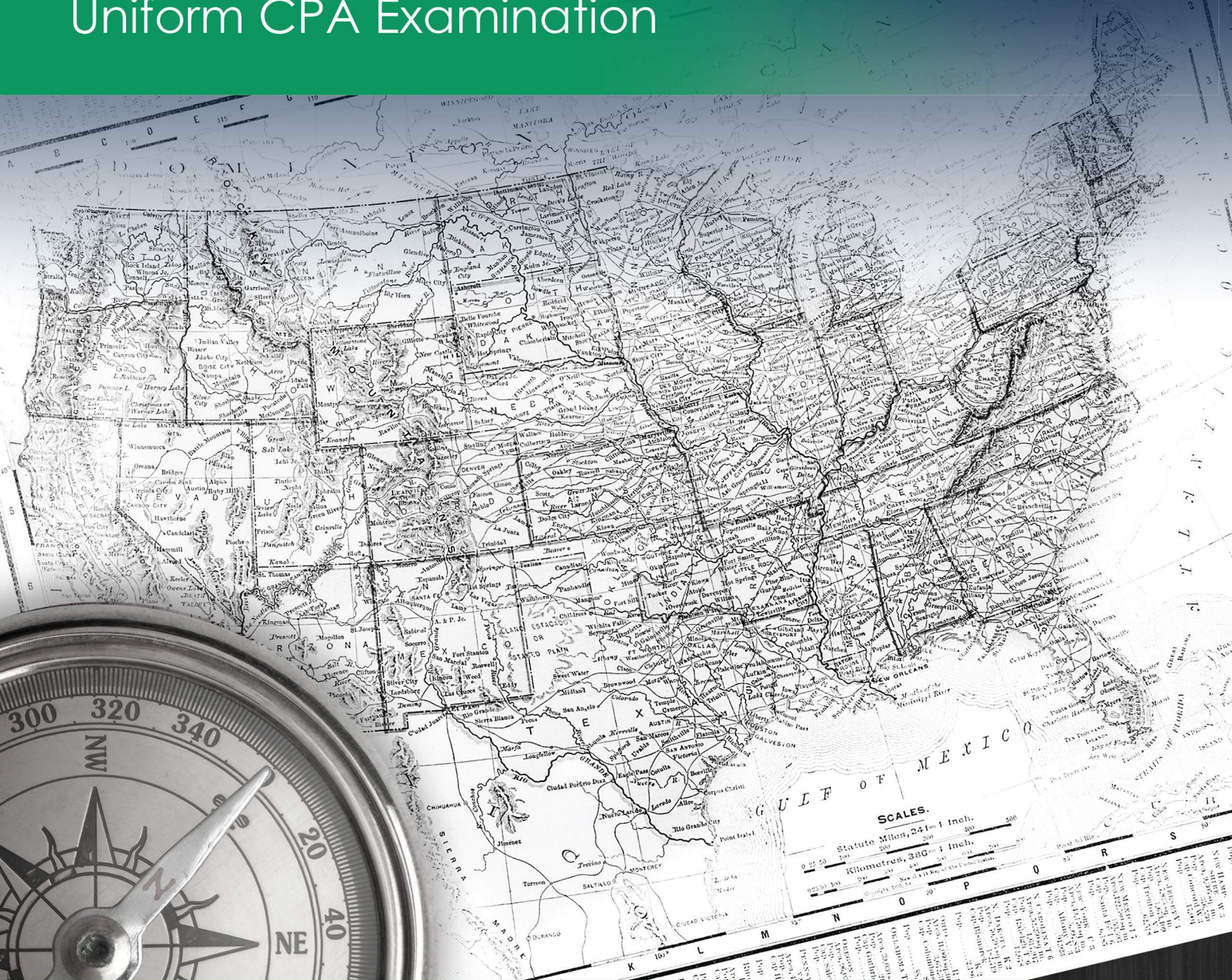


Candidate Performance on the Uniform CPA Examination



JURISDICTION EDITION - 2013

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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 2013, there were 27,005 candidates who passed their fourth part of the Exam, 20,751 candidates dropped out of the Exam, and 61,869 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 publications.

Overall

This portion of the report provides the highest level overview of Examination volume and performance. In 2013, a total of 94,152 unique candidates passed 49.4% of the 245,985 section attempts with an average score of 71.8. These candidates had an average age of 29.1 years at the time of Examination.

	Overall	Exam Type		Exam Section			
		FT	RE	AUD	BEC	FAR	REG
Candidates	94,152	69,572	49,705	54,242	47,662	50,231	48,269
Sections	245,985	142,212	103,773	68,228	56,504	60,788	60,465
% Pass	49.4%	54.6%	42.2%	45.9%	55.8%	48.3%	48.4%
Avg Score	71.8	72.6	70.9	72.2	73.8	70.4	71.2
Avg Age	29.1	28.1	30.5	29.1	29.5	29.0	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 2013 a total of 69,572 unique candidates passed 54.6% of the 142,212 FT sections attempts with an average score of 72.6. 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 (54,242 attempts) which resulted in the lowest pass-rate of the four sections (45.9%). 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 began the Examination process in a calendar year. The 2013 cohort size was 42,752 candidates, which represents a 933 candidate (2.2%) increase from 2012. 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 95.5% of candidates sitting for the Exam in 2013. *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 2013, a total of 8,839 candidates entered an international address during the Examination application process, representing 9.4% of all testers. International residents passed 39.7% of sections attempted while their domestic counterparts passed 50.4%.

	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	44,812	44,852	85,476	8,839	42,752	25,005	9,472	16,923	1,156	22,176	21,609	13,969	11,047	16,632	17,629
Sections	114,676	116,358	222,296	23,689	111,175	67,114	24,006	43,690	2,396	58,549	49,020	30,933	24,624	39,019	41,444
% Pass	46.7%	52.2%	50.4%	39.7%	54.8%	51.6%	42.4%	34.7%	66.4%	61.9%	49.8%	46.9%	46.3%	44.8%	38.4%
Avg Score	70.9	72.8	72.3	67.9	72.7	72.7	70.6	68.6	77.3	75.7	71.9	71.0	70.9	70.4	68.6
Avg Age	29.0	29.2	28.9	31.5	27.6	28.7	29.8	35.2	21.6	23.1	24.8	26.9	28.9	32.1	42.2

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 2010 cohorts. In 2013 a total of 9,472 candidates who began in the 2011 cohort year sat for the Examination and achieved a 42.4% 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 2013 was 29 years, the median age was 26 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 group 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. 1,575 candidates from the 2013 cohort year are reported as inactive, meaning they sat for their first and last section during the first testing window of 2013 but failed to pass all 4 sections or attempt another section during the remaining 3 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 2013 calendar year 7,986 candidates from the 2011 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 time line (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						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	7,351	12,038	3,709	3,907	<6	52,094	113,968	46.3%	54.9%	72.7	<6	1,410	5,779	4.10	5.2%	97.6%
Active	33,826	11,523	5,024	11,496	<12	25,978	40,544	16.5%	53.5%	73.1	<12	5,941	25,748	4.33	22.0%	92.3%
Inactive	1,575	7,517	2,716	5,226	<18	16,832	25,991	10.6%	48.0%	72.1	<18	7,722	38,544	4.99	28.6%	80.1%
Drop	0	3,326	7,986	9,439	<24	8,370	13,500	5.5%	41.2%	70.2	<24	4,316	25,522	5.91	16.0%	67.6%
Lost Cd	0	613	1,628	1,777	>24	21,396	51,982	21.1%	36.9%	69.2	>24	7,616	81,516	10.70	28.2%	37.4%
					Total	94,152	245,985	100%	49.4%	71.8	Total	27,005	177,109	6.56	100%	61.0%

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	7,351	12,038	3,709	3,907	<6	52,094	113,968	46.3%	54.9%	72.7	<6	1,410	5,779	4.10	5.2%	97.6%
Active	33,826	11,523	5,024	11,496	<12	25,978	40,544	16.5%	53.5%	73.1	<12	5,941	25,748	4.33	22.0%	92.3%
Inactive	1,575	7,517	2,716	5,226	<18	16,832	25,991	10.6%	48.0%	72.1	<18	7,722	38,544	4.99	28.6%	80.1%
Drop	0	3,326	7,986	9,439	<24	8,370	13,500	5.5%	41.2%	70.2	<24	4,316	25,522	5.91	16.0%	67.6%
Lost Cd	0	613	1,628	1,777	>24	21,396	51,982	21.1%	36.9%	69.2	>24	7,616	81,516	10.70	28.2%	37.4%
					Total	94,152	245,985	100%	49.4%	71.8	Total	27,005	177,109	6.56	100%	61.0%

Attempted

This section 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 can 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 2013 approximately 21% 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 36.9%, contrasting greatly with the under-12-month group who had a 53.5% 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 2013, 7,722 of the 27,005 candidates passed their 4th part of the Examination between 12 and 18 months after beginning the Examination process with an 80.1% 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	54,242	68,228	45.9%	72.2	47,662	56,504	55.8%	73.8	50,231	60,788	48.3%	70.4	48,269	60,465	48.4%	71.2
2013	26,958	31,177	49.1%	72.5	22,965	24,835	65.0%	75.5	27,127	30,301	53.3%	71.1	21,954	24,862	53.5%	72.0
2012	14,134	19,334	47.4%	73.0	12,277	15,036	59.3%	74.7	11,170	14,413	49.0%	71.0	13,793	18,331	51.6%	72.2
2011	4,580	6,318	40.6%	71.3	4,104	5,419	45.8%	71.9	4,332	5,882	42.5%	69.4	4,537	6,387	41.4%	70.0
Other	8,570	11,399	37.3%	70.0	8,316	11,214	33.0%	69.1	7,602	10,192	34.3%	67.3	7,985	10,885	34.5%	67.8

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 32 percentage point difference in BEC pass rate between the 2013 cohort and those prior to 2011 is the largest of the 4 sections. The associated difference for the AUD section is only 11.8 percentage points.

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	61.6%	58.1%	55.3%	58.2%	56.1%	62.4%	51.2%
2013	62.8%	60.7%	58.0%	60.3%	56.6%	64.7%	51.7%
2012	62.2%	58.6%	56.3%	58.8%	57.1%	64.0%	53.6%
2011	58.8%	54.4%	50.5%	54.3%	55.0%	59.6%	49.5%
Other	58.6%	51.1%	47.7%	52.8%	53.2%	54.4%	46.9%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	53.3%	50.4%	49.6%	55.9%	57.3%	50.2%
2013	56.3%	55.5%	53.9%	58.9%	58.9%	53.1%
2012	53.6%	50.3%	49.6%	57.1%	58.2%	50.2%
2011	48.7%	43.6%	45.1%	52.0%	54.4%	46.5%
Other	45.2%	36.3%	37.3%	46.1%	52.0%	42.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	66.5%	59.3%	55.4%	64.7%	60.9%	59.2%	70.1%
2013	68.9%	63.8%	60.9%	66.7%	66.2%	64.2%	76.4%
2012	68.6%	60.6%	57.7%	64.9%	63.9%	61.8%	71.1%
2011	63.7%	54.5%	47.7%	62.1%	53.0%	54.2%	63.5%
Other	58.1%	47.7%	40.9%	60.1%	45.6%	44.2%	54.2%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	70.7%	60.5%	63.0%	60.5%	58.0%	55.4%	48.9%
2013	70.7%	64.4%	64.5%	63.8%	60.3%	59.1%	52.1%
2012	72.1%	62.8%	64.1%	63.0%	58.9%	57.9%	51.4%
2011	70.9%	54.7%	60.8%	55.9%	54.5%	50.0%	44.2%
Other	68.4%	48.9%	58.0%	50.0%	52.0%	43.9%	38.8%

Content and Skill Area

The content and skills area data 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 web page 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. The highest performance was 72.1% C/S in Ethics & Legal Responsibilities for the 2012 Cohort. The lowest performance was 36.3% C/S in Financial Statements for the pre-2011 cohorts.

Content Area Legend

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%)

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

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%)

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%)

The background of the slide features a grayscale photograph of classical architecture, specifically large fluted columns and a pediment. A solid green horizontal band is superimposed over the upper portion of the image, serving as a backdrop for the title.

2013 Candidate Performance Overview

This section contains summary data related to the overall 2013 examination year.

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	367	896	469	427	46.7%	71.4	31.2
Alaska	960	2,546	1,522	1,024	41.2%	68.5	31.1
Arizona	918	2,320	1,408	912	52.5%	72.9	30.4
Arkansas	406	1,121	549	572	43.9%	70.3	29.8
California	14,314	38,189	20,795	17,394	46.0%	70.4	30.2
Colorado	2,191	5,657	3,266	2,391	53.1%	73.3	30.3
Connecticut	1,236	3,033	1,721	1,312	47.8%	71.5	27.6
Delaware	601	1,526	572	954	40.4%	69.7	32.7
District of Columbia	172	436	265	171	54.4%	71.9	32.0
Florida	2,936	7,172	4,337	2,835	52.8%	73.5	30.8
Georgia	3,107	7,868	4,753	3,115	53.4%	73.1	29.3
Guam	826	2,365	1,254	1,111	38.9%	67.6	33.5
Hawaii	377	980	489	491	41.1%	69.5	31.0
Idaho	294	798	489	309	48.4%	71.6	31.0
Illinois	5,382	14,704	9,017	5,687	52.6%	73.0	28.3
Indiana	1,262	3,487	2,136	1,351	50.9%	72.5	28.3
Iowa	599	1,641	1,041	600	54.5%	74.1	26.6
Kansas	398	1,120	646	474	52.2%	73.7	28.3
Kentucky	832	2,161	1,230	931	47.2%	71.8	28.9
Louisiana	890	2,220	1,214	1,006	47.8%	71.4	29.1
Maine	1,219	3,391	1,702	1,689	46.2%	70.6	31.4
Maryland	1,750	4,561	2,525	2,036	45.2%	70.8	29.3
Massachusetts	2,788	7,194	4,404	2,790	55.5%	73.9	27.0
Michigan	1,855	4,897	2,990	1,907	54.8%	74.0	28.1
Minnesota	1,483	4,130	2,676	1,454	55.1%	74.0	26.7
Mississippi	324	803	393	410	38.4%	69.0	30.7
Missouri	1,237	3,598	2,336	1,262	57.1%	74.5	27.5
Montana	627	1,937	1,173	764	44.6%	68.9	28.8
Nebraska	326	828	493	335	54.4%	74.3	27.5
Nevada	347	902	528	374	53.1%	73.3	30.6
New Hampshire	4,491	11,249	6,774	4,475	43.0%	68.8	30.6
New Jersey	2,832	6,943	3,648	3,295	41.7%	69.1	28.5
New Mexico	441	1,056	641	415	46.6%	71.1	31.6
New York	9,859	24,741	13,748	10,993	48.4%	71.6	27.5
North Carolina	1,721	4,898	3,027	1,871	55.7%	74.1	28.5

Jurisdiction Summary Statistics: All Testing Windows

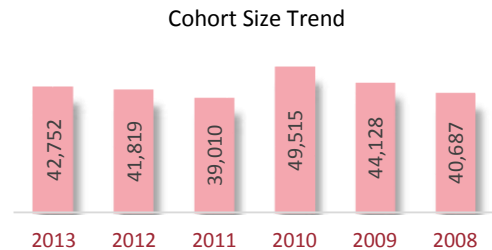
Summary of examination data for each Jurisdiction with more than 5 candidates

Jurisdiction	Candidates Total	Sections Total	Sections First-Time	Sections Re-Exam	Percent Pass	Average Score	Average Age
North Dakota	245	675	436	239	54.1%	74.4	27.6
Ohio	2,598	7,163	4,281	2,882	50.5%	72.6	28.1
Oklahoma	692	1,646	940	706	49.6%	71.2	31.1
Oregon	720	1,772	1,107	665	58.5%	74.8	30.3
Pennsylvania	3,195	8,236	4,419	3,817	49.0%	72.1	27.2
Puerto Rico	910	2,121	1,095	1,026	33.5%	64.7	28.5
Rhode Island	147	323	220	103	47.7%	71.4	27.9
South Carolina	567	1,471	942	529	55.5%	74.1	28.5
South Dakota	159	368	213	155	54.1%	73.6	29.3
Tennessee	1,507	4,009	2,330	1,679	51.3%	72.9	29.0
Texas	5,661	14,817	8,824	5,993	52.9%	73.3	29.5
Utah	520	1,307	876	431	61.3%	76.4	31.2
Vermont	561	1,650	959	691	47.4%	70.6	27.5
Virginia	3,304	8,631	4,992	3,639	50.6%	72.7	29.2
Washington	2,485	6,463	3,894	2,569	49.0%	71.3	31.5
West Virginia	243	586	284	302	40.6%	68.3	28.7
Wisconsin	1,195	3,199	2,084	1,115	59.1%	75.1	27.6
Wyoming	72	169	89	80	52.1%	73.3	28.9

Overall Performance

2013 CPA Examination

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	94,152	69,572	49,705	54,242	47,662	50,231	48,269
Sections	245,985	142,212	103,773	68,228	56,504	60,788	60,465
% Pass	49.4%	54.6%	42.2%	45.9%	55.8%	48.3%	48.4%
Avg Score	71.8	72.6	70.9	72.2	73.8	70.4	71.2
Avg Age	29.1	28.1	30.5	29.1	29.5	29.0	29.1



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	44,812	44,852	85,476	8,839	42,752	25,005	9,472	16,923	1,331	22,732	21,248	13,875	10,978	16,492	17,526
Sections	114,676	116,358	222,296	23,689	111,175	67,114	24,006	43,690	2,839	60,002	48,103	30,714	24,498	38,649	41,180
% Pass	46.7%	52.2%	50.4%	39.7%	54.8%	51.6%	42.4%	34.7%	65.8%	61.6%	49.6%	46.9%	46.4%	44.7%	38.3%
Avg Score	70.9	72.8	72.3	67.9	72.7	72.7	70.6	68.6	77.2	75.6	71.8	71.0	70.9	70.4	68.6
Avg Age	29.0	29.2	28.9	31.5	27.6	28.7	29.8	35.2	21.7	23.2	24.9	27.0	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				
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	7,351	12,038	3,709	3,907	<6	52,094	113,968	46.3%	54.9%	72.7	<6	1,410	5,779	4.10	5.2%	97.6%
Active	33,826	11,523	5,024	11,496	<12	25,978	40,544	16.5%	53.5%	73.1	<12	5,941	25,748	4.33	22.0%	92.3%
Inactive	1,575	7,517	2,716	5,226	<18	16,832	25,991	10.6%	48.0%	72.1	<18	7,722	38,544	4.99	28.6%	80.1%
Drop	0	3,326	7,986	9,439	<24	8,370	13,500	5.5%	41.2%	70.2	<24	4,316	25,522	5.91	16.0%	67.6%
Lost Cd	0	613	1,628	1,777	>24	21,396	51,982	21.1%	36.9%	69.2	>24	7,616	81,516	10.70	28.2%	37.4%
Total						94,152	245,985	100%	49.4%	71.8	Total	27,005	177,109	6.56	100%	61.0%

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	54,242	68,228	45.9%	72.2	47,662	56,504	55.8%	73.8	50,231	60,788	48.3%	70.4	48,269	60,465	48.4%	71.2
2013	26,958	31,177	49.1%	72.5	22,965	24,835	65.0%	75.5	27,127	30,301	53.3%	71.1	21,954	24,862	53.5%	72.0
2012	14,134	19,334	47.4%	73.0	12,277	15,036	59.3%	74.7	11,170	14,413	49.0%	71.0	13,793	18,331	51.6%	72.2
2011	4,580	6,318	40.6%	71.3	4,104	5,419	45.8%	71.9	4,332	5,882	42.5%	69.4	4,537	6,387	41.4%	70.0
Other	8,570	11,399	37.3%	70.0	8,316	11,214	33.0%	69.1	7,602	10,192	34.3%	67.3	7,985	10,885	34.5%	67.8

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	61.6%	58.1%	55.3%	58.2%	56.1%	62.4%	51.2%
2013	62.8%	60.7%	58.0%	60.3%	56.6%	64.7%	51.7%
2012	62.2%	58.6%	56.3%	58.8%	57.1%	64.0%	53.6%
2011	58.8%	54.4%	50.5%	54.3%	55.0%	59.6%	49.5%
Other	58.6%	51.1%	47.7%	52.8%	53.2%	54.4%	46.9%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	66.5%	59.3%	55.4%	64.7%	60.9%	59.2%	70.1%
2013	68.9%	63.8%	60.9%	66.7%	66.2%	64.2%	76.4%
2012	68.6%	60.6%	57.7%	64.9%	63.9%	61.8%	71.1%
2011	63.7%	54.5%	47.7%	62.1%	53.0%	54.2%	63.5%
Other	58.1%	47.7%	40.9%	60.1%	45.6%	44.2%	54.2%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	53.3%	50.4%	49.6%	55.9%	57.3%	50.2%
2013	56.3%	55.5%	53.9%	58.9%	58.9%	53.1%
2012	53.6%	50.3%	49.6%	57.1%	58.2%	50.2%
2011	48.7%	43.6%	45.1%	52.0%	54.4%	46.5%
Other	45.2%	36.3%	37.3%	46.1%	52.0%	42.0%

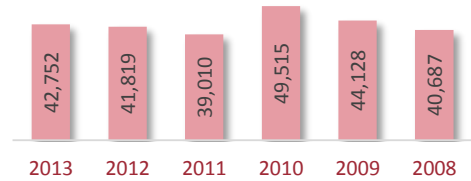
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	70.7%	60.5%	63.0%	60.5%	58.0%	55.4%	48.9%
2013	70.7%	64.4%	64.5%	63.8%	60.3%	59.1%	52.1%
2012	72.1%	62.8%	64.1%	63.0%	58.9%	57.9%	51.4%
2011	70.9%	54.7%	60.8%	55.9%	54.5%	50.0%	44.2%
Other	68.4%	48.9%	58.0%	50.0%	52.0%	43.9%	38.8%

Overall Performance

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	69,572	69,572	-	37,780	33,930	36,307	34,195
Sections	142,212	142,212	-	37,780	33,930	36,307	34,195
% Pass	54.6%	54.6%	-	48.7%	65.7%	53.0%	52.1%
Avg Score	72.6	72.6	-	72.3	75.7	70.9	71.5
Avg Age	28.1	28.1	-	28.2	28.0	28.1	28.2

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	32,304	33,517	63,274	6,350	42,761	18,697	3,917	4,210	1,298	20,211	15,178	8,907	6,799	10,757	11,332
Sections	64,909	68,803	129,460	12,752	99,002	32,946	5,042	5,222	2,619	47,213	27,019	15,226	11,666	18,925	19,544
% Pass	51.4%	57.7%	55.7%	43.6%	53.1%	56.7%	41.2%	33.1%	67.2%	64.8%	52.6%	50.5%	50.5%	48.7%	42.6%
Avg Score	71.3	73.7	73.1	67.4	72.1	73.1	69.4	66.1	77.6	76.3	71.8	70.9	70.9	70.3	68.3
Avg Age	28.1	28.1	27.9	30.3	28.1	29.2	30.5	35.5	21.7	23.1	24.9	27.0	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						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	50,085	102,618	72.2%	55.7%	72.8	<6	1,284	5,136	4.00	12.0%	100.0%
Active	-	-	-	-	<12	16,822	21,098	14.8%	59.2%	74.1	<12	4,492	17,968	4.00	41.8%	100.0%
Inactive	-	-	-	-	<18	7,732	8,914	6.3%	52.8%	72.6	<18	3,651	14,604	4.00	34.0%	100.0%
Drop	-	-	-	-	<24	2,638	2,947	2.1%	37.9%	68.0	<24	1,087	4,348	4.00	10.1%	100.0%
Lost Cd	-	-	-	-	>24	5,433	6,635	4.7%	32.8%	66.2	>24	230	920	4.00	2.1%	100.0%
Total						69,572	142,212	100%	54.6%	72.6	Total	10,744	42,976	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	37,780	37,780	48.7%	72.3	33,930	33,930	65.7%	75.7	36,307	36,307	53.0%	70.9	34,195	34,195	52.1%	71.5
2013	26,957	26,957	49.0%	28.0	22,964	22,964	63.2%	27.9	27,127	27,127	51.9%	28.3	21,954	21,954	51.5%	27.9
2012	8,226	8,226	50.4%	29.3	9,008	9,008	68.2%	28.9	6,437	6,437	55.9%	29.2	9,275	9,275	53.7%	29.3
2011	1,171	1,171	37.5%	31.0	1,192	1,192	50.0%	30.5	1,261	1,261	44.7%	30.5	1,418	1,418	34.1%	30.4
Other	1,426	1,426	31.2%	35.1	766	766	37.0%	34.7	1,482	1,482	33.1%	35.3	1,548	1,548	33.9%	35.0

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	61.3%	58.8%	56.0%	57.0%	53.8%	63.2%	53.9%
2013	61.9%	59.9%	57.2%	58.4%	54.4%	64.0%	53.3%
2012	62.4%	58.7%	55.5%	55.8%	54.7%	63.7%	58.1%
2011	54.2%	49.3%	48.9%	46.4%	47.0%	55.3%	49.6%
Other	49.9%	45.1%	41.9%	45.5%	43.6%	51.4%	43.8%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	68.5%	62.3%	59.0%	67.6%	63.2%	63.0%	75.6%
2013	67.6%	62.3%	58.5%	67.2%	63.1%	62.7%	76.0%
2012	72.0%	64.7%	63.0%	69.7%	66.6%	66.3%	76.5%
2011	67.7%	55.8%	48.6%	64.7%	51.0%	56.7%	71.1%
Other	57.2%	44.5%	40.2%	57.0%	43.9%	42.0%	60.8%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	54.0%	52.2%	50.3%	57.1%	59.2%	53.6%
2013	54.5%	52.7%	51.0%	58.3%	59.9%	53.3%
2012	55.9%	55.3%	51.8%	57.3%	60.0%	58.1%
2011	49.0%	42.3%	44.8%	48.2%	53.4%	49.6%
Other	41.6%	37.6%	33.9%	40.8%	46.6%	43.8%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	70.8%	61.4%	62.2%	60.7%	58.0%	55.6%	51.6%
2013	70.5%	62.5%	62.5%	62.0%	58.3%	56.8%	51.8%
2012	73.3%	62.8%	63.3%	61.3%	59.8%	57.7%	54.9%
2011	68.4%	50.3%	59.0%	51.7%	48.6%	40.0%	41.0%
Other	62.5%	48.3%	53.9%	46.4%	52.2%	40.7%	38.1%



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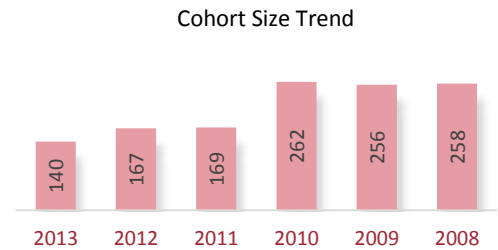
2013 Jurisdiction Performance: Overall and First-Time Sections

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

Alabama

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	368	254	199	190	159	190	184
Sections	896	469	427	231	188	245	232
% Pass	46.7%	48.4%	44.7%	43.7%	51.1%	42.9%	50.0%
Avg Score	71.4	71.3	71.4	70.9	73.1	70.1	71.7
Avg Age	31.2	30.6	31.7	31.1	31.0	31.1	31.3



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	118	106	368	0	140	102	46	80	1	40	75	68	52	77	93
Sections	223	211	896	0	331	267	109	189	4	94	159	132	123	175	209
% Pass	42.2%	52.1%	46.7%	0.0%	45.6%	55.8%	41.3%	39.0%	0.0%	57.5%	50.3%	56.1%	42.3%	38.9%	43.1%
Avg Score	71.3	73.1	71.4	0.0	71.2	73.7	68.7	69.6	52.0	75.1	71.6	73.4	70.1	69.7	70.8
Avg Age	30.5	31.2	31.2	0.0	30.1	30.8	30.7	35.6	21.6	23.4	25.0	26.9	28.9	32.2	42.8

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	13	52	20	20	<6	178	348	38.8%	46.0%	70.7	<6	1	4	4.00	1.0%	100.0%
Active	120	38	19	53	<12	92	139	15.5%	59.7%	74.9	<12	12	54	4.50	11.4%	88.9%
Inactive	6	36	12	32	<18	82	131	14.6%	51.9%	73.4	<18	33	166	5.03	31.4%	79.5%
Drop	0	20	47	68	<24	34	53	5.9%	39.6%	69.7	<24	19	108	5.68	18.1%	70.4%
Lost Cd	0	0	3	5	>24	105	225	25.1%	38.2%	69.4	>24	40	441	11.03	38.1%	36.3%
Total						368	896	100%	46.7%	71.4	Total	105	773	7.36	100%	54.3%

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	190	231	43.7%	70.9	159	188	51.1%	73.1	190	245	42.9%	70.1	184	232	50.0%	71.7
2013	90	102	41.2%	71.1	55	60	56.7%	75.6	83	91	40.7%	69.3	70	78	48.7%	70.1
2012	41	58	50.0%	73.5	52	59	64.4%	74.1	49	67	53.7%	73.2	62	83	55.4%	73.9
2011	19	26	34.6%	64.7	20	25	40.0%	69.4	20	29	41.4%	69.2	21	29	48.3%	71.0
Other	40	45	54.9%	72.7	32	44	33.4%	70.3	38	58	43.4%	68.4	31	42	37.1%	71.3

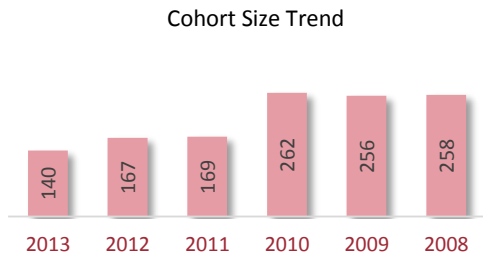
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%	Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%	2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%	2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%	2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%	Other	59.6%	48.2%	48.9%	56.9%	36.3%	42.4%	63.6%

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	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%	Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%	2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%	2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%	2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%	Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Alabama

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	254	254	-	123	96	128	122
Sections	469	469	-	123	96	128	122
% Pass	48.4%	48.4%	-	42.3%	59.4%	42.2%	52.5%
Avg Score	71.3	71.3	-	70.8	74.3	69.3	71.7
Avg Age	30.6	30.6	-	30.1	29.9	30.9	31.4



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	76	68	254	-	140	76	17	21	1	35	53	44	29	50	61
Sections	118	110	469	-	298	125	21	25	4	74	96	62	54	71	108
% Pass	40.7%	56.4%	48.4%	-	46.3%	60.0%	28.6%	30.4%	0.0%	55.4%	52.1%	66.1%	46.3%	32.4%	43.5%
Avg Score	71.0	73.8	71.3	-	71.0	73.6	67.7	66.0	52.0	74.8	72.7	74.7	71.8	65.3	70.3
Avg Age	30.4	30.3	30.6	-	30.3	30.4	30.4	38.0	21.6	23.4	24.9	26.8	29.0	32.3	43.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	173	327	69.7%	45.9%	70.4	<6	1	4	4.00	3.2%	100.0%
Active	-	-	-	-	<12	49	57	12.2%	70.2%	77.8	<12	8	32	4.00	25.8%	100.0%
Inactive	-	-	-	-	<18	34	42	9.0%	52.4%	74.4	<18	16	64	4.00	51.6%	100.0%
Drop	-	-	-	-	<24	12	12	2.6%	41.7%	72.7	<24	6	24	4.00	19.4%	100.0%
Lost Cd	-	-	-	-	>24	27	31	6.6%	32.3%	65.1	>24	-	-	-	-	-
Total						254	469	100%	48.4%	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	42.3%	70.8	96	96	59.4%	74.3	128	128	42.2%	69.3	122	122	52.5%	71.7
2013	90	90	43.3%	29.4	55	55	58.2%	30.0	83	83	39.8%	30.4	70	70	48.6%	31.6
2012	25	25	48.0%	30.6	32	32	71.9%	28.7	28	28	53.6%	30.6	40	40	62.5%	31.4
2011	4	4	0.0%	31.7	4	4	0.0%	29.7	7	7	57.1%	30.8	6	6	33.3%	29.6
Other	4	4	33.3%	42.5	5	5	40.0%	36.6	10	10	15.0%	40.3	6	6	50.0%	31.6

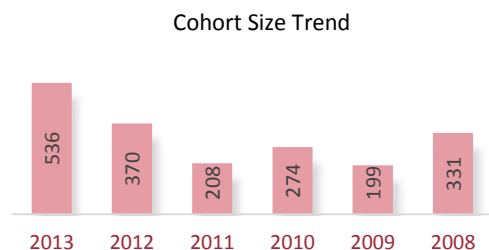
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	52.3%	58.8%	48.2%	58.8%	43.4%	62.1%	50.7%	Overall	70.8%	54.2%	55.2%	69.8%	59.4%	52.1%	70.8%
2013	50.0%	58.9%	50.0%	61.1%	44.4%	58.9%	47.8%	2013	76.4%	60.0%	50.9%	76.4%	60.0%	50.9%	72.7%
2012	64.0%	68.0%	52.0%	56.0%	48.0%	76.0%	60.0%	2012	62.5%	46.9%	65.6%	68.8%	68.8%	56.3%	68.8%
2011	50.0%	25.0%	0.0%	50.0%	0.0%	75.0%	75.0%	2011	75.0%	50.0%	25.0%	25.0%	25.0%	25.0%	75.0%
Other	33.3%	33.3%	33.3%	33.3%	33.3%	33.3%	33.3%	Other	60.0%	40.0%	60.0%	40.0%	20.0%	60.0%	60.0%

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	48.4%	43.4%	49.6%	54.7%	59.0%	51.6%	Overall	83.6%	57.2%	74.0%	61.7%	59.0%	51.2%	56.4%
2013	45.8%	39.8%	42.2%	54.2%	50.6%	53.0%	2013	80.0%	60.0%	72.9%	60.0%	62.9%	51.4%	52.9%
2012	53.6%	60.7%	78.6%	57.1%	75.0%	57.1%	2012	90.0%	52.5%	75.0%	60.0%	55.0%	52.5%	62.5%
2011	57.1%	57.1%	42.9%	71.4%	57.1%	42.9%	2011	66.7%	50.0%	66.7%	66.7%	50.0%	66.7%	50.0%
Other	50.0%	15.0%	35.0%	40.0%	85.0%	30.0%	Other	100.0%	62.5%	87.5%	87.5%	50.0%	25.0%	62.5%

Alaska

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	964	739	467	529	521	556	436
Sections	2,546	1,522	1,024	681	650	669	546
% Pass	41.2%	45.1%	35.6%	38.8%	40.9%	41.7%	44.1%
Avg Score	68.5	68.2	69.1	68.2	69.9	67.9	68.1
Avg Age	31.1	29.7	33.2	31.2	31.2	31.1	30.6



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	424	541	358	609	537	220	68	139	13	134	136	145	140	221	250
Sections	1,100	1,446	920	1,626	1,395	561	171	419	35	359	318	337	342	517	638
% Pass	39.6%	42.5%	49.6%	36.5%	42.7%	46.9%	37.4%	29.4%	60.0%	45.4%	39.6%	43.6%	45.9%	44.3%	32.5%
Avg Score	67.8	69.0	72.3	66.4	67.7	70.8	69.5	67.8	76.0	69.2	66.0	69.4	69.7	70.0	66.7
Avg Age	30.0	31.9	29.1	32.2	29.4	30.7	32.3	37.8	21.7	23.1	24.9	26.9	29.0	32.2	41.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	60	91	19	20	<6	609	1,383	54.3%	45.0%	68.2	<6	11	45	4.09	5.8%	97.8%
Active	456	109	28	79	<12	236	370	14.5%	40.3%	69.2	<12	49	219	4.47	25.8%	89.5%
Inactive	20	94	18	23	<18	136	228	9.0%	40.8%	69.5	<18	60	295	4.92	31.6%	81.4%
Drop	0	32	51	66	<24	56	78	3.1%	34.6%	68.3	<24	31	197	6.35	16.3%	62.9%
Lost Cd	0	8	6	12	>24	173	487	19.1%	32.7%	68.5	>24	39	386	9.90	20.5%	40.4%
					Total	964	2,546	100%	41.2%	68.5	Total	190	1,142	6.01	100%	66.5%

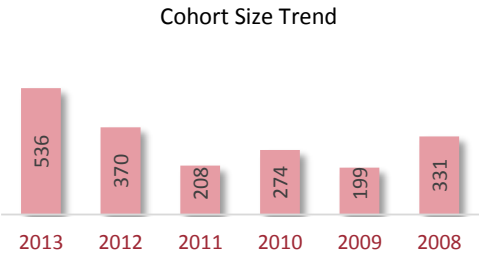
Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	529	681	38.8%	68.2	521	650	40.9%	69.9	556	669	41.7%	67.9	436	546	44.1%	68.1
2013	302	359	37.9%	66.4	309	345	44.1%	69.5	372	422	46.0%	67.9	226	269	42.0%	66.7
2012	116	157	45.2%	70.1	111	150	48.0%	72.7	87	112	38.4%	68.3	114	142	54.2%	71.5
2011	33	42	38.1%	70.6	30	44	36.4%	69.9	31	42	35.7%	67.8	28	43	39.5%	69.8
Other	78	123	35.7%	70.7	71	111	20.4%	67.2	66	93	31.3%	67.8	68	92	37.0%	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	51.1%	47.6%	50.4%	49.3%	53.1%	50.4%	46.3%	Overall	54.3%	60.3%	55.2%	51.3%	61.1%	58.7%	38.1%
2013	49.3%	45.4%	48.5%	46.8%	49.3%	47.4%	43.2%	2013	52.2%	57.7%	53.3%	49.9%	57.7%	55.4%	42.6%
2012	56.7%	50.3%	55.4%	52.9%	52.9%	56.1%	51.6%	2012	58.7%	66.0%	65.3%	53.3%	74.7%	74.7%	36.0%
2011	47.6%	64.3%	59.5%	47.6%	59.5%	54.8%	45.2%	2011	59.1%	70.5%	52.3%	56.8%	63.6%	50.0%	38.6%
Other	51.3%	44.9%	46.4%	54.1%	65.5%	51.7%	50.7%	Other	54.6%	58.3%	48.7%	51.9%	54.0%	52.2%	21.6%

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	51.2%	45.2%	45.6%	56.3%	52.6%	42.6%	Overall	59.6%	51.8%	51.0%	58.1%	50.6%	53.2%	44.3%
2013	50.7%	48.6%	49.5%	55.2%	53.1%	44.8%	2013	56.5%	55.4%	50.9%	55.0%	49.1%	51.3%	42.0%
2012	50.0%	42.9%	36.6%	60.7%	50.9%	40.2%	2012	66.2%	52.8%	52.1%	64.1%	54.2%	58.5%	53.5%
2011	59.5%	38.1%	45.2%	54.8%	59.5%	38.1%	2011	67.4%	46.5%	55.8%	65.1%	55.8%	53.5%	48.8%
Other	51.9%	33.0%	35.7%	57.7%	49.1%	35.4%	Other	55.8%	40.3%	47.6%	55.4%	47.8%	50.8%	34.5%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	739	739	-	397	377	419	329
Sections	1,522	1,522	-	397	377	419	329
% Pass	45.1%	45.1%	-	41.8%	48.0%	45.6%	45.0%
Avg Score	68.2	68.2	-	67.5	70.3	67.5	67.3
Avg Age	29.7	29.7	-	29.5	29.6	30.0	29.5



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	326	414	275	465	537	141	25	36	13	118	109	114	104	167	152
Sections	653	869	542	980	1,209	240	31	42	32	281	214	213	206	304	272
% Pass	41.8%	47.5%	53.9%	40.2%	43.7%	57.1%	29.0%	51.0%	59.4%	46.6%	36.9%	45.1%	48.5%	51.0%	39.0%
Avg Score	66.9	69.1	73.0	65.5	67.3	73.7	64.7	67.0	76.4	68.7	63.1	68.6	69.9	70.2	66.6
Avg Age	28.5	30.5	28.5	30.3	29.3	30.1	32.3	35.5	21.7	23.1	24.9	26.9	29.0	32.1	41.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	590	1,237	81.3%	45.0%	67.8	<6	10	40	4.00	12.3%	100.0%
Active	-	-	-	-	<12	123	151	9.9%	50.3%	71.5	<12	32	128	4.00	39.5%	100.0%
Inactive	-	-	-	-	<18	58	70	4.6%	51.4%	71.2	<18	31	124	4.00	38.3%	100.0%
Drop	-	-	-	-	<24	13	13	0.9%	15.4%	58.9	<24	7	28	4.00	8.6%	100.0%
Lost Cd	-	-	-	-	>24	44	51	3.4%	31.4%	65.5	>24	1	4	4.00	1.2%	100.0%
Total						739	1,522	100%	45.1%	68.2	Total	81	324	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	397	397	41.8%	67.5	377	377	48.0%	70.3	419	419	45.6%	67.5	329	329	45.0%	67.3
2013	302	302	40.4%	28.8	309	309	45.0%	29.3	372	372	46.5%	30.0	226	226	41.6%	29.0
2012	69	69	55.1%	30.1	62	62	62.9%	31.6	34	34	47.1%	29.0	75	75	58.7%	29.4
2011	13	13	23.1%	33.6	3	3	66.7%	25.6	4	4	0.0%	29.2	11	11	36.4%	33.8
Other	13	13	50.0%	36.8	3	3	33.3%	31.9	9	9	32.1%	31.4	17	17	44.0%	34.1

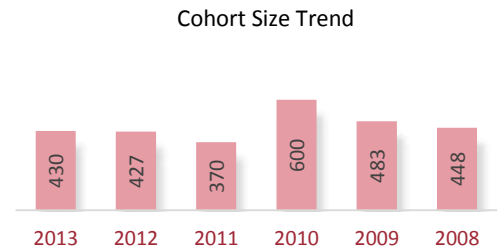
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	51.7%	49.9%	51.8%	50.1%	52.4%	50.5%	46.3%	Overall	53.6%	59.9%	54.1%	50.7%	60.5%	58.9%	45.9%
2013	49.7%	47.4%	49.0%	46.0%	50.3%	47.4%	43.4%	2013	52.1%	57.3%	51.1%	49.2%	57.3%	55.7%	44.3%
2012	68.1%	58.0%	63.8%	68.1%	58.0%	62.3%	60.9%	2012	59.7%	74.2%	71.0%	58.1%	77.4%	75.8%	50.0%
2011	38.5%	46.2%	38.5%	30.8%	53.9%	30.8%	23.1%	2011	100.0%	66.7%	33.3%	66.7%	66.7%	66.7%	100.0%
Other	25.0%	68.8%	65.6%	68.8%	68.8%	81.3%	59.4%	Other	33.3%	33.3%	33.3%	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	50.3%	47.8%	46.1%	55.9%	52.0%	44.8%	Overall	55.3%	52.3%	52.4%	55.9%	51.5%	52.8%	45.9%
2013	51.1%	48.9%	47.9%	54.8%	52.2%	44.4%	2013	52.7%	54.4%	50.4%	53.5%	49.1%	51.3%	41.6%
2012	41.2%	50.0%	38.2%	64.7%	52.9%	50.0%	2012	65.3%	50.7%	58.7%	68.0%	62.7%	61.3%	57.3%
2011	50.0%	0.0%	25.0%	25.0%	25.0%	0.0%	2011	54.6%	27.3%	45.5%	54.6%	36.4%	36.4%	36.4%
Other	53.6%	14.3%	14.3%	78.6%	53.6%	64.3%	Other	46.4%	47.6%	54.8%	35.7%	44.0%	45.2%	58.3%

Arizona

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	918	670	457	545	444	484	492
Sections	2,320	1,408	912	668	499	555	598
% Pass	52.5%	57.2%	45.3%	45.4%	64.9%	52.3%	50.5%
Avg Score	72.9	73.7	71.6	72.8	75.7	71.2	72.0
Avg Age	30.4	29.4	31.8	30.2	30.9	30.1	30.3



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	361	309	909	9	430	252	82	154	10	182	157	129	105	189	225
Sections	785	685	2,304	16	1,088	634	209	389	24	466	354	275	235	429	537
% Pass	48.7%	53.3%	52.6%	43.8%	56.1%	59.5%	38.8%	39.6%	66.7%	68.9%	53.4%	47.3%	46.4%	49.2%	45.3%
Avg Score	72.1	73.3	72.9	67.9	73.3	75.5	68.9	69.0	77.6	78.0	73.7	70.4	72.6	72.1	69.6
Avg Age	30.4	30.6	30.3	37.7	29.2	29.4	32.9	35.5	21.4	23.2	24.9	27.0	28.9	32.2	42.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	65	143	31	38	<6	527	1,134	48.9%	57.4%	73.8	<6	9	36	4.00	3.2%	100.0%
Active	353	102	41	106	<12	261	370	15.9%	59.2%	75.5	<12	56	243	4.34	20.2%	92.2%
Inactive	12	75	31	57	<18	161	241	10.4%	52.7%	73.0	<18	91	438	4.81	32.9%	83.1%
Drop	0	38	63	77	<24	66	114	4.9%	40.4%	70.5	<24	52	302	5.81	18.8%	68.9%
Lost Cd	0	9	12	15	>24	191	461	19.9%	38.2%	69.0	>24	69	731	10.59	24.9%	37.8%
Total						918	2,320	100%	52.5%	72.9	Total	277	1,750	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	545	668	45.4%	72.8	444	499	64.9%	75.7	484	555	52.3%	71.2	492	598	50.5%	72.0
2013	279	314	47.8%	72.6	235	246	72.8%	77.1	256	280	53.9%	71.8	224	248	52.4%	72.3
2012	132	179	50.8%	75.6	108	125	71.2%	77.9	120	138	60.1%	73.9	149	192	59.4%	74.9
2011	52	71	31.0%	68.6	29	36	41.7%	70.3	39	51	41.2%	67.4	39	51	45.1%	69.7
Other	82	104	46.6%	72.4	72	92	50.1%	71.7	69	86	40.8%	67.5	80	107	31.7%	66.3

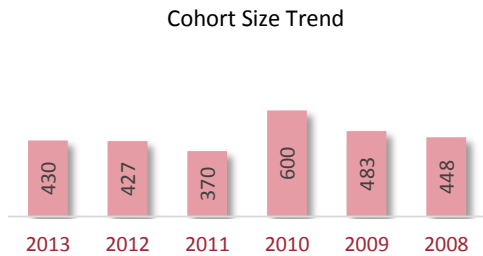
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	62.9%	60.7%	58.3%	58.8%	50.5%	65.0%	54.8%	Overall	70.3%	62.3%	59.1%	73.1%	63.2%	66.7%	81.4%
2013	61.8%	59.9%	59.9%	59.6%	50.6%	68.2%	50.6%	2013	72.8%	69.5%	66.7%	72.4%	65.0%	67.9%	80.9%
2012	65.9%	70.4%	59.2%	57.5%	53.1%	73.7%	63.7%	2012	79.2%	64.8%	65.6%	77.6%	66.4%	73.6%	84.0%
2011	52.1%	43.7%	42.3%	56.3%	46.5%	56.3%	42.3%	2011	58.3%	41.7%	44.4%	80.6%	52.8%	52.8%	69.4%
Other	68.5%	58.6%	61.6%	59.7%	48.2%	45.9%	62.3%	Other	53.7%	43.4%	30.8%	65.9%	56.6%	57.9%	84.0%

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	52.7%	52.5%	49.1%	55.1%	55.1%	57.3%	Overall	72.7%	58.1%	64.1%	57.1%	58.7%	54.0%	53.8%
2013	57.9%	56.8%	53.9%	59.6%	59.6%	55.4%	2013	70.6%	59.3%	66.9%	56.9%	58.5%	55.2%	56.1%
2012	57.3%	58.0%	52.9%	56.5%	51.5%	68.1%	2012	77.6%	64.1%	66.2%	66.2%	62.0%	61.5%	59.4%
2011	35.3%	39.2%	41.2%	47.1%	52.9%	49.0%	2011	80.4%	52.9%	64.7%	37.3%	54.9%	58.8%	45.1%
Other	35.4%	34.3%	29.1%	40.0%	45.8%	50.7%	Other	66.0%	46.3%	51.9%	50.7%	55.0%	34.3%	41.6%

Arizona

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	670	670	-	387	330	350	341
Sections	1,408	1,408	-	387	330	350	341
% Pass	57.2%	57.2%	-	47.8%	74.2%	55.4%	53.4%
Avg Score	73.7	73.7	-	72.7	77.4	72.0	72.8
Avg Age	29.4	29.4	-	29.6	29.2	29.5	29.4



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	234	208	665	5	430	177	34	29	10	169	113	95	64	126	142
Sections	443	392	1,402	6	994	335	45	34	22	390	208	173	112	229	274
% Pass	56.2%	55.6%	57.3%	50.0%	56.5%	66.0%	28.9%	42.1%	63.6%	70.8%	60.1%	48.0%	44.6%	58.1%	45.6%
Avg Score	73.5	73.1	73.7	61.5	73.2	76.6	66.3	69.8	77.3	78.3	74.7	70.3	71.3	73.6	69.1
Avg Age	29.6	29.4	29.4	34.8	29.2	29.4	31.5	33.1	21.5	23.1	24.8	27.0	28.9	32.2	42.8

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	518	1,053	74.8%	57.6%	73.6	<6	9	36	4.00	8.4%	100.0%
Active	-	-	-	-	<12	171	210	14.9%	65.7%	76.3	<12	41	164	4.00	38.3%	100.0%
Inactive	-	-	-	-	<18	65	77	5.5%	53.3%	72.5	<18	47	188	4.00	43.9%	100.0%
Drop	-	-	-	-	<24	14	17	1.2%	41.2%	68.1	<24	10	40	4.00	9.3%	100.0%
Lost Cd	-	-	-	-	>24	40	51	3.6%	25.5%	67.0	>24	-	-	-	-	-
Total						670	1,408	100%	57.2%	73.7	Total	107	428	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	387	387	47.8%	72.7	330	330	74.2%	77.4	350	350	55.4%	72.0	341	341	53.4%	72.8
2013	279	279	47.3%	29.2	235	235	73.2%	29.3	256	256	55.1%	29.0	224	224	52.2%	29.3
2012	81	81	56.8%	30.2	83	83	83.1%	28.7	71	71	63.4%	29.8	100	100	61.0%	29.0
2011	17	17	17.7%	30.0	7	7	57.1%	29.5	13	13	30.8%	35.1	8	8	25.0%	31.3
Other	10	10	40.0%	32.3	5	5	0.0%	34.1	10	10	50.0%	32.6	9	9	26.7%	34.7

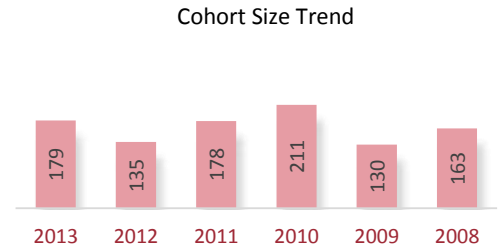
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	61.9%	60.8%	58.8%	55.1%	48.8%	67.4%	54.6%	Overall	74.6%	69.5%	67.6%	73.7%	66.0%	69.0%	83.7%
2013	60.9%	60.2%	60.2%	57.4%	49.8%	67.4%	50.5%	2013	72.8%	70.2%	67.2%	71.9%	65.5%	67.7%	80.4%
2012	69.1%	66.7%	63.0%	53.1%	46.9%	76.5%	72.8%	2012	80.7%	71.1%	73.5%	79.5%	72.3%	79.5%	92.8%
2011	35.3%	41.2%	29.4%	35.3%	29.4%	29.4%	41.2%	2011	71.4%	42.9%	57.1%	71.4%	42.9%	28.6%	85.7%
Other	76.7%	63.3%	36.7%	43.3%	70.0%	60.0%	43.3%	Other	66.7%	50.0%	0.0%	66.7%	16.7%	16.7%	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	56.6%	56.3%	55.2%	59.1%	57.9%	59.3%	Overall	70.8%	62.6%	65.7%	59.8%	60.1%	56.8%	56.2%
2013	57.8%	56.6%	55.1%	59.4%	60.9%	57.0%	2013	69.6%	59.4%	67.0%	57.6%	58.0%	54.9%	55.8%
2012	60.6%	59.2%	57.8%	60.6%	52.1%	70.4%	2012	80.0%	72.0%	68.0%	68.0%	64.0%	64.0%	61.0%
2011	30.8%	38.5%	30.8%	46.2%	38.5%	46.2%	2011	37.5%	37.5%	25.0%	25.0%	62.5%	37.5%	25.0%
Other	31.3%	50.0%	70.8%	58.3%	45.8%	56.3%	Other	26.7%	60.0%	46.7%	53.3%	66.7%	40.0%	40.0%

Arkansas

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	407	264	244	230	213	221	212
Sections	1,121	549	572	293	274	276	278
% Pass	43.9%	44.6%	43.2%	45.1%	46.7%	43.8%	39.9%
Avg Score	70.3	70.0	70.7	71.9	71.8	68.8	68.9
Avg Age	29.8	29.0	30.6	29.7	30.7	29.5	29.4



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	207	212	407	0	180	93	43	91	3	78	99	65	56	84	75
Sections	531	585	1,121	0	482	265	113	261	5	191	269	149	126	191	190
% Pass	39.4%	48.4%	43.9%	0.0%	49.0%	42.3%	39.8%	38.7%	20.0%	52.9%	47.2%	32.2%	48.4%	42.9%	37.9%
Avg Score	69.1	71.5	70.3	0.0	70.9	69.1	69.7	71.1	68.8	71.0	71.5	66.2	72.2	70.0	70.5
Avg Age	30.1	29.5	29.8	0.0	28.0	31.0	28.7	33.9	21.8	23.3	24.9	26.9	28.9	32.2	43.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	24	33	15	23	<6	209	480	42.8%	46.7%	70.2	<6	9	36	4.00	9.5%	100.0%
Active	144	51	22	60	<12	89	145	12.9%	52.4%	72.4	<12	15	67	4.47	15.8%	89.6%
Inactive	11	25	13	27	<18	78	129	11.5%	39.5%	69.0	<18	21	121	5.76	22.1%	69.4%
Drop	0	6	39	34	<24	39	69	6.2%	40.6%	69.3	<24	12	82	6.83	12.6%	58.5%
Lost Cd	0	1	6	7	>24	113	298	26.6%	37.9%	70.5	>24	38	461	12.13	40.0%	33.0%
Total						407	1,121	100%	43.9%	70.3	Total	95	767	8.07	100%	49.5%

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	230	293	45.1%	71.9	213	274	46.7%	71.8	221	276	43.8%	68.8	212	278	39.9%	68.9
2013	103	125	47.2%	73.0	105	113	55.8%	73.1	113	127	48.0%	67.9	98	117	45.3%	69.9
2012	62	87	43.7%	70.7	34	52	44.2%	70.4	49	67	41.8%	68.9	46	59	39.0%	65.8
2011	20	26	38.5%	69.7	20	32	37.5%	69.8	18	24	41.7%	69.9	22	31	41.9%	69.4
Other	45	55	53.5%	74.2	54	77	38.1%	71.9	41	58	46.6%	71.3	46	71	31.7%	69.4

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	62.4%	58.3%	53.5%	59.2%	55.2%	63.5%	50.0%
2013	62.4%	62.4%	57.6%	67.2%	56.8%	67.2%	48.8%
2012	59.8%	49.4%	50.6%	54.0%	49.4%	54.0%	48.3%
2011	53.9%	46.2%	34.6%	30.8%	50.0%	76.9%	46.2%
Other	69.6%	66.6%	56.4%	60.5%	61.6%	62.2%	56.9%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	52.2%	45.5%	69.7%	51.4%	52.5%	71.6%
2013	66.4%	60.2%	50.4%	68.1%	57.5%	53.1%	77.0%
2012	73.1%	59.6%	38.5%	71.2%	46.2%	51.9%	71.2%
2011	59.4%	50.0%	37.5%	68.8%	46.9%	53.1%	62.5%
Other	77.3%	32.7%	43.2%	72.1%	44.4%	51.4%	64.7%

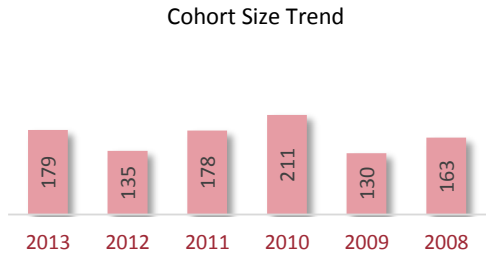
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	42.5%	46.5%	42.5%	53.7%	57.7%	50.4%
2013	48.0%	47.2%	44.9%	52.0%	62.2%	49.6%
2012	37.3%	49.3%	40.3%	55.2%	52.2%	43.3%
2011	25.0%	37.5%	33.3%	41.7%	37.5%	62.5%
Other	41.2%	45.0%	42.4%	61.7%	60.7%	55.6%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	76.0%	53.7%	62.7%	49.9%	56.9%	49.9%	40.8%
2013	73.5%	56.4%	68.4%	51.3%	56.4%	54.7%	45.3%
2012	74.6%	50.9%	52.5%	52.5%	55.9%	44.1%	33.9%
2011	77.4%	45.2%	64.5%	48.4%	48.4%	54.8%	54.8%
Other	82.1%	54.7%	60.0%	45.3%	63.0%	43.2%	31.3%

Arkansas

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	264	264	-	136	132	152	129
Sections	549	549	-	136	132	152	129
% Pass	44.6%	44.6%	-	38.2%	54.6%	42.1%	44.2%
Avg Score	70.0	70.0	-	70.2	72.9	67.1	70.2
Avg Age	29.0	29.0	-	29.2	28.8	29.4	28.4



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	120	145	264	-	179	52	14	19	3	64	61	28	31	49	47
Sections	255	289	549	-	418	82	21	28	5	152	115	43	55	95	84
% Pass	39.2%	50.2%	44.6%	-	48.3%	30.5%	28.6%	42.1%	20.0%	51.3%	43.5%	27.9%	50.9%	45.3%	39.3%
Avg Score	68.0	71.9	70.0	-	70.7	66.4	68.9	69.9	68.8	70.8	70.2	64.7	72.1	70.4	69.3
Avg Age	30.1	27.9	29.0	-	28.2	31.0	31.3	35.1	21.8	23.2	24.8	26.9	28.9	32.1	43.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	202	427	77.8%	46.6%	70.2	<6	9	36	4.00	34.6%	100.0%
Active	-	-	-	-	<12	38	46	8.4%	45.7%	71.8	<12	12	48	4.00	46.2%	100.0%
Inactive	-	-	-	-	<18	28	30	5.5%	26.7%	64.4	<18	4	16	4.00	15.4%	100.0%
Drop	-	-	-	-	<24	9	10	1.8%	20.0%	68.9	<24	1	4	4.00	3.8%	100.0%
Lost Cd	-	-	-	-	>24	25	36	6.6%	41.7%	70.0	>24	-	-	-	-	-
Total						264	549	100%	44.6%	70.0	Total	26	104	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	136	136	38.2%	70.2	132	132	54.6%	72.9	152	152	42.1%	67.1	129	129	44.2%	70.2
2013	103	103	44.7%	28.6	105	105	54.3%	28.1	112	112	46.4%	28.1	98	98	48.0%	27.8
2012	21	21	14.3%	30.7	18	18	55.6%	30.9	25	25	28.0%	32.3	18	18	27.8%	29.6
2011	5	5	20.0%	32.4	6	6	50.0%	29.5	5	5	20.0%	34.2	5	5	20.0%	29.4
Other	7	7	25.0%	33.2	3	3	75.0%	36.4	10	10	50.0%	34.8	8	8	43.3%	33.4

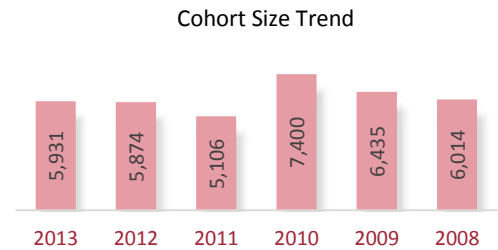
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	56.1%	53.5%	51.3%	60.7%	49.5%	58.6%	43.9%	Overall	67.8%	58.7%	48.7%	69.1%	54.7%	53.8%	76.9%
2013	60.2%	59.2%	56.3%	68.0%	52.4%	67.0%	46.6%	2013	66.7%	60.0%	48.6%	68.6%	56.2%	51.4%	78.1%
2012	38.1%	42.9%	38.1%	38.1%	33.3%	23.8%	38.1%	2012	77.8%	55.6%	38.9%	66.7%	44.4%	61.1%	83.3%
2011	20.0%	20.0%	40.0%	20.0%	80.0%	80.0%	40.0%	2011	66.7%	50.0%	66.7%	83.3%	50.0%	50.0%	50.0%
Other	75.0%	25.0%	25.0%	50.0%	33.3%	25.0%	25.0%	Other	50.0%	50.0%	75.0%	75.0%	75.0%	100.0%	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	46.7%	42.1%	42.3%	50.7%	57.5%	47.4%	Overall	77.9%	57.4%	67.2%	50.6%	60.0%	53.8%	43.0%
2013	48.2%	42.9%	44.6%	51.8%	61.6%	48.2%	2013	73.5%	55.1%	69.4%	52.0%	59.2%	54.1%	48.0%
2012	36.0%	32.0%	36.0%	44.0%	48.0%	40.0%	2012	88.9%	55.6%	44.4%	38.9%	55.6%	33.3%	27.8%
2011	20.0%	20.0%	0.0%	40.0%	40.0%	60.0%	2011	100.0%	40.0%	80.0%	60.0%	40.0%	60.0%	0.0%
Other	69.4%	69.4%	52.8%	61.1%	44.4%	50.0%	Other	93.3%	100.0%	83.3%	53.3%	93.3%	93.3%	43.3%

California

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	14,327	10,476	7,764	8,200	7,556	7,715	7,438
Sections	38,188	20,793	17,395	10,421	9,110	9,343	9,314
% Pass	46.0%	49.9%	41.3%	42.6%	49.9%	46.0%	46.1%
Avg Score	70.4	70.5	70.4	70.6	72.1	69.1	70.0
Avg Age	30.2	29.2	31.4	30.2	30.5	30.0	30.1



