysis of a candidate's path through the Examination process, whether they pass all four parts or choose to drop out.

Past Publications

Candidate Performance Book: This publication, which included statistical information from all four testing windows in a given year, was designed to meet the needs of both NASBA's stakeholders and the book's numerous end users. Years in publication include 2006-2015.

School Performance Book: This product helped educational institutions by including more granular views of the performance of each school. In addition to the standard ranking, performance by region and program size allowed a view into performance among peer institutions. Years in publication include 2006 – 2015.

Please visit us at NASBAReport.com to learn more and view sample reports.