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	7,261	6,319	13,652	687	5,933	3,920	1,433	3,041	147	2,710	2,870	2,256	1,919	2,909	2,998
Sections	19,010	16,901	36,187	2,001	14,678	11,291	3,856	8,363	314	6,609	6,737	5,205	4,453	7,173	7,697
% Pass	43.8%	49.3%	46.4%	39.0%	50.0%	49.5%	43.7%	33.8%	67.2%	56.6%	50.1%	46.0%	44.2%	42.1%	37.3%
Avg Score	69.7	71.5	70.6	67.8	70.4	71.9	70.8	67.8	77.1	74.0	71.4	70.4	69.7	69.3	67.8
Avg Age	30.0	30.1	30.1	31.5	28.9	29.2	30.3	35.4	21.7	23.2	24.9	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				
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	820	1,849	589	715	<6	7,630	15,454	40.5%	50.9%	70.7	<6	193	797	4.13	4.9%	96.9%
Active	4,851	1,823	736	2,082	<12	4,040	6,698	17.5%	49.6%	71.6	<12	627	2,768	4.41	15.8%	90.6%
Inactive	260	1,136	399	858	<18	2,613	4,206	11.0%	46.8%	71.9	<18	1,211	5,947	4.91	30.5%	81.5%
Drop	0	491	1,063	1,452	<24	1,251	2,198	5.8%	42.8%	70.2	<24	638	3,751	5.88	16.1%	68.0%
Lost Cd	0	97	270	329	>24	3,692	9,632	25.2%	36.1%	68.6	>24	1,304	13,631	10.45	32.8%	38.3%
Total						14,327	38,188	100%	46.0%	70.4	Total	3,973	26,894	6.77	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	8,200	10,421	42.6%	70.6	7,556	9,110	49.9%	72.1	7,715	9,343	46.0%	69.1	7,438	9,314	46.1%	70.0
2013	3,401	3,911	43.4%	69.7	3,153	3,424	58.1%	73.1	3,703	4,100	50.7%	69.6	2,897	3,243	48.3%	69.5
2012	2,415	3,338	46.1%	72.2	2,073	2,573	55.2%	73.7	1,828	2,384	45.9%	69.6	2,267	2,996	51.2%	71.9
2011	735	1,017	42.3%	71.7	679	907	44.0%	71.4	695	911	45.3%	69.4	728	1,021	43.3%	70.7
Other	1,649	2,155	35.6%	69.0	1,651	2,206	31.0%	68.4	1,489	1,948	34.8%	66.2	1,546	2,054	34.3%	67.5

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	58.6%	53.8%	52.1%	54.6%	53.7%	57.6%	49.4%
2013	57.4%	54.3%	53.0%	54.7%	52.1%	58.6%	48.4%
2012	60.6%	56.8%	55.6%	57.7%	55.8%	62.0%	52.9%
2011	59.8%	51.9%	49.2%	56.8%	58.5%	56.9%	50.5%
Other	57.8%	49.4%	46.6%	49.1%	51.6%	49.2%	45.8%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	61.0%	57.4%	52.1%	59.4%	57.6%	55.7%	63.7%
2013	62.2%	60.6%	56.5%	60.4%	62.2%	60.2%	69.3%
2012	62.9%	59.8%	56.0%	61.2%	62.5%	58.4%	67.8%
2011	63.4%	58.2%	48.2%	58.3%	54.0%	54.0%	56.3%
Other	55.4%	48.1%	40.6%	55.6%	44.2%	44.6%	51.0%

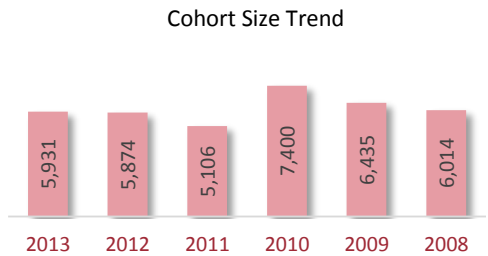
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	51.0%	47.9%	47.0%	53.3%	54.3%	47.4%
2013	54.5%	53.5%	51.5%	55.8%	55.2%	50.3%
2012	51.5%	47.1%	48.2%	55.7%	55.9%	46.7%
2011	51.5%	46.0%	44.9%	52.7%	54.7%	47.2%
Other	41.4%	36.1%	35.0%	44.2%	49.7%	41.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	67.5%	57.0%	61.3%	58.0%	56.4%	53.1%	46.7%
2013	65.6%	59.4%	60.1%	59.1%	56.4%	53.7%	48.2%
2012	69.1%	62.2%	65.3%	61.9%	59.3%	58.2%	51.4%
2011	71.0%	54.9%	60.6%	58.9%	57.1%	53.4%	45.3%
Other	67.0%	45.8%	58.2%	49.7%	51.8%	44.1%	37.6%

California

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	10,476	10,476	-	5,483	4,989	5,318	5,003
Sections	20,793	20,793	-	5,483	4,989	5,318	5,003
% Pass	49.9%	49.9%	-	44.0%	58.8%	49.2%	48.3%
Avg Score	70.5	70.5	-	69.9	73.5	69.1	69.7
Avg Age	29.2	29.2	-	29.3	29.0	29.1	29.3



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	5,301	4,635	10,026	454	5,933	3,174	581	788	144	2,452	2,158	1,511	1,193	1,835	1,884
Sections	10,276	9,440	19,751	1,042	13,153	5,858	776	1,006	283	4,983	3,919	2,628	2,102	3,350	3,528
% Pass	47.0%	53.8%	50.4%	41.9%	50.5%	53.1%	41.5%	30.5%	69.3%	59.0%	51.2%	47.8%	47.1%	45.0%	42.1%
Avg Score	69.4	72.0	70.7	67.2	70.3	72.0	68.6	65.7	78.0	74.3	70.8	69.8	68.8	68.7	67.4
Avg Age	29.2	29.0	29.1	30.3	28.9	29.0	30.2	35.3	21.7	23.1	24.9	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						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	7,359	14,015	67.4%	51.4%	70.6	<6	173	692	4.00	12.1%	100.0%
Active	-	-	-	-	<12	2,931	3,779	18.2%	52.1%	71.4	<12	445	1,780	4.00	31.1%	100.0%
Inactive	-	-	-	-	<18	1,153	1,337	6.4%	49.1%	72.2	<18	616	2,464	4.00	43.0%	100.0%
Drop	-	-	-	-	<24	390	452	2.2%	38.7%	67.0	<24	163	652	4.00	11.4%	100.0%
Lost Cd	-	-	-	-	>24	965	1,210	5.8%	31.7%	65.8	>24	35	140	4.00	2.4%	100.0%
Total						10,476	20,793	100%	49.9%	70.5	Total	1,432	5,728	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	5,483	5,483	44.0%	69.9	4,989	4,989	58.8%	73.5	5,318	5,318	49.2%	69.1	5,003	5,003	48.3%	69.7
2013	3,401	3,401	43.7%	29.1	3,153	3,153	58.9%	28.8	3,702	3,702	51.3%	28.7	2,897	2,897	48.4%	29.2
2012	1,626	1,626	47.8%	28.8	1,519	1,519	63.1%	29.0	1,116	1,116	48.2%	29.1	1,597	1,597	52.3%	29.0
2011	172	172	36.6%	30.6	175	175	42.9%	30.3	199	199	46.2%	29.8	230	230	40.0%	30.1
Other	284	284	33.3%	35.9	142	142	28.8%	36.6	301	301	28.5%	34.8	279	279	32.4%	34.8

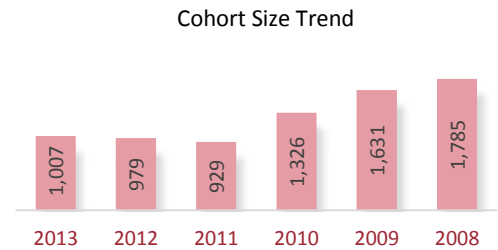
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	56.5%	54.5%	52.7%	53.5%	51.5%	58.6%	50.6%	Overall	63.4%	62.3%	57.1%	61.7%	62.8%	60.2%	69.5%
2013	56.5%	54.2%	52.4%	54.3%	52.1%	58.9%	48.2%	2013	62.1%	61.2%	57.3%	60.6%	62.7%	60.5%	69.7%
2012	58.5%	58.1%	55.8%	54.7%	52.9%	61.0%	56.6%	2012	66.6%	66.1%	60.0%	65.9%	67.0%	61.8%	72.4%
2011	48.8%	45.9%	46.5%	45.9%	46.5%	44.8%	48.3%	2011	64.6%	58.3%	48.0%	56.0%	46.3%	54.3%	58.3%
Other	49.3%	42.2%	41.9%	41.7%	40.4%	48.9%	46.4%	Other	57.3%	52.9%	34.4%	49.0%	40.2%	43.7%	47.1%

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	53.7%	51.9%	50.0%	54.2%	54.2%	49.8%	Overall	66.2%	58.6%	60.9%	58.3%	55.6%	54.1%	49.4%
2013	55.1%	54.1%	52.0%	55.7%	55.4%	50.7%	2013	65.1%	59.3%	59.9%	58.2%	56.3%	53.8%	48.8%
2012	52.3%	51.0%	49.0%	53.9%	53.5%	50.0%	2012	68.7%	62.2%	63.7%	60.9%	56.8%	56.9%	52.5%
2011	51.3%	43.7%	45.7%	51.8%	47.2%	46.7%	2011	67.0%	52.6%	59.6%	52.6%	52.6%	50.0%	42.6%
Other	43.7%	33.2%	32.1%	38.3%	48.1%	39.8%	Other	63.6%	35.6%	56.1%	49.3%	44.4%	44.5%	43.1%

Colorado

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,192	1,607	1,149	1,279	1,082	1,123	1,155
Sections	5,657	3,264	2,393	1,612	1,263	1,338	1,444
% Pass	53.1%	58.6%	45.7%	48.4%	60.8%	53.6%	51.3%
Avg Score	73.3	74.2	72.0	73.3	74.9	72.4	72.5
Avg Age	30.3	29.5	31.4	30.2	30.4	30.3	30.3



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,094	1,098	1,822	372	1,008	567	215	402	23	406	463	287	251	435	539
Sections	2,828	2,829	4,721	936	2,566	1,514	534	1,043	61	1,090	1,022	627	578	1,069	1,210
% Pass	51.8%	54.4%	54.6%	45.6%	57.3%	55.0%	47.4%	43.5%	65.6%	68.6%	52.2%	49.1%	51.2%	51.9%	43.5%
Avg Score	72.8	73.7	73.7	70.8	74.0	74.0	72.1	71.1	77.6	77.4	73.2	72.2	73.0	72.8	70.4
Avg Age	30.4	30.2	30.4	29.9	28.9	29.7	31.0	35.5	21.5	23.2	24.9	26.9	29.0	32.3	42.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	180	289	95	118	<6	1,201	2,607	46.1%	57.5%	74.1	<6	26	107	4.12	3.8%	97.2%
Active	791	249	104	253	<12	585	929	16.4%	58.6%	74.7	<12	154	668	4.34	22.6%	92.2%
Inactive	36	165	56	123	<18	382	594	10.5%	48.7%	72.5	<18	177	877	4.95	26.0%	80.7%
Drop	0	80	186	232	<24	195	295	5.2%	44.8%	71.6	<24	112	666	5.95	16.4%	67.3%
Lost Cd	0	14	49	54	>24	500	1,232	21.8%	44.1%	71.2	>24	213	2,316	10.87	31.2%	36.8%
Total						2,192	5,657	100%	53.1%	73.3	Total	682	4,634	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	1,279	1,612	48.4%	73.3	1,082	1,263	60.8%	74.9	1,123	1,338	53.6%	72.4	1,155	1,444	51.3%	72.5
2013	642	745	50.9%	73.6	525	561	69.0%	76.7	615	680	56.2%	72.7	510	580	55.5%	73.4
2012	308	435	49.4%	74.3	265	315	63.8%	75.2	238	303	56.8%	73.5	345	461	53.2%	73.1
2011	113	150	45.3%	72.2	96	128	46.1%	72.9	93	122	50.0%	71.3	101	134	48.5%	71.8
Other	216	282	44.7%	71.5	196	259	45.0%	71.8	177	233	45.8%	71.0	199	269	42.0%	70.1

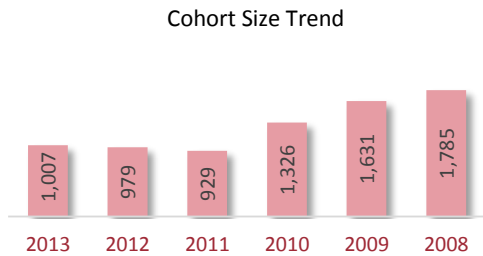
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	63.9%	59.4%	57.3%	58.9%	57.2%	63.1%	52.6%	Overall	67.2%	62.2%	61.2%	69.8%	64.8%	64.0%	69.1%
2013	65.8%	60.5%	60.7%	60.1%	57.6%	65.4%	53.0%	2013	69.3%	67.6%	63.1%	73.4%	69.2%	67.2%	77.7%
2012	63.9%	59.8%	56.1%	60.7%	60.0%	63.0%	53.8%	2012	70.5%	62.9%	63.5%	64.8%	66.0%	63.5%	66.4%
2011	60.0%	59.3%	53.3%	52.0%	60.0%	62.0%	52.0%	2011	63.3%	56.3%	50.8%	69.5%	58.6%	62.5%	55.5%
Other	60.4%	55.6%	51.0%	56.6%	50.6%	57.3%	50.2%	Other	58.7%	49.7%	57.8%	67.2%	54.2%	56.7%	56.2%

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	57.9%	52.8%	55.1%	56.9%	59.5%	55.4%	Overall	73.9%	63.6%	68.4%	63.6%	60.9%	59.2%	51.5%
2013	58.2%	54.9%	58.5%	59.7%	58.4%	56.8%	2013	73.3%	65.9%	68.6%	66.2%	62.6%	60.5%	55.5%
2012	57.1%	59.1%	56.8%	56.8%	64.7%	58.1%	2012	77.4%	67.0%	64.9%	65.9%	61.0%	62.5%	50.1%
2011	56.6%	44.3%	51.6%	55.7%	54.9%	52.5%	2011	74.6%	60.5%	66.4%	61.9%	57.5%	57.5%	50.0%
Other	58.3%	41.8%	42.7%	47.7%	58.6%	48.6%	Other	68.9%	53.5%	75.0%	53.8%	58.5%	51.0%	44.1%

Colorado

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,607	1,607	-	857	775	816	816
Sections	3,264	3,264	-	857	775	816	816
% Pass	58.6%	58.6%	-	51.8%	68.9%	58.8%	55.6%
Avg Score	74.2	74.2	-	73.7	76.6	73.3	73.2
Avg Age	29.5	29.5	-	29.5	29.3	29.4	29.6



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	794	813	1,372	236	1,007	422	85	93	22	362	344	184	155	281	368
Sections	1,652	1,612	2,834	430	2,291	744	109	120	54	879	612	305	269	522	623
% Pass	56.2%	61.0%	59.8%	50.7%	58.4%	62.4%	56.0%	43.7%	66.7%	71.8%	56.4%	53.8%	51.3%	59.4%	46.2%
Avg Score	73.2	75.1	74.6	71.1	74.2	75.3	72.4	68.2	77.9	78.2	74.0	72.2	72.9	73.9	70.1
Avg Age	29.9	29.1	29.7	28.0	28.9	30.1	32.4	35.5	21.6	23.2	24.9	26.9	29.0	32.2	42.7

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	1,165	2,365	72.5%	58.4%	74.2	<6	23	92	4.00	8.8%	100.0%
Active	-	-	-	-	<12	375	480	14.7%	65.4%	76.1	<12	118	472	4.00	45.0%	100.0%
Inactive	-	-	-	-	<18	171	201	6.2%	57.7%	73.9	<18	86	344	4.00	32.8%	100.0%
Drop	-	-	-	-	<24	58	63	1.9%	49.2%	71.3	<24	28	112	4.00	10.7%	100.0%
Lost Cd	-	-	-	-	>24	125	155	4.7%	44.5%	69.7	>24	7	28	4.00	2.7%	100.0%
Total						1,607	3,264	100%	58.6%	74.2	Total	262	1,048	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	857	857	51.8%	73.7	775	775	68.9%	76.6	816	816	58.8%	73.3	816	816	55.6%	73.2
2013	642	642	52.2%	29.0	525	525	70.1%	28.8	614	614	57.3%	28.6	510	510	55.5%	29.2
2012	160	160	55.0%	30.0	198	198	69.7%	29.7	137	137	69.3%	31.1	249	249	57.4%	29.8
2011	22	22	54.6%	33.4	32	32	56.3%	31.8	30	30	60.0%	32.3	25	25	52.0%	32.5
Other	33	33	31.2%	37.2	20	20	51.3%	35.6	35	35	46.8%	34.7	32	32	46.2%	34.1

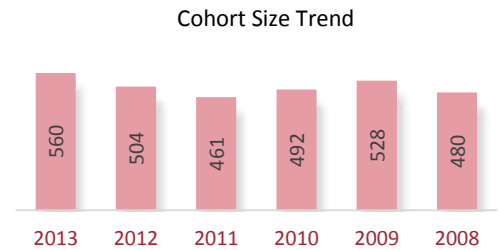
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	64.7%	60.4%	60.3%	58.8%	56.7%	64.1%	54.6%	Overall	71.3%	68.1%	63.9%	73.4%	68.1%	67.2%	75.2%
2013	65.4%	61.7%	61.2%	60.3%	56.2%	65.4%	54.5%	2013	70.5%	68.2%	63.8%	74.1%	69.7%	68.2%	77.7%
2012	65.0%	60.6%	60.6%	60.6%	58.8%	65.6%	56.9%	2012	77.3%	69.7%	66.2%	71.7%	67.2%	65.7%	72.2%
2011	68.2%	45.5%	59.1%	45.5%	63.6%	68.2%	59.1%	2011	62.5%	56.3%	62.5%	75.0%	56.3%	65.6%	68.8%
Other	45.7%	43.3%	42.9%	30.5%	50.2%	28.1%	43.3%	Other	47.3%	67.8%	46.5%	68.0%	53.8%	59.5%	48.7%

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	60.0%	56.4%	59.9%	58.8%	59.8%	59.1%	Overall	74.1%	66.4%	67.7%	65.8%	61.3%	59.9%	55.6%
2013	59.6%	55.5%	60.4%	61.2%	59.8%	57.5%	2013	73.5%	66.1%	68.2%	65.9%	62.4%	59.8%	56.1%
2012	67.9%	66.4%	64.2%	57.7%	62.8%	70.8%	2012	78.3%	69.1%	67.9%	66.7%	63.5%	61.9%	55.0%
2011	43.3%	43.3%	50.0%	43.3%	50.0%	46.7%	2011	64.0%	64.0%	68.0%	68.0%	56.0%	56.0%	56.0%
Other	49.4%	44.4%	41.3%	32.7%	56.2%	52.6%	Other	58.6%	53.1%	56.7%	54.8%	32.1%	48.8%	52.1%

Connecticut

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,237	947	635	690	538	661	570
Sections	3,033	1,721	1,312	860	621	826	726
% Pass	47.8%	51.8%	42.6%	45.7%	59.4%	41.7%	47.5%
Avg Score	71.5	71.6	71.3	72.3	74.3	68.8	71.1
Avg Age	27.6	27.0	28.3	27.9	27.7	27.4	27.3



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	572	665	1,222	15	561	347	130	199	45	471	289	144	123	154	158
Sections	1,451	1,582	2,987	46	1,223	941	352	517	81	1,069	626	314	253	350	340
% Pass	43.4%	51.9%	48.0%	34.8%	48.3%	54.2%	38.6%	42.1%	55.6%	54.8%	45.1%	44.3%	47.0%	41.7%	39.4%
Avg Score	69.9	72.9	71.6	66.5	70.4	73.8	70.7	69.5	73.3	73.5	70.4	71.2	71.1	69.8	69.1
Avg Age	27.3	27.8	27.5	32.6	27.1	26.4	26.8	35.2	21.8	23.1	24.8	27.1	29.0	32.0	43.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	49	158	51	58	<6	701	1,319	43.5%	50.0%	71.0	<6	19	76	4.00	6.0%	100.0%
Active	487	169	70	125	<12	343	523	17.2%	55.3%	74.1	<12	30	126	4.20	9.5%	95.2%
Inactive	24	84	33	59	<18	237	357	11.8%	46.8%	72.1	<18	112	536	4.79	35.4%	83.6%
Drop	0	40	82	83	<24	122	208	6.9%	38.5%	71.1	<24	46	283	6.15	14.6%	65.0%
Lost Cd	0	9	18	16	>24	263	626	20.6%	40.7%	70.3	>24	109	1,152	10.57	34.5%	37.8%
Total						1,237	3,033	100%	47.8%	71.5	Total	316	2,173	6.88	100%	58.2%

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	690	860	45.7%	72.3	538	621	59.4%	74.3	661	826	41.7%	68.8	570	726	47.5%	71.1
2013	299	340	42.4%	71.0	205	217	64.1%	74.9	345	392	42.4%	67.1	244	274	51.8%	70.8
2012	218	277	52.0%	74.0	185	214	67.8%	76.2	155	208	42.8%	70.9	184	242	54.6%	74.0
2011	70	104	35.6%	71.4	55	65	52.3%	73.5	63	92	37.0%	70.4	57	91	34.1%	68.4
Other	103	139	53.3%	71.6	93	125	40.2%	68.1	98	134	46.2%	70.3	85	119	23.9%	65.9

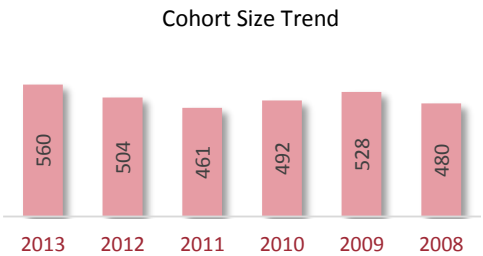
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	60.3%	60.4%	55.3%	56.5%	53.9%	63.9%	51.2%	Overall	68.8%	55.0%	51.4%	65.1%	58.9%	57.6%	80.4%
2013	60.0%	59.7%	55.0%	58.2%	52.1%	63.2%	46.5%	2013	64.5%	57.6%	56.2%	64.5%	64.5%	58.5%	81.1%
2012	67.5%	62.1%	60.3%	59.2%	56.0%	66.1%	55.6%	2012	76.6%	60.3%	53.7%	64.0%	64.5%	68.2%	88.3%
2011	56.7%	61.5%	46.2%	49.0%	47.1%	68.3%	48.1%	2011	70.8%	43.1%	53.9%	66.2%	44.6%	60.0%	80.0%
Other	48.6%	58.3%	51.7%	51.0%	59.3%	58.6%	58.0%	Other	61.6%	45.9%	34.7%	68.1%	43.8%	33.2%	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	50.0%	44.4%	44.5%	50.8%	57.6%	44.2%	Overall	69.5%	61.0%	62.3%	58.2%	58.4%	54.8%	46.3%
2013	49.5%	45.9%	43.9%	52.3%	55.4%	43.6%	2013	68.6%	63.1%	61.7%	61.0%	54.7%	56.6%	49.6%
2012	53.4%	46.2%	46.2%	53.4%	61.1%	41.8%	2012	77.3%	65.7%	65.3%	64.9%	64.9%	60.3%	54.6%
2011	43.5%	39.1%	43.5%	52.2%	58.7%	47.8%	2011	64.8%	49.5%	68.1%	58.2%	62.6%	50.6%	33.0%
Other	50.6%	39.8%	44.8%	40.3%	59.4%	47.8%	Other	58.1%	52.4%	53.6%	36.1%	52.2%	40.5%	27.5%

Connecticut

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	947	947	-	491	383	445	402
Sections	1,721	1,721	-	491	383	445	402
% Pass	51.8%	51.8%	-	45.0%	67.6%	44.9%	52.7%
Avg Score	71.6	71.6	-	71.7	76.0	68.1	71.4
Avg Age	27.0	27.0	-	27.2	27.2	26.9	26.8



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	416	531	937	10	560	285	52	50	43	401	195	82	73	99	117
Sections	753	968	1,701	20	1,092	505	67	57	77	748	296	130	106	175	189
% Pass	46.2%	56.2%	51.9%	45.0%	49.6%	60.4%	34.3%	39.9%	57.1%	59.5%	47.3%	45.4%	52.8%	44.6%	37.0%
Avg Score	69.6	73.2	71.7	67.2	70.5	74.8	68.4	72.2	73.3	74.1	69.4	69.5	72.1	70.0	67.1
Avg Age	27.1	27.0	27.0	32.4	27.1	26.3	28.1	34.8	21.8	22.9	24.8	27.1	28.9	32.1	42.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	664	1,172	68.1%	51.1%	70.9	<6	19	76	4.00	16.1%	100.0%
Active	-	-	-	-	<12	247	306	17.8%	61.1%	75.3	<12	24	96	4.00	20.3%	100.0%
Inactive	-	-	-	-	<18	111	126	7.3%	49.2%	72.1	<18	64	256	4.00	54.2%	100.0%
Drop	-	-	-	-	<24	34	41	2.4%	39.0%	69.8	<24	8	32	4.00	6.8%	100.0%
Lost Cd	-	-	-	-	>24	67	76	4.4%	36.8%	68.1	>24	3	12	4.00	2.5%	100.0%
Total						947	1,721	100%	51.8%	71.6	Total	118	472	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	491	491	45.0%	71.7	383	383	67.6%	76.0	445	445	44.9%	68.1	402	402	52.7%	71.4
2013	299	299	41.5%	27.5	204	204	65.7%	27.5	345	345	44.4%	26.6	244	244	53.7%	27.1
2012	156	156	55.1%	26.4	148	148	74.3%	26.1	72	72	50.0%	26.9	129	129	56.6%	25.8
2011	24	24	29.2%	27.3	19	19	47.4%	29.5	12	12	33.3%	29.0	12	12	25.0%	26.5
Other	12	12	45.2%	31.5	12	12	60.7%	29.8	16	16	31.9%	35.1	17	17	28.5%	34.0

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	62.3%	61.2%	56.6%	56.1%	51.1%	63.8%	50.2%
2013	59.9%	59.9%	55.2%	57.9%	51.2%	63.9%	46.5%
2012	68.6%	64.1%	61.5%	58.3%	53.9%	66.0%	55.1%
2011	58.3%	62.5%	45.8%	37.5%	33.3%	58.3%	50.0%
Other	48.8%	52.4%	48.8%	19.0%	48.8%	45.2%	78.6%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	70.7%	58.9%	56.4%	67.4%	65.5%	65.1%	85.5%
2013	64.7%	58.8%	57.8%	65.7%	64.7%	60.3%	81.4%
2012	77.7%	63.5%	58.8%	68.9%	68.9%	72.3%	92.6%
2011	68.4%	26.3%	42.1%	73.7%	52.6%	63.2%	79.0%
Other	90.5%	56.0%	26.2%	67.9%	56.0%	60.7%	78.6%

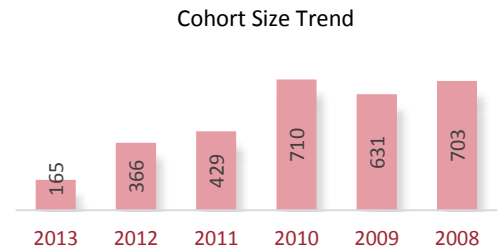
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	50.9%	47.8%	44.8%	51.4%	57.1%	43.9%
2013	50.7%	47.8%	44.1%	51.6%	54.8%	44.4%
2012	59.7%	54.2%	47.2%	54.2%	63.9%	43.1%
2011	33.3%	25.0%	25.0%	33.3%	58.3%	41.7%
Other	29.2%	36.1%	65.3%	48.6%	75.0%	40.3%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.4%	65.7%	63.8%	59.8%	58.0%	59.6%	50.6%
2013	68.9%	63.9%	62.3%	60.3%	53.7%	58.6%	49.2%
2012	82.2%	72.1%	64.3%	62.0%	65.1%	63.6%	55.8%
2011	50.0%	33.3%	83.3%	66.7%	50.0%	41.7%	41.7%
Other	41.7%	65.3%	66.7%	31.3%	70.8%	56.3%	36.8%

Delaware

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	602	345	405	307	278	276	270
Sections	1,526	572	954	421	389	364	352
% Pass	40.4%	43.4%	38.7%	37.8%	41.1%	39.3%	44.0%
Avg Score	69.7	68.8	70.2	69.7	71.5	67.8	69.6
Avg Age	32.7	30.9	33.8	32.4	33.1	32.0	33.4



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	315	287	466	140	165	155	74	208	6	56	86	75	85	127	210
Sections	828	698	1,128	398	375	386	168	597	11	144	179	180	180	338	494
% Pass	38.9%	42.3%	43.6%	31.4%	44.5%	46.4%	41.1%	34.0%	54.6%	51.4%	41.3%	45.6%	45.0%	39.6%	33.6%
Avg Score	69.7	69.7	70.3	68.0	68.7	71.2	70.4	69.4	76.3	73.2	69.8	70.4	70.3	70.0	67.8
Avg Age	32.3	33.1	32.2	34.2	29.6	31.4	33.0	36.4	21.7	23.1	25.0	27.1	28.9	32.3	42.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	9	68	34	54	<6	208	391	25.6%	43.7%	68.5	<6	2	10	5.00	1.2%	80.0%
Active	139	88	46	204	<12	132	209	13.7%	48.8%	71.8	<12	7	31	4.43	4.2%	90.3%
Inactive	17	92	35	116	<18	121	182	11.9%	50.0%	72.5	<18	36	180	5.00	21.8%	80.0%
Drop	0	83	134	202	<24	65	100	6.6%	39.0%	69.2	<24	32	208	6.50	19.4%	61.5%
Lost Cd	0	7	21	39	>24	234	644	42.2%	33.2%	69.0	>24	88	1,186	13.48	53.3%	29.7%
Total						602	1,526	100%	40.4%	69.7	Total	165	1,615	9.79	100%	40.9%

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	307	421	37.8%	69.7	278	389	41.1%	71.5	276	364	39.3%	67.8	270	352	44.0%	69.6
2013	91	112	39.3%	67.6	69	82	50.0%	71.4	93	113	39.8%	66.0	59	68	54.4%	71.4
2012	86	122	39.3%	70.7	65	83	57.8%	74.1	64	86	43.0%	68.6	75	95	48.4%	71.7
2011	30	42	38.1%	70.9	29	40	45.0%	71.8	29	39	38.5%	69.3	35	47	42.6%	69.8
Other	100	145	37.3%	70.6	115	184	29.1%	70.1	90	126	36.5%	69.4	101	142	36.6%	68.0

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	56.5%	47.3%	49.5%	56.6%	59.4%	56.7%	43.4%
2013	50.9%	42.0%	42.0%	49.1%	57.1%	59.8%	40.2%
2012	63.1%	53.3%	51.6%	64.8%	59.8%	54.9%	45.1%
2011	57.1%	45.2%	47.6%	57.1%	57.1%	73.8%	42.9%
Other	55.8%	47.5%	55.1%	56.2%	61.7%	50.1%	45.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	60.4%	56.8%	52.3%	56.7%	61.2%	54.8%	48.5%
2013	59.8%	53.7%	53.7%	53.7%	59.8%	54.9%	54.9%
2012	66.3%	61.5%	63.9%	59.0%	60.2%	55.4%	67.5%
2011	65.0%	52.5%	47.5%	57.5%	62.5%	50.0%	47.5%
Other	56.3%	57.0%	46.2%	56.9%	62.4%	55.5%	34.3%

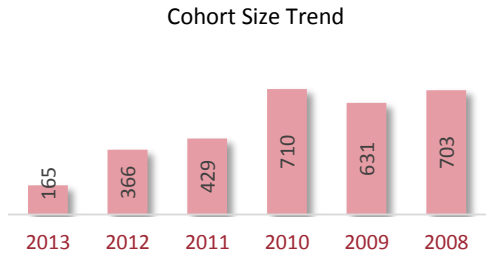
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	46.9%	43.6%	45.5%	55.1%	56.3%	38.6%
2013	47.8%	44.3%	46.9%	49.6%	48.7%	38.1%
2012	48.8%	44.2%	45.4%	53.5%	54.7%	43.0%
2011	46.2%	38.5%	35.9%	56.4%	56.4%	38.5%
Other	44.8%	44.2%	47.4%	61.6%	65.2%	36.1%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	67.2%	62.4%	60.1%	62.9%	55.2%	55.6%	40.4%
2013	69.1%	57.4%	64.7%	67.7%	61.8%	58.8%	57.4%
2012	70.5%	66.3%	61.1%	67.4%	53.7%	56.8%	43.2%
2011	70.2%	70.2%	70.2%	57.5%	57.5%	51.1%	38.3%
Other	62.5%	59.9%	53.3%	58.8%	51.7%	54.4%	29.1%

Delaware

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	345	345	-	154	132	151	135
Sections	572	572	-	154	132	151	135
% Pass	43.4%	43.4%	-	34.4%	53.0%	43.7%	43.7%
Avg Score	68.8	68.8	-	67.2	73.2	66.4	69.0
Avg Age	30.9	30.9	-	31.2	30.3	30.6	31.4



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	174	171	296	50	165	103	27	50	5	50	53	46	42	70	95
Sections	295	277	485	87	312	164	32	64	8	102	86	71	56	106	143
% Pass	42.7%	44.0%	45.0%	34.5%	43.0%	52.4%	40.6%	27.8%	50.0%	52.0%	43.0%	47.9%	39.3%	40.6%	38.5%
Avg Score	69.1	68.4	69.5	65.1	67.9	71.7	69.4	66.4	75.1	73.5	68.6	69.6	66.8	68.5	65.8
Avg Age	30.1	31.7	30.7	31.7	29.9	30.9	34.1	34.4	21.7	23.1	24.9	27.1	28.8	32.4	42.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	199	330	57.7%	42.1%	67.7	<6	1	4	4.00	3.6%	100.0%
Active	-	-	-	-	<12	76	93	16.3%	54.8%	73.0	<12	5	20	4.00	17.9%	100.0%
Inactive	-	-	-	-	<18	44	50	8.7%	54.0%	71.8	<18	15	60	4.00	53.6%	100.0%
Drop	-	-	-	-	<24	24	25	4.4%	56.0%	71.8	<24	6	24	4.00	21.4%	100.0%
Lost Cd	-	-	-	-	>24	59	74	12.9%	23.0%	65.4	>24	1	4	4.00	3.6%	100.0%
Total						345	572	100%	43.4%	68.8	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	154	154	34.4%	67.2	132	132	53.0%	73.2	151	151	43.7%	66.4	135	135	43.7%	69.0
2013	91	91	37.4%	30.6	69	69	47.8%	29.2	93	93	38.7%	29.3	59	59	52.5%	30.3
2012	42	42	35.7%	30.6	41	41	70.7%	30.4	35	35	60.0%	32.1	46	46	45.7%	30.8
2011	7	7	0.0%	37.2	7	7	42.9%	32.5	9	9	66.7%	33.0	9	9	44.4%	34.0
Other	14	14	23.6%	33.6	15	15	46.7%	35.4	14	14	34.0%	34.0	21	21	11.7%	35.8

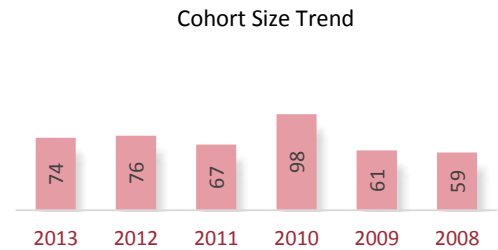
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	50.4%	42.9%	43.7%	48.0%	52.5%	55.2%	39.9%	Overall	63.6%	59.6%	56.6%	59.3%	62.1%	56.6%	60.9%
2013	47.3%	42.9%	40.7%	45.1%	55.0%	57.1%	40.7%	2013	59.4%	50.7%	49.3%	53.6%	58.0%	55.1%	56.5%
2012	61.9%	52.4%	50.0%	61.9%	59.5%	59.5%	42.9%	2012	68.3%	73.2%	68.3%	70.7%	70.7%	58.5%	73.2%
2011	42.9%	28.6%	14.3%	57.1%	14.3%	57.1%	0.0%	2011	85.7%	71.4%	42.9%	85.7%	42.9%	28.6%	42.9%
Other	40.3%	22.2%	59.7%	20.8%	34.7%	29.2%	45.8%	Other	60.0%	57.8%	64.4%	42.2%	66.7%	71.1%	55.6%

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	50.7%	47.2%	44.7%	47.5%	49.8%	43.6%	Overall	62.8%	58.0%	59.4%	60.8%	51.9%	52.8%	45.5%
2013	48.4%	44.1%	47.3%	46.2%	47.3%	38.7%	2013	67.8%	52.5%	62.7%	66.1%	61.0%	59.3%	57.6%
2012	60.0%	51.4%	51.4%	45.7%	54.3%	54.3%	2012	67.4%	67.4%	58.7%	69.6%	47.8%	58.7%	45.7%
2011	66.7%	55.6%	55.6%	66.7%	66.7%	55.6%	2011	66.7%	55.6%	55.6%	55.6%	55.6%	33.3%	44.4%
Other	32.0%	52.0%	4.0%	48.0%	44.0%	42.0%	Other	37.2%	53.9%	53.3%	28.9%	33.3%	30.0%	11.7%

District of Columbia

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	172	129	89	94	94	90	89
Sections	436	265	171	109	109	107	111
% Pass	54.4%	56.6%	50.9%	53.2%	60.6%	49.5%	54.1%
Avg Score	71.9	72.4	71.1	72.3	73.8	70.2	71.3
Avg Age	32.0	31.2	33.1	32.2	32.7	31.6	31.5



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	42	49	171	1	74	55	21	22	1	20	23	26	29	38	50
Sections	81	99	434	2	187	147	46	56	1	41	53	58	65	95	123
% Pass	55.6%	57.6%	54.4%	50.0%	50.3%	56.5%	71.7%	46.1%	100.0%	78.1%	43.4%	56.9%	58.5%	60.0%	43.1%
Avg Score	71.7	72.0	71.9	74.5	70.9	71.5	77.1	70.0	92.0	79.8	69.0	69.3	72.8	74.3	69.3
Avg Age	32.5	34.9	31.9	43.2	31.4	31.3	33.3	37.6	21.8	23.1	24.9	27.0	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						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	12	24	14	7	<6	94	199	45.6%	53.3%	72.0	<6	5	21	4.20	8.8%	95.2%
Active	60	29	6	16	<12	53	84	19.3%	60.7%	73.2	<12	7	34	4.86	12.3%	82.4%
Inactive	2	8	4	12	<18	39	58	13.3%	51.7%	69.0	<18	16	72	4.50	28.1%	88.9%
Drop	0	12	17	23	<24	21	28	6.4%	57.1%	72.4	<24	8	45	5.63	14.0%	71.1%
Lost Cd	0	0	1	1	>24	29	67	15.4%	50.8%	72.5	>24	21	204	9.71	36.8%	41.2%
Total						172	436	100%	54.4%	71.9	Total	57	376	6.60	100%	60.6%

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	94	109	53.2%	72.3	94	109	60.6%	73.8	90	107	49.5%	70.2	89	111	54.1%	71.3
2013	48	53	47.2%	70.4	42	45	57.8%	74.1	44	51	51.0%	71.7	34	38	44.7%	66.9
2012	26	31	64.5%	74.6	32	41	58.5%	72.5	26	32	43.8%	64.9	33	43	58.1%	73.1
2011	9	10	70.0%	80.6	8	8	87.5%	80.0	12	14	57.1%	72.9	12	14	78.6%	77.1
Other	11	15	35.4%	65.3	12	15	61.1%	69.7	8	10	50.0%	75.9	10	16	50.7%	72.5

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	63.9%	57.6%	49.5%	57.4%	58.5%	69.3%	51.0%	Overall	68.4%	63.7%	55.8%	68.3%	50.6%	59.4%	74.8%
2013	60.4%	49.1%	52.8%	50.9%	52.8%	71.7%	47.2%	2013	57.8%	66.7%	51.1%	68.9%	51.1%	62.2%	77.8%
2012	64.5%	67.7%	54.8%	67.7%	71.0%	64.5%	58.1%	2012	65.9%	58.5%	56.1%	63.4%	56.1%	61.0%	70.7%
2011	50.0%	90.0%	60.0%	80.0%	80.0%	90.0%	70.0%	2011	100.0%	87.5%	62.5%	87.5%	62.5%	75.0%	87.5%
Other	89.1%	44.6%	13.7%	42.3%	36.6%	53.1%	35.4%	Other	91.7%	51.4%	66.7%	66.7%	26.4%	34.7%	66.7%

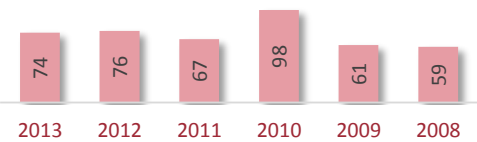
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	60.4%	57.1%	53.4%	64.3%	70.3%	48.9%	Overall	69.2%	68.3%	67.8%	63.4%	65.0%	55.3%	53.2%
2013	56.9%	62.8%	58.8%	76.5%	66.7%	51.0%	2013	60.5%	68.4%	63.2%	63.2%	63.2%	47.4%	39.5%
2012	62.5%	46.9%	53.1%	50.0%	68.8%	46.9%	2012	69.8%	67.4%	72.1%	60.5%	69.8%	55.8%	62.8%
2011	64.3%	50.0%	50.0%	35.7%	71.4%	35.7%	2011	85.7%	71.4%	78.6%	71.4%	64.3%	78.6%	64.3%
Other	66.7%	70.0%	30.0%	86.7%	93.3%	63.3%	Other	77.0%	67.0%	56.3%	64.7%	56.3%	53.0%	54.7%

District of Columbia

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	129	129	-	69	71	58	67
Sections	265	265	-	69	71	58	67
% Pass	56.6%	56.6%	-	53.6%	64.8%	53.5%	53.7%
Avg Score	72.4	72.4	-	72.6	75.0	70.2	71.2
Avg Age	31.2	31.2	-	31.5	32.0	30.5	30.8

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	27	37	129	-	74	41	9	5	1	19	17	18	20	25	36
Sections	38	78	265	-	168	76	14	7	1	37	30	37	40	46	74
% Pass	52.6%	56.4%	56.6%	-	50.6%	65.8%	85.7%	29.2%	100.0%	78.4%	46.7%	54.1%	70.0%	65.2%	37.8%
Avg Score	71.5	72.6	72.4	-	71.0	74.7	82.1	56.7	92.0	79.6	67.8	71.9	76.2	75.8	66.5
Avg Age	31.4	34.0	31.2	-	31.3	31.4	29.3	33.6	21.8	23.1	25.0	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					
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	93	184	69.4%	53.8%	72.0	<6	4	16	4.00	23.5%	100.0%
Active	-	-	-	-	<12	33	42	15.8%	57.1%	72.4	<12	2	8	4.00	11.8%	100.0%
Inactive	-	-	-	-	<18	20	23	8.7%	78.3%	76.3	<18	9	36	4.00	52.9%	100.0%
Drop	-	-	-	-	<24	7	9	3.4%	66.7%	78.0	<24	1	4	4.00	5.9%	100.0%
Lost Cd	-	-	-	-	>24	5	7	2.6%	42.9%	62.1	>24	1	4	4.00	5.9%	100.0%
					Total	129	265	100%	56.6%	72.4	Total	17	68	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	53.6%	72.6	71	71	64.8%	75.0	58	58	53.5%	70.2	67	67	53.7%	71.2
2013	48	48	45.8%	31.9	42	42	59.5%	31.9	44	44	52.3%	30.2	34	34	44.1%	31.4
2012	15	15	73.3%	31.1	23	23	69.6%	31.6	10	10	50.0%	32.6	28	28	64.3%	31.0
2011	3	3	100.0%	27.5	4	4	100.0%	34.8	3	3	66.7%	28.6	4	4	75.0%	25.7
Other	3	3	33.3%	30.7	2	2	50.0%	34.5	1	1	100.0%	30.5	1	1	0.0%	27.9

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	63.8%	58.0%	53.6%	60.9%	59.4%	73.9%	52.2%
2013	58.3%	47.9%	52.1%	54.2%	54.2%	75.0%	47.9%
2012	73.3%	80.0%	60.0%	80.0%	73.3%	73.3%	66.7%
2011	100.0%	100.0%	66.7%	100.0%	100.0%	100.0%	100.0%
Other	66.7%	66.7%	33.3%	33.3%	33.3%	33.3%	0.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.6%	66.2%	54.9%	71.8%	57.7%	66.2%	80.3%
2013	59.5%	69.1%	52.4%	71.4%	52.4%	64.3%	78.6%
2012	73.9%	56.5%	56.5%	69.6%	65.2%	73.9%	82.6%
2011	100.0%	100.0%	75.0%	100.0%	100.0%	75.0%	100.0%
Other	100.0%	50.0%	50.0%	50.0%	0.0%	0.0%	50.0%

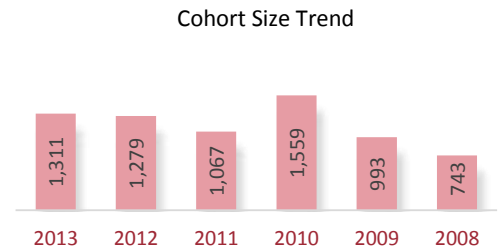
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	56.9%	60.3%	56.9%	67.2%	60.3%	55.2%
2013	52.3%	63.6%	56.8%	75.0%	65.9%	54.6%
2012	70.0%	40.0%	50.0%	50.0%	40.0%	50.0%
2011	66.7%	66.7%	66.7%	33.3%	66.7%	66.7%
Other	100.0%	100.0%	100.0%	0.0%	0.0%	100.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	68.7%	68.7%	71.6%	65.7%	65.7%	55.2%	52.2%
2013	61.8%	64.7%	64.7%	64.7%	61.8%	52.9%	38.2%
2012	75.0%	75.0%	78.6%	64.3%	75.0%	57.1%	67.9%
2011	100.0%	75.0%	100.0%	100.0%	50.0%	75.0%	75.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Florida

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,940	2,280	1,501	1,641	1,407	1,416	1,426
Sections	7,172	4,337	2,835	2,044	1,651	1,714	1,763
% Pass	52.8%	56.5%	47.1%	49.7%	58.7%	52.5%	51.2%
Avg Score	73.5	74.0	72.7	74.1	74.8	72.2	72.9
Avg Age	30.8	29.8	32.2	30.7	31.2	30.6	30.8



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,524	1,416	2,932	11	1,314	817	291	518	25	473	583	433	376	574	763
Sections	3,701	3,471	7,143	29	3,132	2,099	724	1,217	54	1,144	1,302	921	783	1,257	1,711
% Pass	50.2%	55.6%	52.9%	20.7%	56.6%	57.1%	46.4%	36.4%	66.7%	70.3%	56.2%	52.6%	51.3%	48.7%	41.9%
Avg Score	72.7	74.3	73.5	68.8	74.1	74.7	72.5	69.7	76.2	78.3	74.3	73.5	73.0	72.5	70.5
Avg Age	31.2	30.3	30.8	29.9	29.5	29.9	31.3	36.7	21.5	23.3	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				
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	190	418	130	109	<6	1,602	3,174	44.3%	57.1%	74.2	<6	23	92	4.00	2.7%	100.0%
Active	1,076	355	152	323	<12	906	1,309	18.3%	58.9%	74.9	<12	167	719	4.31	19.7%	92.9%
Inactive	45	206	48	146	<18	541	818	11.4%	52.2%	74.0	<18	280	1,357	4.85	33.1%	82.5%
Drop	0	82	208	210	<24	261	407	5.7%	50.4%	72.8	<24	138	778	5.64	16.3%	71.0%
Lost Cd	0	10	42	49	>24	657	1,464	20.4%	39.1%	70.6	>24	239	2,285	9.56	28.2%	41.8%
Total						2,940	7,172	100%	52.8%	73.5	Total	847	5,231	6.18	100%	64.8%

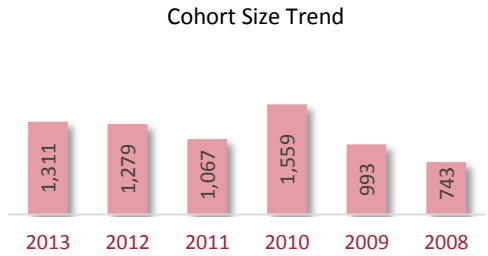
Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	1,641	2,044	49.7%	74.1	1,407	1,651	58.7%	74.8	1,416	1,714	52.5%	72.2	1,426	1,763	51.2%	72.9
2013	806	947	52.0%	74.6	633	682	66.9%	76.2	677	762	54.6%	72.4	656	741	55.3%	73.4
2012	463	630	50.2%	74.5	398	477	64.2%	75.9	383	487	58.3%	73.9	410	505	58.0%	74.6
2011	126	164	48.8%	73.8	127	172	52.9%	74.0	137	184	48.4%	71.9	129	204	37.3%	70.7
Other	246	303	43.5%	71.9	249	320	33.4%	69.6	219	281	34.5%	67.5	231	313	35.6%	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	66.9%	58.9%	57.7%	62.4%	60.3%	68.5%	53.1%	Overall	70.7%	58.3%	56.4%	70.7%	60.3%	61.1%	73.0%
2013	67.1%	63.4%	61.5%	63.2%	62.3%	69.6%	53.8%	2013	73.0%	62.6%	60.1%	73.0%	65.8%	63.9%	78.2%
2012	67.8%	58.7%	56.0%	63.0%	61.4%	67.6%	53.2%	2012	76.1%	59.5%	64.2%	71.9%	63.1%	62.9%	74.4%
2011	65.2%	54.3%	58.5%	54.9%	59.8%	66.5%	51.8%	2011	60.5%	54.7%	52.3%	72.1%	59.3%	68.6%	70.9%
Other	65.9%	47.2%	48.0%	62.3%	51.8%	67.7%	51.6%	Other	61.5%	47.1%	36.9%	62.2%	42.2%	47.2%	58.7%

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	56.7%	54.2%	52.4%	60.2%	60.5%	53.2%	Overall	75.5%	64.2%	66.6%	64.6%	61.0%	58.2%	50.5%
2013	56.2%	56.3%	55.5%	63.0%	60.6%	55.0%	2013	75.0%	66.9%	67.1%	66.3%	63.4%	60.3%	52.1%
2012	65.3%	60.6%	57.1%	61.4%	64.9%	56.1%	2012	77.8%	67.1%	70.1%	67.9%	62.2%	62.6%	57.0%
2011	54.4%	47.3%	52.2%	59.2%	57.6%	53.3%	2011	75.0%	58.8%	59.8%	63.2%	57.4%	53.4%	38.2%
Other	44.9%	40.7%	34.7%	50.3%	54.3%	42.5%	Other	73.2%	54.2%	62.7%	54.8%	53.9%	47.1%	41.4%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,280	2,280	-	1,206	1,044	1,039	1,048
Sections	4,337	4,337	-	1,206	1,044	1,039	1,048
% Pass	56.5%	56.5%	-	49.3%	65.8%	55.7%	56.3%
Avg Score	74.0	74.0	-	73.9	76.1	72.5	73.6
Avg Age	29.8	29.8	-	30.2	29.8	29.5	29.8



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,171	1,109	2,272	8	1,313	646	159	162	25	434	453	320	294	413	512
Sections	2,215	2,122	4,329	8	2,770	1,155	210	202	48	939	782	545	478	680	865
% Pass	53.5%	59.7%	56.6%	12.5%	57.2%	61.4%	41.0%	33.2%	70.8%	72.4%	58.6%	57.3%	53.1%	49.6%	43.5%
Avg Score	73.0	75.0	74.0	68.0	74.1	75.6	70.2	66.5	77.4	78.9	74.8	74.0	72.9	71.9	70.1
Avg Age	30.3	29.3	29.8	29.6	29.4	29.7	31.0	36.4	21.5	23.2	24.9	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						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	1,539	2,822	65.1%	57.5%	74.2	<6	23	92	4.00	7.0%	100.0%
Active	-	-	-	-	<12	630	781	18.0%	63.3%	75.8	<12	127	508	4.00	38.5%	100.0%
Inactive	-	-	-	-	<18	309	361	8.3%	54.6%	74.5	<18	137	548	4.00	41.5%	100.0%
Drop	-	-	-	-	<24	99	108	2.5%	43.5%	70.5	<24	33	132	4.00	10.0%	100.0%
Lost Cd	-	-	-	-	>24	216	265	6.1%	34.3%	67.5	>24	10	40	4.00	3.0%	100.0%
Total						2,280	4,337	100%	56.5%	74.0	Total	330	1,320	4.00	100%	100.0%

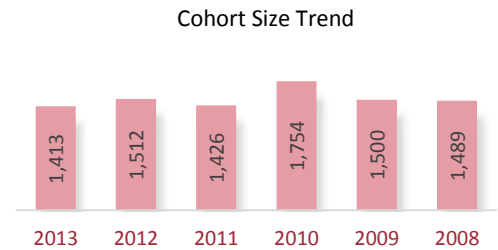
Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	1,206	1,206	49.3%	73.9	1,044	1,044	65.8%	76.1	1,039	1,039	55.7%	72.5	1,048	1,048	56.3%	73.6
2013	806	806	51.4%	29.7	633	633	67.3%	29.4	675	675	55.9%	29.3	656	656	56.0%	29.3
2012	294	294	50.3%	30.3	326	326	69.0%	29.7	252	252	63.1%	28.8	283	283	62.5%	29.7
2011	38	38	39.5%	31.1	53	53	45.3%	31.3	64	64	42.2%	30.1	55	55	36.4%	31.9
Other	68	68	34.0%	37.5	32	32	37.4%	38.5	48	48	24.7%	33.6	54	54	53.0%	36.0

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	64.9%	60.3%	58.5%	61.6%	58.7%	67.8%	54.8%	Overall	73.7%	62.0%	60.1%	72.4%	64.7%	63.8%	77.5%
2013	66.4%	63.2%	60.9%	62.4%	60.7%	69.4%	54.6%	2013	73.6%	63.5%	61.0%	73.0%	65.7%	63.5%	77.9%
2012	65.3%	59.2%	58.8%	61.9%	60.5%	67.4%	55.1%	2012	79.8%	61.4%	66.3%	75.5%	65.3%	67.2%	79.1%
2011	57.9%	44.7%	47.4%	47.4%	50.0%	55.3%	55.3%	2011	52.8%	50.9%	41.5%	58.5%	60.4%	56.6%	64.2%
Other	50.4%	40.0%	34.6%	58.7%	32.3%	59.0%	55.5%	Other	47.3%	57.8%	10.5%	53.1%	43.9%	47.6%	74.2%

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	58.1%	58.0%	54.5%	60.9%	59.9%	55.8%	Overall	76.6%	66.9%	68.1%	66.0%	63.2%	60.4%	53.5%
2013	56.3%	58.2%	55.7%	62.7%	60.9%	56.0%	2013	74.9%	67.7%	67.4%	66.0%	63.9%	60.4%	52.4%
2012	68.7%	63.5%	59.1%	63.1%	63.9%	60.7%	2012	82.3%	68.9%	69.3%	70.0%	66.8%	64.7%	60.1%
2011	54.7%	46.9%	46.9%	54.7%	46.9%	53.1%	2011	69.1%	54.6%	63.6%	50.9%	50.9%	49.1%	36.4%
Other	33.1%	41.0%	23.1%	32.2%	41.9%	29.7%	Other	75.7%	60.2%	75.7%	60.9%	49.8%	50.9%	49.8%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	3,108	2,305	1,591	1,815	1,517	1,593	1,620
Sections	7,868	4,749	3,119	2,255	1,755	1,896	1,962
% Pass	53.4%	58.9%	45.1%	49.7%	60.3%	52.4%	52.4%
Avg Score	73.1	74.0	71.9	73.3	74.9	71.7	72.8
Avg Age	29.3	28.2	31.0	29.2	29.4	29.1	29.3



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,641	1,467	3,019	93	1,413	813	293	589	35	719	665	444	354	539	671
Sections	4,119	3,749	7,635	233	3,721	2,089	731	1,327	84	2,025	1,520	952	701	1,159	1,427
% Pass	51.2%	55.8%	53.9%	38.2%	60.1%	53.9%	45.0%	36.2%	79.8%	69.9%	54.9%	48.3%	46.8%	45.8%	39.5%
Avg Score	72.3	74.0	73.3	68.3	74.5	73.5	71.1	69.4	82.3	78.5	73.4	72.1	71.2	70.3	68.7
Avg Age	29.5	29.0	29.3	29.6	27.3	29.4	30.7	35.5	21.6	23.2	24.9	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				
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	310	391	109	131	<6	1,709	3,795	48.2%	60.0%	74.6	<6	29	118	4.07	3.1%	98.3%
Active	1,044	376	160	395	<12	831	1,226	15.6%	55.1%	73.5	<12	281	1,194	4.25	29.9%	94.1%
Inactive	59	275	88	209	<18	535	816	10.4%	52.3%	72.8	<18	218	1,044	4.79	23.2%	83.5%
Drop	0	127	291	363	<24	269	410	5.2%	41.7%	70.8	<24	173	1,027	5.94	18.4%	67.4%
Lost Cd	0	13	37	32	>24	742	1,621	20.6%	40.3%	70.2	>24	240	2,570	10.71	25.5%	37.4%
Total						3,108	7,868	100%	53.4%	73.1	Total	941	5,953	6.33	100%	63.2%

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	1,815	2,255	49.7%	73.3	1,517	1,755	60.3%	74.9	1,593	1,896	52.4%	71.7	1,620	1,962	52.4%	72.8
2013	972	1,118	55.0%	74.3	762	818	69.8%	76.8	818	896	58.9%	72.9	786	889	58.6%	74.2
2012	432	594	46.3%	73.3	374	449	62.6%	75.6	388	491	53.6%	72.3	433	555	55.1%	73.0
2011	136	188	44.2%	71.5	139	174	48.9%	71.9	143	193	42.5%	69.8	130	176	44.9%	71.2
Other	275	355	40.7%	70.7	242	314	33.9%	70.0	244	316	35.6%	67.6	271	342	35.2%	69.2

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	65.0%	61.9%	58.3%	62.0%	59.3%	66.2%	51.8%
2013	68.2%	65.6%	62.5%	67.0%	61.8%	69.2%	53.0%
2012	62.5%	60.4%	56.1%	59.9%	56.7%	66.7%	52.0%
2011	56.9%	58.0%	59.6%	51.1%	51.1%	59.0%	54.3%
Other	61.7%	53.0%	46.4%	52.8%	58.2%	58.1%	45.9%

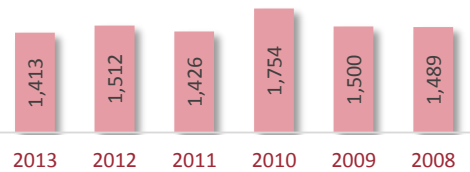
BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	73.2%	59.7%	53.9%	69.6%	62.1%	60.9%	75.4%
2013	76.0%	63.6%	61.7%	69.9%	68.6%	66.5%	81.8%
2012	74.8%	63.7%	56.6%	70.4%	64.8%	63.0%	74.8%
2011	66.1%	50.6%	40.8%	67.2%	47.1%	52.9%	71.8%
Other	65.8%	46.3%	32.7%	68.5%	45.9%	44.6%	58.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	58.0%	54.3%	53.4%	59.8%	59.4%	53.4%
2013	61.1%	60.7%	60.3%	64.1%	62.1%	57.9%
2012	59.7%	58.9%	53.6%	58.9%	58.9%	52.1%
2011	51.3%	45.1%	43.0%	55.4%	55.4%	45.1%
Other	49.3%	31.0%	36.1%	49.3%	53.8%	44.8%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	75.8%	64.1%	68.1%	64.0%	63.1%	59.5%	50.6%
2013	77.3%	69.2%	69.9%	68.2%	66.5%	64.1%	54.8%
2012	76.6%	65.4%	69.4%	64.7%	62.7%	58.7%	51.7%
2011	75.6%	56.8%	59.7%	56.8%	58.0%	58.0%	44.9%
Other	70.1%	50.5%	65.0%	54.2%	56.3%	47.8%	39.7%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,305	2,305	-	1,318	1,091	1,167	1,173
Sections	4,749	4,749	-	1,318	1,091	1,167	1,173
% Pass	58.9%	58.9%	-	52.9%	70.3%	56.3%	57.5%
Avg Score	74.0	74.0	-	73.5	77.1	72.1	73.4
Avg Age	28.2	28.2	-	28.4	27.7	28.3	28.2

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,194	1,111	2,240	66	1,413	609	127	156	34	674	479	279	211	357	433
Sections	2,432	2,317	4,628	121	3,338	1,060	162	189	79	1,736	865	458	317	595	699
% Pass	55.7%	62.2%	59.3%	43.0%	61.1%	60.2%	37.7%	35.4%	79.8%	72.9%	59.7%	52.0%	45.4%	47.2%	41.1%
Avg Score	72.8	75.2	74.1	67.4	74.7	74.6	68.2	64.3	82.7	79.2	74.0	71.5	69.5	69.2	67.6
Avg Age	28.4	27.9	28.1	28.8	27.3	29.4	31.9	36.3	21.6	23.2	24.8	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						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	1,643	3,445	72.5%	61.1%	74.8	<6	27	108	4.00	6.5%	100.0%
Active	-	-	-	-	<12	544	653	13.8%	61.6%	74.5	<12	229	916	4.00	55.4%	100.0%
Inactive	-	-	-	-	<18	266	308	6.5%	56.5%	73.0	<18	115	460	4.00	27.8%	100.0%
Drop	-	-	-	-	<24	88	98	2.1%	35.7%	68.6	<24	39	156	4.00	9.4%	100.0%
Lost Cd	-	-	-	-	>24	203	245	5.2%	32.7%	64.7	>24	3	12	4.00	0.7%	100.0%
Total						2,305	4,749	100%	58.9%	74.0	Total	413	1,652	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	1,318	1,318	52.9%	73.5	1,091	1,091	70.3%	77.1	1,167	1,167	56.3%	72.1	1,173	1,173	57.5%	73.4
2013	972	972	55.9%	27.4	762	762	70.7%	26.9	818	818	59.2%	27.5	786	786	60.3%	27.2
2012	250	250	49.6%	30.5	272	272	74.3%	29.0	246	246	58.5%	28.9	292	292	57.5%	29.3
2011	45	45	31.1%	31.8	32	32	53.1%	31.2	45	45	35.6%	31.0	40	40	35.0%	33.5
Other	51	51	35.1%	35.4	25	25	31.7%	34.0	58	58	25.1%	36.9	55	55	37.1%	38.3

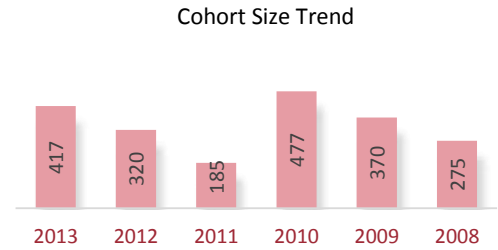
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	66.5%	64.1%	61.0%	63.7%	57.8%	67.8%	53.6%	Overall	75.7%	65.8%	62.0%	70.3%	69.0%	67.1%	80.7%
2013	68.5%	66.2%	63.3%	66.6%	61.3%	70.0%	54.0%	2013	76.0%	65.2%	62.7%	70.1%	69.6%	66.5%	82.4%
2012	62.8%	64.4%	56.4%	57.6%	50.0%	66.4%	55.6%	2012	79.4%	72.8%	65.1%	69.9%	72.1%	69.9%	79.4%
2011	46.7%	55.6%	51.1%	40.0%	44.4%	51.1%	42.2%	2011	68.8%	46.9%	37.5%	75.0%	50.0%	62.5%	68.8%
Other	63.1%	32.0%	48.2%	59.6%	41.7%	47.6%	46.0%	Other	33.8%	33.8%	35.7%	73.9%	42.8%	61.8%	57.8%

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	58.7%	58.4%	56.9%	60.2%	60.3%	56.2%	Overall	75.8%	66.7%	68.9%	66.4%	65.0%	62.6%	54.2%
2013	61.5%	61.5%	61.0%	63.8%	61.6%	58.3%	2013	77.0%	69.7%	70.4%	68.3%	67.3%	65.3%	56.0%
2012	58.1%	60.6%	56.1%	56.5%	60.2%	58.1%	2012	77.4%	66.1%	69.9%	69.2%	65.1%	62.7%	55.5%
2011	46.7%	31.1%	33.3%	46.7%	57.8%	31.1%	2011	67.5%	52.5%	52.5%	42.5%	45.0%	42.5%	35.0%
Other	30.3%	26.3%	19.9%	35.5%	43.4%	38.4%	Other	57.2%	37.1%	54.9%	41.6%	46.6%	39.5%	35.6%

Guam

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	825	595	459	486	446	490	409
Sections	2,365	1,253	1,112	638	608	585	534
% Pass	38.9%	43.9%	33.2%	33.4%	39.0%	43.3%	40.5%
Avg Score	67.6	67.7	67.5	66.7	69.2	67.4	67.1
Avg Age	33.5	31.1	36.2	32.9	34.0	33.7	33.4



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	347	476	115	718	417	207	67	134	4	67	101	97	97	210	295
Sections	967	1,395	274	2,091	1,128	615	205	417	8	220	260	256	218	553	850
% Pass	42.2%	36.6%	54.4%	36.8%	45.1%	37.1%	37.6%	23.4%	62.5%	62.7%	43.5%	34.8%	45.4%	38.0%	31.2%
Avg Score	67.9	67.5	72.7	67.0	68.4	67.4	68.7	64.4	74.4	74.4	68.0	64.6	68.5	68.4	65.8
Avg Age	31.5	34.9	29.6	34.0	30.3	34.3	35.7	41.7	21.5	23.2	24.9	27.0	29.0	32.4	42.8

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	61	76	29	22	<6	494	1,136	48.0%	43.7%	67.9	<6	5	21	4.20	2.7%	95.2%
Active	331	113	27	74	<12	225	401	17.0%	40.4%	69.1	<12	56	249	4.45	29.8%	90.0%
Inactive	25	67	17	36	<18	142	239	10.1%	38.9%	68.2	<18	49	265	5.41	26.1%	74.0%
Drop	0	31	39	85	<24	67	122	5.2%	36.9%	66.9	<24	27	206	7.63	14.4%	52.4%
Lost Cd	0	5	19	19	>24	162	467	19.7%	26.3%	65.6	>24	51	732	14.35	27.1%	27.9%
Total						825	2,365	100%	38.9%	67.6	Total	188	1,473	7.84	100%	51.1%

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	486	638	33.4%	66.7	446	608	39.0%	69.2	490	585	43.3%	67.4	409	534	40.5%	67.1
2013	251	300	35.3%	67.2	212	240	51.3%	70.6	318	360	50.3%	68.9	197	228	43.4%	66.9
2012	132	189	32.8%	66.8	112	156	39.7%	70.0	81	111	31.5%	64.6	117	159	43.4%	67.4
2011	38	55	30.9%	67.4	41	71	33.8%	69.3	22	24	54.2%	69.3	37	55	41.8%	68.9
Other	65	94	27.7%	62.6	81	141	17.9%	66.1	69	90	33.7%	65.5	58	92	27.0%	66.4

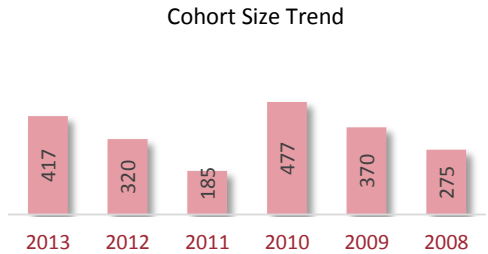
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	48.0%	42.6%	46.3%	44.4%	50.4%	40.0%	41.8%	Overall	48.3%	63.2%	60.4%	47.1%	67.7%	61.6%	23.5%
2013	47.7%	44.7%	46.3%	42.7%	49.0%	43.3%	43.3%	2013	50.0%	69.2%	62.9%	47.5%	69.6%	60.0%	32.5%
2012	47.1%	39.2%	49.7%	45.0%	55.0%	37.6%	40.7%	2012	48.7%	63.5%	62.8%	47.4%	68.6%	66.7%	21.8%
2011	50.9%	49.1%	47.3%	58.2%	49.1%	41.8%	41.8%	2011	43.7%	60.6%	69.0%	57.8%	67.6%	60.6%	9.9%
Other	49.5%	37.5%	38.3%	42.1%	47.3%	31.0%	38.1%	Other	45.6%	48.5%	46.4%	40.0%	61.6%	59.5%	9.4%

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	49.6%	46.3%	48.1%	57.8%	50.9%	48.6%	Overall	44.6%	55.0%	53.4%	58.6%	47.4%	54.8%	42.7%
2013	52.8%	51.9%	51.4%	57.8%	51.7%	53.9%	2013	44.3%	54.4%	51.8%	58.8%	48.7%	54.0%	45.6%
2012	38.7%	33.3%	37.8%	55.0%	52.3%	33.3%	2012	45.3%	60.4%	55.4%	61.6%	49.1%	55.4%	45.9%
2011	50.0%	45.8%	54.2%	62.5%	66.7%	45.8%	2011	52.7%	56.4%	56.4%	60.0%	50.9%	63.6%	47.3%
Other	47.8%	35.4%	43.2%	59.7%	40.7%	42.7%	Other	38.7%	45.4%	53.5%	51.1%	37.5%	51.0%	23.4%

Guam

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	595	595	-	333	281	353	286
Sections	1,253	1,253	-	333	281	353	286
% Pass	43.9%	43.9%	-	32.7%	52.0%	49.6%	42.0%
Avg Score	67.7	67.7	-	66.0	70.9	68.4	65.7
Avg Age	31.1	31.1	-	31.2	31.1	30.9	31.3



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	257	337	94	502	417	130	26	22	4	63	83	70	69	146	183
Sections	573	679	191	1,062	978	215	33	27	8	181	184	155	131	267	327
% Pass	47.5%	40.9%	60.7%	40.9%	45.1%	41.4%	30.3%	51.8%	62.5%	65.2%	47.3%	38.7%	44.3%	39.7%	35.5%
Avg Score	68.5	67.1	73.7	66.6	68.0	67.9	64.2	66.3	74.4	74.8	69.1	65.0	67.0	66.9	65.1
Avg Age	29.4	32.5	28.7	31.5	30.1	33.8	37.2	41.0	21.5	23.2	24.8	27.0	29.0	32.3	41.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	462	988	78.9%	44.0%	67.6	<6	4	16	4.00	6.6%	100.0%
Active	-	-	-	-	<12	118	151	12.1%	45.0%	70.0	<12	36	144	4.00	59.0%	100.0%
Inactive	-	-	-	-	<18	55	62	4.9%	46.8%	68.9	<18	17	68	4.00	27.9%	100.0%
Drop	-	-	-	-	<24	14	16	1.3%	31.3%	64.1	<24	3	12	4.00	4.9%	100.0%
Lost Cd	-	-	-	-	>24	30	36	2.9%	36.1%	60.1	>24	1	4	4.00	1.6%	100.0%
Total						595	1,253	100%	43.9%	67.7	Total	61	244	4.00	100%	100.0%

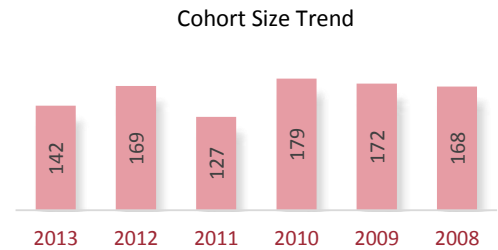
Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	333	333	32.7%	66.0	281	281	52.0%	70.9	353	353	49.6%	68.4	286	286	42.0%	65.7
2013	251	251	33.9%	30.1	212	212	51.9%	30.1	318	318	50.3%	30.3	197	197	43.7%	29.9
2012	56	56	33.9%	33.9	61	61	52.5%	33.2	26	26	46.2%	34.9	72	72	36.1%	34.0
2011	15	15	13.3%	35.2	6	6	66.7%	43.9	3	3	33.3%	39.3	9	9	33.3%	35.3
Other	11	11	30.7%	38.1	2	2	0.0%	33.6	6	6	41.7%	44.6	8	8	83.3%	35.2

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	45.9%	42.1%	45.8%	41.2%	48.1%	40.1%	42.9%	Overall	51.2%	68.7%	64.8%	50.2%	69.0%	61.6%	34.5%
2013	47.0%	43.0%	45.0%	41.0%	46.6%	42.2%	43.0%	2013	50.5%	68.9%	62.7%	48.1%	70.8%	58.0%	34.0%
2012	42.9%	39.3%	51.8%	42.9%	58.9%	37.5%	46.4%	2012	57.4%	72.1%	72.1%	54.1%	65.6%	73.8%	41.0%
2011	33.3%	53.3%	40.0%	40.0%	40.0%	20.0%	13.3%	2011	33.3%	50.0%	83.3%	100.0%	66.7%	66.7%	0.0%
Other	54.7%	21.3%	41.3%	37.3%	37.3%	33.3%	61.3%	Other	0.0%	0.0%	0.0%	0.0%	0.0%	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	50.6%	50.6%	50.3%	56.9%	52.6%	54.0%	Overall	44.1%	57.2%	48.8%	56.1%	47.2%	50.7%	45.5%
2013	50.9%	51.3%	51.3%	57.6%	52.5%	54.7%	2013	42.1%	54.8%	50.3%	59.9%	49.2%	52.3%	46.2%
2012	46.2%	42.3%	38.5%	53.9%	57.7%	50.0%	2012	43.1%	62.5%	48.6%	47.2%	41.7%	48.6%	43.1%
2011	66.7%	66.7%	66.7%	33.3%	66.7%	33.3%	2011	66.7%	44.4%	22.2%	55.6%	55.6%	44.4%	44.4%
Other	41.7%	41.7%	41.7%	50.0%	25.0%	41.7%	Other	77.8%	83.3%	44.4%	44.4%	38.9%	38.9%	50.0%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	378	265	229	216	181	190	190
Sections	980	489	491	282	222	242	234
% Pass	41.1%	47.0%	35.2%	36.9%	47.8%	40.1%	41.0%
Avg Score	69.5	69.9	69.1	69.3	71.8	67.8	69.2
Avg Age	31.0	30.3	31.7	32.0	31.8	29.5	30.6



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	204	174	298	80	143	118	43	74	1	60	84	68	42	71	90
Sections	525	455	749	231	343	320	108	209	3	132	176	150	92	186	241
% Pass	38.9%	43.7%	39.9%	45.0%	46.9%	43.8%	35.2%	28.0%	0.0%	48.5%	42.6%	35.3%	32.6%	43.6%	41.5%
Avg Score	68.1	71.1	69.0	70.9	70.1	70.6	69.9	65.9	45.7	71.0	68.3	67.4	67.8	71.2	70.3
Avg Age	30.2	32.0	29.6	35.4	30.2	29.9	29.1	38.1	21.7	23.2	24.9	26.9	29.1	32.2	42.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	11	42	10	17	<6	186	360	36.7%	47.8%	70.2	<6	5	20	4.00	6.3%	100.0%
Active	122	70	25	54	<12	118	186	19.0%	45.7%	71.7	<12	6	24	4.00	7.5%	100.0%
Inactive	9	31	15	25	<18	77	107	10.9%	40.2%	70.0	<18	28	148	5.29	35.0%	75.7%
Drop	0	6	29	50	<24	46	67	6.8%	32.8%	68.3	<24	14	86	6.14	17.5%	65.1%
Lost Cd	0	3	6	9	>24	99	260	26.5%	31.2%	67.0	>24	27	393	14.56	33.8%	27.5%
Total						378	980	100%	41.1%	69.5	Total	80	671	8.39	100%	47.7%

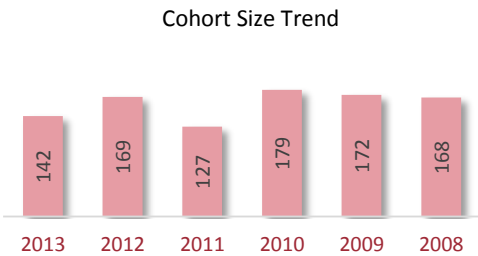
Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	216	282	36.9%	69.3	181	222	47.8%	71.8	190	242	40.1%	67.8	190	234	41.0%	69.2
2013	89	101	44.6%	69.6	68	75	52.0%	71.5	83	93	48.4%	69.5	65	74	43.2%	70.3
2012	68	103	34.0%	70.1	58	67	64.2%	75.0	51	68	36.8%	66.7	64	82	45.1%	71.0
2011	23	31	38.7%	69.8	16	22	27.3%	68.7	20	28	42.9%	71.1	20	27	29.6%	69.6
Other	36	47	22.4%	67.6	39	58	28.5%	67.6	36	53	36.0%	65.9	41	51	34.8%	65.4

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	57.8%	50.0%	45.2%	50.2%	53.2%	52.5%	44.7%	Overall	58.2%	59.1%	56.2%	58.4%	59.6%	54.4%	54.3%
2013	58.4%	52.5%	52.5%	57.4%	53.5%	49.5%	50.5%	2013	61.3%	56.0%	58.7%	58.7%	57.3%	56.0%	57.3%
2012	59.2%	52.4%	46.6%	51.5%	51.5%	59.2%	39.8%	2012	61.2%	62.7%	65.7%	59.7%	70.2%	62.7%	64.2%
2011	54.8%	45.2%	45.2%	51.6%	51.6%	51.6%	48.4%	2011	59.1%	59.1%	27.3%	54.6%	40.9%	45.5%	72.7%
Other	55.5%	42.5%	24.8%	28.9%	57.1%	47.6%	37.4%	Other	47.8%	59.1%	49.5%	57.7%	55.3%	43.2%	27.0%

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	50.2%	45.8%	46.5%	50.1%	57.5%	46.2%	Overall	62.4%	53.9%	57.2%	57.6%	55.7%	47.5%	48.6%
2013	52.7%	53.8%	50.5%	59.1%	60.2%	49.5%	2013	64.9%	55.4%	59.5%	58.1%	59.5%	55.4%	51.4%
2012	44.1%	39.7%	45.6%	52.9%	57.4%	41.2%	2012	61.0%	64.6%	54.9%	57.3%	57.3%	48.8%	47.6%
2011	60.7%	39.3%	42.9%	42.9%	71.4%	50.0%	2011	63.0%	48.2%	59.3%	63.0%	37.0%	51.9%	40.7%
Other	47.5%	39.5%	40.3%	29.3%	43.5%	43.6%	Other	60.4%	37.5%	56.2%	54.5%	56.2%	30.7%	49.6%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	265	265	-	136	120	118	115
Sections	489	489	-	136	120	118	115
% Pass	47.0%	47.0%	-	36.8%	58.3%	49.2%	45.2%
Avg Score	69.9	69.9	-	68.0	72.7	68.8	70.3
Avg Age	30.3	30.3	-	31.4	30.8	29.0	29.8



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	145	120	205	60	143	90	17	15	1	54	64	39	24	47	55
Sections	263	226	356	133	305	146	20	18	3	92	97	59	41	88	109
% Pass	47.9%	46.0%	46.1%	49.6%	47.9%	48.6%	40.0%	20.0%	0.0%	46.7%	46.4%	42.4%	39.0%	55.7%	47.7%
Avg Score	69.4	70.4	69.5	70.8	69.9	71.4	68.2	52.1	45.7	69.3	68.2	68.1	68.3	73.9	70.8
Avg Age	29.1	31.8	28.9	34.1	30.3	29.5	29.5	41.0	21.7	23.1	24.8	26.9	29.0	32.3	42.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	174	316	64.6%	48.4%	69.9	<6	5	20	4.00	20.0%	100.0%
Active	-	-	-	-	<12	80	100	20.4%	45.0%	71.5	<12	6	24	4.00	24.0%	100.0%
Inactive	-	-	-	-	<18	33	35	7.2%	51.4%	71.1	<18	10	40	4.00	40.0%	100.0%
Drop	-	-	-	-	<24	12	14	2.9%	28.6%	67.6	<24	4	16	4.00	16.0%	100.0%
Lost Cd	-	-	-	-	>24	20	24	4.9%	41.7%	61.9	>24	-	-	-	-	-
Total						265	489	100%	47.0%	69.9	Total	25	100	4.00	100%	100.0%

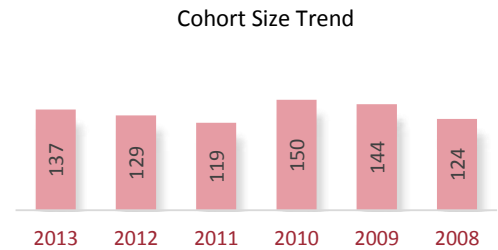
Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	136	136	36.8%	68.0	120	120	58.3%	72.7	118	118	49.2%	68.8	115	115	45.2%	70.3
2013	89	89	41.6%	31.4	68	68	52.9%	31.4	83	83	51.8%	28.9	65	65	46.2%	29.5
2012	39	39	30.8%	30.7	44	44	70.5%	29.2	25	25	36.0%	28.2	38	38	50.0%	29.6
2011	6	6	16.7%	33.2	4	4	50.0%	27.7	6	6	83.3%	29.0	4	4	0.0%	26.7
Other	2	2	0.0%	42.2	4	4	33.3%	38.8	4	4	25.0%	38.8	8	8	37.5%	34.0

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	52.9%	47.8%	44.1%	52.9%	50.0%	47.1%	45.6%	Overall	61.7%	61.9%	60.6%	61.1%	61.7%	58.1%	61.9%
2013	56.2%	49.4%	49.4%	57.3%	51.7%	50.6%	49.4%	2013	60.3%	55.9%	57.4%	55.9%	58.8%	58.8%	57.4%
2012	51.3%	51.3%	33.3%	48.7%	53.9%	41.0%	43.6%	2012	63.6%	68.2%	70.5%	68.2%	70.5%	65.9%	70.5%
2011	33.3%	16.7%	50.0%	33.3%	16.7%	50.0%	16.7%	2011	75.0%	75.0%	50.0%	50.0%	25.0%	0.0%	75.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	Other	50.0%	83.3%	16.7%	83.3%	50.0%	16.7%	33.3%

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	55.1%	50.8%	52.5%	56.8%	60.2%	49.2%	Overall	67.0%	59.1%	58.3%	58.3%	57.4%	55.6%	50.4%
2013	55.4%	56.6%	51.8%	57.8%	60.2%	49.4%	2013	67.7%	56.9%	60.0%	60.0%	61.5%	58.5%	53.9%
2012	52.0%	36.0%	52.0%	60.0%	60.0%	40.0%	2012	63.2%	68.4%	50.0%	63.2%	60.5%	57.9%	50.0%
2011	66.7%	50.0%	83.3%	33.3%	66.7%	83.3%	2011	100.0%	50.0%	100.0%	25.0%	0.0%	50.0%	25.0%
Other	50.0%	25.0%	25.0%	50.0%	50.0%	50.0%	Other	62.5%	37.5%	62.5%	37.5%	37.5%	25.0%	37.5%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	294	222	157	162	162	160	180
Sections	798	489	309	200	185	186	227
% Pass	48.4%	51.3%	43.7%	46.0%	55.1%	50.0%	43.6%
Avg Score	71.6	71.3	71.9	72.3	74.2	70.2	69.8
Avg Age	31.0	30.5	31.8	30.3	31.7	31.3	30.7



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	91	94	294	0	137	80	30	47	2	37	55	57	39	62	74
Sections	183	201	798	0	388	225	67	118	2	105	111	134	94	163	189
% Pass	39.9%	46.8%	48.4%	0.0%	50.3%	52.0%	53.7%	27.3%	100.0%	52.4%	41.4%	48.5%	46.8%	49.7%	49.2%
Avg Score	69.0	71.5	71.6	0.0	71.5	71.8	74.6	68.5	85.0	72.5	70.5	73.0	69.6	72.1	71.0
Avg Age	31.9	30.4	31.0	0.0	30.1	30.3	32.9	36.5	21.9	23.1	25.1	27.0	28.9	32.4	41.7

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	23	38	13	10	<6	169	388	48.6%	49.7%	70.7	<6	7	28	4.00	8.3%	100.0%
Active	109	37	12	30	<12	88	148	18.5%	55.4%	73.3	<12	16	74	4.63	19.0%	86.5%
Inactive	5	28	10	14	<18	53	84	10.5%	50.0%	73.7	<18	22	109	4.95	26.2%	80.7%
Drop	0	11	32	26	<24	23	38	4.8%	52.6%	74.9	<24	16	88	5.50	19.0%	72.7%
Lost Cd	0	0	3	5	>24	62	140	17.5%	35.0%	69.9	>24	23	193	8.39	27.4%	47.7%
Total						294	798	100%	48.4%	71.6	Total	84	492	5.86	100%	68.3%

Cohort Performance: Section, Content Area, Skills Area

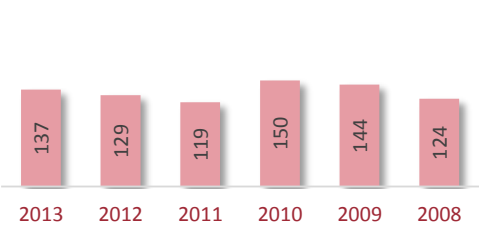
	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	162	200	46.0%	72.3	162	185	55.1%	74.2	160	186	50.0%	70.2	180	227	43.6%	69.8
2013	83	104	40.4%	71.4	86	89	66.3%	76.3	87	99	51.5%	69.7	83	96	44.8%	69.2
2012	45	56	57.1%	73.6	42	52	48.1%	72.3	37	43	58.1%	70.7	53	74	47.3%	70.6
2011	13	17	52.9%	76.2	13	18	50.0%	75.3	15	16	56.3%	73.5	13	16	56.3%	73.3
Other	21	23	34.8%	69.8	21	26	28.9%	68.3	21	28	22.7%	68.2	31	41	22.5%	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	56.9%	55.6%	51.3%	56.8%	43.9%	58.3%	60.8%	Overall	61.5%	65.3%	56.2%	71.3%	53.7%	54.4%	76.2%
2013	61.5%	59.6%	46.2%	51.9%	40.4%	57.7%	61.5%	2013	66.3%	69.7%	64.0%	67.4%	64.0%	58.4%	80.9%
2012	58.9%	53.6%	57.1%	69.6%	50.0%	55.4%	66.1%	2012	61.5%	57.7%	51.9%	69.2%	44.2%	46.2%	76.9%
2011	64.7%	58.8%	41.2%	41.2%	52.9%	64.7%	76.5%	2011	66.7%	66.7%	72.2%	94.4%	61.1%	55.6%	66.7%
Other	29.0%	42.4%	65.7%	58.6%	39.5%	63.3%	37.1%	Other	38.5%	62.1%	22.6%	77.4%	25.6%	53.8%	61.4%

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	46.3%	44.8%	38.1%	51.2%	60.9%	58.7%	Overall	67.0%	48.3%	55.8%	52.3%	49.6%	41.2%	48.2%
2013	48.5%	47.5%	34.3%	54.6%	65.7%	59.6%	2013	68.8%	53.1%	50.0%	46.9%	44.8%	43.8%	51.0%
2012	48.8%	51.2%	53.5%	44.2%	55.8%	55.8%	2012	71.6%	52.7%	59.5%	59.5%	54.1%	47.3%	50.0%
2011	43.8%	50.0%	56.3%	68.8%	56.3%	62.5%	2011	56.3%	31.3%	62.5%	62.5%	50.0%	43.8%	56.3%
Other	34.6%	19.1%	13.5%	36.8%	53.4%	57.4%	Other	58.7%	34.9%	62.4%	50.2%	54.6%	23.1%	34.1%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	222	222	-	115	126	119	129
Sections	489	489	-	115	126	119	129
% Pass	51.3%	51.3%	-	46.1%	62.7%	52.9%	43.4%
Avg Score	71.3	71.3	-	71.3	75.5	69.3	69.2
Avg Age	30.5	30.5	-	30.7	31.3	30.5	29.4

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	56	57	222	-	137	63	13	9	2	31	41	38	29	44	50
Sections	99	112	489	-	339	119	20	11	2	80	72	76	58	91	110
% Pass	43.4%	50.0%	51.3%	-	50.7%	57.1%	40.0%	25.0%	100.0%	52.5%	37.5%	51.3%	50.0%	53.9%	57.3%
Avg Score	68.7	70.7	71.3	-	71.1	71.7	74.3	67.2	85.0	72.3	69.3	73.1	67.4	72.5	71.6
Avg Age	31.5	29.6	30.5	-	30.3	30.7	32.9	32.5	21.9	23.0	25.2	27.0	28.8	32.3	41.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	166	348	71.2%	49.4%	70.3	<6	7	28	4.00	20.0%	100.0%
Active	-	-	-	-	<12	65	86	17.6%	65.1%	74.8	<12	10	40	4.00	28.6%	100.0%
Inactive	-	-	-	-	<18	22	26	5.3%	50.0%	73.0	<18	12	48	4.00	34.3%	100.0%
Drop	-	-	-	-	<24	9	12	2.5%	33.3%	73.2	<24	6	24	4.00	17.1%	100.0%
Lost Cd	-	-	-	-	>24	14	17	3.5%	35.3%	71.2	>24	-	-	-	-	-
Total						222	489	100%	51.3%	71.3	Total	35	140	4.00	100%	100.0%

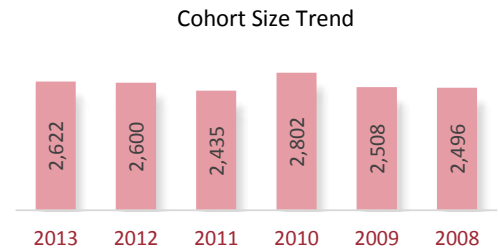
Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	115	115	46.1%	71.3	126	126	62.7%	75.5	119	119	52.9%	69.3	129	129	43.4%	69.2
2013	83	83	39.8%	30.6	86	86	66.3%	30.9	87	87	52.9%	30.1	83	83	43.4%	29.5
2012	26	26	69.2%	31.3	30	30	56.7%	32.2	25	25	60.0%	31.3	38	38	47.4%	28.6
2011	3	3	66.7%	31.6	8	8	37.5%	32.7	4	4	50.0%	37.2	5	5	20.0%	30.8
Other	3	3	0.0%	30.9	2	2	100.0%	30.8	3	3	0.0%	29.1	3	3	25.0%	34.0

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	58.0%	54.8%	50.7%	53.3%	47.2%	55.4%	58.7%	Overall	65.1%	69.1%	65.1%	69.0%	59.5%	56.3%	78.6%
2013	57.8%	57.8%	47.0%	50.6%	39.8%	56.6%	56.6%	2013	66.3%	69.8%	62.8%	68.6%	62.8%	58.1%	82.6%
2012	61.5%	50.0%	57.7%	61.5%	69.2%	53.9%	65.4%	2012	63.3%	66.7%	63.3%	66.7%	50.0%	53.3%	76.7%
2011	66.7%	66.7%	66.7%	33.3%	33.3%	66.7%	66.7%	2011	50.0%	62.5%	87.5%	87.5%	62.5%	50.0%	50.0%
Other	25.0%	0.0%	75.0%	75.0%	75.0%	25.0%	50.0%	Other	100.0%	100.0%	100.0%	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	52.9%	47.1%	37.8%	53.8%	63.9%	55.5%	Overall	68.4%	57.2%	52.9%	51.2%	46.9%	44.0%	48.8%
2013	51.7%	46.0%	34.5%	55.2%	64.4%	58.6%	2013	71.1%	56.6%	50.6%	44.6%	41.0%	44.6%	49.4%
2012	60.0%	56.0%	48.0%	48.0%	64.0%	40.0%	2012	65.8%	63.2%	57.9%	60.5%	57.9%	47.4%	50.0%
2011	25.0%	50.0%	75.0%	75.0%	50.0%	75.0%	2011	40.0%	40.0%	40.0%	60.0%	60.0%	20.0%	60.0%
Other	66.7%	0.0%	0.0%	33.3%	66.7%	66.7%	Other	75.0%	25.0%	75.0%	100.0%	50.0%	25.0%	0.0%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	5,383	4,008	2,831	3,306	2,850	3,032	2,938
Sections	14,704	9,017	5,687	4,102	3,289	3,672	3,641
% Pass	52.6%	58.2%	43.8%	47.6%	62.0%	51.7%	50.8%
Avg Score	73.0	74.1	71.3	73.2	75.6	71.7	71.8
Avg Age	28.3	27.2	30.0	28.3	28.5	28.1	28.3



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	2,674	2,707	5,274	115	2,623	1,467	494	799	81	1,644	1,340	691	578	765	894
Sections	7,251	7,449	14,411	293	7,537	3,957	1,180	2,030	168	4,775	3,024	1,530	1,274	1,855	2,078
% Pass	49.2%	55.9%	52.8%	45.1%	59.4%	51.6%	40.6%	34.0%	64.3%	66.2%	51.0%	47.8%	46.2%	44.1%	37.9%
Avg Score	71.9	74.1	73.1	70.1	74.6	72.9	70.4	68.7	77.6	77.3	72.1	71.7	70.8	70.6	68.6
Avg Age	28.5	28.1	28.1	36.2	26.6	28.3	29.5	35.8	21.7	23.2	24.8	26.9	28.9	32.1	42.8

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	627	739	192	193	<6	3,215	7,784	52.9%	58.2%	74.3	<6	71	293	4.13	4.1%	96.9%
Active	1,918	634	256	529	<12	1,583	2,386	16.2%	56.0%	73.7	<12	556	2,406	4.33	31.8%	92.4%
Inactive	78	413	163	227	<18	933	1,434	9.8%	50.0%	72.9	<18	448	2,269	5.06	25.6%	79.0%
Drop	0	173	405	460	<24	440	663	4.5%	40.1%	70.2	<24	291	1,777	6.11	16.6%	65.5%
Lost Cd	0	40	100	75	>24	1,025	2,437	16.6%	36.3%	69.1	>24	385	4,246	11.03	22.0%	36.3%
Total						5,383	14,704	100%	52.6%	73.0	Total	1,751	10,991	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	3,306	4,102	47.6%	73.2	2,850	3,289	62.0%	75.6	3,032	3,672	51.7%	71.7	2,938	3,641	50.8%	71.8
2013	1,871	2,155	52.4%	74.5	1,575	1,690	71.1%	77.7	1,772	1,993	58.6%	73.0	1,522	1,699	57.7%	73.4
2012	835	1,150	47.0%	73.0	702	857	62.1%	75.5	662	869	48.8%	71.5	798	1,081	50.2%	71.9
2011	221	304	30.9%	69.9	199	254	45.7%	72.4	227	295	44.4%	69.1	226	327	42.2%	70.5
Other	379	493	37.8%	70.3	374	488	33.1%	69.7	371	515	32.7%	68.0	392	534	33.4%	67.2

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	63.6%	61.5%	56.4%	60.8%	56.5%	65.8%	53.5%
2013	65.7%	65.6%	60.1%	64.6%	59.4%	67.7%	55.1%
2012	62.9%	59.8%	55.5%	59.6%	54.9%	65.3%	54.9%
2011	59.2%	50.3%	43.1%	52.3%	49.3%	60.5%	41.8%
Other	57.7%	51.5%	47.5%	49.8%	50.3%	60.9%	49.0%

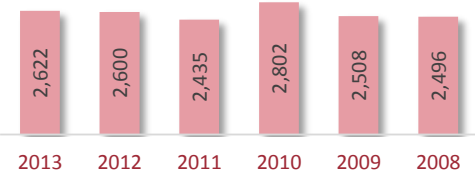
BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	70.7%	61.8%	58.4%	67.2%	64.6%	62.1%	76.8%
2013	74.7%	66.5%	65.3%	68.9%	71.8%	67.4%	83.3%
2012	70.1%	63.7%	58.0%	66.7%	62.9%	62.1%	76.0%
2011	62.6%	46.9%	41.7%	64.2%	50.0%	54.3%	71.3%
Other	59.1%	46.2%	38.8%	62.7%	45.4%	44.0%	53.6%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	56.0%	54.0%	53.5%	58.7%	59.6%	53.3%
2013	60.0%	59.4%	58.5%	62.3%	62.6%	57.4%
2012	52.9%	51.6%	50.1%	58.3%	59.0%	51.2%
2011	51.9%	43.4%	49.2%	52.2%	48.1%	46.8%
Other	45.0%	38.7%	38.3%	45.8%	53.3%	41.5%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	73.8%	63.5%	63.1%	64.3%	58.4%	56.3%	50.5%
2013	75.3%	68.3%	64.7%	68.5%	63.7%	61.4%	55.0%
2012	72.5%	60.4%	63.0%	64.7%	55.8%	55.6%	51.2%
2011	73.7%	57.2%	66.1%	56.9%	51.4%	50.5%	42.2%
Other	70.4%	54.6%	55.4%	51.8%	47.1%	41.5%	36.8%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	4,008	4,008	-	2,417	2,200	2,234	2,166
Sections	9,017	9,017	-	2,417	2,200	2,234	2,166
% Pass	58.2%	58.2%	-	50.3%	71.8%	56.5%	54.9%
Avg Score	74.1	74.1	-	73.9	77.6	72.5	72.7
Avg Age	27.2	27.2	-	27.4	27.1	27.1	27.3

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,950	2,057	3,943	66	2,623	1,055	170	160	80	1,463	920	420	350	507	591
Sections	4,340	4,676	8,887	130	6,739	1,851	219	208	158	3,872	1,704	728	630	900	1,025
% Pass	54.2%	61.9%	58.2%	56.2%	60.0%	56.0%	40.6%	40.5%	65.2%	69.1%	54.2%	49.0%	49.8%	49.3%	42.0%
Avg Score	72.8	75.4	74.1	74.0	74.6	73.7	68.3	69.8	77.8	78.1	72.3	71.4	71.0	70.8	68.4
Avg Age	27.4	27.1	27.1	33.0	26.5	28.5	30.7	37.0	21.7	23.2	24.8	26.9	28.9	32.1	42.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	3,091	7,070	78.4%	59.1%	74.4	<6	62	248	4.00	8.4%	100.0%
Active	-	-	-	-	<12	885	1,070	11.9%	61.3%	74.9	<12	424	1,696	4.00	57.4%	100.0%
Inactive	-	-	-	-	<18	404	466	5.2%	56.2%	73.7	<18	190	760	4.00	25.7%	100.0%
Drop	-	-	-	-	<24	136	149	1.7%	35.6%	67.8	<24	54	216	4.00	7.3%	100.0%
Lost Cd	-	-	-	-	>24	209	262	2.9%	36.6%	67.8	>24	9	36	4.00	1.2%	100.0%
Total						4,008	9,017	100%	58.2%	74.1	Total	739	2,956	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	2,417	2,417	50.3%	73.9	2,200	2,200	71.8%	77.6	2,234	2,234	56.5%	72.5	2,166	2,166	54.9%	72.7
2013	1,870	1,870	52.3%	26.7	1,575	1,575	73.1%	26.3	1,772	1,772	58.8%	26.6	1,522	1,522	57.6%	26.4
2012	445	445	45.6%	28.8	536	536	71.1%	28.6	356	356	50.8%	28.2	514	514	52.9%	28.4
2011	49	49	32.7%	29.7	57	57	56.1%	30.9	53	53	39.6%	30.6	60	60	33.3%	31.5
Other	53	53	44.6%	36.0	32	32	43.7%	36.5	53	53	51.6%	37.9	70	70	32.2%	37.0

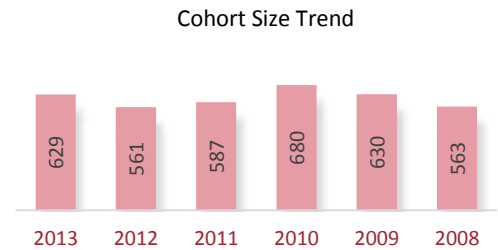
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	63.4%	63.4%	58.8%	62.4%	57.1%	67.0%	55.6%	Overall	74.5%	67.8%	65.7%	70.2%	71.7%	67.2%	82.4%
2013	64.6%	64.8%	60.1%	64.1%	58.8%	67.5%	55.0%	2013	75.2%	68.3%	66.8%	70.0%	73.5%	68.1%	83.9%
2012	59.8%	60.5%	55.1%	57.3%	52.4%	66.1%	58.4%	2012	74.6%	68.8%	65.3%	70.9%	69.6%	67.2%	81.3%
2011	46.9%	46.9%	36.7%	42.9%	42.9%	49.0%	51.0%	2011	61.4%	47.4%	47.4%	66.7%	56.1%	54.4%	75.4%
Other	67.4%	54.5%	63.7%	63.8%	53.3%	72.8%	56.7%	Other	59.0%	59.0%	50.0%	71.0%	44.3%	46.0%	41.3%

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	59.2%	58.5%	56.7%	61.2%	61.8%	56.9%	Overall	74.3%	65.9%	64.3%	66.2%	61.5%	59.3%	53.9%
2013	60.8%	60.2%	58.9%	62.6%	63.0%	58.2%	2013	74.9%	68.3%	64.2%	67.9%	64.1%	61.6%	55.3%
2012	54.5%	53.9%	48.6%	57.0%	57.6%	52.8%	2012	72.6%	62.3%	65.2%	66.0%	57.0%	57.4%	54.5%
2011	45.3%	37.7%	45.3%	39.6%	47.2%	52.8%	2011	81.7%	56.7%	63.3%	55.0%	46.7%	36.7%	33.3%
Other	49.1%	54.7%	49.7%	63.5%	67.0%	44.1%	Other	66.8%	48.5%	60.5%	40.4%	48.8%	43.1%	38.4%

Indiana

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,262	939	652	781	694	717	707
Sections	3,487	2,136	1,351	966	772	867	882
% Pass	50.9%	53.9%	46.2%	48.0%	60.1%	49.1%	47.9%
Avg Score	72.5	72.7	72.2	73.0	75.1	70.9	71.2
Avg Age	28.3	27.8	29.2	28.4	28.3	28.7	28.0



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	559	703	1,254	9	629	317	123	193	7	337	356	193	132	172	220
Sections	1,588	1,899	3,466	21	1,824	871	297	495	11	991	871	419	296	389	510
% Pass	44.9%	56.0%	51.1%	19.1%	53.6%	51.9%	48.8%	40.1%	81.8%	62.0%	47.3%	42.0%	52.4%	43.7%	47.1%
Avg Score	70.4	74.2	72.6	55.8	72.9	72.8	71.5	71.5	82.5	75.9	72.1	69.4	72.6	70.0	70.4
Avg Age	28.6	28.1	28.3	27.7	26.9	29.0	28.9	34.2	21.5	23.2	24.8	26.9	28.8	32.2	42.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	131	164	57	42	<6	736	1,835	52.6%	54.1%	73.0	<6	11	44	4.00	2.8%	100.0%
Active	486	137	57	130	<12	338	535	15.3%	52.5%	72.6	<12	120	528	4.40	30.5%	90.9%
Inactive	12	101	40	76	<18	213	344	9.9%	48.8%	72.8	<18	91	463	5.09	23.1%	78.6%
Drop	0	25	127	121	<24	103	165	4.7%	47.3%	70.1	<24	73	456	6.25	18.5%	64.0%
Lost Cd	0	7	20	25	>24	252	608	17.4%	42.1%	71.1	>24	99	1,002	10.12	25.1%	39.5%
Total						1,262	3,487	100%	50.9%	72.5	Total	394	2,493	6.33	100%	63.2%

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	781	966	48.0%	73.0	694	772	60.1%	75.1	717	867	49.1%	70.9	707	882	47.9%	71.2
2013	444	509	47.0%	72.5	418	443	67.0%	76.3	408	443	53.1%	71.4	367	429	48.3%	71.5
2012	184	268	48.9%	73.8	128	148	62.2%	75.8	151	203	46.8%	70.1	194	252	53.2%	72.2
2011	62	78	50.0%	73.2	54	63	49.2%	72.0	54	70	54.3%	71.1	60	86	43.0%	70.0
Other	91	111	49.1%	74.1	94	118	35.8%	71.5	104	151	35.6%	70.2	86	115	43.9%	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	63.3%	59.3%	57.6%	59.3%	53.8%	66.7%	54.5%	Overall	68.6%	59.1%	55.5%	69.0%	61.4%	64.2%	81.5%
2013	60.9%	60.1%	58.7%	59.3%	50.1%	67.2%	51.1%	2013	69.8%	62.5%	61.9%	69.3%	66.4%	68.6%	85.6%
2012	68.3%	57.8%	59.3%	56.0%	57.1%	67.2%	60.1%	2012	71.6%	58.1%	55.4%	71.0%	62.8%	64.9%	78.4%
2011	62.8%	50.0%	52.6%	62.8%	59.0%	66.7%	60.3%	2011	61.9%	50.8%	46.0%	63.5%	55.6%	65.1%	76.2%
Other	65.6%	64.9%	52.1%	63.2%	62.0%	63.1%	56.0%	Other	63.1%	50.2%	32.8%	68.2%	40.4%	43.2%	70.6%

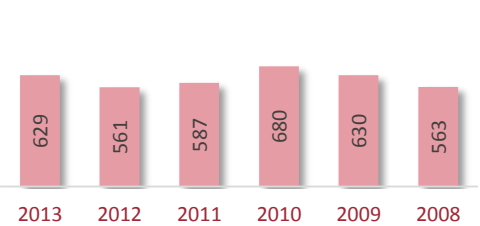
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	53.1%	49.2%	49.3%	50.9%	58.8%	53.5%	Overall	72.4%	57.8%	66.9%	58.5%	56.6%	53.0%	50.9%
2013	57.1%	52.6%	52.1%	53.7%	61.0%	56.4%	2013	71.8%	60.8%	65.7%	62.2%	54.8%	54.6%	51.3%
2012	46.8%	46.3%	46.8%	49.3%	53.2%	51.7%	2012	72.6%	57.5%	65.5%	59.1%	56.8%	52.4%	53.6%
2011	47.1%	44.3%	50.0%	48.6%	51.4%	55.7%	2011	68.6%	57.0%	66.3%	50.0%	53.5%	46.5%	54.7%
Other	49.6%	42.8%	41.5%	43.2%	62.1%	43.3%	Other	76.8%	45.9%	75.7%	47.2%	65.9%	52.3%	40.6%

Indiana

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	939	939	-	576	532	511	517
Sections	2,136	2,136	-	576	532	511	517
% Pass	53.9%	53.9%	-	46.7%	67.5%	52.1%	49.9%
Avg Score	72.7	72.7	-	72.4	76.4	70.8	70.9
Avg Age	27.8	27.8	-	27.9	27.6	28.0	27.7

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	418	521	933	7	629	215	45	50	7	296	248	104	78	125	152
Sections	942	1,194	2,122	14	1,637	375	62	62	11	834	479	163	138	215	296
% Pass	46.8%	59.6%	54.2%	14.3%	53.5%	59.2%	46.8%	40.5%	81.8%	64.5%	47.4%	44.8%	52.9%	44.2%	46.3%
Avg Score	69.7	75.0	72.8	52.4	72.8	73.6	72.1	66.2	82.5	76.4	71.8	69.1	71.2	68.6	68.8
Avg Age	28.2	27.5	27.8	28.3	26.9	30.2	29.9	35.5	21.5	23.2	24.7	26.9	28.8	32.3	42.7

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	714	1,682	78.7%	54.1%	72.9	<6	11	44	4.00	7.1%	100.0%
Active	-	-	-	-	<12	187	244	11.4%	60.7%	73.9	<12	83	332	4.00	53.2%	100.0%
Inactive	-	-	-	-	<18	82	91	4.3%	47.3%	72.4	<18	42	168	4.00	26.9%	100.0%
Drop	-	-	-	-	<24	29	33	1.5%	48.5%	69.0	<24	19	76	4.00	12.2%	100.0%
Lost Cd	-	-	-	-	>24	67	86	4.0%	40.7%	67.0	>24	1	4	4.00	0.6%	100.0%
Total						939	2,136	100%	53.9%	72.7	Total	156	624	4.00	100%	100.0%

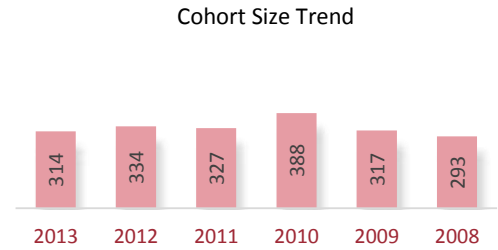
Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	576	576	46.7%	72.4	532	532	67.5%	76.4	511	511	52.1%	70.8	517	517	49.9%	70.9
2013	444	444	44.8%	27.1	418	418	67.5%	26.9	408	408	53.4%	27.1	367	367	48.2%	26.5
2012	92	92	54.4%	29.9	92	92	73.9%	29.7	80	80	47.5%	30.8	111	111	59.5%	30.5
2011	21	21	42.9%	28.6	15	15	53.3%	32.3	9	9	66.7%	28.4	17	17	35.3%	30.2
Other	19	19	58.5%	35.7	7	7	25.0%	36.4	14	14	26.7%	37.0	22	22	47.9%	35.7

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	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%	Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%	2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%	2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%	2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%	Other	31.3%	25.0%	31.3%	31.3%	31.3%	31.3%	68.8%

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%	52.6%	50.0%	52.3%	58.0%	55.3%	Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%	2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%	2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%	2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%	Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	599	451	295	354	321	344	357
Sections	1,641	1,041	600	446	363	389	443
% Pass	54.5%	61.0%	43.3%	48.0%	64.7%	60.2%	47.9%
Avg Score	74.1	75.5	71.6	73.7	76.5	74.4	72.2
Avg Age	26.6	25.8	27.9	26.4	26.9	26.5	26.7



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	291	308	589	10	314	159	55	71	12	238	164	74	38	60	69
Sections	785	856	1,619	22	921	404	138	178	22	716	378	156	97	114	158
% Pass	46.8%	61.7%	54.5%	59.1%	59.7%	54.0%	42.0%	38.7%	40.9%	64.5%	47.6%	51.3%	46.4%	47.4%	41.1%
Avg Score	71.4	76.5	74.1	73.8	75.3	74.1	70.5	72.4	72.4	76.9	72.2	72.2	72.9	71.1	70.9
Avg Age	26.6	26.6	26.5	30.8	25.5	26.0	27.5	34.7	21.8	23.2	24.9	26.9	28.9	32.0	40.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	81	88	20	19	<6	362	927	56.5%	60.7%	75.5	<6	24	97	4.04	11.5%	99.0%
Active	225	61	29	42	<12	160	242	14.7%	53.3%	73.8	<12	57	245	4.30	27.4%	93.1%
Inactive	8	45	18	18	<18	91	160	9.8%	51.3%	73.4	<18	58	312	5.38	27.9%	74.4%
Drop	0	33	60	46	<24	56	85	5.2%	41.2%	72.1	<24	30	177	5.90	14.4%	67.8%
Lost Cd	0	11	8	13	>24	99	227	13.8%	37.9%	69.9	>24	39	445	11.41	18.8%	35.1%
Total						599	1,641	100%	54.5%	74.1	Total	208	1,276	6.13	100%	65.2%

Cohort Performance: Section, Content Area, Skills Area

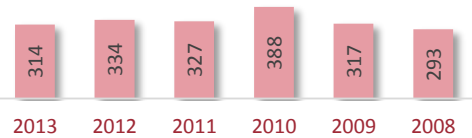
	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	354	446	48.0%	73.7	321	363	64.7%	76.5	344	389	60.2%	74.4	357	443	47.9%	72.2
2013	206	236	52.1%	74.5	201	220	68.6%	77.4	214	231	66.2%	76.0	206	234	52.6%	73.3
2012	85	115	53.0%	74.5	66	75	69.3%	77.7	69	83	57.8%	74.1	91	131	43.5%	71.8
2011	29	43	32.6%	70.7	22	26	57.7%	73.9	26	31	45.2%	68.3	27	38	39.5%	69.8
Other	34	52	35.8%	71.9	32	42	38.8%	72.1	35	44	47.0%	73.8	33	40	48.6%	72.8

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	61.5%	59.0%	63.0%	58.1%	54.0%	65.1%	54.5%	Overall	74.2%	61.9%	57.6%	73.8%	65.7%	62.2%	83.5%
2013	61.9%	63.6%	68.2%	61.4%	55.1%	65.7%	55.9%	2013	74.6%	67.3%	63.6%	73.2%	65.0%	63.6%	85.0%
2012	67.8%	58.3%	59.1%	53.9%	54.8%	69.6%	56.5%	2012	80.0%	57.3%	57.3%	82.7%	74.7%	66.7%	80.0%
2011	55.8%	46.5%	46.5%	58.1%	34.9%	48.8%	46.5%	2011	69.2%	50.0%	30.8%	53.9%	61.5%	76.9%	88.5%
Other	48.6%	43.9%	54.8%	48.6%	61.4%	64.6%	47.9%	Other	63.2%	46.1%	39.0%	73.2%	54.3%	34.3%	78.4%

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	56.8%	54.7%	55.2%	62.6%	65.4%	64.8%	Overall	75.5%	57.4%	65.0%	57.5%	56.3%	55.8%	57.2%
2013	59.7%	60.2%	61.0%	67.5%	68.4%	67.5%	2013	72.2%	63.7%	67.1%	62.8%	58.1%	60.7%	57.7%
2012	51.8%	49.4%	51.8%	60.2%	59.0%	66.3%	2012	82.4%	54.2%	62.6%	55.0%	50.4%	52.7%	52.7%
2011	32.3%	38.7%	35.5%	45.2%	58.1%	45.2%	2011	73.7%	47.4%	57.9%	50.0%	60.5%	42.1%	42.1%
Other	67.0%	43.9%	40.4%	50.0%	64.7%	60.2%	Other	78.2%	35.5%	63.9%	36.9%	58.2%	44.7%	79.4%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	451	451	-	257	256	257	271
Sections	1,041	1,041	-	257	256	257	271
% Pass	61.0%	61.0%	-	54.5%	71.1%	65.8%	53.1%
Avg Score	75.5	75.5	-	74.7	77.9	76.1	73.4
Avg Age	25.8	25.8	-	25.6	25.7	25.7	26.4

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	217	234	441	10	314	102	21	14	12	215	104	39	21	43	48
Sections	491	550	1,022	19	827	169	28	17	22	585	175	67	42	67	83
% Pass	52.1%	68.9%	61.1%	57.9%	61.9%	63.9%	35.7%	9.1%	40.9%	68.4%	52.6%	56.7%	64.3%	52.2%	41.0%
Avg Score	72.3	78.4	75.5	74.4	75.7	76.5	68.5	68.7	72.4	77.7	73.3	74.7	75.6	71.1	69.8
Avg Age	26.0	25.8	25.8	30.9	25.5	26.8	28.5	34.6	21.8	23.2	24.8	27.0	28.7	32.0	40.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	714	1,682	161.6%	54.1%	72.9	<6	23	92	4.00	23.0%	100.0%
Active	-	-	-	-	<12	187	244	23.4%	60.7%	73.9	<12	47	188	4.00	47.0%	100.0%
Inactive	-	-	-	-	<18	82	91	8.7%	47.3%	72.4	<18	21	84	4.00	21.0%	100.0%
Drop	-	-	-	-	<24	29	33	3.2%	48.5%	69.0	<24	8	32	4.00	8.0%	100.0%
Lost Cd	-	-	-	-	>24	67	86	8.3%	40.7%	67.0	>24	1	4	4.00	1.0%	100.0%
Total						451	1,041	100%	61.0%	75.5	Total	100	400	4.00	100%	100.0%

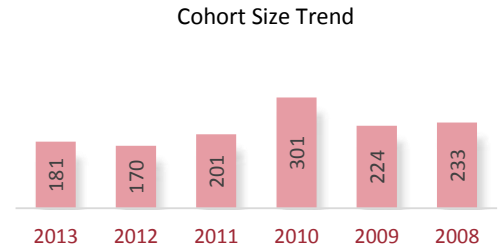
Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	257	257	54.5%	74.7	256	256	71.1%	77.9	257	257	65.8%	76.1	271	271	53.1%	73.4
2013	206	206	55.8%	25.2	201	201	70.2%	25.6	214	214	67.8%	25.2	206	206	53.9%	25.9
2012	38	38	57.9%	25.6	49	49	77.6%	26.3	28	28	64.3%	27.8	54	54	55.6%	27.6
2011	10	10	20.0%	30.3	3	3	100.0%	25.0	9	9	44.4%	27.3	6	6	16.7%	28.8
Other	3	3	25.0%	33.4	3	3	0.0%	29.7	6	6	16.7%	33.5	5	5	25.0%	36.8

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	61.4%	63.4%	66.7%	61.0%	55.3%	65.7%	56.7%	Overall	76.6%	64.8%	63.7%	76.2%	67.2%	64.8%	87.1%
2013	61.2%	65.5%	68.9%	61.2%	56.3%	66.0%	58.3%	2013	75.6%	66.2%	65.2%	73.6%	66.2%	64.7%	87.1%
2012	73.7%	65.8%	60.5%	63.2%	55.3%	73.7%	60.5%	2012	83.7%	61.2%	63.3%	85.7%	75.5%	65.3%	85.7%
2011	30.0%	30.0%	50.0%	60.0%	20.0%	40.0%	20.0%	2011	66.7%	33.3%	33.3%	66.7%	66.7%	100.0%	100.0%
Other	25.0%	0.0%	50.0%	25.0%	100.0%	25.0%	25.0%	Other	33.3%	66.7%	0.0%	100.0%	0.0%	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	59.1%	60.5%	60.1%	66.3%	68.1%	68.3%	Overall	74.2%	62.6%	67.2%	62.6%	57.8%	57.9%	58.8%
2013	60.8%	61.2%	62.2%	67.8%	68.2%	68.7%	2013	72.8%	64.1%	67.0%	64.1%	58.3%	60.2%	59.7%
2012	60.7%	71.4%	53.6%	71.4%	75.0%	75.0%	2012	81.5%	63.0%	70.4%	63.0%	57.4%	59.3%	57.4%
2011	22.2%	33.3%	33.3%	44.4%	66.7%	66.7%	2011	66.7%	50.0%	50.0%	50.0%	33.3%	16.7%	16.7%
Other	50.0%	25.0%	58.3%	25.0%	33.3%	25.0%	Other	62.5%	12.5%	62.5%	12.5%	75.0%	0.0%	87.5%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	398	286	207	240	225	232	222
Sections	1,120	646	474	315	254	280	271
% Pass	52.2%	58.4%	43.9%	47.3%	61.0%	46.1%	56.1%
Avg Score	73.7	75.1	71.6	74.4	75.4	70.5	74.4
Avg Age	28.3	27.3	29.7	28.5	28.3	28.4	27.9



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	211	187	398	1	181	107	43	67	2	85	114	72	56	65	55
Sections	589	531	1,116	4	531	270	114	205	8	249	271	160	140	175	117
% Pass	50.6%	54.1%	52.2%	50.0%	58.4%	54.8%	46.5%	38.1%	75.0%	61.5%	52.4%	54.4%	42.1%	53.1%	38.5%
Avg Score	73.5	73.8	73.7	69.8	74.9	74.8	73.4	70.1	79.1	77.4	72.7	74.5	71.4	72.7	70.5
Avg Age	28.5	28.1	28.3	42.0	26.6	29.4	28.8	33.4	21.9	23.4	24.8	27.1	28.9	32.1	42.7

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	41	58	24	16	<6	219	547	48.8%	58.1%	74.8	<6	27	111	4.11	19.4%	97.3%
Active	130	44	18	45	<12	106	169	15.1%	58.6%	75.9	<12	14	66	4.71	10.1%	84.8%
Inactive	10	28	15	19	<18	71	103	9.2%	47.6%	74.4	<18	43	225	5.23	30.9%	76.4%
Drop	0	6	39	37	<24	32	50	4.5%	52.0%	73.1	<24	15	81	5.40	10.8%	74.1%
Lost Cd	0	2	11	6	>24	88	251	22.4%	37.1%	69.5	>24	40	367	9.18	28.8%	43.6%
Total						398	1,120	100%	52.2%	73.7	Total	139	850	6.12	100%	65.4%

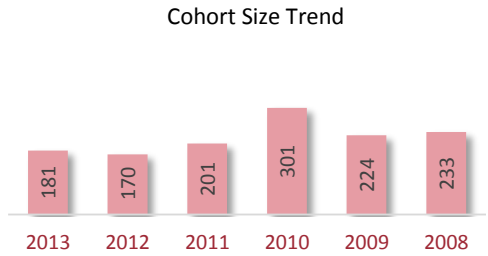
Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	240	315	47.3%	74.4	225	254	61.0%	75.4	232	280	46.1%	70.5	222	271	56.1%	74.4
2013	122	143	50.4%	75.0	118	126	68.3%	77.0	128	139	56.1%	73.4	110	123	60.2%	74.3
2012	55	73	50.7%	75.3	51	61	63.9%	77.5	44	60	40.0%	68.5	60	76	63.2%	77.3
2011	23	37	51.4%	75.8	19	22	45.5%	72.0	23	32	40.6%	71.4	18	23	47.8%	73.5
Other	40	62	37.1%	72.4	37	45	58.1%	71.8	37	49	22.0%	62.3	34	49	48.6%	72.6

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	59.2%	63.1%	59.7%	63.6%	55.0%	67.9%	59.7%	Overall	69.9%	61.3%	53.9%	75.1%	64.7%	60.7%	85.1%
2013	63.6%	63.6%	63.6%	65.0%	53.2%	67.8%	54.6%	2013	71.4%	59.5%	55.6%	77.0%	65.9%	64.3%	87.3%
2012	57.5%	61.6%	58.9%	64.4%	58.9%	65.8%	67.1%	2012	72.1%	68.9%	55.7%	75.4%	70.5%	63.9%	95.1%
2011	62.2%	64.9%	51.4%	56.8%	62.2%	78.4%	73.0%	2011	59.1%	77.3%	36.4%	54.6%	59.1%	50.0%	86.4%
Other	46.4%	62.7%	53.3%	62.3%	51.2%	64.8%	57.7%	Other	67.7%	48.5%	55.4%	79.4%	55.8%	50.0%	63.5%

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	44.6%	44.7%	44.5%	48.2%	52.5%	54.9%	Overall	76.2%	60.0%	64.8%	69.2%	64.4%	60.0%	63.4%
2013	54.7%	56.8%	51.1%	54.0%	55.4%	63.3%	2013	68.3%	63.4%	64.2%	74.8%	62.6%	59.4%	61.8%
2012	40.0%	40.0%	41.7%	41.7%	51.7%	51.7%	2012	84.2%	60.5%	64.5%	75.0%	67.1%	68.4%	71.1%
2011	31.3%	37.5%	50.0%	65.6%	62.5%	50.0%	2011	78.3%	52.2%	73.9%	65.2%	73.9%	43.5%	60.9%
Other	23.2%	12.9%	21.8%	25.5%	37.4%	32.7%	Other	86.8%	52.0%	62.2%	43.1%	60.4%	55.8%	56.3%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	286	286	-	161	166	164	155
Sections	646	646	-	161	166	164	155
% Pass	58.4%	58.4%	-	47.8%	69.3%	53.1%	63.2%
Avg Score	75.1	75.1	-	75.2	77.4	71.8	76.2
Avg Age	27.3	27.3	-	27.3	27.3	27.3	27.2



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	147	139	286	-	181	76	15	14	1	74	80	42	30	44	36
Sections	331	315	646	-	478	132	19	17	4	217	164	69	47	90	55
% Pass	56.5%	60.3%	58.4%	-	58.0%	60.6%	63.2%	33.0%	100.0%	62.2%	52.4%	69.6%	53.2%	60.0%	45.5%
Avg Score	75.2	75.1	75.1	-	75.0	76.0	76.8	67.7	85.0	77.6	72.4	77.9	72.9	74.6	72.1
Avg Age	27.2	27.3	27.3	-	26.6	29.1	29.4	30.3	21.9	23.4	24.7	27.1	28.9	32.1	41.7

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	211	499	77.2%	57.7%	74.7	<6	24	96	4.00	40.7%	100.0%
Active	-	-	-	-	<12	63	77	11.9%	64.9%	78.2	<12	7	28	4.00	11.9%	100.0%
Inactive	-	-	-	-	<18	29	34	5.3%	58.8%	77.2	<18	18	72	4.00	30.5%	100.0%
Drop	-	-	-	-	<24	12	14	2.2%	57.1%	74.0	<24	8	32	4.00	13.6%	100.0%
Lost Cd	-	-	-	-	>24	17	22	3.4%	50.0%	70.8	>24	2	8	4.00	3.4%	100.0%
Total						286	646	100%	58.4%	75.1	Total	59	236	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	161	161	47.8%	75.2	166	166	69.3%	77.4	164	164	53.1%	71.8	155	155	63.2%	76.2
2013	122	122	49.2%	26.6	118	118	68.6%	26.9	128	128	56.3%	26.4	110	110	58.2%	26.5
2012	30	30	46.7%	28.5	39	39	76.9%	28.0	28	28	35.7%	30.6	35	35	74.3%	29.5
2011	4	4	25.0%	37.5	5	5	40.0%	28.5	3	3	100.0%	27.9	7	7	85.7%	26.1
Other	5	5	25.0%	30.2	4	4	50.0%	28.1	5	5	50.0%	30.2	3	3	75.0%	29.4

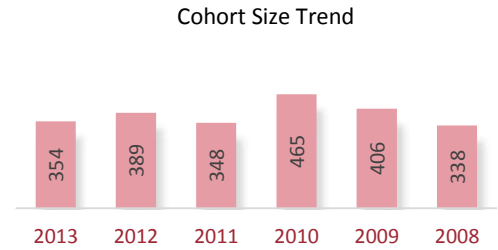
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	60.8%	60.9%	58.4%	61.9%	54.6%	69.6%	60.1%	Overall	74.7%	65.7%	57.2%	77.5%	66.9%	66.9%	87.1%
2013	64.8%	63.1%	63.1%	64.8%	54.9%	66.4%	54.1%	2013	72.9%	61.0%	55.1%	77.1%	66.1%	63.6%	86.4%
2012	53.3%	53.3%	53.3%	60.0%	56.7%	73.3%	80.0%	2012	76.9%	79.5%	66.7%	79.5%	71.8%	76.9%	97.4%
2011	25.0%	50.0%	25.0%	50.0%	50.0%	100.0%	75.0%	2011	80.0%	80.0%	40.0%	80.0%	60.0%	80.0%	40.0%
Other	37.5%	62.5%	0.0%	12.5%	37.5%	100.0%	75.0%	Other	100.0%	50.0%	50.0%	66.7%	50.0%	50.0%	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	51.7%	54.6%	50.9%	50.4%	54.0%	61.8%	Overall	71.6%	67.9%	67.3%	76.6%	65.0%	67.9%	66.0%
2013	56.3%	59.4%	52.3%	53.9%	54.7%	64.1%	2013	68.2%	66.4%	66.4%	75.5%	62.7%	64.6%	59.1%
2012	35.7%	32.1%	39.3%	32.1%	46.4%	50.0%	2012	80.0%	71.4%	65.7%	82.9%	74.3%	77.1%	80.0%
2011	66.7%	66.7%	100.0%	100.0%	100.0%	66.7%	2011	71.4%	71.4%	85.7%	85.7%	71.4%	71.4%	100.0%
Other	16.7%	50.0%	50.0%	33.3%	50.0%	66.7%	Other	100.0%	75.0%	75.0%	25.0%	25.0%	75.0%	75.0%

Kentucky

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	832	612	465	492	431	440	380
Sections	2,161	1,230	931	635	510	527	489
% Pass	47.2%	51.8%	41.1%	42.2%	54.7%	48.2%	44.8%
Avg Score	71.8	72.3	71.1	71.9	73.8	70.1	71.3
Avg Age	28.9	27.8	30.4	28.9	28.8	29.3	28.7



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	414	417	830	2	354	228	94	156	10	210	196	111	85	155	153
Sections	1,064	1,094	2,159	2	907	657	230	367	17	572	440	244	175	372	341
% Pass	43.0%	51.4%	47.2%	0.0%	52.5%	49.0%	43.5%	31.5%	64.7%	53.7%	45.2%	54.9%	46.3%	43.8%	36.7%
Avg Score	70.9	72.7	71.8	69.5	72.8	71.8	71.7	68.4	78.2	73.9	71.5	73.7	71.5	70.1	68.8
Avg Age	28.8	29.0	28.9	31.1	27.0	28.6	29.9	34.3	21.8	23.2	24.8	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						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	52	109	30	26	<6	441	921	42.6%	52.7%	72.4	<6	11	45	4.09	5.1%	97.8%
Active	293	109	55	112	<12	259	401	18.6%	50.9%	72.7	<12	41	177	4.32	18.9%	92.7%
Inactive	9	69	20	59	<18	177	276	12.8%	45.7%	71.8	<18	63	311	4.94	29.0%	81.0%
Drop	0	30	82	81	<24	77	130	6.0%	40.8%	72.0	<24	46	264	5.74	21.2%	69.7%
Lost Cd	0	4	30	10	>24	194	433	20.0%	35.1%	69.4	>24	56	504	9.00	25.8%	44.4%
Total						832	2,161	100%	47.2%	71.8	Total	217	1,301	6.00	100%	66.7%

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	492	635	42.2%	71.9	431	510	54.7%	73.8	440	527	48.2%	70.1	380	489	44.8%	71.3
2013	227	263	47.2%	72.1	199	216	63.9%	75.9	200	221	51.6%	71.1	177	207	48.3%	72.3
2012	135	193	45.6%	72.9	122	153	59.5%	74.2	137	172	47.7%	69.3	100	139	43.9%	70.7
2011	49	67	31.3%	69.7	41	53	47.2%	74.1	41	53	50.9%	72.4	41	57	47.4%	71.2
Other	81	112	29.1%	69.7	69	88	27.3%	67.1	62	81	40.5%	68.8	62	86	34.6%	67.7

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	61.7%	58.6%	53.5%	54.8%	54.5%	63.8%	48.9%
2013	70.0%	59.3%	56.7%	59.3%	52.9%	63.1%	51.0%
2012	53.4%	61.7%	56.0%	58.6%	60.1%	73.6%	51.8%
2011	55.2%	55.2%	47.8%	52.2%	46.3%	61.2%	44.8%
Other	56.3%	53.5%	44.3%	37.4%	54.8%	51.1%	40.5%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	68.2%	55.4%	49.4%	70.1%	58.0%	60.3%	78.1%
2013	72.2%	60.2%	57.4%	75.0%	63.0%	67.1%	84.3%
2012	69.3%	52.3%	49.7%	64.7%	65.4%	65.4%	77.1%
2011	73.6%	54.7%	47.2%	81.1%	60.4%	52.8%	71.7%
Other	51.4%	47.6%	27.1%	59.0%	29.4%	36.1%	66.0%

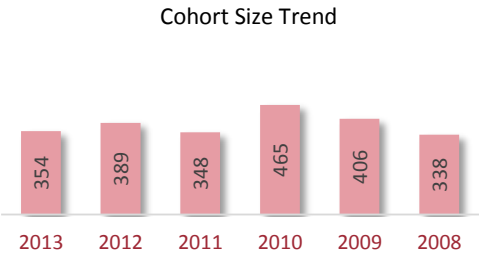
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	48.6%	47.8%	47.6%	52.0%	56.2%	54.4%
2013	50.7%	50.2%	52.5%	53.9%	60.2%	54.8%
2012	48.3%	45.9%	45.4%	52.3%	55.2%	50.6%
2011	54.7%	58.5%	45.3%	45.3%	58.5%	62.3%
Other	38.9%	37.3%	38.2%	49.8%	43.9%	56.7%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	76.8%	57.7%	64.7%	54.2%	60.2%	52.6%	48.6%
2013	75.9%	61.4%	68.1%	60.4%	59.4%	58.5%	48.3%
2012	76.3%	61.2%	59.0%	51.8%	60.4%	52.5%	45.3%
2011	77.2%	59.7%	80.7%	47.4%	56.1%	49.1%	54.4%
Other	80.1%	40.4%	53.3%	44.7%	64.6%	38.3%	50.9%

Kentucky

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	612	612	-	322	310	318	280
Sections	1,230	1,230	-	322	310	318	280
% Pass	51.8%	51.8%	-	46.6%	64.2%	50.6%	45.4%
Avg Score	72.3	72.3	-	71.9	75.7	70.4	71.1
Avg Age	27.8	27.8	-	27.8	27.5	28.2	27.7



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	305	307	612	-	354	178	46	34	10	195	138	67	53	102	90
Sections	597	633	1,230	-	803	325	62	40	17	442	234	120	83	186	148
% Pass	46.6%	56.7%	51.8%	-	53.3%	52.0%	43.6%	31.8%	64.7%	57.7%	46.2%	59.2%	56.6%	46.2%	39.9%
Avg Score	70.6	73.8	72.3	-	72.8	71.9	70.4	65.4	78.2	74.8	70.6	74.3	72.7	69.8	68.0
Avg Age	27.9	27.8	27.8	-	27.1	28.7	29.1	35.1	21.8	23.1	24.8	27.0	28.9	32.3	41.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts					
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	423	835	67.9%	52.9%	72.3	<6	10	40	4.00	12.0%	100.0%
Active	-	-	-	-	<12	165	199	16.2%	56.8%	74.3	<12	30	120	4.00	36.1%	100.0%
Inactive	-	-	-	-	<18	97	110	8.9%	46.4%	70.4	<18	31	124	4.00	37.3%	100.0%
Drop	-	-	-	-	<24	29	35	2.8%	40.0%	72.4	<24	8	32	4.00	9.6%	100.0%
Lost Cd	-	-	-	-	>24	44	51	4.1%	33.3%	67.4	>24	4	16	4.00	4.8%	100.0%
					Total	612	1,230	100%	51.8%	72.3	Total	83	332	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	322	322	46.6%	71.9	310	310	64.2%	75.7	318	318	50.6%	70.4	280	280	45.4%	71.1
2013	227	227	47.1%	27.3	199	199	65.3%	26.8	200	200	51.0%	27.3	177	177	50.3%	27.0
2012	74	74	50.0%	28.9	88	88	65.9%	28.4	89	89	52.8%	28.6	74	74	36.5%	28.8
2011	13	13	38.5%	27.2	15	15	40.0%	28.6	16	16	50.0%	30.5	18	18	44.4%	29.7
Other	8	8	5.0%	31.5	8	8	53.3%	33.9	13	13	41.7%	38.4	11	11	37.5%	29.4

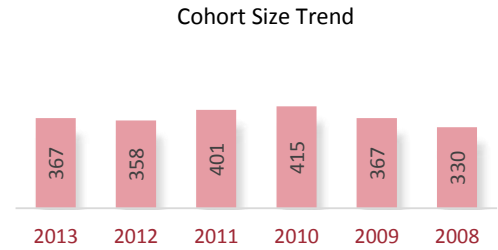
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	63.6%	60.7%	56.8%	55.5%	52.2%	61.2%	51.2%	Overall	71.4%	60.9%	56.4%	71.9%	63.6%	68.5%	81.4%
2013	69.2%	59.5%	57.7%	58.2%	52.0%	61.2%	52.0%	2013	72.9%	62.3%	58.8%	74.4%	63.8%	67.8%	84.4%
2012	47.3%	66.2%	58.1%	52.7%	58.1%	66.2%	51.4%	2012	70.5%	58.0%	55.7%	67.1%	64.8%	70.5%	78.4%
2011	61.5%	69.2%	46.2%	46.2%	30.8%	61.5%	46.2%	2011	66.7%	66.7%	40.0%	86.7%	60.0%	60.0%	73.3%
Other	60.0%	30.0%	35.0%	20.0%	40.0%	15.0%	35.0%	Other	53.3%	46.7%	36.7%	36.7%	53.3%	80.0%	53.3%

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	48.4%	50.4%	49.3%	52.7%	58.5%	56.6%	Overall	74.4%	58.9%	64.5%	57.1%	57.2%	54.8%	48.5%
2013	48.5%	49.5%	52.0%	54.5%	59.5%	57.0%	2013	75.7%	62.2%	67.2%	61.0%	58.8%	59.3%	50.3%
2012	49.4%	52.8%	47.2%	53.9%	56.2%	55.1%	2012	68.9%	54.1%	56.8%	47.3%	56.8%	46.0%	41.9%
2011	50.0%	68.8%	31.3%	43.8%	56.3%	50.0%	2011	72.2%	44.4%	66.7%	55.6%	44.4%	50.0%	61.1%
Other	38.9%	25.0%	44.4%	27.8%	61.1%	69.4%	Other	93.8%	62.5%	68.8%	62.5%	56.3%	50.0%	43.8%

Louisiana

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	890	647	466	462	422	452	461
Sections	2,220	1,214	1,006	587	496	563	574
% Pass	47.8%	52.5%	42.1%	46.0%	53.8%	43.2%	48.8%
Avg Score	71.4	71.9	70.9	72.6	73.0	69.0	71.2
Avg Age	29.1	27.9	30.4	29.0	29.4	28.6	29.3



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	503	388	889	1	367	229	124	170	4	163	243	173	113	168	137
Sections	1,208	1,012	2,218	2	834	606	325	455	8	345	545	389	268	366	299
% Pass	45.7%	50.2%	47.8%	0.0%	50.4%	55.1%	44.6%	32.0%	87.5%	60.3%	53.0%	41.7%	45.5%	42.9%	38.5%
Avg Score	70.9	72.0	71.4	69.5	71.7	73.7	70.9	67.0	84.6	74.8	72.8	69.4	71.6	71.0	67.7
Avg Age	29.0	29.1	29.1	32.0	27.5	27.5	28.4	36.0	21.7	23.4	24.9	27.0	29.0	32.1	42.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	46	126	51	36	<6	447	866	39.0%	50.6%	71.7	<6	18	73	4.06	6.9%	98.6%
Active	314	89	68	128	<12	240	368	16.6%	58.4%	74.5	<12	28	122	4.36	10.8%	91.8%
Inactive	7	62	32	42	<18	174	259	11.7%	50.2%	73.0	<18	93	456	4.90	35.9%	81.6%
Drop	0	34	78	75	<24	94	165	7.4%	41.2%	69.3	<24	33	186	5.64	12.7%	71.0%
Lost Cd	0	2	13	12	>24	227	562	25.3%	37.2%	68.9	>24	87	879	10.10	33.6%	39.6%
Total						890	2,220	100%	47.8%	71.4	Total	259	1,716	6.63	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	462	587	46.0%	72.6	422	496	53.8%	73.0	452	563	43.2%	69.0	461	574	48.8%	71.2
2013	194	215	47.9%	73.2	171	179	56.4%	72.9	220	243	45.3%	69.7	181	197	53.8%	71.4
2012	118	160	49.4%	73.5	117	136	65.4%	75.5	104	135	54.8%	72.5	129	175	52.6%	73.6
2011	53	81	42.0%	72.7	53	68	54.4%	73.8	58	89	33.7%	67.1	64	87	50.6%	70.9
Other	97	131	39.6%	69.6	81	113	35.0%	69.6	70	96	28.5%	63.1	87	115	28.0%	65.8

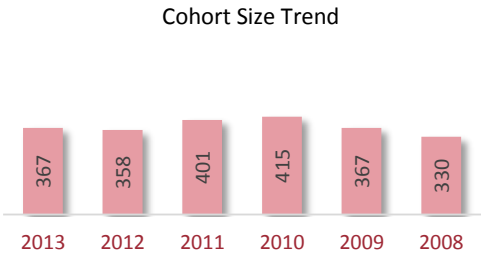
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	64.4%	59.1%	54.3%	58.9%	59.5%	67.0%	48.9%	Overall	71.6%	54.3%	51.3%	70.6%	53.5%	54.9%	69.2%
2013	68.4%	64.7%	55.8%	59.5%	60.5%	70.2%	49.3%	2013	69.3%	57.0%	55.3%	70.4%	50.3%	57.5%	71.0%
2012	65.0%	59.4%	60.0%	65.0%	60.6%	69.4%	46.3%	2012	75.7%	51.5%	55.2%	72.8%	69.9%	60.3%	80.9%
2011	64.2%	53.1%	49.4%	64.2%	59.3%	69.1%	49.4%	2011	73.5%	55.9%	50.0%	69.1%	54.4%	60.3%	64.7%
Other	55.8%	51.2%	47.1%	47.4%	56.3%	56.4%	51.0%	Other	69.0%	51.8%	37.9%	68.8%	36.2%	38.1%	51.8%

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	47.0%	47.7%	42.4%	55.3%	53.7%	46.2%	Overall	74.3%	63.2%	64.1%	59.3%	59.5%	48.6%	49.9%
2013	49.4%	51.9%	42.8%	60.5%	55.6%	48.2%	2013	71.6%	63.5%	64.0%	61.9%	65.5%	53.8%	50.8%
2012	53.3%	54.1%	48.9%	60.7%	60.0%	54.1%	2012	77.1%	74.3%	69.7%	63.4%	62.9%	54.3%	56.6%
2011	38.2%	44.9%	43.8%	51.7%	50.6%	34.8%	2011	78.2%	66.7%	62.1%	63.2%	63.2%	44.8%	50.6%
Other	37.4%	27.8%	30.3%	33.6%	41.2%	37.7%	Other	73.1%	43.5%	57.4%	44.9%	39.2%	31.8%	37.8%

Louisiana

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	647	647	-	299	285	320	310
Sections	1,214	1,214	-	299	285	320	310
% Pass	52.5%	52.5%	-	49.5%	60.7%	47.5%	52.9%
Avg Score	71.9	71.9	-	73.1	74.1	69.5	71.2
Avg Age	27.9	27.9	-	27.8	28.1	27.8	28.1



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	351	297	647	-	367	187	51	42	4	150	177	117	74	101	78
Sections	653	561	1,214	-	766	327	69	52	8	283	315	193	136	159	120
% Pass	49.8%	55.6%	52.5%	-	50.3%	63.0%	44.9%	31.4%	87.5%	61.1%	56.5%	41.5%	51.5%	46.5%	45.8%
Avg Score	71.7	72.2	71.9	-	71.5	74.9	68.8	63.9	84.6	74.6	73.1	68.2	72.9	70.0	69.0
Avg Age	27.7	28.1	27.9	-	27.5	27.8	28.7	35.8	21.7	23.4	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						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	427	787	64.8%	50.4%	71.5	<6	17	68	4.00	17.7%	100.0%
Active	-	-	-	-	<12	179	231	19.0%	64.5%	75.5	<12	20	80	4.00	20.8%	100.0%
Inactive	-	-	-	-	<18	81	95	7.8%	61.1%	73.5	<18	44	176	4.00	45.8%	100.0%
Drop	-	-	-	-	<24	29	32	2.6%	31.3%	64.2	<24	12	48	4.00	12.5%	100.0%
Lost Cd	-	-	-	-	>24	55	69	5.7%	33.3%	66.1	>24	3	12	4.00	3.1%	100.0%
Total						647	1,214	100%	52.5%	71.9	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	299	299	49.5%	73.1	285	285	60.7%	74.1	320	320	47.5%	69.5	310	310	52.9%	71.2
2013	194	194	47.4%	27.5	171	171	56.1%	28.0	220	220	45.5%	27.3	181	181	53.6%	27.4
2012	74	74	56.8%	27.4	91	91	73.6%	28.1	65	65	63.1%	28.1	97	97	57.7%	27.5
2011	17	17	52.9%	28.5	13	13	53.9%	27.6	22	22	36.4%	27.4	17	17	41.2%	31.4
Other	14	14	42.9%	34.2	10	10	14.3%	31.0	13	13	23.8%	35.9	15	15	15.2%	38.2

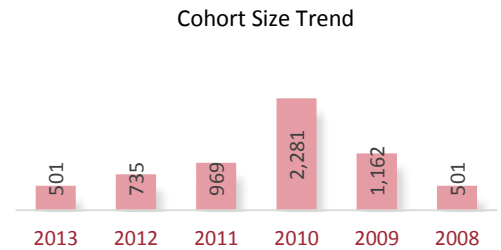
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	66.8%	62.8%	56.6%	61.5%	58.2%	69.6%	49.8%	Overall	74.9%	54.6%	55.1%	71.1%	57.5%	59.5%	72.8%
2013	68.0%	65.0%	54.6%	58.3%	59.3%	69.1%	49.5%	2013	69.0%	56.7%	55.6%	69.6%	50.3%	58.5%	71.4%
2012	64.9%	60.8%	62.2%	67.6%	55.4%	68.9%	52.7%	2012	82.4%	53.9%	61.5%	75.8%	78.0%	64.8%	81.3%
2011	70.6%	58.8%	47.1%	64.7%	58.8%	82.4%	47.1%	2011	92.3%	53.9%	38.5%	76.9%	46.2%	61.5%	69.2%
Other	54.8%	47.6%	65.5%	70.2%	57.1%	64.3%	41.7%	Other	85.7%	26.2%	9.5%	45.2%	9.5%	26.2%	23.8%

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	49.6%	49.9%	43.6%	57.4%	54.1%	50.3%	Overall	70.3%	63.3%	61.1%	62.3%	63.2%	55.1%	50.7%
2013	49.6%	51.4%	42.3%	60.0%	55.0%	48.6%	2013	70.2%	64.1%	63.5%	62.4%	64.6%	53.6%	49.7%
2012	58.5%	55.4%	52.3%	60.0%	58.5%	66.2%	2012	73.2%	74.2%	61.9%	63.9%	61.9%	63.9%	58.8%
2011	45.5%	31.8%	45.5%	36.4%	50.0%	31.8%	2011	58.8%	41.2%	52.9%	52.9%	58.8%	29.4%	47.1%
Other	13.1%	27.4%	19.0%	36.9%	23.8%	31.0%	Other	66.7%	8.6%	35.2%	61.0%	59.0%	44.8%	15.2%

Maine

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,219	836	713	719	636	645	625
Sections	3,391	1,702	1,689	932	835	792	832
% Pass	46.2%	51.7%	40.7%	41.6%	50.1%	47.9%	46.0%
Avg Score	70.6	70.7	70.4	70.0	72.6	69.8	70.0
Avg Age	31.4	30.0	32.8	31.4	32.1	31.0	30.9



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	707	512	568	668	501	342	175	201	2	115	207	192	171	346	282
Sections	1,945	1,446	1,472	1,919	1,359	963	453	616	3	269	536	479	419	893	792
% Pass	46.2%	46.3%	51.7%	42.1%	50.7%	50.4%	42.8%	28.5%	0.0%	61.7%	47.8%	53.4%	46.5%	42.4%	39.9%
Avg Score	70.5	70.6	72.4	69.2	70.4	71.7	70.7	68.4	63.7	74.7	70.9	71.3	68.9	70.4	69.6
Avg Age	29.7	33.5	29.5	32.8	29.7	30.3	32.6	36.9	21.3	23.3	25.0	27.0	29.0	32.1	41.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	79	180	87	74	<6	583	1,382	40.8%	50.7%	70.4	<6	11	45	4.09	2.6%	97.8%
Active	401	164	107	186	<12	318	543	16.0%	55.1%	72.7	<12	68	313	4.60	16.2%	86.9%
Inactive	21	157	50	86	<18	257	439	12.9%	46.5%	71.4	<18	81	427	5.27	19.3%	75.9%
Drop	0	120	246	307	<24	137	243	7.2%	38.3%	69.6	<24	99	616	6.22	23.6%	64.3%
Lost Cd	0	13	51	46	>24	283	784	23.1%	34.7%	69.3	>24	161	1,731	10.75	38.3%	37.2%
Total						1,219	3,391	100%	46.2%	70.6	Total	420	3,132	7.46	100%	53.6%

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	719	932	41.6%	70.0	636	835	50.1%	72.6	645	792	47.9%	69.8	625	832	46.0%	70.0
2013	333	382	45.6%	70.1	246	273	63.0%	73.7	375	433	49.4%	69.4	226	271	47.6%	69.0
2012	190	257	45.5%	71.3	174	231	56.7%	73.4	125	169	48.5%	70.7	220	306	50.7%	71.4
2011	85	126	34.9%	69.1	91	127	44.1%	72.3	61	73	52.1%	70.7	92	127	44.1%	70.7
Other	111	167	30.6%	70.2	125	204	24.2%	67.2	84	117	31.1%	67.5	87	128	25.3%	66.3

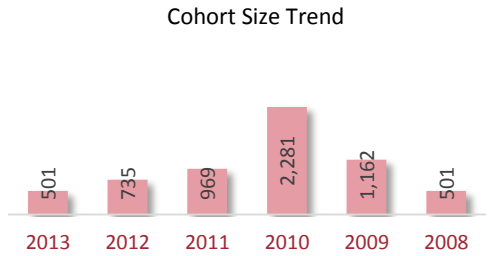
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	59.1%	50.3%	49.1%	55.1%	55.6%	51.1%	48.0%	Overall	60.9%	60.9%	63.2%	52.2%	65.1%	63.8%	46.8%
2013	58.4%	51.8%	49.5%	56.8%	53.4%	53.7%	51.3%	2013	64.1%	69.6%	69.2%	51.7%	68.1%	69.2%	52.8%
2012	59.1%	51.8%	52.1%	61.5%	60.3%	54.1%	49.4%	2012	60.2%	67.5%	69.7%	51.1%	74.5%	66.7%	48.1%
2011	54.0%	50.0%	52.4%	52.4%	56.4%	54.0%	41.3%	2011	61.4%	55.9%	66.1%	53.5%	69.3%	60.6%	37.8%
Other	65.2%	43.4%	40.0%	41.4%	53.7%	36.3%	41.1%	Other	55.2%	38.1%	40.2%	54.1%	42.8%	51.2%	39.9%

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	48.7%	51.7%	45.3%	61.5%	56.8%	47.7%	Overall	58.6%	54.2%	60.3%	57.9%	53.9%	55.9%	47.3%
2013	52.0%	51.0%	48.5%	61.9%	58.0%	49.0%	2013	54.6%	55.0%	62.4%	58.7%	58.3%	56.5%	46.5%
2012	53.3%	49.1%	45.0%	56.8%	55.6%	50.3%	2012	60.5%	58.5%	57.2%	58.8%	54.6%	62.8%	52.3%
2011	48.0%	57.5%	50.7%	69.9%	68.5%	43.8%	2011	59.8%	54.3%	57.5%	62.2%	52.0%	58.3%	47.2%
Other	28.2%	53.9%	27.4%	60.6%	44.9%	41.0%	Other	63.3%	41.4%	66.0%	49.1%	43.1%	34.6%	36.9%

Maine

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	836	836	-	478	379	446	399
Sections	1,702	1,702	-	478	379	446	399
% Pass	51.7%	51.7%	-	45.6%	64.9%	51.4%	46.9%
Avg Score	70.7	70.7	-	69.8	74.2	70.1	69.3
Avg Age	30.0	30.0	-	30.1	29.8	29.7	30.2



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	512	324	439	401	501	229	71	35	2	104	174	135	94	212	157
Sections	1,019	683	841	861	1,180	390	87	45	3	221	333	260	174	397	314
% Pass	50.2%	54.0%	57.4%	46.1%	51.6%	58.0%	43.7%	16.1%	0.0%	63.4%	49.9%	56.9%	46.6%	48.1%	49.0%
Avg Score	70.5	71.0	73.1	68.4	70.3	73.3	70.0	66.4	63.7	74.8	70.9	71.6	67.7	69.7	70.1
Avg Age	28.8	31.8	28.0	31.9	29.7	29.6	32.3	36.6	21.3	23.3	25.0	27.0	29.0	32.2	40.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	563	1,205	70.8%	51.5%	70.3	<6	10	40	4.00	8.5%	100.0%
Active	-	-	-	-	<12	189	246	14.5%	61.4%	74.4	<12	45	180	4.00	38.5%	100.0%
Inactive	-	-	-	-	<18	109	130	7.6%	58.5%	73.8	<18	31	124	4.00	26.5%	100.0%
Drop	-	-	-	-	<24	42	46	2.7%	26.1%	64.4	<24	24	96	4.00	20.5%	100.0%
Lost Cd	-	-	-	-	>24	58	75	4.4%	28.0%	64.8	>24	7	28	4.00	6.0%	100.0%
Total						836	1,702	100%	51.7%	70.7	Total	117	468	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	478	478	45.6%	69.8	379	379	64.9%	74.2	446	446	51.4%	70.1	399	399	46.9%	69.3
2013	333	333	46.3%	29.8	246	246	65.5%	29.2	375	375	50.4%	29.8	226	226	46.5%	29.9
2012	100	100	50.0%	29.8	106	106	71.7%	30.0	52	52	65.4%	28.0	132	132	50.0%	29.8
2011	28	28	42.9%	32.9	21	21	42.9%	33.0	10	10	50.0%	29.4	28	28	42.9%	32.2
Other	17	17	4.4%	36.9	6	6	0.0%	37.7	9	9	4.2%	35.5	13	13	72.7%	36.8

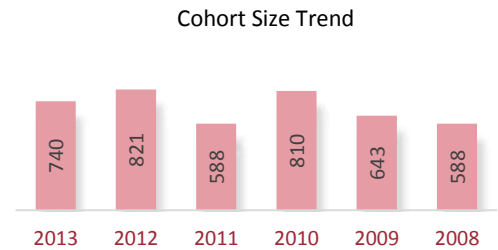
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	56.9%	51.8%	51.1%	55.3%	55.1%	53.7%	51.2%	Overall	63.7%	71.4%	69.8%	53.8%	70.1%	67.7%	56.3%
2013	58.3%	53.5%	50.5%	55.6%	54.4%	54.1%	50.5%	2013	65.0%	71.1%	67.9%	52.4%	67.9%	69.5%	55.7%
2012	54.0%	50.0%	54.0%	62.0%	59.0%	58.0%	55.0%	2012	64.2%	78.3%	80.2%	59.4%	80.2%	72.6%	60.4%
2011	57.1%	46.4%	53.6%	57.1%	60.7%	60.7%	50.0%	2011	61.9%	52.4%	52.4%	52.4%	57.1%	38.1%	47.6%
Other	46.7%	40.0%	42.2%	6.7%	37.8%	8.9%	44.4%	Other	8.3%	25.0%	25.0%	16.7%	25.0%	8.3%	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	52.2%	52.2%	50.0%	63.6%	59.3%	50.7%	Overall	57.9%	56.6%	58.0%	57.6%	57.3%	56.7%	49.7%
2013	51.7%	51.5%	49.1%	62.7%	60.0%	49.1%	2013	52.7%	54.4%	61.5%	57.1%	57.1%	54.4%	46.5%
2012	63.5%	65.4%	61.5%	73.1%	55.8%	65.4%	2012	65.2%	62.1%	53.8%	56.1%	55.3%	59.9%	53.0%
2011	30.0%	50.0%	60.0%	70.0%	70.0%	30.0%	2011	57.1%	53.6%	71.4%	60.7%	60.7%	50.0%	50.0%
Other	29.2%	8.3%	12.5%	41.7%	37.5%	58.3%	Other	75.8%	45.5%	12.1%	75.8%	72.7%	78.8%	72.7%

Maryland

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,750	1,332	974	973	835	914	859
Sections	4,561	2,525	2,036	1,282	1,034	1,152	1,093
% Pass	45.2%	50.6%	38.6%	42.6%	51.4%	41.8%	46.1%
Avg Score	70.8	71.4	70.1	71.3	73.2	68.3	70.6
Avg Age	29.3	28.4	30.4	29.1	29.6	29.3	29.2



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	543	452	1,750	0	740	539	164	307	29	428	407	272	193	285	334
Sections	1,026	834	4,561	0	1,842	1,448	462	809	67	1,067	921	583	430	714	779
% Pass	45.1%	51.0%	45.2%	0.0%	49.4%	50.1%	37.5%	30.1%	83.6%	53.5%	44.1%	44.6%	39.3%	47.1%	34.0%
Avg Score	70.3	72.5	70.8	0.0	71.0	72.4	69.8	68.1	81.7	73.6	70.9	71.0	68.0	71.3	67.0
Avg Age	28.8	28.7	29.3	0.0	27.9	28.0	29.5	36.4	21.7	23.1	24.9	26.9	29.0	32.1	43.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	92	249	57	55	<6	942	1,923	42.2%	50.7%	71.1	<6	37	152	4.11	8.2%	97.4%
Active	620	264	98	218	<12	538	854	18.7%	50.7%	72.9	<12	55	238	4.33	12.1%	92.4%
Inactive	28	143	33	98	<18	365	564	12.4%	46.3%	71.7	<18	181	913	5.04	40.0%	79.3%
Drop	0	57	117	149	<24	153	256	5.6%	33.6%	68.8	<24	68	407	5.99	15.0%	66.8%
Lost Cd	0	6	22	25	>24	392	964	21.1%	32.0%	68.3	>24	112	1,181	10.54	24.7%	37.9%
Total						1,750	4,561	100%	45.2%	70.8	Total	453	2,891	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	973	1,282	42.6%	71.3	835	1,034	51.4%	73.2	914	1,152	41.8%	68.3	859	1,093	46.1%	70.6
2013	422	511	44.2%	70.5	357	395	59.8%	74.5	457	537	45.6%	68.7	354	399	50.9%	71.1
2012	301	426	48.4%	73.7	269	332	56.9%	74.0	234	311	41.8%	68.8	286	379	52.8%	72.6
2011	91	124	41.1%	70.5	70	101	43.6%	72.6	80	123	34.2%	68.5	75	114	31.6%	68.1
Other	159	221	26.0%	69.0	139	206	25.9%	69.4	143	181	35.7%	66.0	144	201	34.0%	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	60.1%	58.4%	50.9%	59.4%	54.0%	61.6%	47.8%	Overall	66.3%	54.1%	49.6%	66.6%	56.5%	51.9%	72.6%
2013	57.3%	61.5%	51.7%	59.7%	52.6%	61.6%	46.0%	2013	65.3%	56.0%	53.4%	67.6%	62.3%	56.7%	77.0%
2012	62.0%	58.9%	54.0%	62.9%	57.0%	67.1%	55.9%	2012	74.7%	58.1%	51.8%	69.0%	59.9%	51.5%	76.2%
2011	61.3%	53.2%	49.2%	48.4%	48.4%	58.1%	51.6%	2011	63.4%	43.6%	41.6%	67.3%	48.5%	48.5%	72.3%
Other	63.1%	52.2%	44.2%	58.1%	54.8%	53.0%	35.3%	Other	53.9%	47.1%	39.5%	59.0%	39.2%	42.2%	54.8%

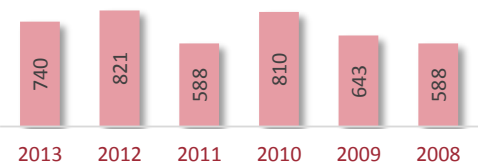
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	49.7%	45.8%	46.3%	51.0%	56.1%	43.3%	Overall	70.4%	60.6%	62.7%	57.9%	61.8%	54.0%	46.5%
2013	50.7%	48.8%	49.5%	51.8%	59.4%	45.8%	2013	71.2%	63.2%	62.4%	58.4%	61.7%	57.9%	46.4%
2012	53.7%	46.0%	43.1%	50.5%	53.7%	40.2%	2012	73.1%	62.5%	65.4%	64.1%	64.4%	58.3%	53.0%
2011	45.5%	41.5%	44.7%	55.3%	56.1%	39.8%	2011	62.3%	50.9%	63.2%	50.0%	54.4%	36.0%	38.6%
Other	42.5%	38.2%	41.9%	47.1%	49.6%	42.2%	Other	67.2%	55.6%	57.8%	48.6%	60.9%	45.2%	37.8%

Maryland

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,332	1,332	-	662	596	658	609
Sections	2,525	2,525	-	662	596	658	609
% Pass	50.6%	50.6%	-	47.7%	59.7%	44.5%	51.4%
Avg Score	71.4	71.4	-	71.9	74.8	68.1	71.1
Avg Age	28.4	28.4	-	28.1	28.3	28.5	28.6

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	365	309	1,332	-	740	416	86	90	27	377	291	172	134	200	222
Sections	570	477	2,525	-	1,590	723	105	107	58	761	488	271	230	359	358
% Pass	50.5%	54.9%	50.6%	-	50.6%	55.6%	32.4%	39.0%	84.5%	57.3%	47.3%	49.8%	38.3%	52.4%	42.2%
Avg Score	70.9	73.4	71.4	-	71.1	73.9	67.8	64.5	82.9	74.6	70.3	70.9	66.8	71.8	67.3
Avg Age	27.9	27.9	28.4	-	27.8	28.4	29.5	37.1	21.8	23.1	24.9	26.9	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						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	885	1,670	66.1%	51.4%	71.3	<6	33	132	4.00	18.9%	100.0%
Active	-	-	-	-	<12	346	437	17.3%	57.9%	74.5	<12	41	164	4.00	23.4%	100.0%
Inactive	-	-	-	-	<18	196	217	8.6%	48.9%	72.6	<18	82	328	4.00	46.9%	100.0%
Drop	-	-	-	-	<24	61	67	2.7%	25.4%	66.0	<24	17	68	4.00	9.7%	100.0%
Lost Cd	-	-	-	-	>24	115	134	5.3%	32.1%	64.0	>24	2	8	4.00	1.1%	100.0%
Total						1,332	2,525	100%	50.6%	71.4	Total	175	700	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	662	662	47.7%	71.9	596	596	59.7%	74.8	658	658	44.5%	68.1	609	609	51.4%	71.1
2013	422	422	46.2%	27.5	357	357	60.8%	27.8	457	457	45.5%	28.0	354	354	52.3%	28.0
2012	191	191	51.8%	28.3	201	201	62.2%	28.3	136	136	47.8%	28.6	195	195	58.0%	28.3
2011	20	20	50.0%	27.0	28	28	35.7%	31.0	28	28	32.1%	28.9	29	29	17.2%	30.3
Other	29	29	31.0%	35.5	10	10	33.3%	35.7	37	37	41.7%	37.8	31	31	33.9%	36.2

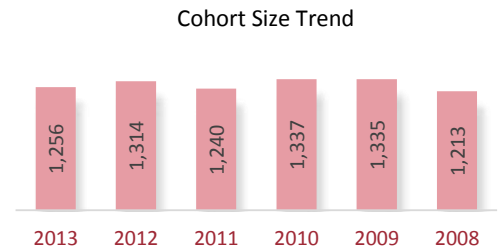
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	58.7%	61.3%	52.6%	60.4%	53.5%	64.6%	50.9%	Overall	69.1%	57.3%	55.0%	70.1%	62.4%	55.9%	77.8%
2013	58.1%	62.6%	51.4%	61.4%	52.4%	62.8%	47.4%	2013	66.4%	57.1%	54.1%	69.5%	63.3%	56.6%	77.0%
2012	59.2%	63.4%	55.5%	62.8%	59.2%	71.2%	57.1%	2012	76.1%	61.7%	60.7%	74.1%	64.2%	55.2%	79.6%
2011	60.0%	45.0%	60.0%	45.0%	35.0%	45.0%	60.0%	2011	57.1%	35.7%	32.1%	60.7%	42.9%	53.6%	75.0%
Other	63.1%	40.5%	45.2%	40.5%	45.2%	60.7%	56.0%	Other	56.3%	33.3%	39.6%	35.4%	47.9%	52.1%	75.0%

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	51.5%	49.3%	47.4%	52.8%	55.9%	45.3%	Overall	69.4%	60.7%	63.0%	58.5%	63.1%	56.9%	49.0%
2013	51.2%	49.7%	48.4%	51.9%	59.1%	45.5%	2013	71.8%	63.8%	63.0%	59.0%	62.4%	59.3%	45.8%
2012	55.9%	53.7%	47.1%	57.4%	53.7%	47.8%	2012	70.8%	62.6%	64.6%	65.1%	68.7%	61.0%	59.5%
2011	42.9%	42.9%	46.4%	57.1%	46.4%	32.1%	2011	62.1%	31.0%	62.1%	37.9%	41.4%	31.0%	34.5%
Other	45.1%	33.2%	36.8%	43.8%	31.9%	44.0%	Other	41.7%	40.0%	54.2%	30.0%	55.3%	28.3%	32.8%

Massachusetts

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,790	2,147	1,415	1,618	1,412	1,494	1,486
Sections	7,194	4,402	2,792	1,971	1,592	1,801	1,830
% Pass	55.5%	60.8%	47.2%	53.2%	66.7%	51.4%	52.4%
Avg Score	73.9	75.0	72.1	74.7	76.4	72.0	72.6
Avg Age	27.0	26.1	28.4	26.9	27.2	26.9	27.0



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,470	1,321	2,735	60	1,257	823	293	417	53	1,049	746	394	243	317	291
Sections	3,834	3,360	7,074	120	3,222	2,131	759	1,082	92	2,645	1,654	888	574	689	652
% Pass	51.8%	59.8%	55.6%	50.0%	61.6%	57.0%	47.8%	36.4%	69.6%	63.6%	53.6%	51.9%	49.8%	47.8%	43.9%
Avg Score	72.7	75.2	73.9	69.9	75.4	74.2	72.0	69.7	78.6	76.3	72.9	72.3	72.9	72.1	70.6
Avg Age	26.6	27.4	26.9	29.0	25.4	26.9	28.1	34.2	21.8	23.1	24.8	27.0	28.9	32.1	41.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	211	433	125	107	<6	1,581	3,453	48.0%	61.4%	75.3	<6	58	234	4.03	6.6%	99.1%
Active	1,014	354	152	286	<12	811	1,252	17.4%	59.8%	75.1	<12	153	636	4.16	17.5%	96.2%
Inactive	31	209	78	123	<18	503	725	10.1%	52.6%	72.7	<18	311	1,514	4.87	35.5%	82.2%
Drop	0	70	196	244	<24	243	402	5.6%	46.3%	72.0	<24	122	675	5.53	13.9%	72.3%
Lost Cd	0	20	54	44	>24	572	1,362	18.9%	41.0%	70.3	>24	232	2,437	10.50	26.5%	38.1%
Total						2,790	7,194	100%	55.5%	73.9	Total	876	5,496	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	1,618	1,971	53.2%	74.7	1,412	1,592	66.7%	76.4	1,494	1,801	51.4%	72.0	1,486	1,830	52.4%	72.6
2013	777	871	55.8%	75.2	676	704	77.8%	79.3	807	898	56.4%	73.2	681	749	59.4%	74.6
2012	470	618	55.0%	75.5	408	473	67.0%	76.0	354	452	53.8%	72.4	452	588	53.4%	72.7
2011	159	215	47.9%	74.0	123	149	57.1%	73.2	136	186	41.4%	70.5	156	209	46.9%	70.4
Other	212	267	42.5%	71.9	205	266	36.1%	69.8	197	265	34.0%	67.7	197	284	33.9%	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	65.3%	67.4%	60.8%	63.1%	58.9%	69.6%	56.9%	Overall	72.4%	62.4%	60.3%	70.7%	63.0%	62.6%	81.5%
2013	67.7%	68.5%	61.9%	66.0%	59.8%	72.6%	57.2%	2013	77.0%	71.0%	72.0%	73.0%	73.6%	70.3%	86.8%
2012	63.8%	68.1%	62.8%	63.4%	60.4%	70.2%	58.4%	2012	69.6%	59.2%	57.7%	70.0%	62.0%	63.4%	82.7%
2011	62.8%	63.3%	60.5%	56.7%	56.3%	66.1%	56.3%	2011	70.5%	57.1%	47.0%	65.1%	45.0%	51.0%	81.2%
Other	61.4%	64.8%	52.5%	56.1%	54.3%	60.2%	52.8%	Other	63.8%	43.4%	34.5%	67.9%	41.3%	42.5%	61.8%

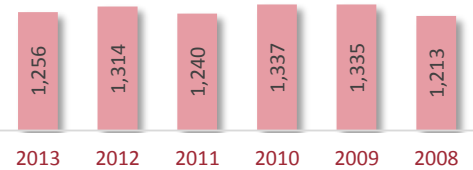
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	56.8%	54.3%	53.6%	58.1%	58.8%	52.6%	Overall	73.9%	65.5%	65.0%	63.6%	61.2%	57.4%	51.8%
2013	60.8%	61.7%	57.8%	62.4%	61.5%	54.5%	2013	75.6%	72.9%	67.2%	71.3%	65.2%	61.4%	55.8%
2012	56.2%	52.2%	52.9%	61.7%	58.4%	53.3%	2012	73.6%	66.3%	67.5%	62.4%	59.7%	58.0%	51.2%
2011	52.2%	47.9%	47.3%	44.6%	53.8%	48.9%	2011	69.9%	50.2%	57.4%	53.1%	55.0%	53.1%	49.3%
Other	45.0%	32.2%	42.2%	43.5%	51.7%	46.5%	Other	71.7%	50.1%	58.1%	48.1%	55.7%	45.6%	41.4%

Massachusetts

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,147	2,147	-	1,144	1,069	1,106	1,083
Sections	4,402	4,402	-	1,144	1,069	1,106	1,083
% Pass	60.8%	60.8%	-	56.1%	75.8%	56.1%	55.8%
Avg Score	75.0	75.0	-	75.6	78.7	72.7	73.2
Avg Age	26.1	26.1	-	25.9	26.0	26.1	26.2

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,124	1,024	2,105	44	1,257	655	131	104	53	936	540	245	142	197	189
Sections	2,273	2,129	4,331	71	2,940	1,165	165	132	91	2,095	921	410	244	336	305
% Pass	56.8%	65.1%	60.8%	57.8%	63.1%	60.8%	43.0%	26.9%	69.2%	66.8%	56.7%	54.2%	58.2%	52.1%	49.8%
Avg Score	73.6	76.6	75.1	70.6	75.7	75.0	69.0	68.5	78.5	77.0	73.3	72.2	75.8	72.7	71.5
Avg Age	25.7	26.4	26.0	29.1	25.4	27.0	27.9	34.4	21.8	23.0	24.8	27.0	28.9	32.0	42.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	1,526	3,126	71.0%	62.6%	75.6	<6	56	224	4.00	14.8%	100.0%
Active	-	-	-	-	<12	563	722	16.4%	64.1%	76.3	<12	133	532	4.00	35.1%	100.0%
Inactive	-	-	-	-	<18	244	280	6.4%	55.0%	72.4	<18	152	608	4.00	40.1%	100.0%
Drop	-	-	-	-	<24	85	96	2.2%	45.8%	69.6	<24	33	132	4.00	8.7%	100.0%
Lost Cd	-	-	-	-	>24	146	178	4.0%	32.6%	67.7	>24	5	20	4.00	1.3%	100.0%
Total						2,147	4,402	100%	60.8%	75.0	Total	379	1,516	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	1,144	1,144	56.1%	75.6	1,069	1,069	75.8%	78.7	1,106	1,106	56.1%	72.7	1,083	1,083	55.8%	73.2
2013	776	776	57.1%	25.3	676	676	78.9%	25.3	807	807	58.4%	25.5	681	681	59.9%	25.4
2012	288	288	59.0%	26.7	329	329	74.5%	26.8	224	224	54.5%	27.3	324	324	52.8%	27.2
2011	42	42	40.5%	27.3	43	43	58.1%	28.4	41	41	36.6%	28.2	39	39	35.9%	27.7
Other	38	38	36.3%	33.6	21	21	36.7%	32.6	34	34	30.8%	31.9	39	39	16.9%	34.6

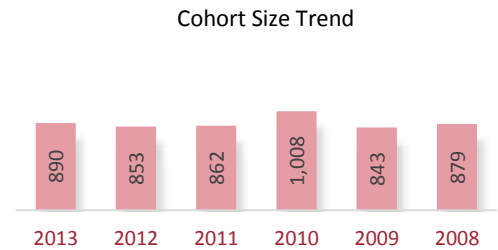
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	65.3%	69.0%	63.6%	64.8%	59.2%	72.5%	59.2%	Overall	76.9%	68.9%	69.3%	73.0%	71.1%	68.8%	86.3%
2013	67.4%	69.5%	62.9%	66.6%	60.6%	72.9%	58.6%	2013	77.5%	71.8%	72.3%	73.5%	74.4%	71.2%	87.1%
2012	63.9%	70.1%	67.7%	66.0%	59.0%	74.7%	62.2%	2012	75.1%	64.4%	66.3%	73.0%	69.3%	68.4%	86.9%
2011	54.8%	59.5%	59.5%	40.5%	47.6%	61.9%	59.5%	2011	74.4%	58.1%	51.2%	62.8%	48.8%	44.2%	79.1%
Other	46.3%	62.5%	50.8%	44.6%	44.6%	60.0%	47.9%	Other	92.5%	70.8%	55.0%	78.3%	40.8%	48.3%	64.2%

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	58.9%	59.4%	56.1%	60.0%	59.4%	55.3%	Overall	73.2%	68.9%	63.8%	65.8%	62.6%	58.8%	53.7%
2013	61.2%	63.0%	58.6%	62.5%	62.2%	55.9%	2013	75.5%	74.5%	67.1%	71.8%	65.6%	62.0%	56.7%
2012	56.3%	53.1%	54.9%	59.4%	55.4%	57.1%	2012	70.1%	63.6%	64.2%	59.0%	59.9%	57.4%	50.6%
2011	46.3%	43.9%	26.8%	39.0%	43.9%	43.9%	2011	66.7%	46.2%	51.3%	48.7%	41.0%	35.9%	46.2%
Other	37.9%	34.8%	39.2%	30.8%	38.8%	41.8%	Other	66.6%	37.6%	14.9%	34.4%	54.7%	37.2%	35.1%

Michigan

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,856	1,384	923	1,098	956	1,017	1,002
Sections	4,897	2,990	1,907	1,342	1,081	1,215	1,259
% Pass	54.8%	59.8%	47.0%	50.4%	65.6%	53.1%	52.0%
Avg Score	74.0	74.9	72.5	74.3	76.5	72.6	72.7
Avg Age	28.1	27.1	29.7	28.2	28.3	27.8	28.1



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	812	1,044	1,820	37	891	493	185	287	40	587	466	240	189	257	295
Sections	2,127	2,770	4,814	83	2,411	1,298	459	729	92	1,561	1,036	544	421	586	657
% Pass	49.7%	58.7%	54.9%	50.6%	59.3%	55.9%	47.3%	41.8%	68.5%	66.1%	50.7%	51.1%	51.3%	46.1%	46.0%
Avg Score	72.1	75.4	74.0	72.3	74.9	74.1	71.9	71.9	80.0	77.0	72.7	72.5	73.9	71.3	71.7
Avg Age	28.6	27.7	28.1	30.3	26.5	28.2	29.0	34.8	21.6	23.1	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						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	165	268	75	82	<6	1,021	2,384	48.7%	60.0%	75.2	<6	26	105	4.04	4.4%	99.0%
Active	696	209	102	182	<12	523	832	17.0%	58.4%	74.5	<12	139	589	4.24	23.6%	94.4%
Inactive	29	116	49	85	<18	336	512	10.5%	50.2%	72.7	<18	157	772	4.92	26.6%	81.3%
Drop	0	36	138	141	<24	156	252	5.1%	45.2%	71.7	<24	111	641	5.77	18.8%	69.3%
Lost Cd	0	9	37	45	>24	384	917	18.7%	43.3%	71.7	>24	157	1,736	11.06	26.6%	36.2%
Total						1,856	4,897	100%	54.8%	74.0	Total	590	3,843	6.51	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	1,098	1,342	50.4%	74.3	956	1,081	65.6%	76.5	1,017	1,215	53.1%	72.6	1,002	1,259	52.0%	72.7
2013	637	720	52.8%	75.1	480	512	73.8%	78.6	560	615	55.9%	72.8	496	564	58.0%	73.9
2012	228	312	47.1%	73.5	241	277	71.1%	76.8	249	313	58.8%	74.1	284	396	50.0%	72.9
2011	97	129	52.7%	73.9	80	97	50.5%	73.7	84	114	43.0%	70.2	90	119	42.9%	69.9
Other	136	181	42.1%	73.2	155	195	45.8%	72.2	124	173	37.4%	71.2	132	180	40.4%	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	64.1%	64.3%	60.5%	61.9%	57.8%	64.7%	56.0%	Overall	71.0%	65.2%	58.4%	71.9%	67.3%	63.6%	82.1%
2013	67.8%	67.4%	65.4%	65.7%	59.0%	69.2%	55.3%	2013	74.0%	71.5%	64.7%	73.2%	72.5%	73.8%	86.9%
2012	58.3%	62.2%	56.4%	56.7%	57.1%	59.3%	54.8%	2012	74.7%	65.7%	61.4%	71.1%	70.4%	66.4%	81.6%
2011	60.5%	62.8%	51.9%	62.0%	60.5%	64.3%	64.3%	2011	66.0%	55.7%	49.5%	62.9%	53.6%	42.3%	78.4%
Other	59.4%	54.4%	50.2%	52.6%	51.2%	53.1%	55.6%	Other	58.6%	49.8%	38.9%	73.4%	53.3%	38.8%	69.8%

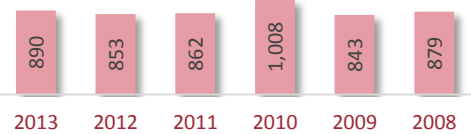
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	59.1%	54.0%	52.1%	60.9%	61.4%	57.3%	Overall	73.3%	61.6%	67.2%	62.6%	60.8%	57.1%	52.7%
2013	62.4%	57.1%	55.6%	62.1%	62.8%	57.6%	2013	73.9%	66.5%	72.0%	66.0%	64.5%	62.6%	56.6%
2012	58.2%	57.8%	54.3%	62.9%	62.9%	57.5%	2012	74.2%	61.4%	63.9%	63.6%	61.1%	57.3%	51.8%
2011	49.1%	37.7%	48.3%	55.3%	55.3%	54.4%	2011	72.3%	52.9%	65.6%	51.3%	52.9%	37.8%	47.1%
Other	52.6%	43.8%	34.0%	55.5%	56.7%	57.8%	Other	69.7%	50.0%	57.1%	55.1%	51.1%	49.4%	44.0%

Michigan

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,384	1,384	-	787	704	759	740
Sections	2,990	2,990	-	787	704	759	740
% Pass	59.8%	59.8%	-	52.4%	74.7%	57.8%	55.5%
Avg Score	74.9	74.9	-	74.8	78.7	73.2	73.3
Avg Age	27.1	27.1	-	27.2	27.0	27.0	27.2

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	590	794	1,360	25	891	364	62	67	40	521	327	145	107	167	200
Sections	1,249	1,741	2,946	44	2,173	663	80	74	88	1,254	587	257	183	282	339
% Pass	52.9%	64.7%	60.0%	45.5%	60.2%	63.7%	45.0%	24.3%	69.3%	68.9%	53.8%	56.8%	56.8%	45.0%	50.2%
Avg Score	72.3	76.8	75.0	71.7	75.1	75.8	70.7	68.0	80.2	77.8	73.0	73.4	74.9	70.2	71.7
Avg Age	27.6	26.7	27.1	28.3	26.5	28.2	30.2	35.0	21.6	23.1	24.8	26.9	28.9	32.3	42.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	993	2,159	72.2%	60.8%	75.3	<6	25	100	4.00	9.5%	100.0%
Active	-	-	-	-	<12	366	485	16.2%	64.3%	75.9	<12	116	464	4.00	44.3%	100.0%
Inactive	-	-	-	-	<18	173	206	6.9%	54.4%	73.3	<18	78	312	4.00	29.8%	100.0%
Drop	-	-	-	-	<24	38	42	1.4%	52.4%	72.2	<24	36	144	4.00	13.7%	100.0%
Lost Cd	-	-	-	-	>24	86	98	3.3%	29.6%	68.1	>24	7	28	4.00	2.7%	100.0%
Total						1,384	2,990	100%	59.8%	74.9	Total	262	1,048	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	787	787	52.4%	74.8	704	704	74.7%	78.7	759	759	57.8%	73.2	740	740	55.5%	73.3
2013	637	637	52.6%	26.7	480	480	75.2%	26.3	560	560	57.3%	26.6	496	496	58.7%	26.2
2012	122	122	53.3%	28.6	189	189	78.3%	28.3	160	160	65.6%	27.7	192	192	54.2%	28.3
2011	17	17	47.1%	31.8	24	24	50.0%	29.8	16	16	50.0%	28.6	23	23	34.8%	30.6
Other	11	11	33.3%	34.3	11	11	56.3%	30.6	23	23	20.2%	36.5	29	29	22.2%	33.9

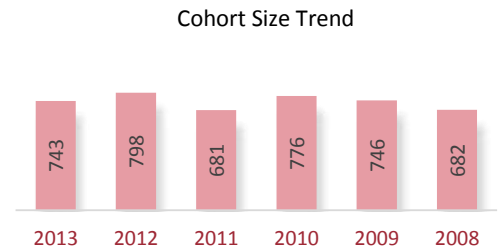
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	65.4%	66.7%	62.8%	63.5%	58.4%	68.1%	56.2%	Overall	73.6%	72.4%	66.4%	74.3%	73.0%	72.4%	85.3%
2013	67.8%	68.0%	64.2%	64.8%	58.9%	68.8%	55.0%	2013	73.3%	72.9%	65.8%	74.4%	73.5%	74.2%	86.5%
2012	56.6%	63.1%	61.5%	63.1%	59.0%	68.0%	63.1%	2012	77.8%	72.5%	71.4%	77.3%	75.7%	74.6%	83.6%
2011	47.1%	52.9%	35.3%	35.3%	35.3%	52.9%	64.7%	2011	58.3%	66.7%	50.0%	70.8%	54.2%	45.8%	75.0%
Other	52.8%	55.6%	41.7%	30.6%	61.1%	52.8%	41.7%	Other	43.8%	62.5%	43.8%	31.3%	43.8%	12.5%	87.5%

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	62.7%	58.2%	55.2%	62.1%	62.7%	59.1%	Overall	72.7%	64.5%	69.6%	65.1%	63.1%	61.2%	54.7%
2013	63.0%	58.4%	56.1%	62.3%	62.9%	58.9%	2013	74.8%	67.3%	72.8%	67.1%	65.1%	64.1%	56.3%
2012	65.6%	62.5%	58.1%	63.8%	63.1%	63.1%	2012	69.8%	62.0%	64.6%	64.6%	59.4%	59.9%	55.2%
2011	68.8%	56.3%	62.5%	56.3%	75.0%	50.0%	2011	65.2%	47.8%	69.6%	52.2%	56.5%	26.1%	30.4%
Other	29.2%	26.2%	7.7%	48.8%	48.8%	42.3%	Other	62.3%	44.8%	47.7%	43.8%	57.2%	47.2%	45.2%

Minnesota

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,484	1,136	720	947	809	886	864
Sections	4,130	2,676	1,454	1,145	898	1,031	1,056
% Pass	55.1%	59.3%	47.5%	50.4%	67.5%	53.4%	51.4%
Avg Score	74.0	74.9	72.4	74.3	76.8	72.7	72.5
Avg Age	26.7	26.1	27.7	26.7	26.7	26.6	26.8



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	721	763	1,483	3	744	449	129	162	52	574	398	184	121	189	155
Sections	2,047	2,083	4,127	3	2,232	1,188	312	398	115	1,633	927	425	288	405	337
% Pass	52.1%	58.1%	55.1%	100.0%	60.3%	51.0%	48.4%	40.7%	76.5%	62.3%	51.7%	48.9%	51.4%	45.7%	45.1%
Avg Score	73.1	74.8	74.0	81.7	75.2	73.5	72.2	68.2	80.8	76.3	73.2	71.9	73.0	71.2	69.7
Avg Age	26.5	26.8	26.7	26.1	25.6	26.7	28.6	34.6	21.7	23.1	24.8	27.0	29.0	32.2	41.9

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	185	223	57	42	<6	897	2,308	55.9%	59.9%	75.0	<6	53	219	4.13	10.5%	96.8%
Active	544	201	60	109	<12	424	662	16.0%	57.1%	75.6	<12	132	575	4.36	26.0%	91.8%
Inactive	14	113	47	49	<18	287	464	11.2%	44.2%	71.7	<18	155	822	5.30	30.6%	75.4%
Drop	0	48	117	120	<24	124	187	4.5%	46.0%	71.4	<24	68	388	5.71	13.4%	70.1%
Lost Cd	0	17	20	17	>24	223	509	12.3%	44.2%	70.4	>24	99	920	9.29	19.5%	43.0%
Total						1,484	4,130	100%	55.1%	74.0	Total	507	2,924	5.77	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	947	1,145	50.4%	74.3	809	898	67.5%	76.8	886	1,031	53.4%	72.7	864	1,056	51.4%	72.5
2013	551	625	54.4%	75.5	472	498	73.5%	78.4	529	572	59.3%	73.7	483	537	55.9%	73.3
2012	256	351	45.3%	73.4	205	235	67.7%	76.6	212	279	45.9%	72.4	239	323	49.5%	72.4
2011	61	73	49.3%	72.5	54	64	56.3%	74.9	59	78	46.2%	70.2	63	97	44.3%	72.0
Other	79	96	41.7%	69.5	78	101	42.1%	69.4	86	102	38.6%	64.0	79	99	35.5%	65.4

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	64.5%	61.9%	60.5%	60.5%	58.3%	66.1%	55.4%	Overall	71.5%	61.0%	56.3%	69.8%	66.0%	64.1%	86.4%
2013	65.0%	66.9%	65.8%	64.5%	61.6%	69.8%	56.0%	2013	75.3%	66.7%	62.7%	72.1%	68.9%	65.5%	88.8%
2012	65.5%	58.1%	54.1%	54.1%	54.7%	64.1%	56.4%	2012	72.8%	59.6%	54.5%	71.5%	66.4%	63.4%	88.1%
2011	72.6%	60.3%	46.6%	57.5%	50.7%	58.9%	49.3%	2011	64.1%	50.0%	54.7%	60.9%	64.1%	62.5%	84.4%
Other	51.9%	40.9%	54.7%	55.6%	53.2%	52.7%	52.6%	Other	50.4%	38.5%	23.7%	57.6%	49.0%	58.5%	68.8%

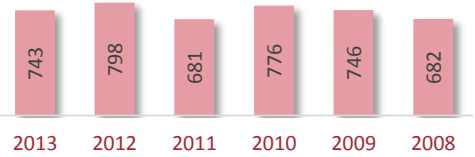
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	57.2%	55.6%	51.9%	57.1%	59.9%	56.4%	Overall	74.7%	60.0%	65.3%	63.5%	60.0%	56.4%	52.4%
2013	60.5%	62.2%	56.6%	61.5%	62.9%	60.0%	2013	77.7%	64.4%	66.7%	68.2%	62.8%	60.2%	54.9%
2012	53.8%	49.8%	49.5%	51.3%	57.4%	56.3%	2012	72.5%	58.2%	66.3%	61.0%	58.5%	55.7%	53.3%
2011	43.6%	44.9%	47.4%	59.0%	61.5%	47.4%	2011	74.2%	55.7%	62.9%	55.7%	61.9%	51.6%	48.5%
Other	54.5%	36.6%	31.6%	42.8%	46.1%	41.4%	Other	63.6%	41.6%	55.9%	49.1%	46.6%	39.8%	37.0%

Minnesota

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,136	1,136	-	698	636	683	659
Sections	2,676	2,676	-	698	636	683	659
% Pass	59.3%	59.3%	-	52.3%	75.0%	58.3%	52.7%
Avg Score	74.9	74.9	-	74.9	78.6	73.6	72.6
Avg Age	26.1	26.1	-	26.2	25.9	26.1	26.2

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	533	603	1,135	3	743	305	41	47	48	494	269	112	78	136	111
Sections	1,272	1,404	2,673	3	2,034	523	52	67	104	1,293	496	210	151	235	187
% Pass	56.8%	61.5%	59.3%	100.0%	60.8%	55.8%	42.3%	67.1%	80.8%	65.4%	54.6%	51.9%	55.6%	43.4%	48.7%
Avg Score	73.9	75.7	74.9	81.7	75.2	74.3	70.0	73.2	81.4	77.0	73.5	71.9	72.8	70.3	70.6
Avg Age	25.9	26.3	26.1	26.1	25.6	27.1	30.6	32.5	21.7	23.1	24.8	27.0	28.9	32.4	41.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	876	2,139	79.9%	60.4%	75.0	<6	46	184	4.00	20.7%	100.0%
Active	-	-	-	-	<12	238	294	11.0%	62.6%	77.0	<12	99	396	4.00	44.6%	100.0%
Inactive	-	-	-	-	<18	107	128	4.8%	43.8%	70.9	<18	57	228	4.00	25.7%	100.0%
Drop	-	-	-	-	<24	31	33	1.2%	39.4%	68.7	<24	18	72	4.00	8.1%	100.0%
Lost Cd	-	-	-	-	>24	60	82	3.1%	51.2%	71.4	>24	2	8	4.00	0.9%	100.0%
Total						1,136	2,676	100%	59.3%	74.9	Total	222	888	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	698	698	52.3%	74.9	636	636	75.0%	78.6	683	683	58.3%	73.6	659	659	52.7%	72.6
2013	550	550	54.2%	25.8	472	472	75.2%	25.3	529	529	60.3%	25.7	483	483	54.9%	25.4
2012	123	123	48.8%	27.3	138	138	77.5%	26.7	123	123	52.9%	26.8	139	139	43.2%	27.5
2011	9	9	11.1%	33.9	16	16	56.3%	29.9	12	12	41.7%	30.2	15	15	46.7%	29.7
Other	16	16	23.9%	29.1	10	10	70.0%	33.7	19	19	40.9%	31.8	22	22	67.3%	32.7

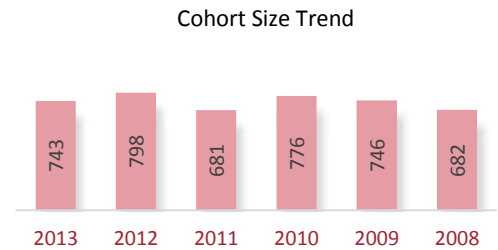
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	64.2%	64.0%	63.4%	62.3%	57.4%	68.4%	55.5%	Overall	75.3%	66.7%	63.7%	73.0%	70.4%	67.1%	88.8%
2013	66.0%	66.4%	66.6%	64.4%	60.6%	69.6%	55.5%	2013	75.4%	67.8%	64.0%	72.0%	69.9%	65.9%	88.8%
2012	59.4%	58.5%	54.5%	56.1%	50.4%	65.9%	60.2%	2012	76.8%	68.8%	68.1%	79.0%	71.7%	68.8%	89.9%
2011	33.3%	66.7%	33.3%	22.2%	22.2%	55.6%	44.4%	2011	68.8%	31.3%	43.8%	43.8%	68.8%	81.3%	75.0%
Other	55.7%	23.9%	40.9%	61.4%	21.6%	53.4%	28.4%	Other	60.0%	40.0%	20.0%	85.0%	75.0%	75.0%	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	59.9%	62.9%	55.2%	60.6%	62.4%	60.2%	Overall	75.3%	63.0%	65.7%	65.1%	61.3%	56.9%	53.9%
2013	60.9%	63.7%	56.7%	61.6%	63.5%	60.9%	2013	77.2%	65.0%	66.7%	66.9%	61.7%	59.2%	55.5%
2012	55.3%	62.6%	53.7%	53.7%	59.4%	61.8%	2012	69.8%	56.8%	65.5%	55.4%	57.6%	47.5%	50.4%
2011	58.3%	50.0%	41.7%	58.3%	58.3%	41.7%	2011	46.7%	53.3%	60.0%	66.7%	53.3%	33.3%	53.3%
Other	64.1%	50.9%	30.9%	77.7%	52.7%	42.7%	Other	86.9%	63.8%	50.5%	86.9%	80.6%	81.2%	42.6%

Mississippi

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	324	219	184	947	809	886	864
Sections	803	393	410	1,145	898	1,031	1,056
% Pass	38.4%	40.0%	36.8%	50.4%	67.5%	53.4%	51.4%
Avg Score	69.0	68.3	69.8	74.3	76.8	72.7	72.5
Avg Age	30.7	29.9	31.5	26.7	26.7	26.6	26.8



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	721	763	324	0	131	80	36	77	0	36	73	51	46	61	80
Sections	2,047	2,083	803	0	293	223	92	195	0	90	185	112	107	119	190
% Pass	52.1%	58.1%	38.4%	0.0%	37.9%	45.7%	40.2%	29.0%	0.0%	41.1%	39.5%	36.6%	40.2%	41.2%	34.2%
Avg Score	73.1	74.8	69.0	0.0	68.3	70.3	69.3	68.0	0.0	69.2	68.5	68.8	69.6	70.0	68.7
Avg Age	26.5	26.8	30.7	0.0	29.0	29.7	31.2	35.6	0.0	23.5	25.0	27.0	28.9	32.5	41.7

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	13	29	15	13	<6	161	302	37.6%	37.4%	67.9	<6	#REF!	#REF!	0.00	#REF!	0.0%
Active	110	48	17	55	<12	74	121	15.1%	49.6%	71.9	<12	13	58	4.46	#REF!	89.7%
Inactive	8	34	13	29	<18	70	102	12.7%	46.1%	70.1	<18	14	80	5.71	#REF!	70.0%
Drop	0	12	36	60	<24	35	57	7.1%	36.8%	68.1	<24	15	96	6.40	#REF!	62.5%
Lost Cd	0	0	3	9	>24	92	221	27.5%	30.3%	68.8	>24	28	305	10.89	#REF!	36.7%
Total						324	803	100%	38.4%	69.0	Total	#REF!	#REF!	#REF!	#REF!	#REF!

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	184	243	50.4%	74.3	144	182	67.5%	76.8	159	201	53.4%	72.7	142	177	51.4%	72.5
2013	77	92	35.9%	70.4	62	69	43.5%	67.9	69	77	29.9%	65.6	49	55	45.5%	69.3
2012	45	61	37.7%	69.6	39	52	46.2%	69.0	43	60	53.3%	71.4	39	50	46.0%	71.0
2011	16	24	29.2%	69.8	15	21	42.9%	70.7	18	23	43.5%	66.3	19	24	45.8%	70.3
Other	46	66	34.5%	71.3	28	40	20.0%	56.8	29	41	45.3%	71.3	35	48	22.8%	65.9

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	57.8%	50.8%	48.0%	57.6%	53.0%	63.4%	41.3%	Overall	57.1%	35.4%	33.8%	65.0%	40.2%	44.3%	62.3%
2013	60.9%	53.3%	47.8%	57.6%	52.2%	70.7%	42.4%	2013	63.8%	31.9%	30.4%	68.1%	39.1%	49.3%	66.7%
2012	60.7%	52.5%	45.9%	54.1%	47.5%	70.5%	42.6%	2012	55.8%	48.1%	48.1%	69.2%	50.0%	53.9%	63.5%
2011	54.2%	45.8%	50.0%	50.0%	50.0%	50.0%	45.8%	2011	76.2%	42.9%	38.1%	66.7%	42.9%	47.6%	61.9%
Other	51.1%	47.0%	49.5%	63.7%	60.9%	49.1%	36.5%	Other	34.0%	21.7%	19.0%	51.2%	27.4%	18.1%	51.2%

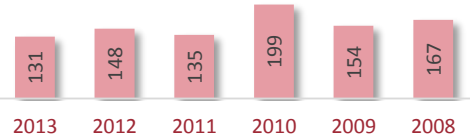
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	45.2%	35.6%	34.3%	51.9%	48.3%	47.8%	Overall	69.4%	57.4%	61.2%	54.8%	58.1%	49.6%	47.0%
2013	39.0%	32.5%	33.8%	49.4%	42.9%	40.3%	2013	65.5%	58.2%	60.0%	61.8%	54.6%	58.2%	47.3%
2012	56.7%	38.3%	36.7%	56.7%	60.0%	61.7%	2012	68.0%	62.0%	66.0%	64.0%	60.0%	54.0%	44.0%
2011	39.1%	39.1%	34.8%	65.2%	43.5%	47.8%	2011	79.2%	62.5%	62.5%	62.5%	54.2%	54.2%	54.2%
Other	46.9%	36.8%	31.7%	42.5%	47.0%	45.3%	Other	71.2%	48.3%	56.7%	30.5%	63.3%	30.3%	45.9%

Mississippi

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	219	219	-	105	98	103	87
Sections	393	393	-	105	98	103	87
% Pass	40.0%	40.0%	-	36.2%	48.0%	33.0%	43.7%
Avg Score	68.3	68.3	-	69.4	68.6	66.8	68.4
Avg Age	29.9	29.9	-	28.8	30.0	30.6	30.1

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	108	97	219	-	131	58	20	10	-	32	51	32	28	37	48
Sections	189	182	393	-	257	100	26	10	-	76	86	46	54	50	81
% Pass	38.6%	40.7%	40.0%	-	37.4%	46.0%	53.9%	8.3%	-	42.1%	41.9%	39.1%	48.2%	36.0%	33.3%
Avg Score	66.9	69.9	68.3	-	67.9	70.2	67.8	59.7	-	68.5	67.6	68.2	71.9	66.8	67.4
Avg Age	30.4	29.1	29.9	-	29.2	30.1	32.5	37.9	-	23.5	24.9	27.0	28.9	32.8	41.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	149	269	68.4%	36.4%	67.5	<6	-	-	-	-	-
Active	-	-	-	-	<12	46	59	15.0%	54.2%	73.8	<12	9	36	4.00	47.4%	100.0%
Inactive	-	-	-	-	<18	34	36	9.2%	52.8%	69.6	<18	5	20	4.00	26.3%	100.0%
Drop	-	-	-	-	<24	15	17	4.3%	35.3%	63.6	<24	2	8	4.00	10.5%	100.0%
Lost Cd	-	-	-	-	>24	12	12	3.1%	16.7%	60.8	>24	3	12	4.00	15.8%	100.0%
Total						219	393	100%	40.0%	68.3	Total	19	76	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	105	105	36.2%	69.4	98	98	48.0%	68.6	103	103	33.0%	66.8	87	87	43.7%	68.4
2013	77	77	36.4%	28.7	62	62	45.2%	29.2	69	69	27.5%	30.1	49	49	42.9%	29.0
2012	21	21	42.9%	28.0	30	30	50.0%	30.5	22	22	45.5%	30.5	27	27	44.4%	30.9
2011	4	4	25.0%	33.8	5	5	80.0%	34.2	7	7	57.1%	30.3	10	10	50.0%	32.6
Other	3	3	0.0%	32.8	1	1	0.0%	46.2	5	5	25.0%	37.8	1	1	0.0%	36.6

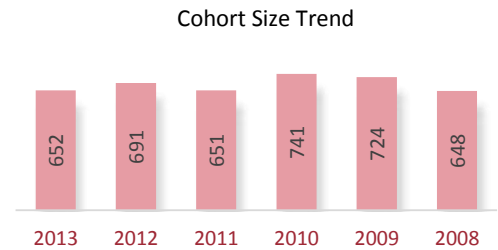
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	60.2%	54.0%	48.8%	55.2%	49.3%	65.5%	40.0%	Overall	60.2%	40.8%	40.8%	68.4%	44.9%	54.1%	66.3%
2013	59.7%	50.7%	46.8%	58.4%	50.7%	68.8%	40.3%	2013	62.9%	33.9%	32.3%	69.4%	40.3%	48.4%	66.1%
2012	57.1%	66.7%	52.4%	52.4%	47.6%	66.7%	47.6%	2012	56.7%	53.3%	53.3%	66.7%	53.3%	63.3%	70.0%
2011	75.0%	75.0%	50.0%	50.0%	50.0%	25.0%	25.0%	2011	60.0%	60.0%	80.0%	80.0%	60.0%	80.0%	60.0%
Other	75.0%	25.0%	75.0%	0.0%	25.0%	25.0%	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	39.8%	32.0%	30.1%	55.6%	46.5%	45.5%	Overall	66.7%	51.7%	55.2%	59.8%	52.9%	57.5%	44.8%
2013	37.7%	33.3%	31.9%	52.2%	40.6%	39.1%	2013	65.3%	53.1%	59.2%	59.2%	57.1%	59.2%	44.9%
2012	50.0%	27.3%	31.8%	68.2%	63.6%	59.1%	2012	63.0%	48.2%	51.9%	63.0%	44.4%	55.6%	44.4%
2011	57.1%	57.1%	28.6%	71.4%	57.1%	71.4%	2011	80.0%	60.0%	50.0%	60.0%	60.0%	60.0%	50.0%
Other	0.0%	0.0%	0.0%	25.0%	37.5%	37.5%	Other	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Missouri

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,238	946	608	789	710	771	754
Sections	3,598	2,336	1,262	979	790	912	917
% Pass	57.1%	61.9%	48.3%	52.8%	66.3%	56.1%	54.9%
Avg Score	74.5	75.4	72.7	74.5	77.1	73.3	73.3
Avg Age	27.5	26.8	28.8	27.6	27.4	27.5	27.4



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	606	633	1,236	3	652	334	108	144	12	390	344	181	122	173	172
Sections	1,759	1,839	3,590	8	2,047	887	296	368	34	1,257	821	401	280	401	404
% Pass	54.1%	60.0%	57.2%	12.5%	61.9%	57.5%	44.6%	40.9%	73.5%	69.1%	52.4%	54.9%	50.0%	51.6%	40.8%
Avg Score	73.6	75.3	74.5	61.5	75.4	74.8	72.3	71.4	79.6	78.0	73.4	72.5	74.3	72.7	69.3
Avg Age	27.8	27.2	27.5	25.1	26.0	27.9	29.1	34.7	21.7	23.3	24.8	27.0	29.0	32.0	41.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	207	187	42	41	<6	779	2,067	57.4%	62.2%	75.6	<6	25	104	4.16	5.2%	96.2%
Active	433	128	61	102	<12	368	559	15.5%	58.0%	74.7	<12	182	786	4.32	38.2%	92.6%
Inactive	12	99	35	35	<18	199	321	8.9%	52.0%	73.5	<18	112	567	5.06	23.5%	79.0%
Drop	0	36	93	102	<24	99	160	4.4%	45.0%	71.3	<24	75	487	6.49	15.7%	61.6%
Lost Cd	0	10	21	7	>24	207	491	13.6%	42.2%	71.2	>24	83	931	11.22	17.4%	35.7%
Total						1,238	3,598	100%	57.1%	74.5	Total	477	2,875	6.03	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	789	979	52.8%	74.5	710	790	66.3%	77.1	771	912	56.1%	73.3	754	917	54.9%	73.3
2013	477	538	55.4%	74.7	442	471	73.0%	78.5	480	522	61.5%	74.3	445	516	58.7%	74.5
2012	191	265	54.0%	75.6	159	183	66.7%	76.9	162	203	57.6%	73.6	181	236	54.2%	73.2
2011	47	72	38.9%	72.5	49	63	49.2%	75.5	58	88	42.1%	70.5	58	73	49.3%	71.5
Other	74	104	54.6%	75.5	60	73	34.4%	70.1	71	99	41.4%	71.1	70	92	38.4%	69.7

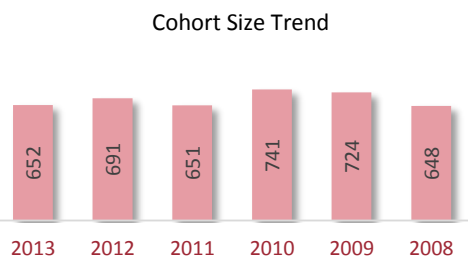
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	66.3%	64.8%	62.1%	61.0%	58.6%	70.4%	56.4%	Overall	72.0%	62.2%	58.7%	72.2%	66.5%	64.0%	85.4%
2013	67.8%	65.6%	63.4%	61.2%	59.1%	69.5%	56.5%	2013	75.0%	65.8%	63.1%	72.4%	72.0%	66.2%	90.9%
2012	63.0%	63.0%	61.5%	65.3%	59.3%	73.6%	57.7%	2012	71.6%	60.7%	56.8%	72.7%	61.2%	65.0%	85.3%
2011	59.7%	59.7%	55.6%	55.6%	37.5%	68.1%	50.0%	2011	65.1%	66.7%	39.7%	77.8%	61.9%	57.1%	76.2%
Other	69.4%	67.8%	59.0%	52.9%	67.0%	69.7%	56.7%	Other	57.3%	35.9%	47.6%	65.2%	44.5%	50.6%	52.5%

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	56.6%	57.5%	55.4%	63.1%	63.2%	58.6%	Overall	77.6%	64.9%	68.2%	63.3%	61.8%	60.5%	54.8%
2013	60.7%	61.5%	60.9%	67.8%	65.1%	60.0%	2013	76.9%	70.0%	69.8%	67.1%	64.9%	65.5%	56.2%
2012	54.2%	52.2%	53.2%	59.1%	62.1%	60.1%	2012	80.5%	59.3%	65.7%	63.6%	60.2%	58.1%	58.5%
2011	47.7%	45.5%	38.6%	53.4%	55.7%	51.1%	2011	86.3%	54.8%	69.9%	53.4%	52.1%	52.1%	49.3%
Other	41.4%	52.9%	37.3%	47.9%	58.6%	51.8%	Other	67.4%	55.2%	63.8%	46.7%	54.2%	42.3%	41.3%

Missouri

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	946	946	-	587	577	584	588
Sections	2,336	2,336	-	587	577	584	588
% Pass	61.9%	61.9%	-	54.9%	73.5%	62.3%	57.1%
Avg Score	75.4	75.4	-	74.8	78.6	74.4	74.0
Avg Age	26.8	26.8	-	27.0	26.5	26.8	26.9



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	448	498	944	2	652	227	34	33	12	353	239	114	75	116	123
Sections	1,077	1,259	2,330	6	1,844	402	45	45	33	1,047	455	221	138	217	225
% Pass	58.7%	64.7%	62.0%	16.7%	62.7%	64.2%	35.6%	30.5%	72.7%	71.4%	57.6%	55.7%	55.1%	52.1%	44.9%
Avg Score	74.5	76.3	75.5	59.8	75.5	76.4	70.1	69.0	79.2	78.5	74.1	72.7	75.7	71.9	69.3
Avg Age	27.1	26.6	26.8	25.2	26.0	29.0	30.6	35.7	21.7	23.3	24.8	26.9	29.0	32.1	41.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	764	1,915	82.0%	62.7%	75.7	<6	21	84	4.00	9.4%	100.0%
Active	-	-	-	-	<12	192	244	10.4%	65.2%	75.3	<12	137	548	4.00	61.2%	100.0%
Inactive	-	-	-	-	<18	78	90	3.9%	60.0%	75.2	<18	52	208	4.00	23.2%	100.0%
Drop	-	-	-	-	<24	24	27	1.2%	37.0%	69.5	<24	14	56	4.00	6.3%	100.0%
Lost Cd	-	-	-	-	>24	45	60	2.6%	36.7%	70.3	>24	-	-	-	-	-
					Total	946	2,336	100%	61.9%	75.4	Total	224	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	587	587	54.9%	74.8	577	577	73.5%	78.6	584	584	62.3%	74.4	588	588	57.1%	74.0
2013	477	477	54.7%	26.3	442	442	74.9%	25.8	480	480	62.5%	26.1	445	445	59.3%	25.9
2012	90	90	58.9%	28.9	118	118	73.7%	28.8	79	79	69.6%	28.6	115	115	54.8%	29.4
2011	11	11	27.3%	31.2	12	12	41.7%	28.4	10	10	30.0%	31.1	12	12	41.7%	31.6
Other	9	9	65.0%	39.0	5	5	33.3%	34.3	15	15	36.4%	36.3	16	16	25.0%	33.6

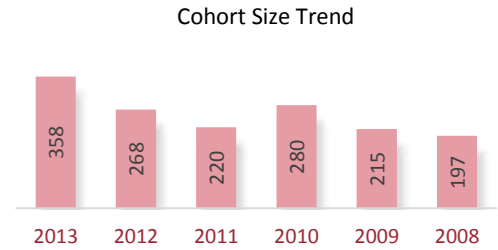
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	65.4%	64.8%	64.5%	60.2%	59.0%	69.1%	56.3%	Overall	74.4%	66.5%	64.8%	74.2%	71.3%	67.6%	89.5%
2013	66.7%	64.4%	63.5%	60.2%	59.1%	68.8%	55.6%	2013	75.1%	67.0%	64.9%	73.1%	73.1%	67.4%	91.2%
2012	62.2%	66.7%	71.1%	63.3%	63.3%	73.3%	63.3%	2012	73.7%	67.8%	68.6%	77.1%	67.0%	70.3%	85.6%
2011	54.6%	72.7%	54.6%	54.6%	36.4%	54.6%	45.5%	2011	66.7%	50.0%	33.3%	91.7%	58.3%	58.3%	75.0%
Other	40.0%	57.5%	65.0%	35.0%	40.0%	60.0%	40.0%	Other	44.4%	33.3%	33.3%	66.7%	44.4%	44.4%	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	61.5%	61.1%	60.9%	67.1%	65.0%	61.0%	Overall	76.7%	67.1%	69.7%	64.6%	62.6%	63.9%	57.6%
2013	62.3%	61.0%	61.9%	67.7%	65.4%	60.6%	2013	77.3%	71.0%	70.6%	67.6%	65.2%	67.2%	57.1%
2012	65.8%	63.3%	63.3%	70.9%	65.8%	69.6%	2012	75.7%	53.9%	65.2%	58.3%	55.7%	57.4%	64.4%
2011	20.0%	60.0%	40.0%	60.0%	70.0%	40.0%	2011	66.7%	41.7%	66.7%	33.3%	25.0%	50.0%	33.3%
Other	41.4%	53.6%	30.7%	30.7%	43.6%	41.4%	Other	75.0%	71.7%	80.0%	50.0%	70.0%	30.0%	40.0%

Montana

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	628	486	328	411	356	409	361
Sections	1,937	1,173	764	529	447	492	469
% Pass	44.6%	49.6%	36.9%	40.5%	48.6%	45.5%	44.6%
Avg Score	68.9	68.8	69.0	69.3	71.1	67.0	68.2
Avg Age	28.8	28.0	30.0	28.8	29.0	28.6	28.7



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	328	301	285	345	358	156	45	69	29	141	131	94	60	110	120
Sections	967	970	818	1,119	1,157	454	120	206	85	468	371	252	173	267	321
% Pass	43.4%	45.8%	57.2%	35.4%	47.6%	45.2%	33.3%	26.7%	57.7%	49.6%	41.2%	46.0%	50.9%	38.6%	38.3%
Avg Score	68.3	69.5	73.5	65.5	68.5	70.0	67.5	67.2	70.9	70.1	69.4	69.1	72.2	64.3	67.9
Avg Age	28.5	29.1	28.6	28.9	27.4	29.2	29.4	39.9	21.5	23.1	24.9	26.9	28.9	32.3	41.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	71	71	14	15	<6	402	1,131	58.4%	47.8%	68.7	<6	13	57	4.38	7.6%	91.2%
Active	269	69	23	42	<12	159	282	14.6%	43.3%	69.0	<12	58	274	4.72	33.9%	84.7%
Inactive	18	45	19	14	<18	115	198	10.2%	45.5%	70.3	<18	34	167	4.91	19.9%	81.4%
Drop	0	22	40	43	<24	47	82	4.2%	40.2%	66.9	<24	37	248	6.70	21.6%	59.7%
Lost Cd	0	4	4	14	>24	88	244	12.6%	32.0%	68.9	>24	29	386	13.31	17.0%	30.1%
Total						628	1,937	100%	44.6%	68.9	Total	171	1,132	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	411	529	40.5%	69.3	356	447	48.6%	71.1	409	492	45.5%	67.0	361	469	44.6%	68.2
2013	270	331	43.5%	69.4	206	238	55.5%	71.2	282	332	47.6%	66.8	210	256	45.7%	67.4
2012	80	117	37.6%	69.8	88	115	49.6%	72.8	75	98	42.9%	66.4	90	124	50.0%	70.4
2011	24	32	25.0%	66.4	19	30	26.7%	68.8	21	25	28.0%	67.7	28	33	51.5%	67.2
Other	37	49	37.6%	68.0	43	64	28.3%	68.3	31	37	39.4%	68.4	33	56	21.3%	66.3

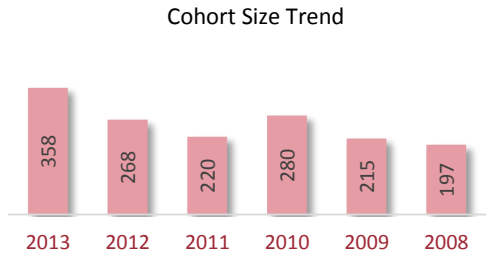
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	56.2%	52.4%	44.8%	49.4%	50.2%	47.2%	53.6%	Overall	58.0%	58.0%	55.1%	47.4%	62.4%	60.3%	54.0%
2013	55.9%	50.5%	45.9%	48.3%	52.9%	49.6%	55.0%	2013	58.0%	60.5%	58.0%	48.7%	60.1%	60.1%	60.5%
2012	56.4%	59.0%	49.6%	57.3%	44.4%	44.4%	52.1%	2012	64.4%	61.7%	59.1%	49.6%	67.0%	62.6%	51.3%
2011	56.3%	50.0%	31.3%	37.5%	50.0%	43.8%	43.8%	2011	50.0%	50.0%	50.0%	43.3%	66.7%	60.0%	26.7%
Other	57.9%	53.7%	35.3%	48.3%	43.5%	38.8%	52.7%	Other	48.4%	41.9%	35.0%	38.0%	62.2%	56.5%	40.5%

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	48.7%	42.9%	40.7%	54.8%	53.0%	48.6%	Overall	54.5%	50.4%	53.0%	52.6%	53.3%	55.9%	46.0%
2013	50.0%	44.9%	43.7%	56.0%	52.1%	49.4%	2013	52.7%	48.8%	53.1%	53.5%	50.0%	55.9%	47.3%
2012	43.9%	40.8%	31.6%	59.2%	49.0%	49.0%	2012	61.3%	53.2%	49.2%	54.8%	56.5%	62.1%	50.0%
2011	36.0%	32.0%	40.0%	52.0%	60.0%	44.0%	2011	51.5%	60.6%	63.6%	48.5%	66.7%	57.6%	45.5%
Other	56.5%	36.9%	36.1%	34.9%	65.7%	43.9%	Other	50.2%	43.7%	53.8%	44.1%	54.5%	37.5%	27.0%

Montana

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	486	486	-	320	265	320	268
Sections	1,173	1,173	-	320	265	320	268
% Pass	49.6%	49.6%	-	44.7%	58.1%	50.3%	46.3%
Avg Score	68.8	68.8	-	69.2	71.7	67.1	67.6
Avg Age	28.0	28.0	-	27.9	27.9	28.1	28.1



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	251	235	221	266	358	101	17	10	27	128	91	66	38	82	78
Sections	571	602	526	647	968	172	21	12	76	346	197	136	87	169	162
% Pass	47.8%	51.3%	64.1%	37.9%	48.7%	55.2%	57.1%	43.3%	61.8%	52.6%	47.2%	48.5%	63.2%	40.8%	43.2%
Avg Score	68.1	69.5	74.7	64.1	68.5	71.1	67.0	64.5	71.8	70.4	69.4	68.6	73.6	62.3	67.9
Avg Age	27.9	28.1	28.3	27.8	27.6	29.5	28.5	38.7	21.5	23.0	24.9	26.9	28.9	32.3	41.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	388	974	83.0%	48.9%	68.6	<6	9	36	4.00	13.0%	100.0%
Active	-	-	-	-	<12	86	110	9.4%	54.6%	70.6	<12	37	148	4.00	53.6%	100.0%
Inactive	-	-	-	-	<18	42	50	4.3%	58.0%	71.9	<18	15	60	4.00	21.7%	100.0%
Drop	-	-	-	-	<24	20	25	2.1%	48.0%	64.6	<24	8	32	4.00	11.6%	100.0%
Lost Cd	-	-	-	-	>24	12	14	1.2%	35.7%	65.9	>24	-	-	-	-	-
Total						486	1,173	100%	49.6%	68.8	Total	69	276	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	44.7%	69.2	265	265	58.1%	71.7	320	320	50.3%	67.1	268	268	46.3%	67.6
2013	270	270	44.8%	27.6	206	206	56.3%	27.4	282	282	48.9%	27.7	210	210	45.7%	27.5
2012	40	40	45.0%	29.4	53	53	64.2%	29.4	34	34	58.8%	30.3	45	45	51.1%	29.2
2011	8	8	37.5%	28.5	3	3	66.7%	27.9	3	3	100.0%	28.8	7	7	57.1%	28.7
Other	2	2	50.0%	38.1	3	3	66.7%	33.2	1	1	0.0%	44.8	6	6	25.0%	41.4

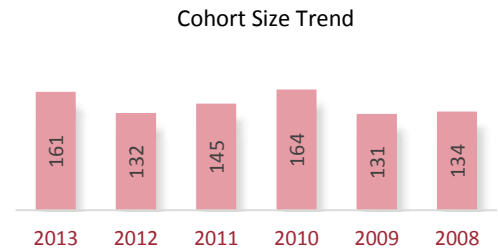
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	56.9%	53.1%	47.2%	50.6%	52.2%	49.7%	54.7%	Overall	60.0%	62.3%	61.1%	52.1%	60.4%	61.9%	62.3%
2013	56.7%	51.5%	47.4%	50.7%	52.2%	49.3%	56.3%	2013	57.8%	62.1%	57.3%	50.5%	59.7%	61.2%	62.6%
2012	60.0%	62.5%	47.5%	55.0%	52.5%	52.5%	52.5%	2012	71.7%	66.0%	73.6%	58.5%	62.3%	64.2%	62.3%
2011	50.0%	62.5%	37.5%	25.0%	62.5%	50.0%	25.0%	2011	66.7%	0.0%	100.0%	33.3%	33.3%	100.0%	66.7%
Other	50.0%	50.0%	50.0%	50.0%	0.0%	50.0%	0.0%	Other	0.0%	66.7%	66.7%	66.7%	100.0%	33.3%	33.3%

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	50.9%	46.9%	44.1%	56.3%	53.1%	52.8%	Overall	52.8%	52.1%	51.3%	50.8%	51.5%	55.0%	50.1%
2013	50.0%	45.4%	43.3%	55.3%	52.1%	51.8%	2013	51.4%	50.0%	51.4%	52.4%	49.1%	54.8%	48.6%
2012	58.8%	55.9%	44.1%	61.8%	55.9%	61.8%	2012	66.7%	60.0%	48.9%	48.9%	62.2%	64.4%	57.8%
2011	66.7%	66.7%	100.0%	66.7%	100.0%	66.7%	2011	28.6%	42.9%	42.9%	28.6%	57.1%	28.6%	57.1%
Other	0.0%	100.0%	100.0%	100.0%	100.0%	0.0%	Other	25.0%	75.0%	75.0%	37.5%	50.0%	25.0%	37.5%

Nebraska

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	326	248	150	181	168	178	167
Sections	828	493	335	224	196	213	195
% Pass	54.4%	58.0%	49.0%	49.6%	61.7%	53.1%	53.9%
Avg Score	74.3	75.5	72.4	74.9	75.9	72.6	73.7
Avg Age	27.5	26.5	28.9	27.5	27.9	27.2	27.2



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	143	184	326	0	161	87	23	55	4	88	103	54	37	45	31
Sections	370	458	828	0	392	217	50	169	4	221	228	124	71	101	79
% Pass	48.9%	58.7%	54.4%	0.0%	62.2%	54.8%	40.0%	38.0%	50.0%	67.4%	56.6%	50.8%	54.9%	42.6%	31.7%
Avg Score	72.6	75.6	74.3	0.0	76.4	74.8	69.8	69.6	59.8	77.6	75.0	74.0	73.6	71.8	67.5
Avg Age	27.6	27.4	27.5	0.0	26.1	26.7	28.9	32.5	21.9	23.2	24.9	26.9	29.0	31.9	41.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	26	49	12	17	<6	190	406	49.0%	60.8%	76.2	<6	10	41	4.10	9.6%	97.6%
Active	132	33	13	36	<12	86	124	15.0%	56.5%	74.9	<12	16	67	4.19	15.4%	95.5%
Inactive	3	21	8	8	<18	55	86	10.4%	58.1%	75.5	<18	35	189	5.40	33.7%	74.1%
Drop	0	5	23	27	<24	18	26	3.1%	38.5%	69.6	<24	14	82	5.86	13.5%	68.3%
Lost Cd	0	2	3	6	>24	65	186	22.5%	39.3%	69.7	>24	29	319	11.00	27.9%	36.4%
Total						326	828	100%	54.4%	74.3	Total	104	698	6.71	100%	59.6%

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	181	224	49.6%	74.9	168	196	61.7%	75.9	178	213	53.1%	72.6	167	195	53.9%	73.7
2013	91	98	59.2%	77.3	93	98	72.5%	79.3	97	103	58.3%	73.3	85	93	59.1%	75.9
2012	51	69	50.7%	75.3	32	39	61.5%	76.1	43	56	53.6%	73.3	44	53	56.6%	74.7
2011	7	9	33.3%	67.1	10	14	35.7%	71.0	9	13	46.2%	70.3	11	14	42.9%	70.0
Other	32	48	24.6%	70.3	33	45	53.2%	68.6	29	41	49.0%	73.0	27	35	42.4%	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	67.0%	62.3%	58.9%	58.6%	53.5%	63.4%	60.5%	Overall	72.3%	59.5%	57.1%	70.7%	67.4%	57.4%	83.1%
2013	72.5%	69.4%	68.4%	66.3%	52.0%	65.3%	64.3%	2013	76.5%	66.3%	65.3%	74.5%	73.5%	69.4%	87.8%
2012	71.0%	63.8%	62.3%	52.2%	52.2%	62.3%	60.9%	2012	74.4%	61.5%	53.9%	64.1%	66.7%	59.0%	82.1%
2011	44.4%	33.3%	33.3%	55.6%	66.7%	77.8%	33.3%	2011	64.3%	64.3%	14.3%	71.4%	50.0%	57.1%	71.4%
Other	49.9%	46.0%	31.9%	47.6%	56.8%	56.4%	54.8%	Other	60.9%	36.7%	49.9%	66.5%	56.1%	21.9%	74.5%

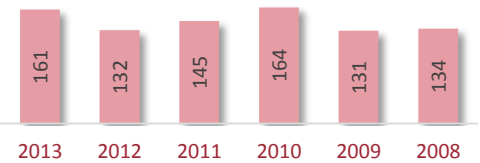
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	53.5%	45.4%	46.5%	56.3%	67.2%	62.3%	Overall	81.1%	56.1%	67.0%	56.5%	62.8%	52.8%	61.8%
2013	57.3%	51.5%	59.2%	57.3%	64.1%	59.2%	2013	83.9%	66.7%	65.6%	61.3%	69.9%	52.7%	69.9%
2012	58.9%	46.4%	39.3%	55.4%	76.8%	55.4%	2012	84.9%	50.9%	75.5%	64.2%	58.5%	54.7%	60.4%
2011	30.8%	38.5%	38.5%	61.5%	61.5%	61.5%	2011	71.4%	42.9%	57.1%	57.1%	57.1%	50.0%	50.0%
Other	40.1%	26.0%	17.4%	53.1%	65.0%	83.0%	Other	69.8%	36.7%	61.5%	28.7%	49.8%	51.1%	43.3%

Nebraska

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	248	248	-	124	124	123	122
Sections	493	493	-	124	124	123	122
% Pass	58.0%	58.0%	-	51.6%	71.0%	55.3%	54.1%
Avg Score	75.5	75.5	-	75.9	78.5	73.3	74.2
Avg Age	26.5	26.5	-	26.6	26.6	26.6	26.2

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	104	145	248	-	161	58	13	16	4	74	76	33	25	32	20
Sections	206	287	493	-	366	90	16	21	4	172	135	63	39	48	32
% Pass	53.9%	61.0%	58.0%	-	62.3%	53.3%	31.3%	34.9%	50.0%	69.8%	60.7%	49.2%	59.0%	39.6%	28.1%
Avg Score	73.9	76.6	75.5	-	76.6	75.5	66.1	65.7	59.8	79.2	75.9	74.4	75.6	71.1	65.2
Avg Age	26.8	26.3	26.5	-	26.1	26.4	27.6	32.4	21.9	23.1	24.9	26.9	28.9	32.0	39.8

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	182	372	75.5%	61.3%	76.4	<6	9	36	4.00	22.0%	100.0%
Active	-	-	-	-	<12	49	59	12.0%	61.0%	76.4	<12	14	56	4.00	34.1%	100.0%
Inactive	-	-	-	-	<18	25	27	5.5%	51.9%	76.1	<18	12	48	4.00	29.3%	100.0%
Drop	-	-	-	-	<24	8	9	1.8%	22.2%	64.4	<24	4	16	4.00	9.8%	100.0%
Lost Cd	-	-	-	-	>24	20	26	5.3%	23.1%	63.9	>24	2	8	4.00	4.9%	100.0%
Total						248	493	100%	58.0%	75.5	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	124	124	51.6%	75.9	124	124	71.0%	78.5	123	123	55.3%	73.3	122	122	54.1%	74.2
2013	91	91	59.3%	26.2	93	93	73.1%	26.0	97	97	57.7%	26.4	85	85	58.8%	25.9
2012	22	22	40.9%	25.7	22	22	72.7%	27.0	20	20	50.0%	26.6	26	26	50.0%	26.3
2011	2	2	0.0%	32.1	4	4	50.0%	25.3	4	4	50.0%	29.1	6	6	16.7%	26.6
Other	9	9	11.1%	33.3	5	5	37.5%	36.0	2	2	0.0%	29.8	5	5	33.3%	29.6

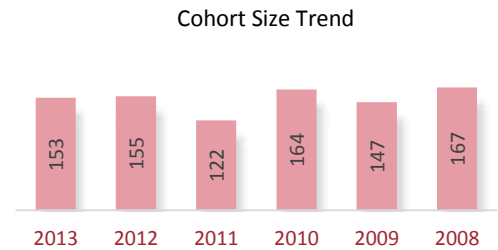
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	70.2%	65.5%	63.1%	58.1%	51.8%	65.2%	62.7%	Overall	79.9%	64.6%	63.8%	72.9%	71.3%	66.6%	86.2%
2013	73.6%	71.4%	68.1%	65.9%	51.7%	65.9%	65.9%	2013	78.5%	65.6%	65.6%	74.2%	73.1%	68.8%	90.3%
2012	72.7%	59.1%	59.1%	50.0%	50.0%	72.7%	63.6%	2012	86.4%	63.6%	68.2%	68.2%	68.2%	68.2%	81.8%
2011	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2011	100.0%	50.0%	0.0%	50.0%	25.0%	75.0%	75.0%
Other	44.4%	35.6%	35.6%	11.1%	68.9%	53.3%	42.2%	Other	62.5%	62.5%	62.5%	87.5%	87.5%	12.5%	37.5%

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	59.3%	52.0%	55.3%	57.7%	63.4%	59.3%	Overall	81.7%	59.6%	62.3%	60.4%	63.4%	52.3%	64.3%
2013	58.8%	51.6%	60.8%	57.7%	62.9%	59.8%	2013	83.5%	65.9%	64.7%	61.2%	69.4%	55.3%	69.4%
2012	65.0%	55.0%	40.0%	60.0%	70.0%	55.0%	2012	92.3%	46.2%	69.2%	65.4%	53.9%	50.0%	57.7%
2011	75.0%	50.0%	25.0%	50.0%	50.0%	100.0%	2011	50.0%	50.0%	50.0%	50.0%	16.7%	50.0%	33.3%
Other	0.0%	50.0%	0.0%	50.0%	50.0%	0.0%	Other	33.3%	33.3%	0.0%	33.3%	66.7%	16.7%	50.0%

Nevada

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	347	255	197	188	180	194	175
Sections	902	528	374	231	213	246	212
% Pass	53.1%	55.7%	49.5%	52.0%	57.3%	48.8%	55.2%
Avg Score	73.3	73.7	72.8	75.5	74.4	71.4	71.9
Avg Age	30.6	29.9	31.5	30.5	30.7	31.0	30.2



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	146	145	342	8	153	108	29	57	2	28	69	69	46	80	85
Sections	314	316	889	13	385	296	85	136	4	82	170	165	85	207	189
% Pass	46.8%	55.7%	53.3%	38.5%	52.5%	59.5%	51.8%	39.6%	25.0%	62.2%	54.7%	53.3%	62.4%	49.3%	48.2%
Avg Score	71.7	74.4	73.3	72.2	72.8	74.5	74.8	70.1	67.8	75.6	74.3	73.2	75.8	72.2	71.7
Avg Age	30.5	30.5	30.6	30.7	29.4	30.4	29.6	36.5	21.0	23.2	25.1	26.9	29.0	32.0	41.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	25	62	13	21	<6	203	422	46.8%	52.6%	72.6	<6	4	17	4.25	3.3%	94.1%
Active	125	38	13	31	<12	107	168	18.6%	61.9%	75.4	<12	21	87	4.14	17.4%	96.6%
Inactive	3	30	10	15	<18	66	97	10.8%	54.6%	74.4	<18	42	212	5.05	34.7%	79.2%
Drop	0	4	26	27	<24	28	39	4.3%	48.7%	73.8	<24	20	114	5.70	16.5%	70.2%
Lost Cd	0	3	3	10	>24	74	176	19.5%	46.0%	72.2	>24	34	409	12.03	28.1%	33.3%
Total						347	902	100%	53.1%	73.3	Total	121	839	6.93	100%	57.7%

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	188	231	52.0%	75.5	180	213	57.3%	74.4	194	246	48.8%	71.4	175	212	55.2%	71.9
2013	82	92	50.0%	74.8	76	81	59.3%	74.7	108	131	46.6%	71.0	76	81	58.0%	71.6
2012	72	95	60.0%	77.3	62	71	67.6%	75.9	43	56	55.4%	71.3	58	74	54.1%	72.1
2011	13	16	50.0%	77.1	19	25	44.0%	73.2	14	17	58.8%	75.6	18	27	55.6%	74.5
Other	21	28	42.2%	73.2	23	36	43.8%	71.4	29	42	49.6%	71.4	23	30	45.3%	68.7

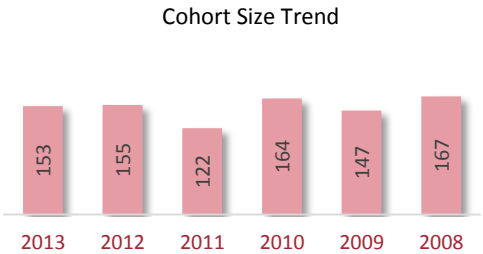
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	62.8%	64.5%	64.3%	62.3%	57.7%	72.8%	63.5%	Overall	71.9%	59.5%	58.8%	63.8%	59.2%	56.5%	69.5%
2013	59.8%	64.1%	69.6%	59.8%	57.6%	76.1%	63.0%	2013	66.7%	60.5%	56.8%	66.7%	58.0%	56.8%	76.5%
2012	63.2%	68.4%	61.1%	68.4%	63.2%	76.8%	66.3%	2012	78.9%	64.8%	64.8%	69.0%	60.6%	66.2%	70.4%
2011	75.0%	62.5%	62.5%	50.0%	56.3%	68.8%	62.5%	2011	76.0%	60.0%	52.0%	52.0%	64.0%	40.0%	68.0%
Other	65.6%	53.9%	56.1%	58.3%	40.0%	48.3%	56.1%	Other	67.1%	41.4%	55.2%	50.0%	55.2%	43.3%	44.8%

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	55.0%	50.4%	51.5%	52.2%	51.8%	51.4%	Overall	75.6%	59.1%	61.5%	60.2%	58.9%	56.9%	48.2%
2013	49.6%	52.7%	53.4%	47.3%	52.7%	49.6%	2013	76.5%	58.0%	63.0%	56.8%	59.3%	58.0%	48.2%
2012	55.4%	46.4%	50.0%	57.1%	51.8%	51.8%	2012	75.7%	62.2%	63.5%	63.5%	62.2%	58.1%	47.3%
2011	88.2%	58.8%	47.1%	52.9%	52.9%	76.5%	2011	88.9%	70.4%	74.1%	66.7%	55.6%	51.9%	63.0%
Other	58.1%	43.5%	48.8%	62.9%	48.2%	45.6%	Other	61.6%	46.2%	41.8%	57.7%	52.1%	54.3%	39.2%

Nevada

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	255	255	-	137	128	136	127
Sections	528	528	-	137	128	136	127
% Pass	55.7%	55.7%	-	50.4%	64.1%	52.9%	55.9%
Avg Score	73.7	73.7	-	75.3	75.6	72.1	71.7
Avg Age	29.9	29.9	-	29.9	29.6	29.9	30.2



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	99	97	250	6	153	85	11	6	2	23	49	54	30	59	52
Sections	187	183	520	8	342	163	16	7	4	61	101	101	48	120	93
% Pass	46.0%	60.1%	56.0%	37.5%	53.8%	60.7%	43.8%	55.6%	25.0%	63.9%	60.4%	57.4%	66.7%	50.8%	45.2%
Avg Score	70.6	75.6	73.7	71.8	73.1	74.8	74.4	74.8	67.8	76.0	74.9	73.6	77.9	72.4	70.6
Avg Age	30.0	29.9	29.9	31.1	29.3	30.9	29.3	34.8	21.0	23.1	25.1	26.9	29.0	31.7	41.8

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	192	368	69.7%	53.5%	72.6	<6	3	12	4.00	7.7%	100.0%
Active	-	-	-	-	<12	77	99	18.8%	62.6%	76.7	<12	18	72	4.00	46.2%	100.0%
Inactive	-	-	-	-	<18	29	37	7.0%	64.9%	76.4	<18	16	64	4.00	41.0%	100.0%
Drop	-	-	-	-	<24	8	8	1.5%	25.0%	67.9	<24	2	8	4.00	5.1%	100.0%
Lost Cd	-	-	-	-	>24	13	16	3.0%	56.3%	76.0	>24	-	-	-	-	-
Total						255	528	100%	55.7%	73.7	Total	39	156	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	137	137	50.4%	75.3	128	128	64.1%	75.6	136	136	52.9%	72.1	127	127	55.9%	71.7
2013	82	82	48.8%	29.0	76	76	61.8%	29.4	108	108	48.2%	29.5	76	76	59.2%	29.4
2012	47	47	57.5%	31.5	45	45	71.1%	29.8	26	26	69.2%	31.4	45	45	48.9%	31.3
2011	5	5	40.0%	30.6	6	6	33.3%	29.9	1	1	100.0%	32.7	4	4	50.0%	26.1
Other	3	3	0.0%	28.9	1	1	100.0%	27.9	1	1	100.0%	34.4	2	2	100.0%	43.9

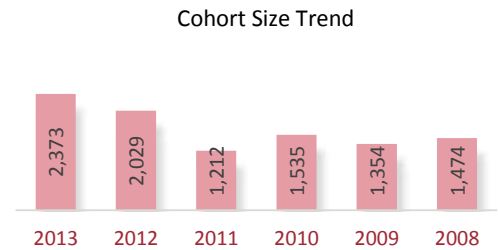
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	60.6%	65.0%	64.2%	62.0%	53.3%	76.6%	62.8%	Overall	71.1%	65.6%	60.2%	66.4%	60.9%	58.6%	75.8%
2013	58.5%	67.1%	67.1%	58.5%	54.9%	78.1%	62.2%	2013	68.4%	63.2%	59.2%	65.8%	59.2%	57.9%	76.3%
2012	66.0%	63.8%	66.0%	66.0%	55.3%	74.5%	68.1%	2012	80.0%	66.7%	62.2%	73.3%	62.2%	64.4%	75.6%
2011	60.0%	40.0%	20.0%	60.0%	20.0%	80.0%	60.0%	2011	33.3%	83.3%	50.0%	16.7%	66.7%	16.7%	66.7%
Other	33.3%	66.7%	33.3%	100.0%	33.3%	66.7%	0.0%	Other	100.0%	100.0%	100.0%	100.0%	100.0%	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	53.7%	54.4%	53.7%	47.8%	52.2%	56.6%	Overall	74.0%	59.8%	63.8%	61.4%	58.3%	57.5%	48.0%
2013	50.9%	50.9%	50.9%	46.3%	51.9%	51.9%	2013	76.3%	57.9%	64.5%	59.2%	57.9%	59.2%	50.0%
2012	61.5%	65.4%	61.5%	53.9%	53.9%	73.1%	2012	68.9%	60.0%	60.0%	62.2%	55.6%	55.6%	44.4%
2011	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%	2011	100.0%	75.0%	75.0%	75.0%	100.0%	50.0%	50.0%
Other	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	Other	50.0%	100.0%	100.0%	100.0%	50.0%	50.0%	50.0%

New Hampshire

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	4,498	3,524	2,154	2,535	2,180	2,429	1,947
Sections	11,249	6,773	4,476	3,189	2,710	2,863	2,487
% Pass	43.0%	46.6%	37.6%	39.1%	45.5%	44.5%	43.4%
Avg Score	68.8	68.5	69.4	68.5	70.8	67.8	68.4
Avg Age	30.6	30.0	31.6	30.4	31.1	30.5	30.6



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,826	2,672	1,227	3,284	2,374	1,263	339	522	43	587	910	695	596	1,097	957
Sections	4,624	6,625	3,048	8,201	5,605	3,366	900	1,378	86	1,328	1,970	1,508	1,364	2,635	2,358
% Pass	42.5%	43.3%	49.9%	40.4%	44.7%	46.1%	38.0%	32.2%	34.9%	49.8%	44.6%	42.8%	42.4%	45.2%	36.1%
Avg Score	68.5	69.1	71.2	68.0	67.7	71.1	69.1	68.0	67.4	70.0	68.8	68.6	68.7	69.6	67.8
Avg Age	29.4	31.5	30.7	30.6	29.8	30.2	30.9	36.9	21.6	23.3	24.9	27.0	29.0	32.2	41.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	205	491	134	97	<6	2,816	5,708	50.7%	44.9%	67.9	<6	34	141	4.15	3.7%	96.5%
Active	2,052	669	161	299	<12	1,312	2,136	19.0%	47.7%	71.0	<12	171	762	4.46	18.4%	89.8%
Inactive	116	508	109	162	<18	789	1,253	11.1%	43.0%	70.9	<18	318	1,588	4.99	34.3%	80.1%
Drop	0	210	270	274	<24	294	509	4.5%	33.2%	68.8	<24	173	998	5.77	18.7%	69.3%
Lost Cd	0	42	61	49	>24	655	1,643	14.6%	33.2%	67.9	>24	231	2,353	10.19	24.9%	39.3%
Total						4,498	11,249	100%	43.0%	68.8	Total	927	5,842	6.30	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	2,535	3,189	39.1%	68.5	2,180	2,710	45.5%	70.8	2,429	2,863	44.5%	67.8	1,947	2,487	43.4%	68.4
2013	1,409	1,649	38.8%	67.0	1,104	1,234	51.1%	70.7	1,580	1,764	46.4%	67.5	841	958	43.5%	65.7
2012	730	997	42.1%	70.7	658	857	48.1%	72.4	488	612	44.6%	69.2	682	900	49.8%	71.7
2011	149	199	40.7%	70.6	160	240	35.8%	70.4	137	188	40.4%	67.1	175	273	36.3%	68.1
Other	247	344	36.2%	68.8	258	379	27.6%	68.5	224	299	35.8%	67.7	249	356	32.6%	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	55.9%	49.1%	50.3%	53.4%	55.8%	49.8%	44.6%	Overall	56.7%	62.9%	59.4%	51.6%	63.4%	60.3%	42.0%
2013	54.8%	48.3%	49.5%	51.7%	53.1%	47.5%	42.6%	2013	54.1%	63.6%	60.1%	49.9%	63.7%	60.9%	45.5%
2012	59.3%	50.7%	53.2%	55.4%	61.3%	53.9%	49.1%	2012	62.7%	63.7%	61.1%	53.3%	67.1%	66.2%	42.0%
2011	52.8%	49.8%	49.3%	50.8%	61.3%	53.3%	46.2%	2011	55.0%	62.5%	59.6%	45.4%	63.8%	54.6%	31.3%
Other	54.3%	48.3%	47.5%	58.9%	51.3%	48.9%	41.8%	Other	53.5%	58.0%	51.6%	58.1%	52.1%	46.8%	33.9%

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	52.8%	49.6%	48.6%	57.5%	51.9%	42.9%	Overall	56.7%	59.6%	55.2%	59.5%	51.0%	55.9%	42.2%
2013	52.1%	51.1%	49.5%	57.5%	52.1%	44.0%	2013	48.6%	55.3%	50.8%	55.0%	48.6%	51.7%	42.2%
2012	53.3%	50.3%	47.6%	59.3%	53.6%	44.6%	2012	63.8%	67.0%	60.7%	66.9%	56.4%	63.7%	47.3%
2011	55.9%	43.6%	47.3%	54.3%	50.0%	34.6%	2011	63.4%	60.1%	56.0%	57.9%	53.1%	54.2%	36.6%
Other	54.4%	41.4%	45.9%	55.4%	47.8%	36.8%	Other	60.0%	53.1%	54.7%	55.3%	42.6%	49.7%	32.0%

New Hampshire

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	3,524	3,524	-	1,872	1,544	1,902	1,455
Sections	6,773	6,773	-	1,872	1,544	1,902	1,455
% Pass	46.6%	46.6%	-	40.9%	54.0%	47.5%	44.6%
Avg Score	68.5	68.5	-	67.7	71.7	67.8	67.0
Avg Age	30.0	30.0	-	29.8	30.0	29.9	30.1



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,437	2,087	1,016	2,512	2,373	896	142	113	41	506	725	529	432	823	676
Sections	2,875	3,898	2,023	4,750	4,932	1,524	183	134	76	956	1,250	953	793	1,536	1,209
% Pass	45.9%	47.1%	52.4%	44.1%	45.6%	53.0%	36.6%	28.3%	36.8%	53.4%	46.8%	45.9%	47.5%	48.7%	38.7%
Avg Score	68.2	68.7	71.2	67.3	67.6	72.3	66.2	63.8	68.8	70.4	68.2	68.1	67.9	69.4	66.8
Avg Age	28.8	30.8	29.8	30.0	29.8	30.0	30.9	37.0	21.6	23.3	24.9	27.0	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				
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	2,675	5,015	74.0%	45.4%	67.5	<6	30	120	4.00	8.0%	100.0%
Active	-	-	-	-	<12	827	1,043	15.4%	56.4%	73.1	<12	122	488	4.00	32.5%	100.0%
Inactive	-	-	-	-	<18	369	426	6.3%	48.6%	71.6	<18	156	624	4.00	41.6%	100.0%
Drop	-	-	-	-	<24	98	108	1.6%	35.2%	66.8	<24	50	200	4.00	13.3%	100.0%
Lost Cd	-	-	-	-	>24	153	181	2.7%	23.2%	61.3	>24	17	68	4.00	4.5%	100.0%
Total						3,524	6,773	100%	46.6%	68.5	Total	375	1,500	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	1,872	1,872	40.9%	67.7	1,544	1,544	54.0%	71.7	1,902	1,902	47.5%	67.8	1,455	1,455	44.6%	67.0
2013	1,409	1,409	39.5%	29.5	1,103	1,103	52.8%	30.0	1,580	1,580	47.3%	29.8	840	840	43.2%	29.9
2012	394	394	48.5%	30.2	389	389	60.2%	29.9	246	246	52.0%	29.9	495	495	51.3%	30.0
2011	35	35	34.3%	32.8	33	33	39.4%	30.2	47	47	44.7%	31.2	68	68	30.9%	30.1
Other	34	34	14.0%	36.3	19	19	33.3%	38.6	29	29	31.9%	36.3	52	52	20.4%	36.4

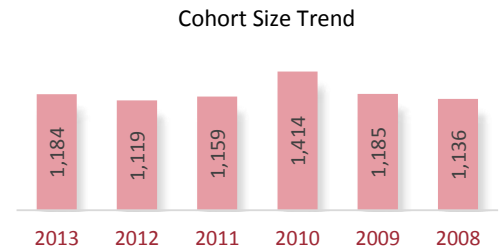
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	55.1%	50.0%	49.6%	52.0%	54.3%	49.0%	45.4%	Overall	58.5%	66.0%	62.8%	53.8%	65.4%	63.7%	47.7%
2013	53.7%	48.9%	49.0%	51.2%	52.6%	47.6%	43.5%	2013	55.4%	64.4%	60.7%	50.6%	63.7%	60.9%	47.2%
2012	61.9%	54.3%	54.3%	55.8%	62.4%	55.3%	54.3%	2012	68.6%	72.0%	71.0%	62.7%	72.8%	72.5%	49.6%
2011	40.0%	60.0%	48.6%	40.0%	51.4%	54.3%	45.7%	2011	63.6%	57.6%	54.6%	60.6%	54.6%	60.6%	48.5%
Other	48.1%	37.1%	21.6%	51.3%	32.0%	30.0%	18.3%	Other	20.8%	54.2%	33.3%	41.7%	33.3%	50.0%	31.9%

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	53.7%	52.0%	50.9%	56.2%	53.4%	46.4%	Overall	54.1%	58.3%	53.7%	57.5%	49.5%	53.4%	42.5%
2013	52.5%	51.8%	50.2%	56.3%	53.1%	45.8%	2013	47.9%	55.4%	51.1%	53.6%	47.7%	50.5%	41.9%
2012	58.5%	56.1%	55.3%	58.5%	56.9%	55.3%	2012	64.2%	68.1%	60.4%	67.1%	56.4%	61.6%	47.3%
2011	59.6%	51.1%	53.2%	51.1%	48.9%	31.9%	2011	57.4%	48.5%	47.1%	50.0%	41.2%	38.2%	32.4%
Other	64.8%	30.0%	46.7%	39.0%	47.1%	24.8%	Other	54.5%	25.9%	41.4%	40.1%	23.7%	40.9%	20.2%

New Jersey

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,833	1,973	1,604	1,564	1,295	1,370	1,311
Sections	6,944	3,649	3,295	2,000	1,578	1,712	1,654
% Pass	41.7%	45.2%	37.9%	39.0%	47.6%	39.4%	41.9%
Avg Score	69.1	68.8	69.4	69.3	71.0	67.2	69.0
Avg Age	28.5	27.6	29.5	28.5	28.8	28.2	28.6



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,284	1,549	2,792	43	1,184	700	335	614	69	770	665	432	311	472	430
Sections	3,127	3,817	6,849	95	2,805	1,822	793	1,524	137	1,867	1,391	903	643	1,019	984
% Pass	39.0%	44.0%	41.6%	47.4%	43.4%	46.5%	41.4%	34.0%	54.7%	46.7%	37.7%	42.0%	44.8%	39.5%	36.4%
Avg Score	68.0	70.0	69.1	71.7	68.8	71.1	69.3	67.2	73.9	71.0	67.8	69.3	69.5	68.3	67.1
Avg Age	28.3	28.7	28.5	32.1	26.9	27.9	28.2	34.5	21.6	23.1	24.9	27.0	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						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	111	282	121	112	<6	1,453	2,906	41.8%	43.4%	68.8	<6	42	170	4.05	6.7%	98.8%
Active	1,013	365	192	444	<12	690	1,042	15.0%	48.0%	71.4	<12	69	306	4.43	11.0%	90.2%
Inactive	60	231	94	196	<18	478	720	10.4%	44.9%	71.1	<18	169	854	5.05	27.0%	79.2%
Drop	0	124	274	294	<24	301	456	6.6%	38.8%	68.6	<24	113	632	5.59	18.1%	71.5%
Lost Cd	0	19	49	49	>24	782	1,820	26.2%	34.9%	67.6	>24	233	2,546	10.93	37.2%	36.6%
Total						2,833	6,944	100%	41.7%	69.1	Total	626	4,508	7.20	100%	55.5%

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	1,564	2,000	39.0%	69.3	1,295	1,578	47.6%	71.0	1,370	1,712	39.4%	67.2	1,311	1,654	41.9%	69.0
2013	673	797	38.0%	67.8	548	609	53.0%	72.2	702	802	41.9%	66.8	535	597	42.9%	69.1
2012	407	545	43.9%	71.8	324	409	53.8%	72.7	274	364	41.5%	68.7	375	504	47.2%	70.8
2011	181	248	39.9%	69.8	133	166	45.2%	69.0	133	182	42.9%	69.2	137	197	38.6%	69.1
Other	303	410	37.3%	69.9	290	394	34.7%	67.8	261	364	31.2%	65.6	264	356	33.2%	65.4

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	58.5%	53.5%	50.3%	55.9%	52.5%	58.9%	42.8%
2013	57.8%	52.7%	49.2%	54.3%	48.7%	58.0%	38.0%
2012	60.3%	59.6%	53.1%	58.1%	57.9%	66.5%	47.8%
2011	55.2%	52.4%	55.2%	51.2%	51.2%	56.5%	48.0%
Other	59.4%	48.0%	46.3%	59.1%	54.7%	52.4%	43.5%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	61.4%	50.9%	47.2%	59.1%	51.6%	53.3%	73.7%
2013	61.1%	55.0%	50.1%	61.3%	56.7%	57.5%	77.7%
2012	66.8%	54.0%	48.9%	60.2%	56.7%	57.5%	77.0%
2011	59.0%	51.2%	45.2%	49.4%	40.4%	47.0%	80.7%
Other	57.1%	39.4%	40.7%	58.1%	41.7%	43.8%	59.3%

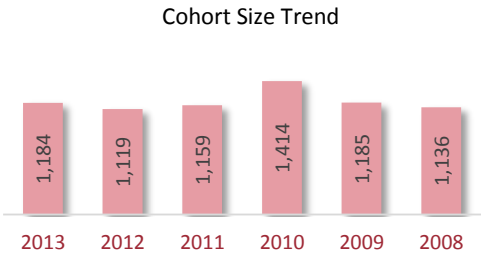
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	46.3%	44.0%	44.4%	51.4%	53.6%	39.8%
2013	45.8%	45.9%	46.9%	52.5%	52.7%	40.7%
2012	50.8%	45.3%	47.3%	55.0%	60.2%	42.0%
2011	47.8%	45.1%	48.9%	49.5%	57.1%	46.7%
Other	42.5%	36.8%	32.5%	45.7%	47.2%	31.7%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	67.6%	58.7%	59.2%	56.1%	54.5%	49.0%	41.3%
2013	64.5%	63.7%	60.0%	58.6%	54.3%	52.3%	41.7%
2012	73.4%	61.9%	62.7%	60.7%	58.9%	52.8%	43.7%
2011	71.1%	55.8%	63.5%	52.8%	48.7%	42.6%	43.7%
Other	63.7%	45.7%	50.4%	46.2%	51.6%	40.1%	35.8%

New Jersey

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,973	1,973	-	995	869	926	859
Sections	3,649	3,649	-	995	869	926	859
% Pass	45.2%	45.2%	-	39.4%	55.6%	42.7%	44.2%
Avg Score	68.8	68.8	-	67.8	72.5	66.6	68.7
Avg Age	27.6	27.6	-	27.9	27.4	27.3	27.8



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	853	1,120	1,952	21	1,184	517	120	152	69	649	401	254	190	282	268
Sections	1,568	2,081	3,617	32	2,458	849	151	191	126	1,331	626	390	289	448	439
% Pass	42.0%	47.7%	45.2%	53.1%	44.2%	51.5%	39.1%	33.9%	54.8%	48.8%	39.5%	43.3%	48.4%	41.1%	43.5%
Avg Score	67.3	70.0	68.8	73.9	68.6	71.3	65.0	64.6	74.1	70.9	66.0	67.7	68.7	66.9	68.3
Avg Age	27.3	27.9	27.6	28.5	26.9	28.3	29.4	35.5	21.6	23.0	24.8	27.0	29.1	32.0	42.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	1,383	2,577	70.6%	44.1%	68.5	<6	40	160	4.00	20.3%	100.0%
Active	-	-	-	-	<12	410	490	13.4%	53.9%	72.3	<12	47	188	4.00	23.9%	100.0%
Inactive	-	-	-	-	<18	214	246	6.7%	51.6%	71.6	<18	74	296	4.00	37.6%	100.0%
Drop	-	-	-	-	<24	91	101	2.8%	41.6%	65.2	<24	31	124	4.00	15.7%	100.0%
Lost Cd	-	-	-	-	>24	193	235	6.4%	34.5%	63.9	>24	5	20	4.00	2.5%	100.0%
Total						1,973	3,649	100%	45.2%	68.8	Total	197	788	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	995	995	39.4%	67.8	869	869	55.6%	72.5	926	926	42.7%	66.6	859	859	44.2%	68.7
2013	673	673	38.2%	27.2	548	548	54.4%	26.8	702	702	42.7%	26.7	535	535	43.2%	26.9
2012	224	224	46.4%	28.6	247	247	61.1%	27.8	140	140	45.7%	27.8	238	238	49.6%	28.7
2011	38	38	36.8%	29.1	44	44	40.9%	29.1	32	32	43.8%	29.9	37	37	35.1%	29.4
Other	60	60	39.6%	35.2	30	30	50.2%	33.7	52	52	27.2%	36.0	49	49	28.3%	36.8

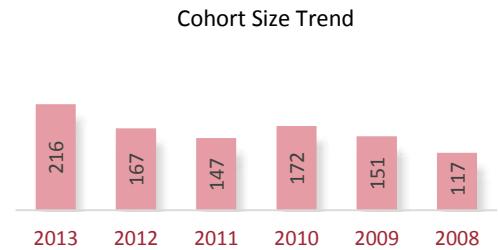
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	57.3%	53.8%	48.2%	52.9%	50.0%	58.9%	40.5%	Overall	64.2%	55.9%	51.6%	61.4%	58.2%	58.5%	78.0%
2013	57.7%	51.4%	47.4%	53.3%	48.9%	57.1%	38.2%	2013	62.0%	56.8%	50.9%	62.0%	58.8%	57.9%	78.1%
2012	58.0%	64.3%	49.6%	54.9%	53.1%	66.1%	50.0%	2012	70.5%	56.3%	55.9%	62.8%	60.7%	62.8%	76.9%
2011	42.1%	39.5%	44.7%	34.2%	47.4%	39.5%	42.1%	2011	61.4%	54.6%	40.9%	45.5%	40.9%	43.2%	88.6%
Other	60.7%	49.8%	54.5%	51.6%	51.8%	64.9%	30.3%	Other	56.0%	39.5%	43.5%	62.5%	53.2%	58.1%	70.3%

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	45.3%	44.4%	44.8%	51.2%	52.3%	42.1%	Overall	65.5%	60.6%	59.4%	56.7%	53.8%	49.6%	42.0%
2013	45.2%	45.6%	45.7%	52.4%	52.4%	41.6%	2013	64.3%	63.0%	59.8%	57.9%	55.0%	51.2%	42.2%
2012	47.1%	45.0%	47.9%	52.9%	59.3%	47.9%	2012	71.9%	60.9%	62.6%	59.7%	57.1%	52.9%	44.1%
2011	40.6%	40.6%	37.5%	40.6%	56.3%	43.8%	2011	59.5%	43.2%	56.8%	43.2%	40.5%	35.1%	40.5%
Other	45.0%	28.7%	28.9%	37.1%	29.3%	32.3%	Other	51.5%	46.3%	42.1%	39.0%	35.2%	25.9%	30.2%

New Mexico

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	441	328	214	233	231	215	208
Sections	1,056	641	415	269	272	255	260
% Pass	46.6%	50.6%	40.5%	45.0%	50.0%	45.5%	45.8%
Avg Score	71.1	71.5	70.5	71.2	72.5	70.2	70.5
Avg Age	31.6	31.0	32.6	31.5	31.8	32.1	31.0



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	227	214	340	102	216	108	38	79	5	39	79	61	44	110	140
Sections	535	521	779	277	513	289	70	184	18	88	187	152	93	248	270
% Pass	45.6%	47.6%	47.9%	43.0%	48.2%	49.8%	52.9%	35.0%	50.0%	45.5%	40.1%	58.6%	41.9%	46.4%	46.3%
Avg Score	70.0	72.3	71.8	69.2	70.8	72.7	71.8	68.9	68.2	68.6	69.9	74.5	71.5	71.2	70.9
Avg Age	31.4	31.8	32.2	29.8	30.5	30.9	33.6	37.7	21.7	23.2	25.1	26.9	29.1	32.2	42.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	22	44	14	13	<6	256	525	49.7%	49.3%	70.9	<6	7	28	4.00	7.5%	100.0%
Active	190	59	19	63	<12	102	156	14.8%	49.4%	73.2	<12	15	66	4.40	16.1%	90.9%
Inactive	4	31	11	30	<18	76	116	11.0%	48.3%	72.7	<18	27	129	4.78	29.0%	83.7%
Drop	0	21	40	45	<24	39	54	5.1%	48.2%	70.7	<24	17	111	6.53	18.3%	61.3%
Lost Cd	0	3	6	10	>24	94	205	19.4%	36.1%	69.3	>24	27	272	10.07	29.0%	39.7%
Total						441	1,056	100%	46.6%	71.1	Total	93	606	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	233	269	45.0%	71.2	231	272	50.0%	72.5	215	255	45.5%	70.2	208	260	45.8%	70.5
2013	125	140	42.9%	69.0	122	135	51.9%	72.3	113	128	50.8%	71.5	99	110	47.3%	70.3
2012	60	73	49.3%	73.4	61	79	53.2%	74.3	49	59	45.8%	69.4	55	78	50.0%	73.1
2011	12	14	42.9%	74.9	14	15	73.3%	71.0	17	21	42.9%	70.5	16	20	55.0%	71.7
Other	36	42	50.2%	73.8	34	43	36.0%	70.2	36	47	32.7%	67.3	38	52	35.3%	67.3

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	62.8%	56.9%	55.9%	52.0%	54.6%	58.5%	55.0%	Overall	57.6%	58.8%	49.6%	63.9%	57.8%	58.4%	63.8%
2013	60.0%	52.9%	51.4%	45.7%	56.4%	55.0%	49.3%	2013	55.6%	57.8%	54.8%	63.7%	60.7%	62.2%	61.5%
2012	65.8%	63.0%	64.4%	53.4%	54.8%	65.8%	61.6%	2012	68.4%	59.5%	50.6%	65.8%	60.8%	59.5%	70.9%
2011	92.9%	85.7%	50.0%	64.3%	57.1%	64.3%	50.0%	2011	60.0%	60.0%	53.3%	60.0%	60.0%	66.7%	73.3%
Other	57.3%	51.5%	58.9%	67.6%	46.9%	56.6%	65.5%	Other	44.9%	60.9%	27.5%	62.9%	40.8%	39.2%	55.4%

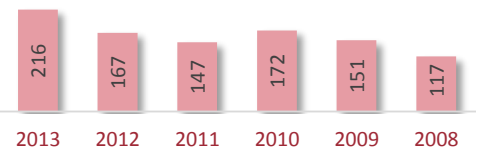
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	51.2%	45.6%	44.8%	49.4%	57.4%	52.1%	Overall	68.7%	57.1%	61.0%	60.6%	51.1%	54.2%	47.5%
2013	57.0%	54.7%	50.8%	53.1%	55.5%	51.6%	2013	60.9%	62.7%	61.8%	60.0%	51.8%	54.6%	46.4%
2012	45.8%	49.2%	47.5%	54.2%	64.4%	57.6%	2012	76.9%	61.5%	65.4%	60.3%	57.7%	59.0%	50.0%
2011	47.6%	33.3%	47.6%	52.4%	47.6%	52.4%	2011	85.0%	60.0%	60.0%	65.0%	55.0%	55.0%	60.0%
Other	42.2%	18.0%	20.9%	29.6%	58.5%	46.2%	Other	70.0%	34.7%	52.8%	60.7%	38.3%	46.0%	41.3%

New Mexico

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	328	328	-	171	170	149	151
Sections	641	641	-	171	170	149	151
% Pass	50.6%	50.6%	-	46.8%	55.3%	52.4%	47.7%
Avg Score	71.5	71.5	-	70.9	73.3	71.1	70.6
Avg Age	31.0	31.0	-	30.8	30.7	31.7	30.8

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	168	160	237	91	216	73	18	21	5	34	60	47	21	83	97
Sections	322	319	418	223	459	135	23	24	17	74	121	97	33	146	153
% Pass	50.9%	50.2%	54.3%	43.5%	49.2%	60.0%	43.5%	24.8%	47.1%	46.0%	44.6%	61.9%	54.6%	48.6%	51.6%
Avg Score	70.3	72.7	72.7	69.3	70.8	75.6	68.9	64.6	67.2	68.6	70.7	75.7	73.4	71.2	71.4
Avg Age	30.4	31.6	31.6	29.9	30.6	30.8	36.0	35.6	21.6	23.1	25.0	26.9	29.1	32.2	42.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	248	484	75.5%	49.8%	71.0	<6	7	28	4.00	18.4%	100.0%
Active	-	-	-	-	<12	57	73	11.4%	61.6%	76.7	<12	11	44	4.00	28.9%	100.0%
Inactive	-	-	-	-	<18	33	39	6.1%	59.0%	75.4	<18	15	60	4.00	39.5%	100.0%
Drop	-	-	-	-	<24	13	14	2.2%	42.9%	71.1	<24	3	12	4.00	7.9%	100.0%
Lost Cd	-	-	-	-	>24	27	31	4.8%	29.0%	63.7	>24	2	8	4.00	5.3%	100.0%
Total						328	641	100%	50.6%	71.5	Total	38	152	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	171	171	46.8%	70.9	170	170	55.3%	73.3	149	149	52.4%	71.1	151	151	47.7%	70.6
2013	125	125	44.8%	30.4	122	122	52.5%	30.7	113	113	52.2%	30.9	99	99	47.5%	30.3
2012	33	33	54.6%	30.3	40	40	62.5%	30.6	24	24	66.7%	32.7	38	38	57.9%	30.1
2011	6	6	50.0%	38.4	6	6	66.7%	31.5	4	4	25.0%	41.8	7	7	28.6%	34.6
Other	7	7	33.3%	33.5	2	2	50.0%	30.3	8	8	30.0%	37.0	7	7	8.3%	37.8

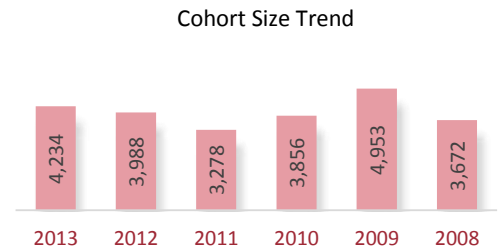
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	60.4%	56.9%	54.9%	48.5%	56.9%	55.4%	54.0%	Overall	61.2%	58.8%	57.6%	66.5%	63.5%	62.9%	62.9%
2013	59.2%	53.6%	52.8%	43.2%	58.4%	54.4%	49.6%	2013	58.2%	55.7%	55.7%	65.6%	59.8%	62.3%	59.8%
2012	63.6%	63.6%	63.6%	54.6%	60.6%	60.6%	69.7%	2012	67.5%	67.5%	62.5%	67.5%	75.0%	67.5%	72.5%
2011	100.0%	100.0%	66.7%	66.7%	33.3%	50.0%	66.7%	2011	66.7%	66.7%	50.0%	66.7%	66.7%	50.0%	50.0%
Other	33.3%	46.7%	40.0%	100.0%	33.3%	53.3%	46.7%	Other	100.0%	50.0%	100.0%	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	54.6%	54.9%	47.5%	49.3%	57.9%	53.3%	Overall	64.3%	59.3%	62.6%	58.2%	53.1%	54.4%	48.7%
2013	57.5%	54.0%	51.3%	51.3%	56.6%	51.3%	2013	58.6%	60.6%	60.6%	58.6%	52.5%	55.6%	46.5%
2012	50.0%	79.2%	45.8%	41.7%	75.0%	79.2%	2012	81.6%	68.4%	73.7%	60.5%	63.2%	63.2%	60.5%
2011	50.0%	25.0%	25.0%	75.0%	25.0%	0.0%	2011	85.7%	42.9%	42.9%	57.1%	42.9%	28.6%	57.1%
Other	30.0%	10.0%	10.0%	30.0%	40.0%	30.0%	Other	29.2%	8.3%	50.0%	41.7%	16.7%	16.7%	8.3%

New York

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	9,861	7,239	5,408	5,459	4,599	4,960	4,778
Sections	24,741	13,748	10,993	6,994	5,460	6,142	6,145
% Pass	48.4%	54.5%	40.9%	44.8%	57.2%	46.0%	47.3%
Avg Score	71.6	72.5	70.5	71.7	73.9	69.8	71.1
Avg Age	27.5	26.3	28.9	27.4	27.8	27.3	27.4



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	4,797	5,065	9,708	171	4,235	2,538	998	2,090	285	3,243	2,422	1,472	1,040	1,390	1,161
Sections	11,934	12,807	24,299	442	10,218	6,838	2,487	5,198	595	8,059	5,173	3,133	2,165	3,101	2,515
% Pass	45.6%	51.0%	48.5%	45.3%	54.5%	53.0%	39.7%	32.9%	66.1%	59.1%	45.7%	43.5%	43.2%	41.5%	34.5%
Avg Score	70.5	72.6	71.6	70.5	72.6	73.1	69.5	68.2	77.4	74.9	70.6	70.0	70.1	69.8	67.1
Avg Age	27.4	27.6	27.5	29.0	25.7	26.5	28.3	33.5	21.7	23.1	24.9	26.9	29.0	32.2	41.9

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	608	1,232	352	446	<6	5,180	10,461	42.3%	55.0%	72.7	<6	119	489	4.11	4.5%	97.3%
Active	3,447	1,167	575	1,452	<12	2,676	4,116	16.6%	54.7%	73.6	<12	489	2,107	4.31	18.5%	92.8%
Inactive	179	674	217	603	<18	1,792	2,638	10.7%	48.9%	71.9	<18	835	4,198	5.03	31.7%	79.6%
Drop	0	302	542	964	<24	939	1,453	5.9%	40.1%	69.4	<24	397	2,285	5.76	15.0%	69.5%
Lost Cd	0	48	132	225	>24	2,580	6,073	24.5%	34.7%	68.6	>24	798	8,788	11.01	30.3%	36.3%
Total						9,861	24,741	100%	48.4%	71.6	Total	2,638	17,867	6.77	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	5,459	6,994	44.8%	71.7	4,599	5,460	57.2%	73.9	4,960	6,142	46.0%	69.8	4,778	6,145	47.3%	71.1
2013	2,527	2,966	48.7%	72.2	2,002	2,160	68.3%	76.2	2,531	2,884	50.7%	70.5	1,925	2,208	54.0%	72.4
2012	1,423	1,943	48.5%	73.1	1,231	1,471	63.9%	75.6	1,120	1,437	50.5%	71.1	1,440	1,987	51.1%	72.6
2011	452	647	39.0%	71.0	405	514	46.3%	70.9	461	655	38.5%	68.5	478	671	36.5%	68.2
Other	1,057	1,438	34.4%	69.1	961	1,315	32.5%	68.5	848	1,166	30.3%	66.7	935	1,279	34.4%	68.2

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%	58.3%	56.2%	60.2%	58.4%	63.8%	46.8%	Overall	67.7%	59.2%	56.0%	62.0%	60.0%	58.4%	74.5%
2013	63.1%	61.3%	59.0%	62.5%	59.3%	67.5%	47.6%	2013	71.4%	64.6%	62.6%	65.7%	68.1%	65.9%	81.0%
2012	64.7%	60.0%	59.1%	62.5%	59.9%	65.9%	49.5%	2012	70.8%	63.6%	60.2%	64.0%	65.5%	62.5%	78.9%
2011	57.2%	58.3%	52.6%	57.7%	59.5%	61.7%	44.5%	2011	64.0%	50.4%	45.1%	55.6%	46.7%	53.1%	67.1%
Other	58.8%	48.8%	47.2%	52.7%	54.1%	53.2%	42.2%	Other	57.6%	45.9%	41.3%	54.5%	41.7%	39.8%	58.5%

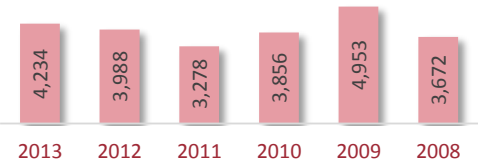
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	52.8%	50.7%	50.5%	57.0%	57.5%	45.4%	Overall	70.3%	64.0%	63.0%	61.6%	58.8%	56.8%	45.7%
2013	55.7%	56.1%	54.5%	60.4%	58.8%	49.2%	2013	69.9%	68.9%	66.0%	66.1%	63.2%	61.9%	50.6%
2012	55.9%	53.0%	54.6%	61.2%	60.3%	45.2%	2012	72.1%	68.1%	63.8%	65.6%	59.8%	61.1%	48.7%
2011	46.0%	41.8%	45.0%	51.3%	52.8%	41.4%	2011	70.0%	56.6%	57.4%	53.1%	50.4%	46.5%	36.2%
Other	43.6%	36.1%	35.8%	44.3%	52.3%	36.6%	Other	68.4%	51.5%	58.7%	50.3%	52.4%	45.1%	35.8%

New York

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	7,239	7,239	-	3,687	3,217	3,524	3,320
Sections	13,748	13,748	-	3,687	3,217	3,524	3,320
% Pass	54.5%	54.5%	-	48.5%	68.0%	51.1%	51.5%
Avg Score	72.5	72.5	-	72.0	76.2	70.2	71.7
Avg Age	26.3	26.3	-	26.3	26.2	26.4	26.4

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	3,418	3,821	7,126	123	4,234	1,966	476	563	278	2,859	1,661	876	574	799	700
Sections	6,398	7,350	13,517	231	8,984	3,485	593	686	540	6,031	2,650	1,362	863	1,276	1,026
% Pass	50.7%	57.8%	54.6%	47.6%	56.0%	59.3%	31.9%	28.9%	68.0%	62.6%	48.3%	48.3%	48.4%	45.9%	39.5%
Avg Score	70.9	73.8	72.5	70.0	72.8	74.2	66.0	65.1	77.9	75.5	70.3	69.7	70.5	69.5	66.0
Avg Age	26.2	26.4	26.3	28.2	25.7	26.4	28.6	33.8	21.7	23.0	24.8	26.9	29.0	32.2	41.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	4,965	9,254	67.3%	56.2%	72.8	<6	107	428	4.00	10.6%	100.0%
Active	-	-	-	-	<12	1,797	2,240	16.3%	61.3%	75.0	<12	376	1,504	4.00	37.1%	100.0%
Inactive	-	-	-	-	<18	901	1,025	7.5%	52.7%	71.9	<18	392	1,568	4.00	38.7%	100.0%
Drop	-	-	-	-	<24	326	366	2.7%	35.5%	66.4	<24	111	444	4.00	11.0%	100.0%
Lost Cd	-	-	-	-	>24	726	863	6.3%	29.1%	65.2	>24	27	108	4.00	2.7%	100.0%
Total						7,239	13,748	100%	54.5%	72.5	Total	1,013	4,052	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	3,687	3,687	48.5%	72.0	3,217	3,217	68.0%	76.2	3,524	3,524	51.1%	70.2	3,320	3,320	51.5%	71.7
2013	2,527	2,527	49.6%	25.7	2,002	2,002	70.2%	25.6	2,531	2,531	51.9%	25.8	1,924	1,924	55.1%	25.7
2012	841	841	52.8%	26.4	976	976	71.8%	26.5	648	648	58.3%	26.7	1,020	1,020	53.1%	26.2
2011	143	143	31.5%	28.5	136	136	40.4%	28.1	144	144	31.3%	28.8	170	170	25.9%	28.9
Other	176	176	26.9%	35.0	103	103	22.7%	33.2	201	201	28.5%	33.2	206	206	36.3%	34.1

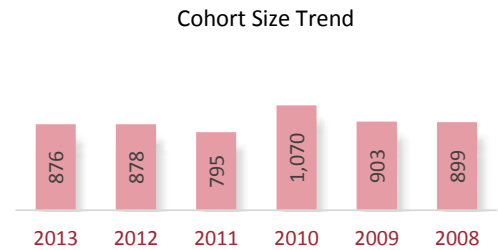
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	61.4%	59.8%	57.9%	60.9%	57.0%	65.9%	49.1%	Overall	71.5%	65.9%	63.3%	65.9%	67.3%	64.8%	80.8%
2013	62.2%	61.7%	59.4%	63.1%	58.4%	67.4%	48.4%	2013	71.8%	66.5%	64.6%	66.6%	69.8%	67.3%	81.8%
2012	62.9%	61.5%	60.3%	61.4%	57.7%	65.8%	54.9%	2012	74.2%	69.4%	66.6%	68.1%	69.4%	65.7%	83.1%
2011	43.4%	44.8%	41.3%	43.4%	47.6%	55.2%	42.7%	2011	60.3%	50.0%	41.9%	55.9%	42.7%	46.3%	66.9%
Other	56.5%	36.7%	39.2%	41.2%	41.7%	53.4%	37.5%	Other	56.9%	41.0%	34.5%	46.0%	31.6%	33.0%	57.2%

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	56.0%	55.6%	53.6%	58.5%	58.0%	49.9%	Overall	69.2%	66.9%	64.7%	64.1%	61.5%	59.5%	49.4%
2013	56.2%	57.4%	55.4%	60.4%	58.5%	50.4%	2013	69.4%	68.8%	66.3%	66.3%	63.8%	62.7%	51.3%
2012	60.8%	59.1%	59.9%	63.1%	62.7%	53.1%	2012	71.9%	70.7%	65.6%	67.0%	62.4%	61.8%	51.0%
2011	44.4%	38.2%	35.4%	41.0%	45.1%	37.5%	2011	65.3%	48.2%	50.6%	47.1%	42.9%	38.2%	31.8%
Other	45.9%	34.4%	24.4%	32.9%	45.0%	41.7%	Other	56.4%	45.6%	56.0%	43.7%	50.9%	35.3%	38.8%

North Carolina

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,721	1,249	889	1,097	994	1,001	1,036
Sections	4,898	3,027	1,871	1,324	1,132	1,204	1,238
% Pass	55.7%	61.4%	46.5%	52.5%	63.1%	53.3%	54.6%
Avg Score	74.1	75.3	72.1	75.0	75.8	72.3	73.3
Avg Age	28.5	27.7	29.7	28.3	28.9	28.4	28.4



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	879	842	1,719	3	876	413	154	278	21	493	412	228	174	284	319
Sections	2,454	2,444	4,894	4	2,732	1,050	391	725	39	1,491	993	563	411	684	717
% Pass	52.7%	58.7%	55.7%	25.0%	61.8%	53.0%	48.9%	42.5%	84.6%	66.4%	57.6%	47.4%	49.6%	52.8%	41.8%
Avg Score	73.1	75.1	74.1	74.5	75.7	73.2	72.5	70.9	81.9	77.6	74.5	71.6	73.8	73.1	69.1
Avg Age	28.7	28.2	28.5	32.3	27.0	29.6	29.2	33.6	21.7	23.2	24.9	27.0	28.9	32.2	42.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	267	218	55	71	<6	995	2,580	52.7%	61.4%	75.5	<6	16	68	4.25	2.6%	94.1%
Active	582	167	84	182	<12	499	754	15.4%	58.0%	74.7	<12	251	1,077	4.29	41.1%	93.2%
Inactive	27	151	56	84	<18	296	466	9.5%	53.0%	73.3	<18	112	564	5.04	18.3%	79.4%
Drop	0	50	141	171	<24	133	219	4.5%	40.2%	70.7	<24	106	655	6.18	17.3%	64.7%
Lost Cd	0	26	34	27	>24	365	879	17.9%	42.1%	70.8	>24	126	1,470	11.67	20.6%	34.3%
Total						1,721	4,898	100%	55.7%	74.1	Total	611	3,834	6.27	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	1,097	1,324	52.5%	75.0	994	1,132	63.1%	75.8	1,001	1,204	53.3%	72.3	1,036	1,238	54.6%	73.3
2013	677	778	55.0%	75.9	592	638	72.4%	77.7	598	661	61.0%	74.2	583	655	60.3%	74.8
2012	206	272	50.4%	74.5	193	232	57.8%	75.1	195	252	53.6%	71.3	227	294	51.0%	72.1
2011	77	105	45.7%	73.3	67	82	56.1%	73.8	76	108	40.7%	69.4	77	96	55.2%	74.2
Other	137	169	50.5%	73.9	142	180	39.7%	70.8	132	183	36.9%	69.3	149	193	44.4%	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	66.5%	66.8%	62.5%	62.4%	62.0%	69.3%	57.4%	Overall	75.1%	60.7%	57.3%	73.4%	62.0%	60.4%	82.3%
2013	69.0%	70.4%	66.5%	65.0%	62.7%	71.1%	55.9%	2013	76.5%	65.7%	63.2%	74.3%	68.7%	64.9%	87.8%
2012	63.6%	64.3%	56.6%	59.6%	61.0%	67.7%	60.3%	2012	77.6%	58.6%	53.9%	74.6%	57.8%	62.9%	75.0%
2011	66.7%	61.0%	56.2%	53.3%	58.1%	59.1%	57.1%	2011	73.2%	51.2%	52.4%	81.7%	53.7%	52.4%	80.5%
Other	58.4%	55.5%	55.5%	59.0%	61.9%	68.7%	60.6%	Other	66.9%	47.6%	39.7%	64.0%	44.0%	42.3%	70.0%

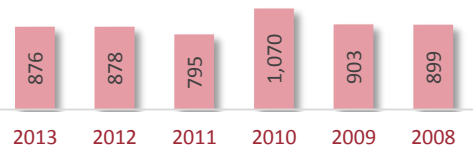
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	55.8%	55.3%	51.5%	59.2%	63.2%	56.3%	Overall	77.4%	63.6%	68.6%	64.9%	62.3%	61.3%	55.0%
2013	60.4%	62.9%	59.6%	63.5%	66.4%	58.7%	2013	80.0%	69.3%	72.4%	68.6%	66.0%	66.1%	57.0%
2012	50.8%	49.6%	44.4%	57.5%	60.3%	57.5%	2012	74.8%	56.8%	63.6%	60.9%	55.1%	56.1%	54.4%
2011	50.9%	45.4%	40.7%	51.9%	50.9%	43.5%	2011	75.0%	57.3%	66.7%	65.6%	65.6%	57.3%	54.2%
Other	45.6%	35.2%	31.0%	46.4%	60.1%	50.7%	Other	72.4%	54.6%	62.4%	56.4%	57.4%	52.5%	48.5%

North Carolina

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,249	1,249	-	799	742	740	746
Sections	3,027	3,027	-	799	742	740	746
% Pass	61.4%	61.4%	-	54.6%	71.8%	59.6%	59.9%
Avg Score	75.3	75.3	-	75.7	77.8	73.5	74.3
Avg Age	27.7	27.7	-	27.8	27.7	27.6	27.8

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	616	633	1,248	1	876	278	46	49	21	440	262	135	92	185	213
Sections	1,471	1,556	3,025	2	2,450	462	59	56	38	1,229	558	272	180	363	387
% Pass	58.7%	63.8%	61.4%	0.0%	62.8%	58.7%	40.7%	41.4%	84.2%	69.0%	61.5%	54.8%	57.8%	55.9%	46.0%
Avg Score	74.0	76.6	75.3	73.5	75.9	73.5	69.2	70.1	81.9	78.3	75.3	72.3	76.0	73.6	68.8
Avg Age	28.0	27.5	27.7	28.2	27.1	30.4	30.4	34.8	21.7	23.2	24.9	26.9	29.0	32.4	42.7

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	979	2,401	79.3%	62.1%	75.6	<6	13	52	4.00	4.5%	100.0%
Active	-	-	-	-	<12	306	380	12.6%	63.7%	76.0	<12	196	784	4.00	68.1%	100.0%
Inactive	-	-	-	-	<18	108	128	4.2%	64.1%	74.5	<18	50	200	4.00	17.4%	100.0%
Drop	-	-	-	-	<24	34	41	1.4%	22.0%	63.6	<24	23	92	4.00	8.0%	100.0%
Lost Cd	-	-	-	-	>24	68	77	2.5%	41.6%	70.1	>24	6	24	4.00	2.1%	100.0%
Total						1,249	3,027	100%	61.4%	75.3	Total	288	1,152	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	799	799	54.6%	75.7	742	742	71.8%	77.8	740	740	59.6%	73.5	746	746	59.9%	74.3
2013	677	677	55.8%	27.3	592	592	73.1%	27.1	598	598	61.7%	27.0	583	583	61.6%	27.0
2012	93	93	52.7%	31.1	122	122	71.3%	29.5	112	112	52.7%	30.2	135	135	56.3%	30.9
2011	15	15	33.3%	28.4	19	19	47.4%	32.4	14	14	35.7%	31.3	11	11	45.5%	28.4
Other	14	14	37.5%	31.1	9	9	55.0%	36.3	16	16	47.9%	32.0	17	17	58.9%	34.3

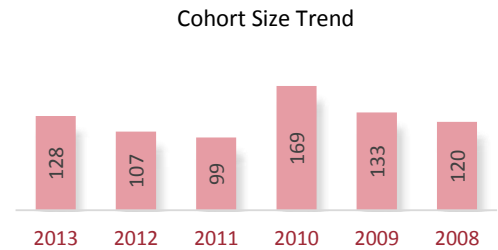
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	68.5%	68.8%	65.6%	62.8%	61.2%	70.6%	57.5%	Overall	76.7%	65.2%	64.5%	75.0%	68.7%	65.6%	86.5%
2013	69.9%	70.8%	67.4%	64.7%	61.9%	71.5%	57.0%	2013	76.5%	65.9%	64.2%	74.3%	69.9%	65.5%	87.8%
2012	60.2%	61.3%	58.1%	54.8%	58.1%	67.7%	65.6%	2012	82.0%	64.8%	68.0%	79.5%	66.4%	69.7%	82.0%
2011	60.0%	53.3%	33.3%	46.7%	53.3%	66.7%	40.0%	2011	52.6%	36.8%	52.6%	68.4%	52.6%	63.2%	79.0%
Other	66.7%	41.7%	66.7%	41.7%	58.3%	50.0%	45.8%	Other	65.0%	90.0%	65.0%	70.0%	55.0%	20.0%	75.0%

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%	61.1%	57.1%	62.3%	66.1%	59.0%	Overall	78.9%	68.1%	70.5%	68.2%	65.5%	65.4%	57.4%
2013	61.0%	63.4%	60.5%	64.6%	68.2%	59.5%	2013	79.9%	69.3%	72.4%	69.8%	67.6%	67.1%	58.2%
2012	50.9%	51.8%	45.5%	55.4%	60.7%	57.1%	2012	74.1%	62.2%	65.2%	64.4%	58.5%	59.3%	55.6%
2011	42.9%	35.7%	35.7%	35.7%	50.0%	35.7%	2011	63.6%	63.6%	45.5%	54.6%	45.5%	45.5%	45.5%
Other	47.9%	62.5%	29.2%	52.1%	37.5%	70.8%	Other	93.5%	78.0%	66.1%	51.2%	63.1%	69.6%	53.0%

North Dakota

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	245	199	116	146	138	122	140
Sections	675	436	239	195	169	149	162
% Pass	54.1%	58.3%	46.4%	46.7%	56.2%	53.7%	61.1%
Avg Score	74.4	75.4	72.6	74.7	75.1	73.8	74.0
Avg Age	27.6	26.9	28.8	27.6	27.5	28.1	27.0



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	86	64	229	16	128	67	15	35	2	85	62	28	30	33	33
Sections	178	138	623	52	354	182	38	101	2	230	128	67	78	100	70
% Pass	54.5%	67.4%	55.2%	40.4%	55.7%	59.9%	47.4%	35.3%	100.0%	61.7%	53.1%	55.2%	53.9%	47.0%	38.6%
Avg Score	74.4	78.1	74.8	69.7	74.9	75.6	69.5	70.4	91.0	77.5	72.4	73.5	73.6	73.5	70.5
Avg Age	26.6	27.0	27.1	33.8	26.4	27.9	29.7	32.0	21.7	23.3	24.8	26.9	28.9	31.5	40.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	24	39	7	14	<6	159	366	54.2%	57.4%	75.3	<6	6	24	4.00	7.1%	100.0%
Active	102	27	7	21	<12	77	125	18.5%	57.6%	74.8	<12	18	77	4.28	21.4%	93.5%
Inactive	2	18	3	10	<18	37	50	7.4%	56.0%	74.0	<18	31	152	4.90	36.9%	81.6%
Drop	0	11	23	19	<24	10	22	3.3%	50.0%	73.1	<24	8	38	4.75	9.5%	84.2%
Lost Cd	0	0	1	3	>24	41	112	16.6%	39.3%	71.5	>24	21	248	11.81	25.0%	33.9%
Total						245	675	100%	54.1%	74.4	Total	84	539	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	146	195	46.7%	74.7	138	169	56.2%	75.1	122	149	53.7%	73.8	140	162	61.1%	74.0
2013	85	104	46.2%	74.6	74	82	64.6%	76.0	67	77	57.1%	74.4	80	91	57.1%	74.5
2012	37	51	54.9%	76.2	41	52	55.8%	76.1	31	38	52.6%	74.6	36	41	78.1%	75.1
2011	7	8	37.5%	66.1	6	9	55.6%	72.9	8	10	50.0%	67.0	9	11	45.5%	71.5
Other	17	32	37.1%	74.1	17	26	21.6%	70.1	16	24	50.6%	73.5	15	19	51.2%	67.0

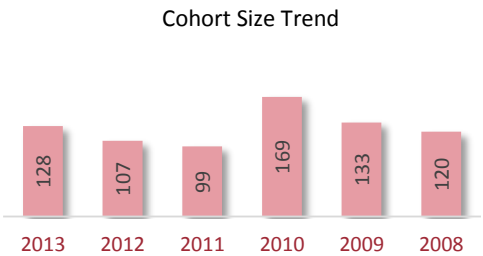
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	68.6%	55.6%	58.2%	57.4%	53.7%	60.2%	61.1%	Overall	62.7%	64.3%	52.5%	69.4%	61.9%	56.1%	82.8%
2013	68.3%	55.8%	60.6%	60.6%	50.0%	62.5%	59.6%	2013	61.0%	69.5%	59.8%	67.1%	62.2%	64.6%	81.7%
2012	70.6%	56.9%	62.8%	66.7%	62.8%	64.7%	60.8%	2012	71.2%	63.5%	50.0%	71.2%	61.5%	55.8%	84.6%
2011	25.0%	37.5%	62.5%	25.0%	50.0%	50.0%	62.5%	2011	66.7%	44.4%	55.6%	77.8%	55.6%	33.3%	88.9%
Other	83.7%	59.2%	34.2%	34.3%	54.2%	42.9%	68.4%	Other	48.4%	50.3%	25.7%	72.1%	63.6%	27.4%	81.1%

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	60.0%	54.1%	56.0%	60.5%	69.4%	55.3%	Overall	78.1%	56.8%	68.4%	65.9%	62.2%	59.2%	56.4%
2013	58.4%	53.3%	58.4%	62.3%	72.7%	54.6%	2013	79.1%	62.6%	63.7%	73.6%	63.7%	63.7%	55.0%
2012	63.2%	50.0%	52.6%	52.6%	65.8%	60.5%	2012	80.5%	58.5%	80.5%	63.4%	65.9%	68.3%	58.5%
2011	60.0%	50.0%	50.0%	40.0%	40.0%	50.0%	2011	90.9%	27.3%	63.6%	36.4%	54.6%	45.5%	45.5%
Other	60.4%	67.5%	55.2%	78.1%	77.3%	50.7%	Other	59.5%	39.3%	66.7%	48.8%	50.0%	21.4%	65.5%

North Dakota

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	199	199	-	116	112	100	108
Sections	436	436	-	116	112	100	108
% Pass	58.3%	58.3%	-	49.1%	62.5%	58.0%	63.9%
Avg Score	75.4	75.4	-	75.3	76.3	74.6	75.5
Avg Age	26.9	26.9	-	27.0	26.8	27.3	26.5



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	64	52	186	13	128	56	6	9	2	79	50	18	18	24	25
Sections	123	94	409	27	306	109	11	10	2	191	86	32	32	52	41
% Pass	57.7%	72.3%	59.2%	44.4%	56.2%	71.6%	18.2%	11.7%	100.0%	64.9%	55.8%	53.1%	56.3%	51.9%	43.9%
Avg Score	75.2	79.8	75.8	69.9	75.2	78.1	62.2	63.5	91.0	78.4	73.1	72.6	74.4	73.9	70.4
Avg Age	26.1	26.6	26.4	34.1	26.3	27.8	31.1	29.8	21.7	23.2	24.7	26.9	28.8	31.9	41.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	150	314	72.0%	58.3%	75.8	<6	6	24	4.00	14.6%	100.0%
Active	-	-	-	-	<12	62	78	17.9%	68.0%	76.7	<12	14	56	4.00	34.1%	100.0%
Inactive	-	-	-	-	<18	22	24	5.5%	54.2%	73.5	<18	17	68	4.00	41.5%	100.0%
Drop	-	-	-	-	<24	5	8	1.8%	37.5%	70.5	<24	4	16	4.00	9.8%	100.0%
Lost Cd	-	-	-	-	>24	11	12	2.8%	16.7%	63.6	>24	-	-	-	-	-
Total						199	436	100%	58.3%	75.4	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	116	116	49.1%	75.3	112	112	62.5%	76.3	100	100	58.0%	74.6	108	108	63.9%	75.5
2013	85	85	47.1%	26.5	74	74	64.9%	26.4	67	67	58.2%	26.8	80	80	56.3%	25.7
2012	24	24	62.5%	27.8	32	32	68.8%	27.3	26	26	65.4%	27.4	27	27	88.9%	28.8
2011	4	4	25.0%	30.8	2	2	0.0%	28.4	4	4	25.0%	33.3	1	1	0.0%	29.1
Other	3	3	50.0%	31.6	4	4	0.0%	29.3	3	3	33.3%	29.5	0	0	0.0%	0.0

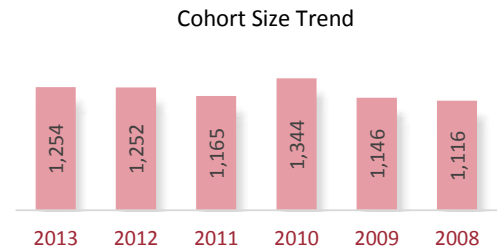
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	71.6%	56.5%	62.7%	59.3%	54.5%	57.5%	63.1%	Overall	64.0%	69.9%	57.1%	68.8%	64.3%	63.1%	81.8%
2013	70.6%	55.3%	62.4%	60.0%	51.8%	60.0%	61.2%	2013	59.5%	70.3%	60.8%	66.2%	63.5%	64.9%	81.1%
2012	75.0%	62.5%	70.8%	66.7%	62.5%	58.3%	70.8%	2012	81.3%	75.0%	59.4%	78.1%	68.8%	68.8%	84.4%
2011	50.0%	50.0%	50.0%	25.0%	50.0%	25.0%	50.0%	2011	50.0%	50.0%	0.0%	50.0%	50.0%	0.0%	100.0%
Other	100.0%	50.0%	25.0%	25.0%	75.0%	25.0%	75.0%	Other	16.7%	33.3%	0.0%	50.0%	50.0%	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	62.0%	52.0%	56.0%	64.0%	74.0%	57.0%	Overall	81.5%	64.8%	72.2%	71.3%	66.7%	63.0%	58.3%
2013	61.2%	52.2%	61.2%	67.2%	73.1%	55.2%	2013	77.5%	66.3%	66.3%	73.8%	65.0%	61.3%	56.3%
2012	61.5%	53.9%	50.0%	65.4%	76.9%	69.2%	2012	92.6%	59.3%	88.9%	66.7%	74.1%	70.4%	66.7%
2011	75.0%	50.0%	25.0%	0.0%	50.0%	25.0%	2011	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Other	66.7%	33.3%	33.3%	66.7%	100.0%	33.3%	Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Ohio

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,599	1,917	1,343	1,575	1,398	1,484	1,460
Sections	7,163	4,281	2,882	1,958	1,606	1,752	1,847
% Pass	50.5%	55.4%	43.2%	46.3%	61.0%	48.1%	48.2%
Avg Score	72.6	73.4	71.4	73.0	75.5	70.5	71.5
Avg Age	28.1	27.3	29.3	28.3	28.4	28.0	27.9



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,206	1,394	2,584	17	1,255	730	257	357	54	784	691	378	290	344	389
Sections	3,218	3,945	7,114	49	3,588	1,971	652	952	112	2,173	1,585	874	691	803	925
% Pass	47.6%	52.9%	50.6%	36.7%	55.6%	49.7%	43.3%	37.9%	76.8%	59.8%	50.4%	47.3%	44.3%	45.3%	38.1%
Avg Score	71.3	73.6	72.6	68.2	73.6	72.3	70.7	70.5	81.5	75.5	72.3	71.4	70.7	70.8	69.3
Avg Age	28.2	28.1	28.1	30.7	27.0	27.6	30.1	34.0	21.8	23.1	24.9	26.9	28.9	32.2	43.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	250	338	100	86	<6	1,544	3,708	51.8%	55.8%	73.7	<6	44	181	4.11	5.7%	97.2%
Active	971	333	128	230	<12	736	1,161	16.2%	51.6%	72.4	<12	206	878	4.26	26.6%	93.8%
Inactive	33	240	88	123	<18	479	743	10.4%	45.4%	71.9	<18	228	1,194	5.24	29.5%	76.4%
Drop	0	73	214	228	<24	220	350	4.9%	42.3%	70.6	<24	110	640	5.82	14.2%	68.8%
Lost Cd	0	19	36	53	>24	485	1,201	16.8%	38.7%	70.3	>24	186	2,002	10.76	24.0%	37.2%
Total						2,599	7,163	100%	50.5%	72.6	Total	774	4,895	6.32	100%	63.2%

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	1,575	1,958	46.3%	73.0	1,398	1,606	61.0%	75.5	1,484	1,752	48.1%	70.5	1,460	1,847	48.2%	71.5
2013	847	963	50.4%	73.8	806	864	67.9%	76.8	854	940	52.9%	71.5	717	821	52.0%	72.5
2012	423	589	45.0%	72.6	300	366	60.9%	75.4	351	444	46.6%	70.5	426	572	49.7%	71.5
2011	113	159	35.2%	70.2	115	148	52.0%	72.8	114	154	41.6%	68.0	129	191	44.5%	71.8
Other	192	247	45.9%	73.9	177	228	39.1%	72.3	165	214	33.7%	67.5	188	263	36.0%	68.3

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	61.0%	62.3%	57.4%	60.6%	54.7%	65.5%	53.4%
2013	63.3%	66.9%	59.7%	63.3%	56.3%	67.7%	53.4%
2012	56.9%	59.4%	56.0%	57.1%	52.5%	63.5%	53.3%
2011	54.1%	54.1%	41.5%	47.2%	50.9%	62.3%	49.1%
Other	63.8%	53.6%	59.3%	63.9%	54.8%	61.9%	56.3%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.8%	58.3%	55.7%	68.7%	61.9%	61.8%	84.3%
2013	71.3%	62.4%	61.2%	69.7%	66.3%	66.1%	87.3%
2012	67.8%	54.6%	51.9%	66.9%	63.1%	61.8%	86.1%
2011	65.5%	50.0%	43.9%	68.9%	46.6%	56.1%	78.4%
Other	69.3%	51.5%	44.8%	67.2%	49.8%	46.4%	71.6%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	52.9%	49.6%	46.8%	52.6%	56.0%	52.0%
2013	56.4%	54.6%	49.3%	55.6%	58.1%	55.2%
2012	53.2%	49.6%	48.0%	53.4%	56.5%	48.9%
2011	42.9%	39.0%	42.2%	43.5%	53.9%	44.8%
Other	41.5%	31.3%	34.9%	41.4%	45.9%	46.7%

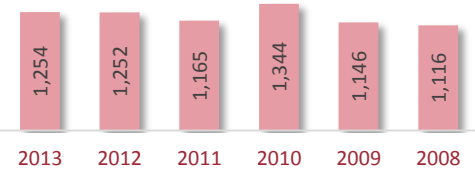
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	73.1%	60.4%	65.5%	59.0%	57.7%	55.8%	50.8%
2013	73.3%	64.9%	68.0%	63.5%	60.1%	62.2%	51.2%
2012	73.8%	60.7%	62.8%	58.7%	55.8%	53.5%	52.5%
2011	74.4%	55.5%	62.8%	57.6%	57.1%	53.9%	50.8%
Other	69.4%	46.0%	64.1%	43.6%	53.4%	38.0%	45.9%

Ohio

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,917	1,917	-	1,121	1,056	1,074	1,030
Sections	4,281	4,281	-	1,121	1,056	1,074	1,030
% Pass	55.4%	55.4%	-	51.3%	68.5%	52.4%	49.7%
Avg Score	73.4	73.4	-	73.6	77.1	71.1	71.7
Avg Age	27.3	27.3	-	27.5	27.3	27.2	27.3

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	873	1,044	1,908	10	1,254	484	96	83	52	660	458	251	177	217	268
Sections	1,861	2,420	4,261	20	3,223	836	121	101	108	1,666	843	451	338	398	477
% Pass	51.7%	58.3%	55.5%	40.0%	56.7%	56.7%	36.4%	32.5%	79.6%	63.2%	54.9%	49.7%	49.1%	47.2%	40.5%
Avg Score	71.6	74.7	73.4	66.0	73.8	73.4	68.1	67.4	82.2	76.2	72.9	71.6	70.5	70.6	68.3
Avg Age	27.5	27.3	27.3	29.1	26.8	28.1	30.8	35.3	21.8	23.1	24.8	27.0	28.9	32.2	43.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	1,477	3,359	78.5%	56.3%	73.7	<6	39	156	4.00	11.8%	100.0%
Active	-	-	-	-	<12	427	518	12.1%	59.7%	73.8	<12	162	648	4.00	48.9%	100.0%
Inactive	-	-	-	-	<18	182	206	4.8%	54.9%	73.3	<18	93	372	4.00	28.1%	100.0%
Drop	-	-	-	-	<24	55	60	1.4%	23.3%	66.3	<24	33	132	4.00	10.0%	100.0%
Lost Cd	-	-	-	-	>24	114	138	3.2%	32.6%	67.2	>24	4	16	4.00	1.2%	100.0%
Total						1,917	4,281	100%	55.4%	73.4	Total	331	1,324	4.00	100%	100.0%

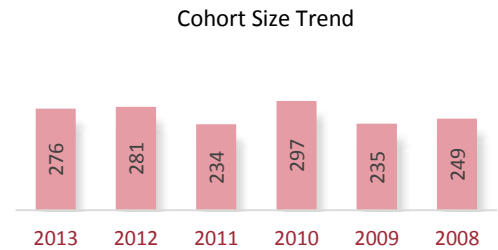
Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	1,121	1,121	51.3%	73.6	1,056	1,056	68.5%	77.1	1,074	1,074	52.4%	71.1	1,030	1,030	49.7%	71.7
2013	847	847	51.4%	27.1	806	806	69.9%	26.9	854	854	53.5%	26.7	716	716	51.8%	26.7
2012	223	223	51.6%	28.2	207	207	69.6%	27.7	161	161	57.1%	28.4	245	245	50.2%	28.0
2011	24	24	50.0%	31.5	32	32	40.6%	31.3	29	29	27.6%	29.6	36	36	30.6%	30.9
Other	27	27	63.1%	35.4	11	11	26.7%	35.4	30	30	31.1%	35.2	33	33	13.8%	33.5

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	61.7%	65.0%	60.2%	61.9%	54.4%	66.3%	54.1%	Overall	71.6%	62.2%	62.4%	70.6%	67.5%	66.5%	87.3%
2013	63.3%	66.5%	60.6%	63.4%	55.5%	67.1%	54.6%	2013	72.3%	64.1%	63.3%	71.0%	67.4%	66.8%	87.5%
2012	57.4%	60.5%	60.1%	58.3%	52.5%	63.7%	51.6%	2012	72.0%	62.3%	60.9%	72.0%	73.0%	68.1%	87.9%
2011	62.5%	54.2%	58.3%	45.8%	37.5%	58.3%	45.8%	2011	50.0%	31.3%	40.6%	59.4%	43.8%	56.3%	87.5%
Other	47.0%	64.5%	50.3%	57.8%	52.9%	72.7%	69.3%	Other	76.7%	10.0%	90.0%	50.0%	46.7%	46.7%	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	55.5%	54.0%	49.6%	54.6%	56.9%	55.6%	Overall	72.3%	62.8%	66.1%	60.5%	57.5%	59.2%	49.7%
2013	56.6%	55.5%	49.7%	56.1%	57.6%	55.9%	2013	73.0%	64.7%	67.5%	62.6%	60.1%	62.6%	51.4%
2012	53.4%	55.3%	55.9%	52.8%	60.9%	62.1%	2012	71.8%	60.4%	64.5%	59.2%	53.5%	55.1%	51.8%
2011	44.8%	27.6%	31.0%	31.0%	34.5%	31.0%	2011	83.3%	63.9%	63.9%	58.3%	47.2%	36.1%	33.3%
Other	47.6%	30.8%	32.9%	43.6%	35.9%	37.1%	Other	46.3%	37.5%	50.0%	27.5%	42.5%	42.5%	15.0%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	692	429	393	368	381	313	338
Sections	1,646	940	706	454	424	380	388
% Pass	49.6%	60.9%	34.7%	46.3%	54.0%	49.0%	49.5%
Avg Score	71.2	74.4	66.9	72.1	71.1	71.0	70.5
Avg Age	31.1	29.3	33.4	31.3	31.8	29.7	31.3



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	242	159	691	1	276	165	56	195	1	97	123	93	83	139	223
Sections	452	289	1,645	1	780	409	122	335	4	288	296	195	159	290	414
% Pass	44.9%	51.9%	49.6%	100.0%	62.7%	48.2%	32.0%	27.8%	100.0%	70.8%	56.8%	51.8%	44.7%	41.4%	36.0%
Avg Score	69.1	72.1	71.2	82.0	75.4	71.4	67.5	63.1	91.0	77.9	74.1	71.3	71.0	68.7	66.1
Avg Age	32.0	32.0	31.1	30.6	28.3	30.9	33.9	37.9	21.6	23.4	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						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	74	75	18	26	<6	339	808	49.1%	61.4%	74.8	<6	29	117	4.03	15.0%	99.1%
Active	192	76	26	137	<12	153	231	14.0%	54.1%	73.7	<12	45	195	4.33	23.3%	92.3%
Inactive	10	53	23	106	<18	112	162	9.8%	44.4%	70.6	<18	50	249	4.98	25.9%	80.3%
Drop	0	19	27	74	<24	45	73	4.4%	28.8%	66.7	<24	25	144	5.76	13.0%	69.4%
Lost Cd	0	5	5	15	>24	216	372	22.6%	27.7%	63.0	>24	44	524	11.91	22.8%	33.6%
Total						692	1,646	100%	49.6%	71.2	Total	193	1,229	6.37	100%	62.8%

Cohort Performance: Section, Content Area, Skills Area

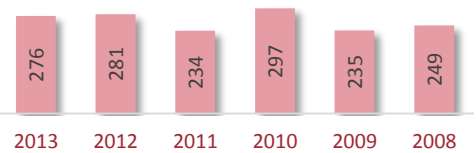
	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	368	454	46.3%	72.1	381	424	54.0%	71.1	313	380	49.0%	71.0	338	388	49.5%	70.5
2013	179	202	59.4%	76.8	187	198	73.2%	77.1	174	195	59.5%	74.4	169	185	58.4%	73.2
2012	92	130	43.1%	71.2	80	96	55.2%	72.3	70	97	41.2%	68.9	71	86	55.8%	73.4
2011	22	33	27.3%	67.4	22	27	33.3%	66.4	25	35	28.6%	67.5	21	27	40.7%	68.9
Other	75	89	27.0%	63.4	92	103	24.9%	60.5	44	53	34.2%	62.4	77	90	32.9%	64.0

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	58.7%	57.9%	55.7%	55.5%	52.7%	64.0%	54.9%	Overall	66.4%	53.3%	47.3%	69.1%	54.7%	50.4%	69.9%
2013	67.3%	66.3%	65.4%	67.3%	60.4%	73.8%	62.9%	2013	75.3%	64.1%	60.1%	72.7%	68.2%	66.2%	84.9%
2012	55.4%	56.9%	53.9%	45.4%	50.0%	61.5%	52.3%	2012	71.9%	51.0%	54.2%	71.9%	57.3%	53.1%	71.9%
2011	42.4%	54.6%	51.5%	39.4%	57.6%	57.6%	45.5%	2011	63.0%	40.7%	33.3%	59.3%	37.0%	33.3%	48.2%
Other	47.0%	39.9%	36.0%	44.2%	36.2%	45.6%	41.9%	Other	44.7%	36.3%	18.7%	61.5%	29.3%	20.1%	43.2%

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	50.4%	48.2%	48.4%	51.0%	58.9%	56.0%	Overall	71.0%	55.6%	63.2%	56.4%	61.9%	52.2%	56.9%
2013	62.1%	60.0%	59.5%	59.5%	65.1%	61.5%	2013	71.4%	64.9%	66.0%	68.1%	66.5%	60.0%	60.5%
2012	42.3%	40.2%	37.1%	45.4%	53.6%	52.6%	2012	79.1%	62.8%	66.3%	58.1%	64.0%	55.8%	59.3%
2011	34.3%	37.1%	37.1%	40.0%	42.9%	48.6%	2011	74.1%	44.4%	70.4%	48.2%	48.2%	48.2%	44.4%
Other	26.7%	20.7%	29.1%	32.8%	51.5%	43.8%	Other	62.0%	31.8%	52.4%	31.2%	53.6%	32.7%	50.0%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	429	429	-	240	246	227	227
Sections	940	940	-	240	246	227	227
% Pass	60.9%	60.9%	-	54.2%	72.8%	57.3%	58.6%
Avg Score	74.4	74.4	-	74.7	76.6	72.9	73.3
Avg Age	29.3	29.3	-	29.8	29.5	28.5	29.4

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	126	87	428	1	276	108	18	27	1	85	97	58	45	72	106
Sections	236	164	939	1	709	180	20	31	4	253	206	101	70	129	177
% Pass	57.6%	60.4%	60.8%	100.0%	64.5%	57.2%	25.0%	22.1%	100.0%	72.3%	65.1%	58.4%	61.4%	56.6%	42.9%
Avg Score	73.0	75.1	74.4	82.0	75.7	72.6	63.4	62.8	91.0	78.4	76.0	72.4	74.0	72.3	69.4
Avg Age	30.0	30.1	29.3	30.6	28.1	31.9	35.5	40.9	21.6	23.4	24.9	27.1	29.1	32.0	42.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	323	740	78.7%	62.6%	75.1	<6	28	112	4.00	30.8%	100.0%
Active	-	-	-	-	<12	87	105	11.2%	66.7%	75.8	<12	33	132	4.00	36.3%	100.0%
Inactive	-	-	-	-	<18	43	48	5.1%	56.3%	73.2	<18	22	88	4.00	24.2%	100.0%
Drop	-	-	-	-	<24	10	12	1.3%	41.7%	64.5	<24	7	28	4.00	7.7%	100.0%
Lost Cd	-	-	-	-	>24	31	35	3.7%	20.0%	62.1	>24	1	4	4.00	1.1%	100.0%
Total						429	940	100%	60.9%	74.4	Total	91	364	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	240	240	54.2%	74.7	246	246	72.8%	76.6	227	227	57.3%	72.9	227	227	58.6%	73.3
2013	179	179	59.8%	28.7	187	187	74.9%	28.5	174	174	60.9%	27.2	169	169	61.5%	28.0
2012	45	45	42.2%	30.7	50	50	72.0%	31.8	39	39	56.4%	32.4	46	46	56.5%	32.7
2011	2	2	50.0%	42.4	5	5	40.0%	37.5	8	8	25.0%	34.1	5	5	0.0%	33.1
Other	14	14	26.4%	37.8	4	4	16.7%	42.7	6	6	0.0%	31.9	7	7	40.0%	42.3

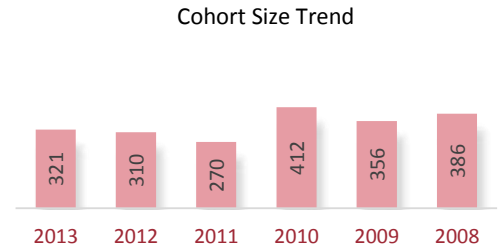
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	66.1%	64.2%	62.6%	59.6%	57.4%	69.4%	61.3%	Overall	75.2%	62.9%	61.2%	72.4%	67.5%	65.3%	82.4%
2013	70.4%	64.8%	64.8%	66.5%	60.9%	73.7%	65.4%	2013	74.3%	64.7%	61.5%	73.3%	70.1%	67.4%	85.0%
2012	48.9%	62.2%	55.6%	42.2%	51.1%	55.6%	48.9%	2012	82.0%	62.0%	66.0%	72.0%	66.0%	64.0%	76.0%
2011	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%	2011	60.0%	40.0%	40.0%	60.0%	40.0%	40.0%	60.0%
Other	61.1%	58.3%	51.4%	36.1%	26.4%	54.2%	43.1%	Other	50.0%	16.7%	16.7%	50.0%	0.0%	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	57.9%	56.0%	55.9%	56.4%	66.5%	58.6%	Overall	73.3%	66.8%	67.9%	65.1%	67.4%	59.4%	59.1%
2013	61.5%	59.2%	60.3%	60.3%	67.8%	63.2%	2013	71.6%	66.9%	66.3%	67.5%	67.5%	62.1%	62.7%
2012	56.4%	51.3%	48.7%	51.3%	69.2%	51.3%	2012	84.8%	69.6%	73.9%	60.9%	71.7%	56.5%	56.5%
2011	25.0%	37.5%	25.0%	37.5%	37.5%	37.5%	2011	60.0%	20.0%	80.0%	60.0%	20.0%	20.0%	0.0%
Other	8.3%	16.7%	16.7%	0.0%	50.0%	0.0%	Other	50.0%	80.0%	60.0%	40.0%	70.0%	40.0%	30.0%

Oregon

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	720	544	334	395	355	396	394
Sections	1,772	1,107	665	451	402	449	470
% Pass	58.5%	63.1%	50.7%	58.3%	64.7%	55.2%	56.4%
Avg Score	74.8	76.0	72.8	75.9	76.2	73.4	73.9
Avg Age	30.3	29.1	32.1	30.3	31.0	29.6	30.3



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	194	147	714	6	321	199	65	135	2	147	145	108	93	149	151
Sections	402	298	1,756	16	776	512	144	340	5	346	304	230	209	324	354
% Pass	58.0%	62.8%	58.7%	31.3%	63.3%	62.3%	54.2%	43.6%	100.0%	72.5%	56.9%	56.5%	52.6%	54.0%	54.2%
Avg Score	74.8	75.6	74.9	69.3	76.2	75.9	72.9	68.4	86.2	79.1	74.8	74.5	73.1	73.6	72.7
Avg Age	30.9	29.9	30.2	33.4	28.6	29.9	31.1	36.9	21.4	23.3	25.0	27.0	29.0	32.3	43.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	55	105	33	37	<6	408	819	46.2%	63.5%	76.2	<6	12	48	4.00	5.2%	100.0%
Active	252	85	29	85	<12	185	296	16.7%	67.9%	77.2	<12	43	179	4.16	18.7%	96.1%
Inactive	14	48	11	29	<18	129	193	10.9%	54.9%	74.2	<18	74	354	4.78	32.2%	83.6%
Drop	0	24	38	46	<24	52	80	4.5%	52.5%	73.5	<24	31	170	5.48	13.5%	72.9%
Lost Cd	0	7	6	18	>24	164	384	21.7%	43.5%	70.6	>24	70	737	10.53	30.4%	38.0%
Total						720	1,772	100%	58.5%	74.8	Total	230	1,488	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	395	451	58.3%	75.9	355	402	64.7%	76.2	396	449	55.2%	73.4	394	470	56.4%	73.9
2013	191	204	54.9%	75.5	160	173	74.0%	78.9	211	221	61.5%	74.7	168	178	64.6%	76.2
2012	109	132	65.2%	77.8	97	113	68.1%	77.2	89	105	58.1%	74.9	130	162	58.6%	74.2
2011	29	36	58.3%	74.2	21	25	64.0%	75.6	35	44	43.2%	70.4	34	39	56.4%	72.8
Other	66	79	59.2%	73.5	77	91	40.8%	66.1	61	79	36.3%	66.2	62	91	37.6%	67.6

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	63.9%	64.6%	64.8%	61.7%	59.6%	65.7%	62.9%
2013	66.2%	63.7%	65.2%	62.8%	60.8%	63.2%	59.8%
2012	62.9%	66.7%	69.7%	61.4%	65.2%	72.7%	68.2%
2011	63.9%	61.1%	58.3%	69.4%	52.8%	61.1%	58.3%
Other	59.2%	65.4%	58.7%	55.5%	49.8%	63.0%	65.2%

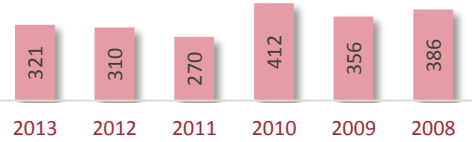
BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	73.1%	64.1%	57.2%	76.3%	60.4%	61.4%	79.4%
2013	79.2%	68.8%	69.9%	80.9%	69.9%	68.8%	83.8%
2012	76.1%	67.3%	55.8%	78.8%	63.7%	68.1%	81.4%
2011	64.0%	76.0%	44.0%	84.0%	60.0%	64.0%	84.0%
Other	59.2%	47.1%	36.1%	61.5%	36.4%	37.0%	66.3%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	56.0%	56.8%	50.4%	49.1%	58.5%	62.6%
2013	60.6%	62.0%	54.8%	54.3%	59.3%	66.5%
2012	49.5%	65.7%	57.1%	52.4%	61.9%	66.7%
2011	50.0%	36.4%	36.4%	36.4%	52.3%	52.3%
Other	52.7%	37.3%	33.4%	34.0%	54.4%	48.8%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	77.2%	59.4%	68.5%	64.3%	59.8%	61.9%	58.4%
2013	79.2%	68.5%	73.0%	69.7%	66.3%	69.7%	62.9%
2012	77.8%	59.3%	67.9%	67.3%	56.8%	63.0%	60.5%
2011	79.5%	53.9%	71.8%	51.3%	59.0%	56.4%	48.7%
Other	69.3%	38.2%	55.4%	50.8%	48.8%	41.5%	46.9%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	544	544	-	285	245	294	283
Sections	1,107	1,107	-	285	245	294	283
% Pass	63.1%	63.1%	-	58.3%	72.7%	60.5%	62.5%
Avg Score	76.0	76.0	-	76.3	78.6	74.3	75.3
Avg Age	29.1	29.1	-	29.2	29.7	28.7	29.1

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	133	105	540	4	321	167	21	35	2	134	112	75	61	100	100
Sections	239	185	1,100	7	730	308	28	41	5	296	199	130	108	179	190
% Pass	64.4%	67.6%	63.5%	14.3%	63.8%	65.3%	53.6%	61.5%	100.0%	73.7%	59.3%	62.3%	58.3%	58.7%	57.4%
Avg Score	76.3	76.5	76.1	70.3	76.3	76.7	74.2	71.6	86.2	79.6	75.2	75.2	73.6	75.1	73.8
Avg Age	30.0	29.1	29.1	34.3	28.6	30.1	29.3	33.8	21.4	23.2	24.9	27.1	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						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	401	775	70.0%	64.0%	76.3	<6	12	48	4.00	11.4%	100.0%
Active	-	-	-	-	<12	142	189	17.1%	70.9%	78.2	<12	36	144	4.00	34.3%	100.0%
Inactive	-	-	-	-	<18	66	79	7.1%	51.9%	73.6	<18	46	184	4.00	43.8%	100.0%
Drop	-	-	-	-	<24	15	18	1.6%	55.6%	73.4	<24	9	36	4.00	8.6%	100.0%
Lost Cd	-	-	-	-	>24	39	46	4.2%	39.1%	68.0	>24	2	8	4.00	1.9%	100.0%
Total						544	1,107	100%	63.1%	76.0	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	285	285	58.3%	76.3	245	245	72.7%	78.6	294	294	60.5%	74.3	283	283	62.5%	75.3
2013	191	191	56.0%	29.1	160	160	74.4%	29.2	211	211	62.1%	28.0	168	168	64.9%	28.2
2012	74	74	66.2%	29.2	77	77	72.7%	30.4	62	62	62.9%	30.5	95	95	60.0%	30.3
2011	9	9	66.7%	27.2	2	2	100.0%	27.7	12	12	33.3%	30.9	5	5	60.0%	29.8
Other	11	11	33.9%	34.0	6	6	33.3%	33.6	9	9	50.0%	29.4	15	15	60.0%	32.8

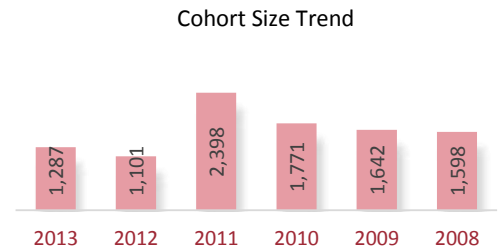
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	65.1%	65.3%	66.8%	64.2%	59.7%	65.4%	63.4%	Overall	79.0%	69.0%	65.5%	79.6%	65.7%	65.9%	84.5%
2013	67.0%	64.9%	66.5%	62.3%	59.7%	62.8%	61.8%	2013	78.8%	70.0%	69.4%	81.3%	68.8%	68.1%	85.0%
2012	62.2%	63.5%	70.3%	68.9%	60.8%	74.3%	70.3%	2012	80.5%	71.4%	59.7%	76.6%	64.9%	66.2%	81.8%
2011	77.8%	77.8%	77.8%	77.8%	66.7%	66.7%	77.8%	2011	100.0%	100.0%	50.0%	50.0%	50.0%	50.0%	100.0%
Other	41.1%	73.2%	41.1%	53.6%	46.4%	48.2%	33.9%	Other	58.3%	0.0%	41.7%	83.3%	0.0%	8.3%	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	56.5%	61.6%	54.9%	50.7%	58.2%	65.6%	Overall	79.3%	63.2%	69.4%	65.9%	62.5%	66.4%	62.9%
2013	59.7%	62.6%	55.5%	55.5%	59.2%	65.9%	2013	79.2%	68.5%	72.0%	69.6%	65.5%	69.6%	63.1%
2012	54.8%	67.7%	56.5%	43.6%	62.9%	69.4%	2012	82.1%	61.1%	69.5%	64.2%	56.8%	62.1%	62.1%
2011	25.0%	33.3%	33.3%	16.7%	50.0%	50.0%	2011	60.0%	80.0%	60.0%	40.0%	80.0%	60.0%	80.0%
Other	33.3%	33.3%	61.1%	33.3%	11.1%	55.6%	Other	70.0%	13.3%	43.3%	43.3%	60.0%	60.0%	60.0%

Pennsylvania

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	3,196	2,189	1,840	1,836	1,577	1,702	1,626
Sections	8,239	4,421	3,818	2,274	1,836	2,087	2,042
% Pass	49.0%	53.7%	43.6%	47.0%	56.7%	47.2%	46.2%
Avg Score	72.1	72.6	71.5	73.0	74.1	70.2	71.2
Avg Age	27.2	26.2	28.3	26.9	27.6	26.9	27.3



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,465	1,731	3,182	19	1,288	668	604	636	51	1,185	819	470	298	388	379
Sections	3,828	4,411	8,187	52	3,396	1,742	1,481	1,620	103	3,050	1,768	1,019	641	860	798
% Pass	43.9%	53.4%	49.2%	25.0%	53.7%	52.5%	43.2%	39.9%	58.3%	54.6%	44.6%	48.1%	47.0%	48.5%	39.6%
Avg Score	70.6	73.4	72.1	67.2	72.8	72.9	71.3	70.1	75.7	73.4	71.0	72.2	71.7	71.6	69.7
Avg Age	27.3	27.1	27.2	27.9	25.5	26.1	27.9	32.9	21.7	23.1	24.8	27.0	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				
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	216	333	233	162	<6	1,586	3,531	42.9%	53.5%	72.6	<6	78	318	4.08	8.3%	98.1%
Active	1,036	301	315	432	<12	705	1,077	13.1%	54.9%	73.8	<12	138	583	4.22	14.6%	94.7%
Inactive	35	193	206	210	<18	611	870	10.6%	47.8%	72.5	<18	263	1,381	5.25	27.9%	76.2%
Drop	0	89	830	627	<24	442	694	8.4%	42.5%	71.2	<24	70	422	6.03	7.4%	66.4%
Lost Cd	0	4	133	93	>24	888	2,067	25.1%	40.9%	70.4	>24	395	3,993	10.11	41.8%	39.6%
Total						3,196	8,239	100%	49.0%	72.1	Total	944	6,697	7.09	100%	56.4%

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	1,836	2,274	47.0%	73.0	1,577	1,836	56.7%	74.1	1,702	2,087	47.2%	70.2	1,626	2,042	46.2%	71.2
2013	839	965	48.8%	73.1	714	764	65.1%	76.1	828	913	51.4%	70.6	684	754	51.2%	71.9
2012	385	512	50.8%	73.5	325	380	61.1%	74.7	295	383	49.1%	71.3	355	467	50.1%	72.1
2011	290	380	41.3%	72.7	236	301	49.8%	73.0	288	402	43.8%	69.6	279	398	39.2%	70.3
Other	322	417	46.1%	72.6	302	391	37.3%	70.0	291	389	38.1%	68.3	308	423	39.9%	69.5

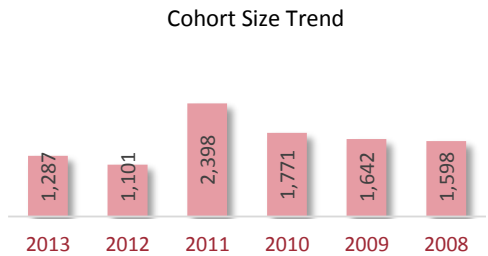
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	63.3%	61.4%	55.9%	57.9%	56.8%	64.8%	52.2%	Overall	69.5%	56.7%	52.6%	67.2%	58.6%	56.0%	77.2%
2013	62.9%	62.3%	57.9%	60.1%	57.9%	65.6%	51.1%	2013	71.3%	62.6%	59.8%	68.1%	65.2%	62.2%	82.9%
2012	64.5%	63.1%	59.2%	58.6%	55.3%	67.6%	53.5%	2012	69.0%	55.5%	56.3%	64.7%	59.0%	56.6%	82.6%
2011	58.4%	59.0%	54.5%	53.7%	54.7%	62.6%	52.6%	2011	67.4%	55.8%	45.9%	69.8%	54.5%	53.2%	74.1%
Other	67.4%	59.0%	47.7%	55.0%	57.5%	61.4%	53.0%	Other	67.4%	44.9%	36.9%	65.6%	46.1%	43.3%	60.6%

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	51.1%	47.2%	49.6%	51.6%	58.0%	50.2%	Overall	73.1%	61.2%	62.3%	58.2%	58.5%	53.1%	47.1%
2013	55.4%	52.0%	54.0%	55.3%	59.5%	50.3%	2013	72.4%	65.8%	63.5%	63.8%	59.6%	59.4%	48.3%
2012	50.1%	49.1%	50.7%	57.2%	60.8%	52.0%	2012	75.4%	62.7%	63.4%	61.0%	60.2%	53.3%	49.9%
2011	48.5%	41.8%	45.0%	49.0%	55.5%	50.3%	2011	71.1%	54.3%	61.6%	52.8%	54.3%	47.0%	44.2%
Other	42.6%	37.1%	40.7%	37.8%	53.6%	48.2%	Other	73.7%	55.3%	59.2%	47.6%	58.0%	44.4%	43.7%

Pennsylvania

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,189	2,189	-	1,165	1,043	1,161	1,052
Sections	4,421	4,421	-	1,165	1,043	1,161	1,052
% Pass	53.7%	53.7%	-	48.6%	67.4%	50.6%	49.2%
Avg Score	72.6	72.6	-	72.9	76.3	70.2	71.5
Avg Age	26.2	26.2	-	26.0	26.3	26.1	26.4



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	946	1,243	2,183	8	1,288	469	284	148	51	1,006	465	240	138	224	237
Sections	1,901	2,520	4,409	12	3,064	820	359	178	94	2,262	749	371	227	362	356
% Pass	47.7%	58.3%	53.7%	41.7%	54.5%	59.4%	41.2%	29.8%	60.6%	57.8%	46.2%	50.4%	62.1%	51.1%	42.4%
Avg Score	70.6	74.2	72.6	71.3	72.9	73.9	69.6	65.1	75.9	74.0	70.4	72.0	73.9	71.6	68.4
Avg Age	26.4	26.1	26.2	27.6	25.4	26.6	29.1	35.2	21.7	23.0	24.7	27.0	28.9	32.2	42.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	1,506	3,180	71.9%	54.2%	72.7	<6	73	292	4.00	22.3%	100.0%
Active	-	-	-	-	<12	430	541	12.2%	64.9%	75.7	<12	110	440	4.00	33.5%	100.0%
Inactive	-	-	-	-	<18	258	289	6.5%	49.5%	72.2	<18	104	416	4.00	31.7%	100.0%
Drop	-	-	-	-	<24	146	155	3.5%	37.4%	67.9	<24	18	72	4.00	5.5%	100.0%
Lost Cd	-	-	-	-	>24	219	256	5.8%	38.7%	68.5	>24	23	92	4.00	7.0%	100.0%
Total						2,189	4,421	100%	53.7%	72.6	Total	328	1,312	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	1,165	1,165	48.6%	72.9	1,043	1,043	67.4%	76.3	1,161	1,161	50.6%	70.2	1,052	1,052	49.2%	71.5
2013	839	839	49.0%	25.4	713	713	66.8%	25.5	828	828	52.3%	25.2	684	684	51.2%	25.6
2012	218	218	54.1%	26.1	233	233	74.3%	27.1	164	164	53.7%	26.6	205	205	52.7%	26.8
2011	73	73	35.6%	29.4	69	69	62.3%	29.3	108	108	38.0%	29.4	109	109	34.9%	28.6
Other	35	35	32.9%	36.5	28	28	24.4%	35.8	61	61	32.7%	34.9	54	54	20.8%	35.3

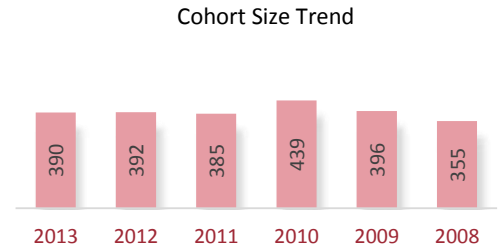
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	61.5%	61.8%	57.5%	57.3%	56.2%	65.2%	54.0%	Overall	71.5%	60.9%	61.6%	69.2%	65.4%	61.6%	82.6%
2013	63.4%	63.1%	59.1%	59.0%	57.5%	65.6%	52.4%	2013	71.7%	63.3%	61.6%	69.3%	66.3%	62.4%	83.9%
2012	59.6%	66.5%	59.2%	57.8%	55.5%	65.1%	58.7%	2012	73.4%	60.5%	66.1%	69.1%	68.2%	60.5%	85.8%
2011	48.0%	45.2%	48.0%	42.5%	52.1%	60.3%	56.2%	2011	71.0%	52.2%	55.1%	76.8%	58.0%	65.2%	73.9%
Other	56.4%	35.7%	28.7%	45.4%	37.6%	67.6%	56.1%	Other	54.0%	26.8%	41.0%	49.7%	37.9%	41.0%	44.7%

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%	50.5%	50.7%	51.3%	57.3%	51.7%	Overall	72.0%	62.4%	61.5%	60.6%	57.7%	54.2%	49.0%
2013	55.3%	53.4%	54.1%	55.6%	59.4%	51.3%	2013	71.8%	65.9%	63.0%	63.0%	59.4%	59.7%	48.5%
2012	51.2%	52.4%	51.8%	51.2%	59.8%	57.3%	2012	76.1%	62.4%	63.4%	61.5%	57.6%	49.3%	54.2%
2011	43.5%	36.1%	32.4%	33.3%	45.4%	51.9%	2011	70.6%	48.6%	58.7%	52.3%	49.5%	41.3%	45.0%
Other	42.1%	31.5%	34.3%	26.3%	43.2%	42.1%	Other	61.1%	45.8%	41.0%	44.2%	54.4%	30.2%	44.1%

Puerto Rico

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	910	653	500	482	372	404	407
Sections	2,121	1,095	1,026	602	525	480	514
% Pass	33.5%	31.3%	35.9%	32.4%	33.3%	35.4%	33.3%
Avg Score	64.7	60.7	68.9	65.4	66.3	63.5	63.2
Avg Age	28.5	27.9	29.1	28.5	29.0	28.1	28.2



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	504	406	856	72	390	218	83	219	9	230	259	143	88	150	131
Sections	1,166	955	1,957	164	784	574	206	557	17	500	536	265	180	334	289
% Pass	31.1%	36.4%	33.9%	29.3%	29.7%	39.2%	35.0%	32.3%	64.7%	41.2%	29.9%	32.8%	33.9%	32.3%	27.0%
Avg Score	63.6	65.9	64.7	63.9	59.0	68.2	69.2	67.5	73.8	67.8	63.0	63.1	66.7	66.1	60.5
Avg Age	27.3	29.9	28.3	30.0	27.4	26.7	28.3	32.7	21.7	23.2	24.9	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						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	21	68	26	35	<6	493	867	40.9%	29.9%	59.3	<6	7	28	4.00	4.7%	100.0%
Active	342	124	54	166	<12	199	294	13.9%	42.5%	69.7	<12	14	59	4.21	9.3%	94.9%
Inactive	27	128	22	93	<18	127	182	8.6%	40.7%	69.0	<18	44	221	5.02	29.3%	79.6%
Drop	0	65	159	111	<24	84	138	6.5%	33.3%	69.3	<24	24	150	6.25	16.0%	64.0%
Lost Cd	0	1	12	17	>24	261	640	30.2%	32.3%	67.3	>24	61	708	11.61	40.7%	34.5%
Total						910	2,121	100%	33.5%	64.7	Total	150	1,166	7.77	100%	51.5%

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	482	602	32.4%	65.4	372	525	33.3%	66.3	404	480	35.4%	63.5	407	514	33.3%	63.2
2013	208	238	26.5%	60.0	117	133	33.8%	58.8	184	206	30.6%	58.7	181	207	30.0%	58.3
2012	118	164	34.8%	68.2	108	155	40.7%	69.3	93	117	41.0%	68.1	104	138	41.3%	67.0
2011	41	52	36.5%	71.6	42	71	33.8%	69.6	31	38	47.4%	69.9	34	45	24.4%	65.1
Other	115	148	37.3%	69.0	105	166	25.1%	67.6	96	119	34.3%	66.3	88	124	38.0%	67.3

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	52.3%	41.1%	44.5%	53.8%	53.6%	49.2%	34.9%	Overall	51.7%	45.3%	42.3%	47.1%	48.4%	50.4%	40.7%
2013	48.3%	35.3%	37.8%	45.4%	52.1%	44.1%	25.6%	2013	42.9%	39.1%	35.3%	42.1%	40.6%	42.9%	39.1%
2012	53.1%	47.0%	48.2%	60.4%	54.3%	52.4%	39.0%	2012	59.4%	51.0%	49.7%	51.0%	54.2%	60.7%	45.8%
2011	61.5%	51.9%	50.0%	73.1%	55.8%	50.0%	46.2%	2011	57.8%	42.3%	39.4%	52.1%	43.7%	49.3%	50.7%
Other	55.5%	41.7%	50.8%	55.3%	54.8%	54.7%	43.5%	Other	51.2%	47.4%	43.7%	46.8%	53.2%	48.5%	33.2%

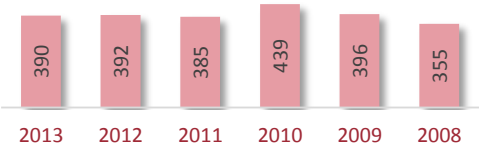
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	47.1%	39.2%	36.5%	53.4%	45.8%	36.2%	Overall	52.9%	50.2%	46.2%	46.0%	50.2%	43.3%	31.7%
2013	41.3%	34.5%	32.0%	44.2%	40.3%	29.1%	2013	41.1%	46.4%	40.1%	40.6%	45.4%	36.7%	24.2%
2012	53.0%	47.9%	43.6%	65.0%	56.4%	36.8%	2012	63.8%	58.0%	52.2%	54.4%	53.6%	51.5%	39.1%
2011	47.4%	47.4%	47.4%	65.8%	39.5%	52.6%	2011	55.6%	55.6%	33.3%	46.7%	46.7%	37.8%	26.7%
Other	52.4%	37.1%	34.6%	55.9%	48.2%	43.8%	Other	63.3%	46.6%	56.5%	47.0%	57.2%	49.5%	40.3%

Puerto Rico

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	653	653	-	310	230	258	297
Sections	1,095	1,095	-	310	230	258	297
% Pass	31.3%	31.3%	-	26.5%	34.4%	35.3%	30.6%
Avg Score	60.7	60.7	-	60.8	62.0	60.4	59.7
Avg Age	27.9	27.9	-	27.8	27.8	28.2	27.7

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	355	298	615	41	390	158	36	69	8	202	171	82	51	91	85
Sections	589	506	1,032	63	690	274	50	81	13	364	253	110	78	129	148
% Pass	28.7%	34.4%	31.9%	22.2%	29.1%	40.5%	26.0%	17.8%	69.2%	42.9%	23.7%	26.4%	26.9%	24.8%	24.3%
Avg Score	59.1	62.5	60.9	56.7	58.1	66.3	65.9	59.9	73.3	67.2	56.6	56.6	61.7	58.5	54.8
Avg Age	26.6	29.3	27.8	28.8	27.5	27.3	28.3	33.3	21.7	23.1	24.9	26.8	29.1	32.2	41.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	474	771	70.4%	29.6%	58.3	<6	7	28	4.00	16.7%	100.0%
Active	-	-	-	-	<12	106	130	11.9%	45.4%	69.4	<12	11	44	4.00	26.2%	100.0%
Inactive	-	-	-	-	<18	51	58	5.3%	46.6%	68.9	<18	17	68	4.00	40.5%	100.0%
Drop	-	-	-	-	<24	28	30	2.7%	16.7%	66.7	<24	4	16	4.00	9.5%	100.0%
Lost Cd	-	-	-	-	>24	87	106	9.7%	22.6%	61.0	>24	3	12	4.00	7.1%	100.0%
Total						653	1,095	100%	31.3%	60.7	Total	42	168	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	310	310	26.5%	60.8	230	230	34.4%	62.0	258	258	35.3%	60.4	297	297	30.6%	59.7
2013	208	208	26.0%	27.5	117	117	33.3%	28.1	184	184	29.9%	27.3	181	181	29.3%	27.5
2012	68	68	30.9%	27.2	86	86	37.2%	27.0	43	43	60.5%	28.9	77	77	41.6%	26.8
2011	15	15	26.7%	28.6	13	13	30.8%	27.5	7	7	42.9%	29.2	15	15	13.3%	28.5
Other	19	19	7.6%	34.5	14	14	23.3%	30.6	24	24	29.3%	34.6	24	24	11.4%	33.0

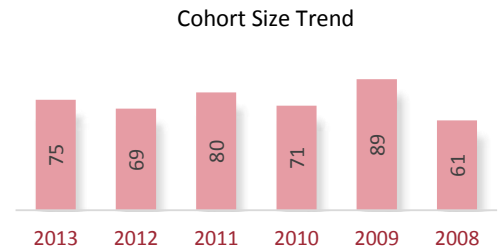
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	48.2%	36.8%	39.7%	45.0%	46.7%	44.4%	28.0%	Overall	48.4%	40.7%	41.3%	41.8%	41.8%	48.5%	41.3%
2013	45.2%	35.1%	37.0%	41.8%	48.6%	43.8%	24.5%	2013	41.9%	37.6%	35.0%	41.9%	38.5%	45.3%	40.2%
2012	54.4%	44.1%	45.6%	52.9%	50.0%	47.1%	38.2%	2012	55.8%	48.8%	44.2%	45.4%	47.7%	53.5%	45.4%
2011	66.7%	33.3%	60.0%	73.3%	40.0%	33.3%	40.0%	2011	69.2%	38.5%	61.5%	30.8%	38.5%	53.9%	38.5%
Other	44.3%	31.4%	32.4%	29.0%	19.5%	51.4%	20.0%	Other	38.3%	18.3%	56.7%	30.0%	36.7%	40.0%	28.3%

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	47.1%	37.2%	36.0%	46.7%	42.3%	34.6%	Overall	44.1%	47.4%	38.9%	42.1%	42.9%	39.9%	25.5%
2013	41.3%	33.2%	32.1%	41.9%	39.7%	29.4%	2013	39.8%	44.8%	38.1%	38.7%	40.9%	35.9%	22.7%
2012	65.1%	58.1%	53.5%	65.1%	55.8%	53.5%	2012	58.4%	62.3%	45.5%	50.7%	49.4%	53.3%	36.4%
2011	42.9%	42.9%	42.9%	71.4%	42.9%	42.9%	2011	46.7%	40.0%	20.0%	46.7%	40.0%	26.7%	20.0%
Other	60.2%	29.5%	32.9%	43.6%	38.3%	38.8%	Other	28.8%	24.5%	35.7%	38.1%	39.0%	35.2%	15.0%

Rhode Island

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	147	121	65	80	74	65	59
Sections	323	220	103	96	81	78	68
% Pass	47.7%	49.6%	43.7%	43.8%	54.3%	38.5%	55.9%
Avg Score	71.4	70.7	72.9	72.0	72.7	67.1	74.0
Avg Age	27.9	27.5	28.7	27.5	28.0	27.2	29.1



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	66	81	147	0	75	38	12	22	2	38	42	25	20	16	16
Sections	132	191	323	0	169	85	25	44	2	77	94	47	38	32	33
% Pass	39.4%	53.4%	47.7%	0.0%	43.8%	60.0%	64.0%	26.7%	100.0%	58.4%	40.4%	31.9%	50.0%	62.5%	45.5%
Avg Score	69.1	73.0	71.4	0.0	70.2	73.8	78.4	68.8	84.5	75.4	69.8	67.1	72.5	76.2	66.3
Avg Age	28.1	27.7	27.9	0.0	26.7	29.1	28.1	34.0	21.2	22.9	25.1	27.0	28.7	31.3	44.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	7	17	7	5	<6	87	162	50.2%	41.4%	69.3	<6	3	12	4.00	8.3%	100.0%
Active	64	16	5	14	<12	45	65	20.1%	66.2%	76.2	<12	4	16	4.00	11.1%	100.0%
Inactive	4	18	2	8	<18	20	29	9.0%	62.1%	74.6	<18	12	54	4.50	33.3%	88.9%
Drop	0	10	19	14	<24	11	14	4.3%	57.1%	75.1	<24	5	23	4.60	13.9%	87.0%
Lost Cd	0	1	0	3	>24	26	53	16.4%	34.0%	69.2	>24	12	120	10.00	33.3%	40.0%
Total						147	323	100%	47.7%	71.4	Total	36	225	6.25	100%	64.0%

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	96	43.8%	72.0	74	81	54.3%	72.7	65	78	38.5%	67.1	59	68	55.9%	74.0
2013	48	56	39.3%	70.4	33	37	43.2%	72.4	36	42	35.7%	64.5	31	34	61.8%	74.7
2012	17	19	63.2%	74.4	21	21	81.0%	77.1	21	24	41.7%	69.6	18	21	57.1%	74.8
2011	6	8	62.5%	79.8	8	9	77.8%	78.9	3	5	60.0%	78.4	2	3	33.3%	73.0
Other	9	13	30.0%	72.9	12	14	33.3%	65.3	5	7	20.0%	63.7	8	10	43.3%	71.4

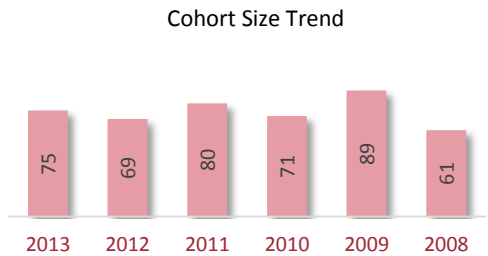
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	65.1%	54.1%	52.1%	59.9%	58.1%	68.4%	54.5%	Overall	69.6%	52.8%	55.9%	71.7%	54.6%	50.8%	74.4%
2013	64.3%	51.8%	42.9%	55.4%	53.6%	60.7%	50.0%	2013	67.6%	40.5%	46.0%	62.2%	46.0%	46.0%	73.0%
2012	63.2%	47.4%	68.4%	68.4%	73.7%	84.2%	57.9%	2012	71.4%	85.7%	76.2%	76.2%	66.7%	66.7%	76.2%
2011	62.5%	62.5%	62.5%	75.0%	50.0%	62.5%	87.5%	2011	88.9%	55.6%	77.8%	88.9%	77.8%	66.7%	66.7%
Other	75.0%	73.3%	63.3%	58.3%	58.3%	83.3%	50.0%	Other	59.2%	27.1%	33.3%	78.8%	41.7%	25.8%	80.4%

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	45.4%	40.2%	46.1%	42.8%	57.9%	43.6%	Overall	79.8%	65.0%	61.9%	58.3%	72.6%	63.7%	63.5%
2013	45.2%	38.1%	38.1%	38.1%	54.8%	45.2%	2013	79.4%	73.5%	58.8%	61.8%	73.5%	61.8%	61.8%
2012	50.0%	45.8%	58.3%	54.2%	58.3%	41.7%	2012	71.4%	76.2%	57.1%	61.9%	81.0%	81.0%	61.9%
2011	40.0%	60.0%	100.0%	40.0%	80.0%	60.0%	2011	100.0%	33.3%	100.0%	33.3%	100.0%	0.0%	33.3%
Other	30.0%	20.0%	20.0%	30.0%	65.0%	30.0%	Other	95.0%	15.0%	75.0%	43.3%	43.3%	48.3%	81.7%

Rhode Island

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	121	121	-	64	56	54	46
Sections	220	220	-	64	56	54	46
% Pass	49.6%	49.6%	-	45.3%	53.6%	44.4%	56.5%
Avg Score	70.7	70.7	-	70.5	72.6	66.7	73.5
Avg Age	27.5	27.5	-	27.0	27.9	26.6	28.7



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	51	70	121	-	75	34	5	7	2	34	36	18	11	9	14
Sections	83	137	220	-	148	59	5	8	2	65	64	29	19	18	23
% Pass	34.9%	58.4%	49.6%	-	46.0%	64.4%	40.0%	16.7%	100.0%	56.9%	45.3%	34.5%	36.8%	72.2%	47.8%
Avg Score	67.1	72.9	70.7	-	70.2	73.4	76.6	57.6	84.5	74.9	69.6	66.4	67.0	77.3	64.0
Avg Age	27.3	27.6	27.5	-	26.6	29.0	28.7	31.4	21.2	22.9	25.0	26.9	28.7	31.4	44.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	84	145	65.9%	42.1%	69.0	<6	3	12	4.00	18.8%	100.0%
Active	-	-	-	-	<12	35	45	20.5%	75.6%	77.5	<12	4	16	4.00	25.0%	100.0%
Inactive	-	-	-	-	<18	12	16	7.3%	68.8%	72.8	<18	6	24	4.00	37.5%	100.0%
Drop	-	-	-	-	<24	3	3	1.4%	33.3%	70.7	<24	3	12	4.00	18.8%	100.0%
Lost Cd	-	-	-	-	>24	10	11	5.0%	18.2%	62.2	>24	-	-	-	-	-
Total						121	220	100%	49.6%	70.7	Total	16	64	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	64	64	45.3%	70.5	56	56	53.6%	72.6	54	54	44.4%	66.7	46	46	56.5%	73.5
2013	48	48	39.6%	25.8	33	33	42.4%	26.4	36	36	41.7%	26.9	31	31	64.5%	27.9
2012	14	14	71.4%	30.3	16	16	87.5%	29.4	17	17	47.1%	25.8	12	12	50.0%	31.4
2011	0	0	0.0%	0.0	3	3	66.7%	30.3	0	0	0.0%	0.0	2	2	0.0%	26.5
Other	2	2	0.0%	31.9	4	4	0.0%	34.2	1	1	100.0%	27.7	1	1	0.0%	26.2

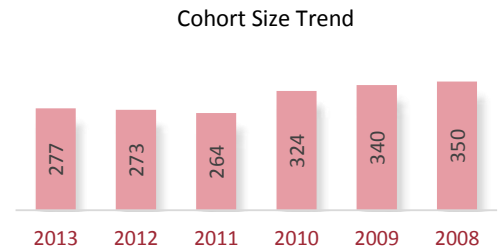
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	60.9%	50.0%	48.4%	54.7%	57.8%	65.6%	48.4%	Overall	68.5%	53.6%	51.8%	66.7%	51.8%	53.6%	76.8%
2013	60.4%	52.1%	43.8%	52.1%	54.2%	62.5%	47.9%	2013	66.7%	45.5%	45.5%	63.6%	48.5%	48.5%	75.8%
2012	57.1%	42.9%	64.3%	64.3%	71.4%	78.6%	57.1%	2012	75.0%	81.3%	75.0%	75.0%	68.8%	75.0%	81.3%
2011								2011	100.0%	66.7%	66.7%	100.0%	66.7%	66.7%	100.0%
Other	100.0%	50.0%	50.0%	50.0%	50.0%	50.0%	0.0%	Other	33.3%	0.0%	0.0%	33.3%	0.0%	0.0%	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	50.0%	48.1%	48.1%	48.1%	57.4%	46.3%	Overall	80.4%	69.6%	58.7%	60.9%	71.7%	60.9%	60.9%
2013	47.2%	41.7%	44.4%	41.7%	58.3%	47.2%	2013	80.7%	71.0%	58.1%	61.3%	71.0%	61.3%	67.7%
2012	52.9%	58.8%	52.9%	58.8%	58.8%	41.2%	2012	75.0%	83.3%	50.0%	66.7%	75.0%	75.0%	58.3%
2011							2011	100.0%	0.0%	100.0%	50.0%	100.0%	0.0%	0.0%
Other	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%	Other	100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%

South Carolina

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	567	440	270	328	294	313	303
Sections	1,471	942	529	404	339	369	359
% Pass	55.5%	60.0%	47.6%	51.0%	62.5%	56.1%	53.5%
Avg Score	74.1	75.3	72.0	74.4	75.6	73.8	72.7
Avg Age	28.5	27.7	30.1	28.4	29.0	28.1	28.7



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	254	313	564	4	277	144	64	82	6	135	141	87	70	90	95
Sections	640	831	1,457	14	758	366	146	201	14	371	342	198	130	223	193
% Pass	50.6%	59.3%	55.5%	64.3%	61.4%	57.7%	40.4%	40.0%	71.4%	66.6%	57.3%	56.1%	48.5%	50.7%	39.9%
Avg Score	72.3	75.5	74.1	75.1	75.7	74.0	71.4	70.2	77.7	77.8	74.9	74.7	71.3	72.8	68.3
Avg Age	29.5	27.8	28.5	35.0	27.0	29.0	28.5	35.3	21.5	23.2	24.9	27.0	28.9	31.9	43.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	64	80	22	23	<6	331	749	50.9%	61.4%	75.6	<6	11	45	4.09	5.8%	97.8%
Active	206	57	36	50	<12	169	251	17.1%	60.6%	75.4	<12	53	229	4.32	28.0%	92.6%
Inactive	7	51	22	32	<18	80	125	8.5%	55.2%	72.7	<18	44	219	4.98	23.3%	80.4%
Drop	0	15	37	58	<24	55	84	5.7%	35.7%	71.0	<24	36	199	5.53	19.0%	72.4%
Lost Cd	0	1	17	5	>24	115	262	17.8%	40.5%	70.4	>24	45	434	9.64	23.8%	41.5%
Total						567	1,471	100%	55.5%	74.1	Total	189	1,126	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	328	404	51.0%	74.4	294	339	62.5%	75.6	313	369	56.1%	73.8	303	359	53.5%	72.7
2013	172	198	60.1%	76.8	172	187	67.9%	77.4	168	188	61.7%	75.3	165	185	55.7%	73.3
2012	77	101	49.5%	73.1	64	77	70.1%	76.6	80	99	56.6%	73.3	73	89	57.3%	73.6
2011	39	53	32.1%	71.8	20	23	43.5%	72.0	27	34	44.1%	70.4	28	36	47.2%	71.2
Other	40	52	44.4%	73.2	38	52	39.5%	69.5	38	48	43.0%	70.4	37	49	42.4%	66.1

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	64.2%	65.4%	57.0%	60.9%	57.3%	69.2%	57.6%	Overall	72.4%	60.8%	58.5%	69.7%	60.3%	65.7%	81.2%
2013	69.7%	72.2%	65.2%	65.2%	58.6%	74.2%	60.1%	2013	71.7%	64.2%	59.4%	69.0%	64.2%	73.3%	87.7%
2012	59.4%	61.4%	42.6%	50.5%	56.4%	68.3%	57.4%	2012	80.5%	64.9%	62.3%	74.0%	68.8%	66.2%	81.8%
2011	58.5%	47.2%	45.3%	54.7%	54.7%	58.5%	52.8%	2011	60.9%	56.5%	34.8%	78.3%	39.1%	52.2%	73.9%
Other	55.2%	61.4%	61.5%	68.3%	55.6%	60.0%	52.0%	Other	68.2%	40.6%	60.8%	61.1%	39.3%	37.9%	54.4%

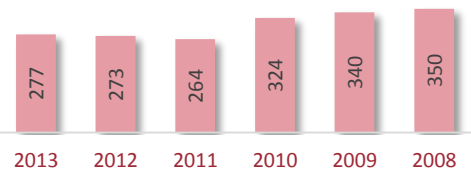
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	56.9%	53.9%	53.9%	61.1%	64.0%	62.4%	Overall	75.8%	57.6%	64.9%	61.0%	59.3%	57.1%	55.4%
2013	59.0%	62.8%	58.5%	62.8%	64.4%	64.4%	2013	78.9%	60.5%	67.0%	60.5%	57.8%	59.5%	56.8%
2012	58.6%	50.5%	49.5%	59.6%	63.6%	58.6%	2012	76.4%	61.8%	64.0%	62.9%	62.9%	59.6%	58.4%
2011	35.3%	35.3%	47.1%	61.8%	52.9%	61.8%	2011	66.7%	36.1%	58.3%	61.1%	58.3%	50.0%	52.8%
Other	59.2%	34.9%	47.4%	56.5%	71.3%	62.0%	Other	67.7%	52.6%	61.9%	59.5%	59.6%	46.8%	45.6%

South Carolina

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	440	440	-	238	235	231	238
Sections	942	942	-	238	235	231	238
% Pass	60.0%	60.0%	-	55.9%	70.2%	60.6%	53.4%
Avg Score	75.3	75.3	-	75.5	77.7	75.3	72.8
Avg Age	27.7	27.7	-	27.8	27.3	27.3	28.2

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	189	251	437	4	277	111	26	26	6	128	108	62	44	66	60
Sections	388	554	936	6	677	202	32	31	14	323	209	113	63	128	92
% Pass	56.4%	62.5%	60.0%	50.0%	62.0%	60.9%	31.3%	46.4%	71.4%	69.0%	59.3%	60.2%	50.8%	56.3%	39.1%
Avg Score	73.4	76.7	75.3	73.5	75.9	75.6	69.3	64.8	77.7	78.4	75.8	76.1	72.6	73.4	66.9
Avg Age	28.7	26.9	27.6	33.6	26.9	28.8	28.9	35.5	21.5	23.2	25.0	26.9	28.9	31.9	44.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	321	694	73.7%	61.8%	75.7	<6	10	40	4.00	10.9%	100.0%
Active	-	-	-	-	<12	112	141	15.0%	65.3%	76.9	<12	42	168	4.00	45.7%	100.0%
Inactive	-	-	-	-	<18	43	48	5.1%	54.2%	73.7	<18	26	104	4.00	28.3%	100.0%
Drop	-	-	-	-	<24	15	17	1.8%	29.4%	70.6	<24	12	48	4.00	13.0%	100.0%
Lost Cd	-	-	-	-	>24	35	42	4.5%	31.0%	67.2	>24	2	8	4.00	2.2%	100.0%
Total						440	942	100%	60.0%	75.3	Total	92	368	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	238	238	55.9%	75.5	235	235	70.2%	77.7	231	231	60.6%	75.3	238	238	53.4%	72.8
2013	172	172	60.5%	27.1	172	172	69.2%	26.5	168	168	61.9%	26.6	165	165	56.4%	27.6
2012	48	48	50.0%	29.4	50	50	78.0%	29.0	52	52	61.5%	27.9	52	52	53.9%	29.1
2011	8	8	25.0%	26.7	7	7	42.9%	30.9	5	5	20.0%	28.1	12	12	33.3%	29.4
Other	10	10	26.7%	36.8	6	6	72.2%	32.6	6	6	41.7%	39.2	9	9	20.8%	32.7

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	65.0%	68.5%	58.7%	60.4%	54.1%	71.6%	61.2%
2013	68.0%	72.1%	65.1%	63.4%	58.7%	76.2%	61.1%
2012	56.3%	60.4%	43.8%	52.1%	45.8%	66.7%	60.4%
2011	75.0%	37.5%	50.0%	37.5%	37.5%	50.0%	62.5%
Other	46.7%	70.0%	26.7%	66.7%	26.7%	33.3%	66.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	73.5%	66.9%	62.4%	71.2%	66.0%	72.1%	85.2%
2013	70.9%	64.0%	61.6%	68.6%	64.0%	73.3%	87.8%
2012	82.0%	74.0%	66.0%	76.0%	78.0%	74.0%	80.0%
2011	71.4%	71.4%	42.9%	85.7%	14.3%	57.1%	71.4%
Other	77.8%	88.9%	77.8%	88.9%	83.3%	38.9%	72.2%

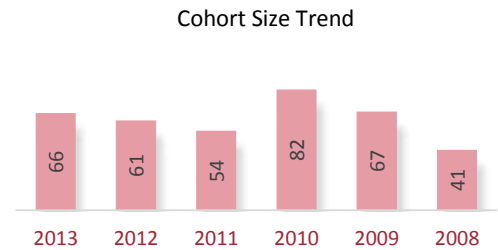
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	60.2%	62.1%	57.8%	60.6%	66.7%	64.1%
2013	61.3%	64.9%	58.9%	62.5%	67.3%	64.9%
2012	67.3%	61.5%	57.7%	63.5%	67.3%	63.5%
2011	0.0%	0.0%	40.0%	20.0%	40.0%	40.0%
Other	16.7%	41.7%	41.7%	16.7%	66.7%	66.7%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	75.9%	58.8%	66.4%	58.3%	55.3%	59.9%	54.7%
2013	78.8%	61.8%	67.3%	59.4%	55.2%	59.4%	56.4%
2012	67.3%	57.7%	67.3%	59.6%	57.7%	65.4%	59.6%
2011	75.0%	41.7%	50.0%	41.7%	50.0%	66.7%	33.3%
Other	75.0%	33.3%	66.7%	54.2%	50.0%	29.2%	25.0%

South Dakota

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	159	121	79	75	70	85	81
Sections	368	213	155	91	76	98	103
% Pass	54.1%	59.6%	46.5%	52.8%	61.8%	52.0%	51.5%
Avg Score	73.6	74.0	73.1	74.4	74.8	72.3	73.5
Avg Age	29.3	29.2	29.4	29.2	29.2	29.2	29.5



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	60	36	159	0	66	40	22	31	2	30	42	26	24	26	27
Sections	112	66	368	0	136	104	46	82	2	64	87	50	44	57	64
% Pass	55.4%	47.0%	54.1%	0.0%	60.3%	54.8%	47.8%	35.2%	50.0%	64.1%	50.6%	50.0%	59.1%	57.9%	45.3%
Avg Score	74.1	71.8	73.6	0.0	74.9	73.2	74.4	68.9	71.5	77.2	73.0	72.8	74.0	74.0	71.2
Avg Age	28.0	32.7	29.3	0.0	28.1	28.7	29.0	35.1	21.8	23.3	24.9	27.0	29.1	32.5	40.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	8	17	9	8	<6	84	149	40.5%	60.4%	75.0	<6	1	4	4.00	2.4%	100.0%
Active	56	21	12	23	<12	41	61	16.6%	60.7%	72.9	<12	7	28	4.00	16.7%	100.0%
Inactive	2	12	3	5	<18	30	40	10.9%	45.0%	73.6	<18	13	59	4.54	31.0%	88.1%
Drop	0	5	6	17	<24	15	20	5.4%	50.0%	74.2	<24	4	25	6.25	9.5%	64.0%
Lost Cd	0	0	4	3	>24	41	98	26.6%	44.9%	71.9	>24	17	152	8.94	40.5%	44.7%
Total						159	368	100%	54.1%	73.6	Total	42	268	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	75	91	52.8%	74.4	70	76	61.8%	74.8	85	98	52.0%	72.3	81	103	51.5%	73.5
2013	28	30	63.3%	78.1	31	31	67.7%	74.9	38	43	53.5%	71.7	29	32	59.4%	76.2
2012	23	30	50.0%	72.1	18	20	70.0%	76.4	17	20	55.0%	73.6	26	34	50.0%	72.2
2011	9	11	45.5%	75.3	8	8	50.0%	75.6	13	16	37.5%	70.4	8	11	63.6%	78.3
Other	15	20	40.5%	68.0	13	17	61.4%	73.2	17	19	44.9%	72.3	18	26	40.3%	69.8

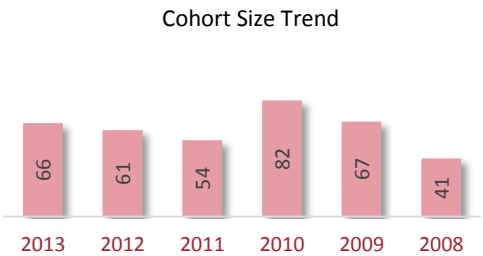
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	61.4%	55.5%	50.0%	49.7%	51.3%	66.0%	60.2%	Overall	61.9%	53.5%	52.3%	68.0%	57.1%	62.1%	79.5%
2013	73.3%	76.7%	63.3%	53.3%	53.3%	70.0%	76.7%	2013	71.0%	54.8%	58.1%	64.5%	58.1%	64.5%	80.7%
2012	63.3%	43.3%	50.0%	56.7%	50.0%	70.0%	56.7%	2012	60.0%	60.0%	55.0%	85.0%	60.0%	50.0%	90.0%
2011	54.6%	54.6%	54.6%	36.4%	81.8%	63.6%	36.4%	2011	75.0%	75.0%	50.0%	50.0%	50.0%	87.5%	62.5%
Other	40.5%	35.1%	22.6%	40.5%	31.0%	53.6%	49.4%	Other	34.9%	28.0%	36.4%	63.6%	55.3%	57.2%	72.7%

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	48.1%	51.1%	34.5%	53.4%	71.4%	58.2%	Overall	76.8%	49.7%	67.3%	55.5%	60.9%	52.3%	58.0%
2013	51.2%	51.2%	39.5%	48.8%	58.1%	60.5%	2013	81.3%	56.3%	62.5%	65.6%	68.8%	65.6%	65.6%
2012	65.0%	55.0%	45.0%	50.0%	70.0%	50.0%	2012	70.6%	55.9%	67.7%	50.0%	58.8%	44.1%	52.9%
2011	50.0%	37.5%	37.5%	56.3%	81.3%	56.3%	2011	81.8%	63.6%	72.7%	72.7%	63.6%	54.6%	81.8%
Other	23.1%	57.7%	10.3%	64.7%	94.9%	62.8%	Other	76.3%	23.9%	72.1%	39.4%	50.0%	41.8%	42.4%

South Dakota

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	121	121	-	49	47	58	59
Sections	213	213	-	49	47	58	59
% Pass	59.6%	59.6%	-	57.1%	74.5%	55.2%	54.2%
Avg Score	74.0	74.0	-	75.0	75.7	72.0	73.8
Avg Age	29.2	29.2	-	29.5	27.8	29.4	29.9



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	38	26	121	-	66	30	7	18	2	23	28	18	12	20	23
Sections	61	41	213	-	126	57	8	22	2	48	53	23	15	34	38
% Pass	65.6%	48.8%	59.6%	-	61.1%	68.4%	37.5%	10.3%	50.0%	70.8%	56.6%	60.9%	66.7%	61.8%	44.7%
Avg Score	75.2	71.3	74.0	-	75.0	74.4	72.1	62.5	71.5	78.8	73.9	73.7	73.9	73.4	69.0
Avg Age	28.3	31.6	29.2	-	28.3	28.9	30.4	36.8	21.8	23.3	24.7	27.1	29.1	32.7	41.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	76	134	62.9%	63.4%	75.3	<6	1	4	4.00	5.3%	100.0%
Active	-	-	-	-	<12	28	38	17.8%	65.8%	73.2	<12	7	28	4.00	36.8%	100.0%
Inactive	-	-	-	-	<18	13	16	7.5%	56.3%	76.1	<18	8	32	4.00	42.1%	100.0%
Drop	-	-	-	-	<24	2	2	0.9%	0.0%	70.5	<24	2	8	4.00	10.5%	100.0%
Lost Cd	-	-	-	-	>24	19	23	10.8%	34.8%	66.9	>24	1	4	4.00	5.3%	100.0%
Total						121	213	100%	59.6%	74.0	Total	19	76	4.00	100%	100.0%

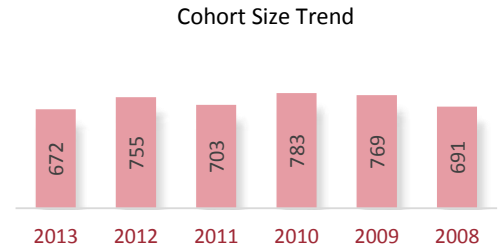
Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	49	49	57.1%	75.0	47	47	74.5%	75.7	58	58	55.2%	72.0	59	59	54.2%	73.8
2013	28	28	64.3%	28.6	31	31	67.7%	27.2	38	38	52.6%	28.8	29	29	62.1%	28.6
2012	16	16	62.5%	29.4	13	13	92.3%	29.2	9	9	77.8%	28.9	19	19	52.6%	28.3
2011	1	1	0.0%	25.6	1	1	0.0%	25.7	4	4	50.0%	28.9	2	2	50.0%	38.3
Other	4	4	0.0%	37.0	2	2	100.0%	28.7	7	7	25.0%	34.7	9	9	16.7%	38.4

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	65.3%	55.1%	53.1%	46.9%	49.0%	67.3%	69.4%	Overall	68.1%	61.7%	55.3%	68.1%	61.7%	63.8%	85.1%
2013	71.4%	75.0%	60.7%	50.0%	53.6%	67.9%	78.6%	2013	71.0%	54.8%	58.1%	64.5%	58.1%	64.5%	80.7%
2012	68.8%	31.3%	43.8%	50.0%	50.0%	75.0%	68.8%	2012	69.2%	69.2%	53.9%	92.3%	69.2%	61.5%	100.0%
2011	100.0%	0.0%	100.0%	0.0%	0.0%	100.0%	0.0%	2011	100.0%	100.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Other	0.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	Other	0.0%	100.0%	50.0%	0.0%	100.0%	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	50.9%	49.9%	41.7%	53.9%	61.1%	58.8%	Overall	75.4%	60.2%	60.2%	59.3%	61.9%	51.7%	58.5%
2013	50.0%	52.6%	39.5%	50.0%	52.6%	60.5%	2013	79.3%	58.6%	65.5%	69.0%	72.4%	65.5%	69.0%
2012	55.6%	55.6%	66.7%	55.6%	66.7%	55.6%	2012	63.2%	52.6%	63.2%	52.6%	52.6%	47.4%	57.9%
2011	50.0%	25.0%	50.0%	50.0%	75.0%	50.0%	2011	100.0%	100.0%	50.0%	50.0%	50.0%	0.0%	100.0%
Other	50.0%	41.7%	16.7%	75.0%	91.7%	58.3%	Other	83.3%	72.2%	38.9%	44.4%	50.0%	27.8%	16.7%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,507	1,091	846	885	786	761	809
Sections	4,009	2,330	1,679	1,135	909	933	1,032
% Pass	51.3%	56.8%	43.7%	48.6%	57.0%	50.7%	49.9%
Avg Score	72.9	74.0	71.5	73.6	74.4	71.8	71.9
Avg Age	29.0	28.1	30.4	28.8	29.5	28.7	29.2



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	740	767	1,501	7	672	414	142	279	16	326	372	219	160	289	294
Sections	1,952	2,057	3,997	12	1,934	1,044	347	684	32	1,001	837	466	389	640	644
% Pass	48.1%	54.4%	51.3%	66.7%	57.5%	52.3%	38.6%	35.8%	71.9%	64.5%	52.7%	48.5%	49.4%	47.2%	35.3%
Avg Score	72.0	73.8	72.9	73.3	74.0	73.8	70.2	68.5	78.8	76.4	72.7	72.1	73.1	72.2	68.8
Avg Age	29.4	28.7	29.0	35.9	27.2	29.7	29.9	33.5	21.6	23.3	24.9	27.0	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				
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	159	212	48	73	<6	781	1,842	45.9%	57.9%	74.3	<6	10	40	4.00	2.0%	100.0%
Active	493	183	84	179	<12	466	682	17.0%	54.6%	73.8	<12	149	653	4.38	30.3%	91.3%
Inactive	20	130	44	93	<18	274	411	10.3%	50.9%	73.4	<18	106	524	4.94	21.5%	80.9%
Drop	0	61	162	140	<24	163	241	6.0%	37.3%	69.7	<24	106	638	6.02	21.5%	66.5%
Lost Cd	0	12	16	22	>24	358	833	20.8%	38.4%	69.8	>24	121	1,286	10.63	24.6%	37.6%
Total						1,507	4,009	100%	51.3%	72.9	Total	492	3,141	6.38	100%	62.7%

Cohort Performance: Section, Content Area, Skills Area

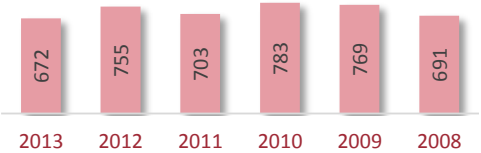
	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	885	1,135	48.6%	73.6	786	909	57.0%	74.4	761	933	50.7%	71.8	809	1,032	49.9%	71.9
2013	469	553	53.7%	74.3	393	434	64.5%	76.0	393	441	56.7%	73.0	424	506	56.1%	73.0
2012	212	305	46.2%	74.3	190	221	59.7%	75.5	199	251	54.6%	72.7	200	267	50.9%	72.9
2011	66	91	41.8%	71.5	61	77	41.6%	70.3	64	93	35.5%	68.8	57	86	36.1%	70.3
Other	138	186	41.0%	71.4	142	177	36.9%	69.7	105	148	31.4%	65.9	128	173	34.0%	67.4

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	65.6%	61.1%	55.8%	59.8%	57.8%	70.4%	55.6%	Overall	69.8%	53.9%	49.1%	71.2%	57.0%	58.1%	78.2%
2013	69.3%	65.5%	57.7%	61.5%	60.4%	75.1%	55.5%	2013	73.5%	57.4%	53.7%	71.7%	64.3%	63.8%	83.2%
2012	63.9%	64.9%	58.0%	60.7%	56.1%	67.5%	57.7%	2012	68.8%	56.6%	49.3%	73.8%	57.9%	60.2%	79.2%
2011	58.2%	41.8%	49.5%	52.8%	56.0%	62.6%	51.7%	2011	61.0%	49.4%	39.0%	66.2%	46.8%	52.0%	68.8%
Other	59.3%	49.5%	49.1%	56.0%	52.3%	62.7%	54.4%	Other	64.4%	42.5%	40.3%	68.9%	39.7%	42.3%	67.2%

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	54.4%	48.5%	50.2%	54.2%	56.4%	55.5%	Overall	74.7%	58.3%	64.3%	58.6%	57.7%	53.6%	50.4%
2013	59.2%	56.2%	54.7%	61.9%	58.3%	58.1%	2013	75.1%	63.2%	65.2%	63.0%	61.5%	59.5%	54.0%
2012	57.0%	48.2%	54.2%	54.6%	56.2%	59.0%	2012	76.4%	57.7%	68.5%	60.7%	58.4%	53.2%	52.4%
2011	45.2%	39.8%	34.4%	39.8%	54.8%	37.6%	2011	74.4%	59.3%	54.7%	54.7%	52.3%	47.7%	39.5%
Other	37.6%	25.1%	35.4%	33.6%	50.5%	50.4%	Other	70.7%	42.4%	58.7%	42.3%	46.4%	37.2%	40.2%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,091	1,091	-	622	564	557	587
Sections	2,330	2,330	-	622	564	557	587
% Pass	56.8%	56.8%	-	50.2%	65.4%	56.6%	55.9%
Avg Score	74.0	74.0	-	73.9	76.4	72.6	73.0
Avg Age	28.1	28.1	-	28.1	28.2	27.7	28.4

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	515	576	1,086	6	672	293	52	74	16	296	275	119	102	175	193
Sections	1,097	1,233	2,321	9	1,679	495	64	92	30	797	501	203	180	301	318
% Pass	54.8%	58.6%	56.7%	77.8%	58.7%	58.0%	32.8%	33.7%	70.0%	67.5%	55.7%	53.2%	52.8%	51.8%	39.9%
Avg Score	73.6	74.3	74.0	77.3	74.2	75.1	68.9	66.1	78.4	76.9	73.3	72.4	73.9	73.1	69.1
Avg Age	28.4	27.8	28.1	34.5	27.2	29.7	30.9	34.7	21.6	23.2	24.9	27.0	28.8	32.3	42.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	756	1,676	71.9%	58.6%	74.4	<6	10	40	4.00	5.1%	100.0%
Active	-	-	-	-	<12	282	325	13.9%	59.7%	74.4	<12	107	428	4.00	54.3%	100.0%
Inactive	-	-	-	-	<18	145	161	6.9%	57.1%	74.6	<18	53	212	4.00	26.9%	100.0%
Drop	-	-	-	-	<24	48	53	2.3%	30.2%	68.1	<24	25	100	4.00	12.7%	100.0%
Lost Cd	-	-	-	-	>24	93	115	4.9%	34.8%	67.8	>24	2	8	4.00	1.0%	100.0%
Total						1,091	2,330	100%	56.8%	74.0	Total	197	788	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	622	622	50.2%	73.9	564	564	65.4%	76.4	557	557	56.6%	72.6	587	587	55.9%	73.0
2013	469	469	53.1%	27.3	393	393	66.7%	27.3	393	393	59.3%	26.9	424	424	56.8%	27.2
2012	110	110	44.6%	29.9	141	141	67.4%	29.4	122	122	58.2%	28.9	122	122	59.0%	30.4
2011	17	17	41.2%	30.1	14	14	42.9%	29.6	18	18	11.1%	30.3	15	15	40.0%	33.8
Other	26	26	27.7%	34.7	16	16	36.7%	35.6	24	24	54.1%	34.2	26	26	29.2%	34.9

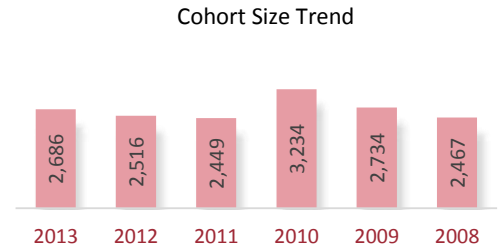
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	66.4%	65.0%	57.1%	60.1%	57.5%	74.2%	54.5%	Overall	72.8%	60.0%	53.9%	74.4%	64.7%	64.1%	83.5%
2013	69.7%	64.4%	58.0%	61.2%	59.9%	75.1%	54.8%	2013	74.3%	59.3%	54.7%	73.0%	66.2%	64.4%	83.5%
2012	61.8%	73.6%	60.9%	63.6%	56.4%	72.7%	59.1%	2012	68.1%	63.1%	52.5%	77.3%	62.4%	64.5%	85.1%
2011	41.2%	35.3%	58.8%	47.1%	47.1%	52.9%	52.9%	2011	71.4%	57.1%	50.0%	92.9%	71.4%	57.1%	78.6%
Other	41.2%	60.0%	24.2%	33.8%	26.7%	79.0%	30.1%	Other	79.4%	51.1%	51.1%	65.6%	42.8%	58.3%	73.9%

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	58.2%	55.5%	54.0%	59.4%	58.2%	58.7%	Overall	74.9%	63.9%	63.9%	61.3%	62.9%	57.6%	53.9%
2013	60.6%	59.3%	56.0%	62.6%	60.1%	59.3%	2013	74.1%	64.4%	63.9%	63.2%	61.3%	59.9%	54.3%
2012	58.2%	51.6%	56.6%	59.8%	56.6%	60.7%	2012	79.5%	62.3%	72.1%	59.8%	68.0%	54.1%	55.7%
2011	27.8%	16.7%	16.7%	16.7%	38.9%	33.3%	2011	80.0%	60.0%	40.0%	53.3%	53.3%	53.3%	46.7%
Other	42.2%	42.2%	37.7%	35.9%	50.8%	58.2%	Other	63.6%	66.5%	39.3%	41.2%	69.1%	37.7%	44.7%

Texas

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	5,663	4,260	2,955	3,215	2,799	3,041	2,886
Sections	14,817	8,824	5,993	4,072	3,336	3,742	3,667
% Pass	52.9%	60.9%	41.2%	50.6%	59.0%	51.6%	51.4%
Avg Score	73.3	74.9	70.9	74.0	75.1	71.9	72.2
Avg Age	29.5	28.1	31.6	29.6	29.8	29.4	29.4



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	3,061	2,605	5,658	5	2,688	1,365	542	1,068	29	1,197	1,238	829	758	977	1,210
Sections	8,018	6,799	14,802	15	7,221	3,538	1,400	2,658	74	3,618	2,779	1,750	1,671	2,176	2,749
% Pass	50.4%	55.9%	52.9%	60.0%	62.5%	52.5%	40.7%	32.2%	71.6%	75.5%	56.1%	45.0%	47.9%	44.4%	34.2%
Avg Score	72.6	74.1	73.3	75.7	75.5	73.5	70.5	68.0	80.0	80.0	73.7	71.5	71.4	70.9	68.1
Avg Age	29.5	29.6	29.5	30.2	27.3	29.7	31.6	36.0	21.7	23.3	24.9	27.0	29.0	32.2	42.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	654	659	197	240	<6	3,148	7,244	48.9%	62.7%	75.5	<6	79	320	4.05	4.5%	98.8%
Active	1,939	643	311	727	<12	1,446	2,194	14.8%	54.5%	73.8	<12	575	2,499	4.35	32.9%	92.0%
Inactive	93	382	148	353	<18	915	1,383	9.3%	48.1%	72.3	<18	410	2,009	4.90	23.4%	81.6%
Drop	0	196	421	554	<24	494	806	5.4%	40.6%	70.8	<24	249	1,491	5.99	14.2%	66.8%
Lost Cd	0	35	79	92	>24	1,348	3,190	21.5%	35.0%	68.8	>24	437	4,864	11.13	25.0%	35.9%
Total						5,663	14,817	100%	52.9%	73.3	Total	1,750	11,183	6.39	100%	62.6%

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	3,215	4,072	50.6%	74.0	2,799	3,336	59.0%	75.1	3,041	3,742	51.6%	71.9	2,886	3,667	51.4%	72.2
2013	1,710	1,995	58.6%	76.2	1,463	1,577	71.4%	77.7	1,741	1,954	61.0%	73.7	1,452	1,695	60.5%	74.5
2012	738	1,006	49.2%	73.7	646	807	59.4%	75.2	583	792	48.0%	72.3	700	933	53.9%	72.8
2011	254	370	39.2%	70.4	226	315	42.2%	72.3	234	340	41.8%	70.1	263	375	40.0%	69.5
Other	513	701	34.8%	69.8	464	637	34.0%	69.6	483	656	31.2%	66.4	471	664	29.0%	66.3

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	65.6%	61.7%	57.9%	61.4%	57.6%	69.2%	55.5%
2013	68.7%	67.7%	64.3%	67.3%	61.1%	75.2%	59.2%
2012	62.7%	58.8%	57.0%	59.3%	56.1%	67.9%	54.9%
2011	63.2%	53.5%	47.3%	52.4%	47.8%	58.9%	48.9%
Other	60.6%	50.0%	43.3%	48.9%	53.0%	56.1%	47.4%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	72.7%	60.9%	56.8%	71.4%	62.9%	59.5%	74.4%
2013	76.9%	67.5%	64.6%	74.8%	71.0%	65.7%	82.8%
2012	73.0%	59.1%	55.6%	68.7%	63.3%	58.4%	72.5%
2011	67.9%	57.5%	45.1%	67.6%	49.8%	52.1%	64.1%
Other	61.1%	44.1%	39.8%	66.7%	43.3%	45.0%	55.8%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	57.5%	54.0%	53.1%	58.2%	59.1%	52.9%
2013	62.1%	61.0%	59.5%	62.1%	63.0%	58.6%
2012	55.9%	49.8%	50.4%	60.6%	59.2%	51.1%
2011	53.8%	49.4%	43.5%	56.5%	57.1%	42.9%
Other	44.7%	36.1%	38.1%	41.7%	45.9%	39.3%

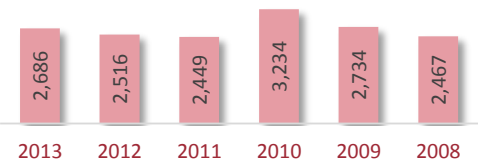
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	75.8%	62.5%	66.4%	64.0%	58.1%	56.5%	51.9%
2013	79.4%	69.9%	71.6%	69.5%	63.4%	63.8%	58.0%
2012	74.9%	62.2%	65.5%	66.1%	57.3%	58.5%	53.4%
2011	71.7%	51.5%	61.6%	55.5%	51.2%	45.1%	47.2%
Other	68.4%	46.5%	54.2%	48.7%	46.4%	37.7%	33.3%

Texas

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	4,260	4,260	-	2,321	2,077	2,284	2,142
Sections	8,824	8,824	-	2,321	2,077	2,284	2,142
% Pass	60.9%	60.9%	-	56.5%	71.2%	59.2%	57.6%
Avg Score	74.9	74.9	-	75.4	77.6	73.4	73.4
Avg Age	28.1	28.1	-	28.3	28.0	28.0	28.2

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	2,280	1,983	4,258	2	2,687	1,033	249	291	29	1,119	959	555	477	630	781
Sections	4,711	4,113	8,820	4	6,365	1,764	322	373	72	3,139	1,707	895	773	1,027	1,211
% Pass	58.3%	64.0%	60.9%	75.0%	64.2%	58.9%	41.3%	31.0%	72.2%	78.4%	59.7%	51.3%	53.6%	51.3%	36.8%
Avg Score	74.1	75.8	74.9	79.3	75.8	74.7	69.6	64.3	80.2	80.7	74.3	72.3	71.8	71.4	67.1
Avg Age	28.1	28.1	28.1	34.1	27.2	29.4	31.9	37.0	21.7	23.2	24.9	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						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	3,013	6,494	73.6%	64.2%	75.8	<6	75	300	4.00	9.8%	100.0%
Active	-	-	-	-	<12	925	1,149	13.0%	60.2%	74.7	<12	423	1,692	4.00	55.2%	100.0%
Inactive	-	-	-	-	<18	436	504	5.7%	54.4%	73.6	<18	194	776	4.00	25.3%	100.0%
Drop	-	-	-	-	<24	192	209	2.4%	40.2%	69.8	<24	62	248	4.00	8.1%	100.0%
Lost Cd	-	-	-	-	>24	372	468	5.3%	33.3%	65.8	>24	12	48	4.00	1.6%	100.0%
Total						4,260	8,824	100%	60.9%	74.9	Total	766	3,064	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	2,321	2,321	56.5%	75.4	2,077	2,077	71.2%	77.6	2,284	2,284	59.2%	73.4	2,142	2,142	57.6%	73.4
2013	1,709	1,709	59.9%	27.5	1,463	1,463	73.6%	27.2	1,741	1,741	62.6%	27.0	1,452	1,452	61.4%	27.1
2012	446	446	53.6%	29.6	491	491	70.1%	28.9	352	352	53.4%	29.8	475	475	56.4%	29.5
2011	66	66	24.2%	32.9	85	85	49.4%	32.4	75	75	45.3%	32.0	96	96	42.7%	30.8
Other	100	100	29.6%	36.9	38	38	47.9%	35.8	116	116	29.6%	37.2	119	119	28.3%	36.6

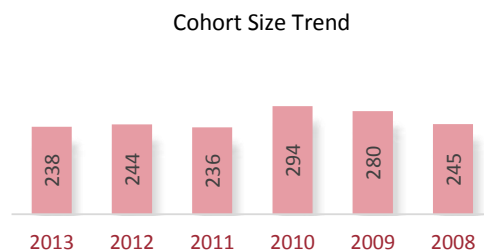
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	66.9%	65.2%	62.8%	65.0%	57.5%	72.6%	59.3%	Overall	77.3%	67.9%	64.8%	75.3%	69.7%	64.4%	81.2%
2013	69.1%	67.9%	65.5%	68.0%	60.7%	75.5%	60.7%	2013	77.4%	68.8%	66.2%	75.8%	72.2%	66.6%	83.8%
2012	64.6%	62.6%	60.8%	59.6%	53.4%	67.7%	59.6%	2012	77.2%	67.8%	65.0%	74.8%	68.6%	60.5%	77.6%
2011	50.0%	37.9%	42.4%	43.9%	33.3%	47.0%	39.4%	2011	69.4%	60.0%	49.4%	69.4%	47.1%	61.2%	62.4%
Other	50.8%	48.8%	38.2%	51.0%	37.0%	60.6%	46.5%	Other	90.0%	48.3%	44.6%	76.5%	37.1%	38.1%	69.2%

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	60.8%	58.7%	57.5%	60.7%	60.9%	58.0%	Overall	77.8%	66.2%	67.9%	66.1%	61.4%	60.9%	56.0%
2013	63.2%	62.2%	61.1%	62.8%	63.5%	60.3%	2013	79.4%	71.0%	71.6%	69.6%	64.3%	64.7%	59.1%
2012	59.7%	53.4%	51.7%	58.2%	56.5%	56.8%	2012	76.2%	61.1%	63.8%	64.6%	59.2%	59.8%	55.6%
2011	56.0%	48.0%	40.0%	56.0%	61.3%	45.3%	2011	71.9%	55.2%	65.6%	54.2%	55.2%	43.8%	47.9%
Other	31.5%	29.3%	31.5%	40.7%	34.7%	35.5%	Other	69.6%	37.4%	40.3%	39.5%	40.2%	33.1%	27.3%

Utah

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	520	421	218	276	275	294	265
Sections	1,307	876	431	332	315	334	326
% Pass	61.3%	67.6%	48.5%	60.8%	68.6%	59.9%	56.1%
Avg Score	76.4	78.0	73.2	77.7	78.2	74.7	75.2
Avg Age	31.2	30.5	32.6	31.0	30.8	31.7	31.2



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	157	363	516	5	238	173	44	65	1	20	74	111	99	141	118
Sections	387	920	1,295	12	585	434	120	168	4	48	202	237	231	310	275
% Pass	60.5%	61.6%	61.1%	83.3%	68.7%	62.7%	42.5%	42.1%	25.0%	85.4%	71.8%	73.8%	56.3%	54.5%	50.9%
Avg Score	75.9	76.6	76.4	80.4	78.4	76.4	71.3	72.2	72.5	82.1	80.9	80.1	75.7	73.4	73.1
Avg Age	31.7	31.0	31.2	34.2	29.9	30.9	33.7	36.4	21.2	23.4	25.2	27.0	28.9	32.5	41.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	41	109	19	24	<6	319	648	49.6%	67.0%	78.3	<6	17	68	4.00	8.8%	100.0%
Active	194	58	19	32	<12	183	284	21.7%	68.3%	77.1	<12	24	103	4.29	12.4%	93.2%
Inactive	3	29	13	19	<18	87	125	9.6%	49.6%	73.1	<18	83	381	4.59	43.0%	87.1%
Drop	0	9	37	44	<24	32	55	4.2%	45.5%	71.5	<24	26	143	5.50	13.5%	72.7%
Lost Cd	0	0	7	13	>24	81	195	14.9%	44.1%	72.8	>24	43	420	9.77	22.3%	41.0%
					Total	520	1,307	100%	61.3%	76.4	Total	193	1,115	5.78	100%	69.2%

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	276	332	60.8%	77.7	275	315	68.6%	78.2	294	334	59.9%	74.7	265	326	56.1%	75.2
2013	135	142	71.1%	80.6	124	134	71.6%	79.2	154	165	66.7%	76.9	133	144	66.0%	77.4
2012	82	110	58.2%	77.1	102	116	73.3%	79.1	83	100	58.0%	73.7	83	108	60.2%	75.3
2011	23	33	42.4%	71.9	14	20	50.0%	73.4	29	35	48.6%	71.2	22	32	31.3%	69.4
Other	36	47	45.3%	74.5	35	45	57.4%	74.1	28	34	29.5%	68.5	27	42	39.7%	71.9

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	68.7%	72.5%	65.1%	64.3%	57.3%	67.9%	68.2%	Overall	74.3%	67.8%	64.8%	82.2%	69.5%	64.9%	83.6%
2013	69.7%	78.2%	72.5%	71.1%	57.8%	71.1%	73.2%	2013	73.1%	73.9%	67.9%	82.8%	70.2%	70.2%	82.8%
2012	67.3%	67.3%	63.6%	59.1%	60.0%	61.8%	72.7%	2012	75.0%	68.1%	69.8%	84.5%	73.3%	69.8%	85.3%
2011	66.7%	54.6%	42.4%	54.6%	36.4%	60.6%	51.5%	2011	75.0%	55.0%	50.0%	70.0%	55.0%	40.0%	85.0%
Other	69.3%	74.8%	54.9%	57.1%	62.9%	74.0%	50.0%	Other	76.2%	50.3%	45.2%	78.0%	61.8%	42.2%	81.0%

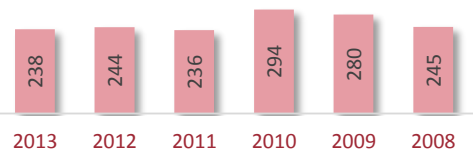
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	58.2%	59.7%	54.1%	46.7%	59.8%	69.2%	Overall	81.1%	55.8%	66.9%	64.2%	62.6%	63.1%	65.9%
2013	67.3%	66.7%	61.8%	49.7%	68.5%	75.8%	2013	79.2%	60.4%	66.7%	65.3%	61.8%	67.4%	72.2%
2012	52.0%	56.0%	50.0%	51.0%	53.0%	67.0%	2012	82.2%	59.8%	75.7%	69.2%	63.6%	64.5%	66.4%
2011	51.4%	48.6%	37.1%	31.4%	51.4%	57.1%	2011	81.3%	37.5%	68.8%	59.4%	56.3%	46.9%	46.9%
Other	34.1%	44.1%	41.6%	33.1%	40.9%	52.4%	Other	87.3%	36.1%	39.5%	47.7%	69.0%	50.9%	48.4%

Utah

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	421	421	-	213	224	231	208
Sections	876	876	-	213	224	231	208
% Pass	67.6%	67.6%	-	66.2%	75.5%	64.9%	63.5%
Avg Score	78.0	78.0	-	79.4	79.9	76.2	76.6
Avg Age	30.5	30.5	-	30.5	30.2	30.8	30.5

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	133	288	418	4	238	140	18	25	1	17	70	94	79	102	88
Sections	266	610	868	8	546	273	24	33	2	40	171	179	147	182	155
% Pass	64.7%	68.9%	67.4%	87.5%	69.6%	68.9%	50.0%	24.5%	50.0%	90.0%	74.3%	79.9%	63.3%	58.2%	55.5%
Avg Score	77.1	78.4	78.0	82.8	78.7	78.1	71.5	69.3	77.5	83.2	81.6	81.6	77.2	74.3	73.8
Avg Age	31.7	30.0	30.5	33.2	29.7	31.2	33.6	38.0	21.0	23.4	25.2	27.0	28.8	32.4	41.8

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	310	606	69.2%	68.0%	78.5	<6	17	68	4.00	17.2%	100.0%
Active	-	-	-	-	<12	134	174	19.9%	75.9%	78.8	<12	19	76	4.00	19.2%	100.0%
Inactive	-	-	-	-	<18	45	52	5.9%	57.7%	74.4	<18	53	212	4.00	53.5%	100.0%
Drop	-	-	-	-	<24	9	9	1.0%	55.6%	73.2	<24	9	36	4.00	9.1%	100.0%
Lost Cd	-	-	-	-	>24	27	35	4.0%	37.1%	71.7	>24	1	4	4.00	1.0%	100.0%
Total						421	876	100%	67.6%	78.0	Total	99	396	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	213	213	66.2%	79.4	224	224	75.5%	79.9	231	231	64.9%	76.2	208	208	63.5%	76.6
2013	135	135	71.9%	29.7	124	124	75.0%	29.5	154	154	66.2%	30.2	133	133	66.2%	29.1
2012	58	58	60.3%	30.6	90	90	77.8%	30.6	62	62	69.4%	31.5	63	63	63.5%	32.3
2011	6	6	66.7%	35.3	4	4	75.0%	32.4	7	7	57.1%	32.2	7	7	14.3%	34.3
Other	14	14	39.7%	37.2	6	6	41.7%	36.7	8	8	8.3%	37.9	5	5	37.5%	41.9

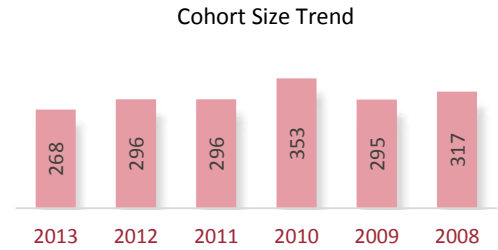
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	71.8%	75.4%	68.3%	68.1%	58.9%	67.7%	71.7%	Overall	75.7%	72.3%	70.8%	82.6%	72.5%	71.0%	85.7%
2013	70.4%	78.5%	73.3%	71.9%	57.0%	70.4%	73.3%	2013	73.4%	75.8%	71.0%	82.3%	71.8%	71.8%	84.7%
2012	72.4%	72.4%	65.5%	63.8%	62.1%	65.5%	75.9%	2012	78.9%	71.1%	72.2%	86.7%	75.6%	71.1%	86.7%
2011	83.3%	83.3%	66.7%	66.7%	66.7%	100.0%	50.0%	2011	75.0%	50.0%	75.0%	50.0%	75.0%	75.0%	75.0%
Other	78.7%	54.0%	31.3%	50.7%	60.7%	37.7%	48.7%	Other	75.0%	33.3%	41.7%	50.0%	41.7%	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	64.5%	65.8%	60.2%	49.9%	61.9%	74.6%	Overall	80.3%	58.3%	69.7%	65.1%	63.8%	63.1%	71.2%
2013	68.2%	66.2%	62.3%	50.7%	69.5%	75.3%	2013	79.7%	58.7%	65.4%	64.7%	62.4%	66.9%	72.9%
2012	59.7%	66.1%	59.7%	54.8%	54.8%	77.4%	2012	82.5%	66.7%	79.4%	69.8%	68.3%	61.9%	69.8%
2011	71.4%	100.0%	57.1%	28.6%	28.6%	71.4%	2011	57.1%	0.0%	42.9%	42.9%	42.9%	28.6%	28.6%
Other	25.0%	25.0%	25.0%	16.7%	0.0%	41.7%	Other	100.0%	25.0%	100.0%	50.0%	75.0%	25.0%	100.0%

Vermont

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	561	419	315	342	314	337	325
Sections	1,650	959	691	448	397	401	404
% Pass	47.4%	51.1%	42.3%	44.2%	51.1%	46.9%	47.8%
Avg Score	70.6	71.0	69.9	70.8	73.0	68.8	69.7
Avg Age	27.5	26.7	28.7	27.8	27.4	27.4	27.5



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	298	263	309	265	268	161	62	70	10	126	161	123	74	71	55
Sections	858	792	835	815	820	444	182	204	27	357	431	306	185	210	134
% Pass	45.2%	49.8%	45.5%	49.3%	52.7%	49.1%	29.7%	40.9%	59.3%	53.5%	52.9%	44.8%	35.1%	41.0%	44.0%
Avg Score	69.9	71.2	70.3	70.8	71.5	70.8	65.5	71.8	70.1	72.5	71.4	69.1	67.7	70.2	70.5
Avg Age	27.2	27.9	28.3	26.7	26.2	27.7	28.7	32.4	21.7	23.2	25.0	26.8	28.9	31.8	41.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	60	77	20	22	<6	343	888	53.8%	52.6%	71.2	<6	8	33	4.13	4.5%	97.0%
Active	200	71	34	46	<12	158	259	15.7%	47.9%	71.2	<12	52	235	4.52	29.1%	88.5%
Inactive	8	50	19	24	<18	92	155	9.4%	45.8%	70.4	<18	56	313	5.59	31.3%	71.6%
Drop	0	34	76	64	<24	52	87	5.3%	32.2%	65.8	<24	21	139	6.62	11.7%	60.4%
Lost Cd	0	9	10	10	>24	96	261	15.8%	35.3%	69.3	>24	42	487	11.60	23.5%	34.5%
Total						561	1,650	100%	47.4%	70.6	Total	179	1,207	6.74	100%	59.3%

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	342	448	44.2%	70.8	314	397	51.1%	73.0	337	401	46.9%	68.8	325	404	47.8%	69.7
2013	185	228	50.4%	72.9	145	158	58.9%	73.6	211	244	52.1%	69.8	158	190	51.1%	70.3
2012	87	122	38.5%	68.7	92	123	58.5%	74.8	63	78	44.9%	68.0	95	121	52.9%	70.6
2011	36	49	34.7%	64.5	36	60	30.0%	70.1	27	35	17.1%	60.3	27	38	34.2%	64.1
Other	34	49	49.6%	74.3	41	56	30.7%	71.5	36	44	55.7%	73.7	45	55	30.3%	69.4

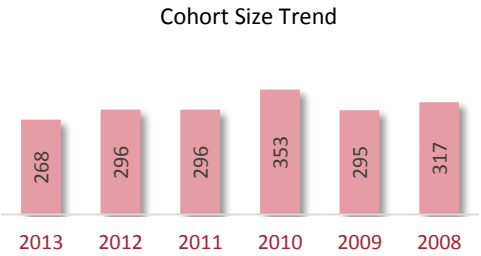
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	57.6%	53.8%	50.0%	54.3%	55.2%	56.6%	56.8%	Overall	57.2%	64.6%	63.2%	48.2%	63.4%	65.0%	54.6%
2013	62.7%	58.8%	52.6%	54.8%	57.9%	56.1%	61.4%	2013	55.7%	71.5%	61.4%	48.1%	63.3%	68.4%	58.2%
2012	56.6%	47.5%	46.7%	48.4%	51.6%	56.6%	50.0%	2012	61.0%	63.4%	73.2%	52.0%	74.0%	65.9%	52.9%
2011	42.9%	34.7%	34.7%	59.2%	51.0%	46.9%	46.9%	2011	46.7%	48.3%	51.7%	38.3%	45.0%	58.3%	40.0%
Other	48.1%	63.0%	60.6%	61.1%	54.4%	69.0%	60.1%	Other	63.0%	56.9%	57.7%	48.6%	55.9%	57.1%	58.5%

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	49.8%	49.8%	41.7%	61.2%	55.6%	51.8%	Overall	57.0%	50.9%	53.6%	59.0%	60.1%	54.4%	48.3%
2013	52.1%	54.1%	46.3%	63.9%	57.8%	54.1%	2013	54.7%	50.5%	54.7%	60.5%	61.1%	56.8%	51.6%
2012	43.6%	46.2%	34.6%	57.7%	52.6%	48.7%	2012	57.0%	61.2%	57.9%	57.9%	58.7%	61.2%	50.4%
2011	34.3%	25.7%	25.7%	45.7%	34.3%	20.0%	2011	50.0%	42.1%	55.3%	52.6%	50.0%	39.5%	34.2%
Other	59.0%	49.5%	39.4%	63.3%	63.7%	67.2%	Other	69.1%	35.9%	40.0%	59.8%	66.1%	40.7%	40.5%

Vermont

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	419	419	-	248	229	250	232
Sections	959	959	-	248	229	250	232
% Pass	51.1%	51.1%	-	50.4%	55.5%	50.0%	48.7%
Avg Score	71.0	71.0	-	72.4	73.3	69.3	69.2
Avg Age	26.7	26.7	-	26.9	26.4	26.3	27.0



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	229	190	245	178	268	110	23	18	10	113	131	72	41	39	37
Sections	496	463	499	460	699	201	35	24	27	275	306	129	76	76	70
% Pass	46.4%	56.2%	47.9%	54.6%	54.1%	48.8%	22.9%	38.3%	59.3%	55.6%	54.6%	48.1%	39.5%	42.1%	42.9%
Avg Score	69.7	72.5	70.4	71.7	71.6	70.6	63.1	70.9	70.1	73.1	71.7	69.3	67.5	68.6	69.9
Avg Age	26.4	26.9	27.6	25.6	26.1	27.6	27.9	34.1	21.7	23.2	24.9	26.8	28.9	31.8	41.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	323	749	78.1%	53.3%	71.4	<6	7	28	4.00	11.3%	100.0%
Active	-	-	-	-	<12	88	112	11.7%	50.0%	71.5	<12	35	140	4.00	56.5%	100.0%
Inactive	-	-	-	-	<18	36	44	4.6%	43.2%	67.8	<18	15	60	4.00	24.2%	100.0%
Drop	-	-	-	-	<24	16	17	1.8%	41.2%	69.0	<24	4	16	4.00	6.5%	100.0%
Lost Cd	-	-	-	-	>24	28	37	3.9%	24.3%	66.5	>24	1	4	4.00	1.6%	100.0%
Total						419	959	100%	51.1%	71.0	Total	62	248	4.00	100%	100.0%

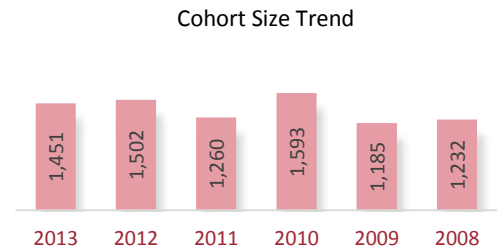
Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	248	248	50.4%	72.4	229	229	55.5%	73.3	250	250	50.0%	69.3	232	232	48.7%	69.2
2013	185	185	54.6%	26.2	145	145	59.3%	25.8	211	211	51.7%	25.9	158	158	51.9%	26.7
2012	47	47	42.6%	29.0	66	66	56.1%	26.8	27	27	51.9%	27.9	61	61	44.3%	27.2
2011	8	8	37.5%	25.9	12	12	16.7%	28.9	6	6	16.7%	29.7	9	9	22.2%	27.3
Other	8	8	25.0%	36.6	6	6	40.0%	32.5	6	6	25.0%	32.1	4	4	50.0%	36.4

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	60.8%	58.6%	51.5%	53.8%	56.6%	58.9%	60.2%	Overall	55.6%	65.2%	61.7%	46.6%	65.1%	62.6%	59.6%
2013	64.3%	62.2%	54.6%	55.7%	58.9%	57.8%	62.7%	2013	57.2%	70.3%	60.7%	46.2%	65.5%	67.6%	59.3%
2012	57.5%	53.2%	44.7%	46.8%	51.1%	63.8%	55.3%	2012	57.6%	63.6%	72.7%	47.0%	71.2%	57.6%	57.6%
2011	25.0%	25.0%	37.5%	37.5%	50.0%	37.5%	50.0%	2011	33.3%	25.0%	33.3%	41.7%	33.3%	41.7%	58.3%
Other	33.3%	41.7%	33.3%	66.7%	41.7%	75.0%	41.7%	Other	40.0%	40.0%	20.0%	60.0%	50.0%	40.0%	90.0%

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	52.5%	55.1%	46.1%	63.7%	57.9%	50.9%	Overall	55.0%	55.0%	54.9%	57.8%	59.9%	53.0%	50.0%
2013	54.0%	56.4%	48.8%	64.9%	59.2%	53.6%	2013	57.6%	54.4%	55.7%	58.2%	60.1%	56.3%	52.5%
2012	48.2%	51.9%	37.0%	63.0%	51.9%	40.7%	2012	49.2%	57.4%	55.7%	55.7%	57.4%	49.2%	47.5%
2011	33.3%	16.7%	0.0%	50.0%	33.3%	16.7%	2011	44.4%	44.4%	44.4%	66.7%	55.6%	22.2%	22.2%
Other	37.5%	62.5%	37.5%	37.5%	62.5%	37.5%	Other	66.7%	66.7%	33.3%	50.0%	100.0%	50.0%	50.0%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	3,304	2,411	1,777	1,919	1,687	1,676	1,700
Sections	8,631	4,992	3,639	2,401	1,986	2,090	2,154
% Pass	50.6%	57.2%	41.7%	48.0%	58.8%	48.8%	47.8%
Avg Score	72.7	73.9	71.0	73.4	74.7	71.1	71.5
Avg Age	29.2	28.1	30.7	29.3	29.4	29.2	29.1



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	990	790	3,288	19	1,451	872	305	676	43	805	710	465	356	602	670
Sections	1,949	1,571	8,591	40	3,933	2,254	716	1,728	106	2,230	1,641	979	735	1,416	1,524
% Pass	49.7%	56.4%	50.7%	40.0%	58.6%	51.5%	38.4%	34.0%	71.7%	64.5%	49.8%	46.8%	52.4%	45.6%	36.0%
Avg Score	72.1	74.9	72.7	71.5	74.5	72.8	69.4	68.7	79.1	76.6	72.6	72.2	72.5	70.7	68.7
Avg Age	29.2	28.6	29.2	33.9	27.2	29.2	29.2	35.1	21.8	23.1	24.9	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						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	289	403	109	149	<6	1,730	3,943	45.7%	58.8%	74.6	<6	96	402	4.19	10.1%	95.5%
Active	1,108	420	156	471	<12	929	1,401	16.2%	53.0%	73.1	<12	193	833	4.32	20.3%	92.7%
Inactive	54	248	105	176	<18	583	889	10.3%	48.3%	71.7	<18	259	1,285	4.96	27.3%	80.6%
Drop	0	103	214	340	<24	290	440	5.1%	35.5%	69.5	<24	144	863	5.99	15.2%	66.7%
Lost Cd	0	16	59	60	>24	813	1,958	22.7%	36.9%	69.6	>24	258	2,773	10.75	27.2%	37.2%
Total						3,304	8,631	100%	50.6%	72.7	Total	950	6,156	6.48	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	1,919	2,401	48.0%	73.4	1,687	1,986	58.8%	74.7	1,676	2,090	48.8%	71.1	1,700	2,154	47.8%	71.5
2013	995	1,166	54.0%	75.0	829	895	69.6%	77.1	892	1,015	56.4%	72.5	755	857	55.9%	73.6
2012	454	605	48.3%	73.6	415	516	59.3%	74.8	355	468	49.4%	71.4	487	665	49.9%	71.5
2011	133	179	34.1%	69.1	119	159	42.8%	71.2	131	181	41.4%	69.5	143	197	36.0%	68.2
Other	337	451	36.4%	70.5	324	416	38.2%	69.6	298	426	30.8%	67.3	315	435	31.0%	67.6

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	66.3%	60.9%	57.0%	61.8%	59.4%	66.7%	51.3%
2013	70.0%	64.4%	61.4%	65.4%	61.6%	71.8%	54.3%
2012	66.1%	61.8%	56.9%	61.3%	56.9%	66.6%	55.7%
2011	54.2%	49.2%	48.0%	50.8%	55.9%	50.3%	40.8%
Other	60.6%	53.8%	47.9%	55.9%	58.0%	58.2%	40.7%

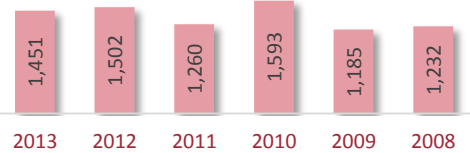
BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	70.8%	60.7%	55.4%	69.4%	61.1%	59.8%	73.2%
2013	74.2%	66.8%	63.5%	73.1%	67.7%	66.8%	81.5%
2012	72.5%	59.3%	56.4%	67.3%	62.8%	63.8%	70.5%
2011	68.6%	48.4%	44.7%	62.3%	49.7%	45.3%	64.2%
Other	60.6%	51.1%	37.6%	65.6%	46.4%	41.9%	58.9%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	55.4%	51.9%	51.8%	58.7%	59.0%	49.8%
2013	60.0%	60.1%	56.4%	63.1%	61.8%	55.3%
2012	53.6%	51.5%	49.2%	55.8%	56.4%	47.9%
2011	44.8%	40.3%	50.3%	52.5%	55.8%	48.1%
Other	48.3%	32.7%	41.9%	52.2%	55.0%	36.5%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	75.1%	63.0%	61.7%	60.3%	59.3%	53.2%	48.4%
2013	77.7%	68.7%	65.2%	66.4%	61.7%	60.0%	54.3%
2012	73.7%	64.5%	62.7%	62.4%	60.2%	53.4%	49.6%
2011	71.6%	52.8%	51.3%	48.2%	53.3%	42.1%	35.5%
Other	72.6%	51.4%	56.7%	47.8%	54.8%	41.7%	38.2%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,411	2,411	-	1,359	1,204	1,247	1,182
Sections	4,992	4,992	-	1,359	1,204	1,247	1,182
% Pass	57.2%	57.2%	-	53.0%	69.4%	54.9%	51.9%
Avg Score	73.9	73.9	-	74.6	76.9	71.9	72.1
Avg Age	28.1	28.1	-	28.2	27.9	28.2	28.3

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	577	526	2,398	13	1,450	660	121	180	43	722	491	276	221	388	432
Sections	1,060	973	4,974	18	3,470	1,145	154	223	100	1,824	889	444	356	664	715
% Pass	57.3%	62.6%	57.2%	44.4%	60.2%	55.5%	36.4%	31.2%	71.0%	67.6%	53.8%	50.7%	54.2%	50.3%	44.6%
Avg Score	73.2	76.6	73.9	72.8	74.9	73.1	67.3	65.1	79.1	77.5	72.9	72.1	72.7	71.2	69.3
Avg Age	28.0	27.3	28.1	33.1	27.2	29.5	30.3	35.8	21.8	23.1	24.9	27.0	29.0	32.1	42.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	1,662	3,499	70.1%	60.6%	75.0	<6	80	320	4.00	19.7%	100.0%
Active	-	-	-	-	<12	657	831	16.6%	55.0%	72.8	<12	149	596	4.00	36.7%	100.0%
Inactive	-	-	-	-	<18	272	312	6.3%	51.6%	71.2	<18	131	524	4.00	32.3%	100.0%
Drop	-	-	-	-	<24	79	85	1.7%	35.3%	68.7	<24	40	160	4.00	9.9%	100.0%
Lost Cd	-	-	-	-	>24	216	265	5.3%	32.5%	66.6	>24	6	24	4.00	1.5%	100.0%
Total						2,411	4,992	100%	57.2%	73.9	Total	406	1,624	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	1,359	1,359	53.0%	74.6	1,204	1,204	69.4%	76.9	1,247	1,247	54.9%	71.9	1,182	1,182	51.9%	72.1
2013	995	995	55.7%	27.4	828	828	71.1%	26.9	892	892	57.9%	27.4	755	755	56.8%	27.1
2012	270	270	48.2%	29.3	315	315	70.5%	29.4	244	244	54.9%	29.2	316	316	47.2%	29.9
2011	32	32	34.4%	31.5	33	33	42.4%	32.8	42	42	35.7%	28.8	47	47	34.0%	29.2
Other	62	62	37.0%	36.6	28	28	39.7%	35.9	69	69	23.2%	35.4	64	64	28.6%	35.1

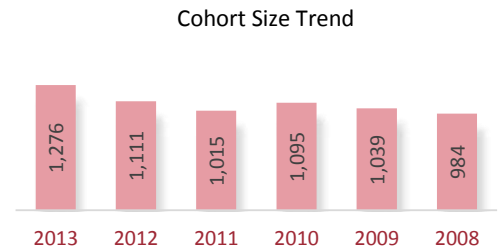
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	66.3%	63.6%	61.2%	63.1%	59.4%	69.4%	55.5%	Overall	74.4%	65.9%	64.3%	73.1%	67.7%	67.3%	78.8%
2013	68.7%	64.9%	62.5%	64.9%	61.6%	72.5%	56.3%	2013	74.8%	67.5%	64.9%	73.6%	68.7%	67.9%	82.1%
2012	62.2%	62.2%	59.3%	59.6%	53.0%	63.3%	57.4%	2012	75.2%	65.7%	66.0%	73.0%	68.3%	70.2%	72.7%
2011	56.3%	40.6%	56.3%	53.1%	59.4%	40.6%	40.6%	2011	69.7%	57.6%	51.5%	57.6%	48.5%	48.5%	57.6%
Other	49.6%	59.4%	51.4%	55.2%	51.7%	60.6%	43.0%	Other	57.8%	30.6%	43.1%	78.6%	53.6%	38.9%	72.5%

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	57.9%	57.5%	54.6%	60.8%	60.1%	54.0%	Overall	75.6%	66.6%	62.9%	62.5%	59.6%	55.9%	51.3%
2013	60.7%	61.4%	58.1%	64.1%	62.8%	56.5%	2013	77.9%	69.8%	66.4%	66.0%	63.1%	60.9%	54.8%
2012	53.7%	54.9%	50.0%	54.5%	54.1%	53.7%	2012	73.4%	65.2%	57.0%	60.4%	55.7%	51.6%	49.4%
2011	50.0%	42.9%	40.5%	54.8%	45.2%	40.5%	2011	68.1%	42.6%	53.2%	36.2%	48.9%	34.0%	34.0%
Other	41.4%	24.9%	35.0%	44.5%	56.5%	30.9%	Other	65.9%	53.7%	58.3%	51.5%	46.5%	34.3%	32.5%

Washington

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,487	1,923	1,193	1,418	1,274	1,389	1,200
Sections	6,463	3,894	2,569	1,801	1,550	1,632	1,480
% Pass	49.0%	55.7%	39.0%	43.6%	53.4%	49.3%	50.8%
Avg Score	71.3	72.3	69.9	70.8	73.2	70.4	71.0
Avg Age	31.5	30.4	33.1	31.9	31.8	31.0	31.2



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,281	1,205	1,686	809	1,276	665	217	329	12	380	388	326	310	597	661
Sections	3,269	3,193	4,268	2,195	3,180	1,814	569	900	17	1,023	864	725	738	1,441	1,655
% Pass	48.0%	50.1%	56.1%	35.2%	55.1%	49.6%	38.8%	30.1%	52.9%	67.4%	50.1%	49.7%	48.9%	45.5%	39.9%
Avg Score	70.8	71.9	74.0	66.2	72.1	72.2	69.2	67.8	74.9	77.2	71.3	70.9	71.3	69.8	69.2
Avg Age	31.0	32.0	30.1	34.2	30.1	31.4	33.2	37.5	21.7	23.3	24.9	27.0	28.9	32.3	42.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	189	317	87	67	<6	1,497	3,193	49.4%	54.3%	72.1	<6	23	92	4.00	3.5%	100.0%
Active	1,050	315	110	200	<12	716	1,135	17.6%	53.5%	72.7	<12	166	709	4.27	25.2%	93.7%
Inactive	37	194	66	83	<18	443	745	11.5%	44.7%	71.1	<18	181	899	4.97	27.4%	80.5%
Drop	0	88	207	197	<24	199	335	5.2%	41.5%	69.7	<24	136	784	5.76	20.6%	69.4%
Lost Cd	0	27	46	34	>24	412	1,055	16.3%	33.7%	68.4	>24	154	1,521	9.88	23.3%	40.5%
Total						2,487	6,463	100%	49.0%	71.3	Total	660	4,005	6.07	100%	65.9%

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	1,418	1,801	43.6%	70.8	1,274	1,550	53.4%	73.2	1,389	1,632	49.3%	70.4	1,200	1,480	50.8%	71.0
2013	774	887	46.7%	70.8	652	712	63.6%	74.7	858	947	54.6%	71.2	585	634	58.0%	72.4
2012	366	515	46.0%	72.8	339	442	54.1%	73.7	283	348	49.4%	70.8	372	509	49.3%	71.3
2011	110	159	39.6%	70.1	96	140	37.9%	70.1	96	133	37.6%	68.5	100	137	40.2%	67.8
Other	168	240	26.9%	66.0	187	256	25.7%	68.5	152	204	28.2%	67.3	143	200	41.8%	68.8

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	56.1%	54.3%	53.8%	54.2%	52.1%	57.7%	51.3%	Overall	61.9%	61.5%	61.3%	61.2%	67.2%	63.8%	56.7%
2013	56.6%	56.1%	55.9%	55.4%	51.2%	59.5%	51.9%	2013	65.0%	66.0%	65.0%	65.3%	69.9%	67.3%	64.9%
2012	60.0%	54.0%	54.6%	54.4%	57.7%	57.3%	55.9%	2012	64.7%	61.8%	64.3%	61.5%	69.2%	64.7%	52.5%
2011	57.9%	50.9%	49.1%	51.6%	53.5%	56.0%	49.7%	2011	54.3%	57.9%	55.7%	52.9%	62.1%	58.6%	40.0%
Other	44.1%	48.5%	45.6%	50.2%	43.6%	51.6%	39.4%	Other	50.0%	47.4%	45.9%	50.7%	56.2%	53.0%	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	54.1%	51.9%	51.6%	54.0%	57.1%	52.0%	Overall	66.6%	59.3%	61.8%	61.6%	56.4%	57.2%	52.4%
2013	55.1%	56.9%	55.5%	56.0%	57.2%	54.7%	2013	69.6%	65.8%	65.8%	65.1%	59.8%	62.3%	57.6%
2012	55.2%	48.0%	50.3%	52.9%	60.1%	56.3%	2012	65.2%	58.9%	59.7%	60.3%	57.2%	57.4%	48.1%
2011	45.1%	36.8%	40.6%	51.1%	49.6%	41.4%	2011	61.3%	42.3%	53.3%	54.0%	47.5%	44.5%	46.0%
Other	52.5%	40.7%	38.6%	47.0%	56.0%	35.2%	Other	62.2%	46.0%	56.7%	56.1%	47.1%	44.8%	47.0%

Washington

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,923	1,923	-	1,021	929	1,053	891
Sections	3,894	3,894	-	1,021	929	1,053	891
% Pass	55.7%	55.7%	-	47.8%	64.5%	56.0%	55.1%
Avg Score	72.3	72.3	-	71.3	75.1	71.5	71.5
Avg Age	30.4	30.4	-	30.9	30.3	30.1	30.4



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	998	924	1,294	632	1,275	493	81	74	10	342	301	238	221	445	466
Sections	2,036	1,857	2,709	1,185	2,868	832	104	90	15	822	552	441	399	810	855
% Pass	53.8%	57.7%	62.1%	41.1%	56.0%	58.5%	40.4%	38.4%	53.3%	70.8%	53.6%	54.9%	53.1%	53.2%	46.4%
Avg Score	71.6	73.1	75.2	65.7	72.2	73.9	67.5	69.5	76.3	77.9	71.7	71.5	72.1	70.5	69.5
Avg Age	30.3	30.5	29.4	32.7	30.0	31.1	33.2	36.3	21.8	23.2	24.9	27.0	28.9	32.2	41.8

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	1,448	2,905	74.6%	55.6%	72.2	<6	23	92	4.00	8.3%	100.0%
Active	-	-	-	-	<12	457	565	14.5%	61.4%	74.4	<12	132	528	4.00	47.7%	100.0%
Inactive	-	-	-	-	<18	202	245	6.3%	54.3%	72.4	<18	87	348	4.00	31.4%	100.0%
Drop	-	-	-	-	<24	62	72	1.8%	47.2%	69.8	<24	33	132	4.00	11.9%	100.0%
Lost Cd	-	-	-	-	>24	90	107	2.7%	35.5%	66.9	>24	2	8	4.00	0.7%	100.0%
Total						1,923	3,894	100%	55.7%	72.3	Total	277	1,108	4.00	100%	100.0%

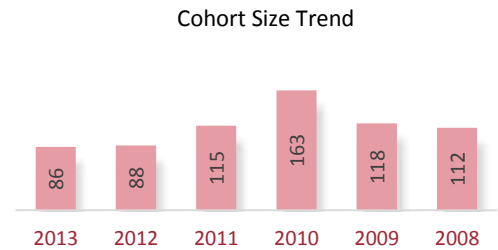
Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	1,021	1,021	47.8%	71.3	929	929	64.5%	75.1	1,053	1,053	56.0%	71.5	891	891	55.1%	71.5
2013	773	773	48.0%	30.5	652	652	65.2%	29.7	858	858	55.1%	30.1	585	585	57.6%	29.6
2012	191	191	52.4%	31.4	235	235	66.8%	31.7	151	151	64.2%	29.7	255	255	52.2%	31.1
2011	25	25	28.0%	34.7	27	27	51.9%	32.4	25	25	40.0%	29.4	27	27	40.7%	36.0
Other	32	32	31.7%	37.5	15	15	10.9%	35.0	19	19	51.7%	34.4	24	24	54.8%	31.8

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	57.9%	56.4%	55.3%	54.6%	51.3%	59.9%	54.4%	Overall	66.5%	63.8%	65.3%	65.8%	69.2%	67.4%	66.8%
2013	58.0%	57.7%	56.4%	55.8%	50.8%	60.2%	52.7%	2013	66.1%	65.5%	65.2%	65.6%	70.3%	67.3%	66.7%
2012	64.4%	58.1%	57.1%	53.9%	56.0%	63.4%	61.8%	2012	69.8%	62.6%	69.4%	66.8%	70.2%	71.9%	69.4%
2011	36.0%	44.0%	32.0%	36.0%	36.0%	48.0%	52.0%	2011	51.9%	55.6%	59.3%	74.1%	48.2%	55.6%	63.0%
Other	33.9%	23.3%	36.1%	46.7%	47.8%	43.3%	54.4%	Other	60.6%	24.6%	14.9%	41.7%	44.6%	23.4%	34.3%

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	57.1%	57.3%	56.3%	56.2%	58.4%	57.1%	Overall	67.8%	63.5%	63.7%	62.8%	59.0%	59.0%	54.8%
2013	55.5%	56.8%	55.7%	55.7%	57.1%	55.6%	2013	69.4%	65.8%	65.5%	64.1%	59.3%	61.5%	57.6%
2012	66.2%	62.3%	61.6%	61.6%	64.2%	67.6%	2012	65.1%	59.2%	61.2%	61.2%	59.6%	56.1%	49.4%
2011	44.0%	32.0%	40.0%	44.0%	56.0%	48.0%	2011	59.3%	40.7%	48.2%	44.4%	44.4%	37.0%	40.7%
Other	73.3%	75.0%	61.7%	51.7%	71.7%	55.0%	Other	68.5%	76.8%	66.1%	70.8%	60.7%	52.4%	58.9%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	243	158	149	117	124	124	117
Sections	586	284	302	141	152	145	148
% Pass	40.6%	44.7%	36.8%	42.6%	41.5%	45.5%	33.1%
Avg Score	68.3	69.2	67.6	71.3	68.7	67.9	65.6
Avg Age	28.7	27.6	29.9	28.8	28.7	28.8	28.6



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	128	115	243	0	86	59	37	61	5	51	61	56	33	32	45
Sections	294	292	586	0	202	170	84	130	10	114	141	108	57	74	82
% Pass	35.4%	45.9%	40.6%	0.0%	46.0%	42.4%	39.3%	29.6%	50.0%	52.6%	33.3%	36.1%	40.4%	54.1%	29.3%
Avg Score	66.5	70.2	68.3	0.0	70.3	68.3	69.8	63.5	68.4	72.9	67.9	64.5	66.8	71.1	66.4
Avg Age	29.6	27.9	28.7	0.0	27.4	27.0	28.1	36.3	21.9	23.2	25.0	27.0	28.9	32.0	43.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	5	22	10	11	<6	108	215	36.7%	45.6%	69.7	<6	1	4	4.00	2.1%	100.0%
Active	76	34	24	47	<12	56	90	15.4%	37.8%	68.4	<12	4	17	4.25	8.3%	94.1%
Inactive	5	17	11	21	<18	49	79	13.5%	48.1%	69.9	<18	12	71	5.92	25.0%	67.6%
Drop	0	6	24	40	<24	32	48	8.2%	41.7%	70.9	<24	10	60	6.00	20.8%	66.7%
Lost Cd	0	2	4	4	>24	75	154	26.3%	31.2%	64.9	>24	21	237	11.29	43.8%	35.4%
Total						243	586	100%	40.6%	68.3	Total	48	389	8.10	100%	49.4%

Cohort Performance: Section, Content Area, Skills Area

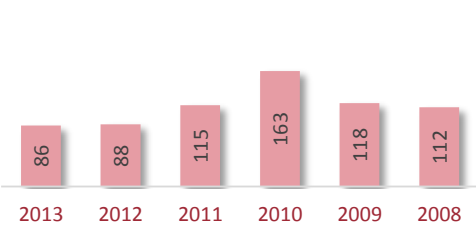
	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	117	141	42.6%	71.3	124	152	41.5%	68.7	124	145	45.5%	67.9	117	148	33.1%	65.6
2013	43	48	50.0%	74.4	46	53	47.2%	70.0	53	58	50.0%	70.8	40	43	34.9%	65.6
2012	35	42	40.5%	69.7	30	37	54.1%	71.5	26	35	45.7%	67.6	37	56	33.9%	65.6
2011	14	22	40.9%	74.5	18	20	50.0%	69.6	19	22	36.4%	68.2	16	20	30.0%	66.8
Other	25	29	52.2%	71.6	30	42	22.3%	62.7	26	30	45.4%	64.2	24	29	24.2%	60.7

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	64.2%	53.1%	56.2%	50.5%	54.2%	59.4%	55.6%	Overall	60.3%	44.5%	37.1%	58.8%	39.4%	44.7%	70.1%
2013	54.2%	60.4%	56.3%	58.3%	47.9%	64.6%	60.4%	2013	58.5%	50.9%	39.6%	66.0%	37.7%	52.8%	67.9%
2012	69.1%	45.2%	42.9%	42.9%	52.4%	66.7%	47.6%	2012	64.9%	48.7%	40.5%	40.5%	56.8%	51.4%	91.9%
2011	68.2%	59.1%	59.1%	54.6%	77.3%	50.0%	54.6%	2011	70.0%	50.0%	40.0%	75.0%	30.0%	50.0%	80.0%
Other	72.2%	48.3%	73.3%	45.6%	54.4%	45.6%	58.9%	Other	52.7%	27.3%	27.9%	56.1%	30.3%	22.4%	45.8%

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	48.3%	36.5%	41.9%	49.8%	53.1%	49.3%	Overall	72.5%	56.4%	60.3%	38.0%	44.9%	41.4%	40.6%
2013	53.5%	39.7%	46.6%	56.9%	55.2%	53.5%	2013	65.1%	58.1%	65.1%	41.9%	46.5%	46.5%	39.5%
2012	42.9%	42.9%	40.0%	48.6%	54.3%	51.4%	2012	76.8%	57.1%	57.1%	37.5%	53.6%	41.1%	35.7%
2011	45.5%	27.3%	40.9%	63.6%	36.4%	40.9%	2011	70.0%	65.0%	55.0%	40.0%	40.0%	55.0%	45.0%
Other	45.4%	30.6%	35.2%	26.5%	59.7%	44.9%	Other	79.8%	46.7%	60.6%	30.8%	32.2%	24.2%	46.8%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	158	158	-	61	72	80	71
Sections	284	284	-	61	72	80	71
% Pass	44.7%	44.7%	-	49.2%	55.6%	45.0%	29.6%
Avg Score	69.2	69.2	-	72.2	72.1	68.4	64.4
Avg Age	27.6	27.6	-	27.2	27.6	27.0	28.4

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	78	80	158	-	86	44	17	11	4	41	41	32	19	19	18
Sections	137	147	284	-	182	71	20	11	9	76	62	49	26	35	27
% Pass	38.7%	50.3%	44.7%	-	45.6%	45.1%	45.0%	56.3%	55.6%	52.6%	38.7%	30.6%	34.6%	57.1%	51.9%
Avg Score	66.5	71.7	69.2	-	70.2	68.1	68.3	70.8	68.3	72.3	69.1	60.9	68.7	73.2	71.1
Avg Age	28.0	27.2	27.6	-	27.5	26.9	29.2	30.0	21.9	23.1	25.0	26.9	29.1	32.2	41.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	99	185	65.1%	44.9%	69.5	<6	1	4	4.00	11.1%	100.0%
Active	-	-	-	-	<12	37	44	15.5%	43.2%	69.7	<12	3	12	4.00	33.3%	100.0%
Inactive	-	-	-	-	<18	25	28	9.9%	57.1%	70.4	<18	3	12	4.00	33.3%	100.0%
Drop	-	-	-	-	<24	8	9	3.2%	44.4%	69.8	<24	1	4	4.00	11.1%	100.0%
Lost Cd	-	-	-	-	>24	18	18	6.3%	27.8%	61.9	>24	1	4	4.00	11.1%	100.0%
Total						158	284	100%	44.7%	69.2	Total	9	36	4.00	100%	100.0%

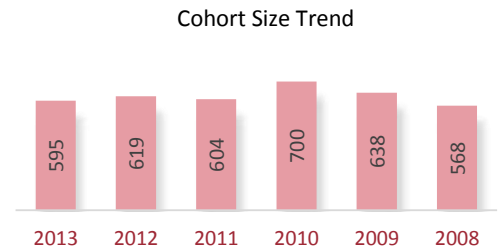
Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	61	61	49.2%	72.2	72	72	55.6%	72.1	80	80	45.0%	68.4	71	71	29.6%	64.4
2013	43	43	51.2%	27.3	46	46	47.8%	26.9	53	53	47.2%	27.5	40	40	35.0%	28.4
2012	13	13	38.5%	25.7	19	19	73.7%	27.1	18	18	44.4%	25.6	21	21	23.8%	28.7
2011	2	2	100.0%	29.5	5	5	60.0%	34.8	7	7	28.6%	26.9	6	6	33.3%	27.2
Other	3	3	50.0%	33.1	2	2	50.0%	30.5	2	2	50.0%	29.4	4	4	0.0%	27.6

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	54.9%	54.9%	51.6%	51.6%	48.4%	68.0%	58.2%	Overall	66.7%	54.2%	44.4%	65.3%	41.7%	56.9%	79.2%
2013	53.5%	58.1%	58.1%	55.8%	48.8%	67.4%	60.5%	2013	58.7%	52.2%	39.1%	69.6%	34.8%	54.4%	71.7%
2012	53.9%	46.2%	30.8%	30.8%	38.5%	76.9%	46.2%	2012	84.2%	63.2%	52.6%	52.6%	52.6%	57.9%	94.7%
2011	100.0%	50.0%	50.0%	100.0%	100.0%	50.0%	100.0%	2011	60.0%	60.0%	60.0%	80.0%	40.0%	80.0%	100.0%
Other	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	Other	100.0%	0.0%	50.0%	50.0%	100.0%	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	51.3%	37.5%	43.7%	51.2%	52.5%	52.5%	Overall	67.6%	54.9%	56.3%	39.4%	43.7%	43.7%	35.2%
2013	54.7%	37.7%	45.3%	52.8%	56.6%	52.8%	2013	65.0%	57.5%	62.5%	42.5%	47.5%	47.5%	37.5%
2012	50.0%	44.4%	38.9%	50.0%	44.4%	55.6%	2012	66.7%	47.6%	52.4%	28.6%	42.9%	42.9%	38.1%
2011	28.6%	14.3%	42.9%	57.1%	42.9%	42.9%	2011	83.3%	83.3%	50.0%	66.7%	33.3%	50.0%	33.3%
Other	50.0%	50.0%	50.0%	0.0%	50.0%	50.0%	Other	75.0%	25.0%	25.0%	25.0%	25.0%	0.0%	0.0%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,195	898	555	738	676	679	684
Sections	3,199	2,084	1,115	898	736	757	808
% Pass	59.1%	64.1%	49.8%	53.3%	69.2%	58.8%	56.7%
Avg Score	75.1	76.3	72.9	74.9	77.8	74.4	73.6
Avg Age	27.6	26.9	29.0	27.7	27.2	27.7	27.9



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	545	650	1,189	6	595	332	116	152	7	392	378	148	123	150	154
Sections	1,458	1,741	3,184	15	1,691	833	292	383	14	1,021	844	348	289	335	348
% Pass	52.7%	64.5%	59.2%	40.0%	64.8%	57.7%	49.7%	42.9%	85.7%	70.7%	58.4%	50.9%	50.9%	56.1%	43.7%
Avg Score	73.4	76.6	75.2	63.0	76.7	74.7	72.1	71.5	84.9	78.5	74.8	73.2	72.9	74.2	70.3
Avg Age	28.0	27.3	27.6	26.7	26.5	27.8	29.4	33.1	21.8	23.3	24.8	26.9	29.0	32.1	42.8

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	142	182	51	41	<6	711	1,756	54.9%	64.9%	76.7	<6	23	95	4.13	5.5%	96.8%
Active	441	134	61	98	<12	324	468	14.6%	60.9%	75.4	<12	119	500	4.20	28.6%	95.2%
Inactive	12	101	33	43	<18	216	327	10.2%	52.6%	74.0	<18	115	552	4.80	27.6%	83.3%
Drop	0	38	110	99	<24	103	160	5.0%	47.5%	71.3	<24	67	374	5.58	16.1%	71.7%
Lost Cd	0	10	16	14	>24	209	488	15.3%	44.9%	71.4	>24	92	1,006	10.93	22.1%	36.6%
Total						1,195	3,199	100%	59.1%	75.1	Total	416	2,527	6.07	100%	65.8%

Cohort Performance: Section, Content Area, Skills Area

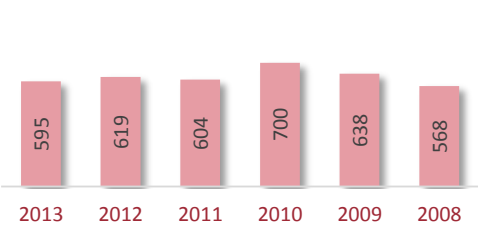
	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	738	898	53.3%	74.9	676	736	69.2%	77.8	679	757	58.8%	74.4	684	808	56.7%	73.6
2013	393	441	56.5%	76.1	386	399	74.7%	79.5	418	440	65.9%	76.3	372	411	63.0%	75.0
2012	203	269	53.9%	74.5	162	184	68.5%	77.6	138	165	50.3%	72.3	174	215	59.1%	74.4
2011	56	78	46.2%	72.2	55	68	61.8%	74.5	54	66	50.0%	71.9	60	80	42.5%	70.2
Other	86	110	44.4%	73.4	73	85	50.3%	71.8	69	86	51.2%	71.7	78	102	37.6%	69.9

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	63.4%	62.7%	60.0%	59.0%	54.9%	67.2%	62.0%	Overall	71.0%	65.1%	63.2%	71.5%	69.0%	64.5%	85.9%
2013	65.1%	67.1%	64.9%	62.8%	54.7%	71.4%	62.4%	2013	74.4%	68.9%	66.2%	76.9%	72.2%	67.9%	92.5%
2012	63.2%	58.0%	56.5%	54.3%	57.3%	64.7%	64.7%	2012	67.4%	63.6%	64.7%	67.9%	70.7%	69.6%	84.2%
2011	65.4%	64.1%	48.7%	52.6%	60.3%	60.3%	50.0%	2011	67.7%	66.2%	50.0%	77.9%	63.2%	54.4%	77.9%
Other	55.2%	52.3%	53.8%	56.5%	47.1%	58.3%	62.2%	Other	63.0%	47.5%	54.3%	45.8%	52.9%	42.5%	60.8%

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	57.5%	55.7%	56.0%	60.8%	62.6%	64.8%	Overall	74.2%	63.0%	66.9%	64.0%	62.0%	60.2%	59.5%
2013	61.6%	63.0%	64.1%	64.3%	67.3%	68.2%	2013	73.0%	67.4%	70.1%	68.1%	66.4%	65.2%	63.3%
2012	49.7%	53.3%	47.9%	55.2%	54.6%	57.0%	2012	76.7%	63.7%	67.4%	64.7%	60.9%	59.5%	60.5%
2011	43.9%	37.9%	36.4%	39.4%	62.1%	65.2%	2011	70.0%	46.3%	56.3%	52.5%	56.3%	55.0%	46.3%
Other	58.8%	30.2%	38.4%	67.4%	50.7%	59.7%	Other	77.4%	52.9%	58.7%	52.0%	48.1%	41.5%	49.3%

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	898	898	-	520	522	531	511
Sections	2,084	2,084	-	520	522	531	511
% Pass	64.1%	64.1%	-	56.7%	74.1%	64.0%	61.5%
Avg Score	76.3	76.3	-	75.6	79.3	75.7	74.7
Avg Age	26.9	26.9	-	26.8	26.5	27.1	27.2

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	399	499	896	2	595	242	33	28	7	353	268	87	72	91	108
Sections	916	1,168	2,082	2	1,569	441	41	33	14	895	493	175	142	168	197
% Pass	58.6%	68.4%	64.2%	0.0%	65.3%	64.0%	48.8%	34.1%	85.7%	72.7%	63.5%	57.7%	52.1%	57.7%	44.7%
Avg Score	74.6	77.7	76.4	38.0	76.9	75.5	74.1	67.1	84.9	79.0	75.9	74.7	72.9	75.0	69.7
Avg Age	27.3	26.6	26.9	25.7	26.4	28.0	30.3	32.8	21.8	23.3	24.8	26.9	29.0	32.1	43.0

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	695	1,647	79.0%	65.2%	76.8	<6	20	80	4.00	10.0%	100.0%
Active	-	-	-	-	<12	204	251	12.0%	68.5%	76.3	<12	98	392	4.00	49.0%	100.0%
Inactive	-	-	-	-	<18	110	122	5.9%	55.7%	74.5	<18	60	240	4.00	30.0%	100.0%
Drop	-	-	-	-	<24	18	18	0.9%	44.4%	67.6	<24	20	80	4.00	10.0%	100.0%
Lost Cd	-	-	-	-	>24	37	46	2.2%	32.6%	68.2	>24	2	8	4.00	1.0%	100.0%
Total						898	2,084	100%	64.1%	76.3	Total	200	800	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	56.7%	75.6	522	522	74.1%	79.3	531	531	64.0%	75.7	511	511	61.5%	74.7
2013	393	393	57.0%	26.4	386	386	74.9%	25.7	418	418	66.0%	26.6	372	372	63.2%	26.8
2012	111	111	57.7%	27.4	122	122	73.8%	28.1	89	89	60.7%	28.6	119	119	62.2%	28.1
2011	7	7	71.4%	29.9	10	10	70.0%	30.6	14	14	35.7%	30.5	10	10	30.0%	29.9
Other	9	9	33.3%	31.7	4	4	16.7%	39.0	10	10	52.4%	33.1	10	10	16.7%	30.4

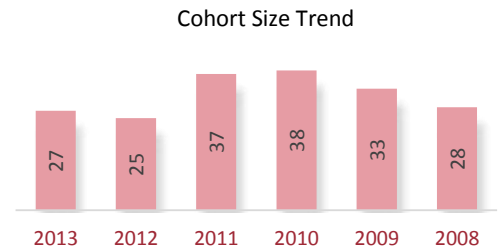
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	62.9%	63.9%	62.9%	61.5%	55.6%	69.7%	63.3%	Overall	73.4%	69.7%	67.6%	76.1%	72.4%	68.4%	89.9%
2013	65.9%	66.4%	65.4%	62.9%	54.2%	70.5%	63.4%	2013	74.6%	69.7%	66.8%	77.5%	72.0%	67.9%	92.8%
2012	53.2%	55.9%	55.0%	55.9%	59.5%	68.5%	64.9%	2012	68.9%	69.7%	72.1%	72.1%	75.4%	70.5%	84.4%
2011	71.4%	71.4%	71.4%	71.4%	100.0%	71.4%	57.1%	2011	70.0%	90.0%	60.0%	90.0%	60.0%	70.0%	80.0%
Other	46.7%	46.7%	46.7%	63.3%	33.3%	46.7%	46.7%	Other	100.0%	16.7%	16.7%	33.3%	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	59.2%	61.4%	61.8%	62.3%	66.4%	67.3%	Overall	71.9%	66.3%	69.2%	67.1%	65.0%	64.0%	61.9%
2013	61.7%	63.9%	64.6%	64.8%	67.5%	67.9%	2013	72.9%	67.5%	71.2%	68.6%	66.7%	66.1%	63.2%
2012	52.8%	56.2%	53.9%	57.3%	62.9%	67.4%	2012	69.8%	67.2%	62.2%	66.4%	59.7%	60.5%	62.2%
2011	42.9%	21.4%	28.6%	14.3%	64.3%	57.1%	2011	70.0%	40.0%	60.0%	30.0%	60.0%	60.0%	40.0%
Other	35.7%	59.5%	59.5%	69.0%	54.8%	52.4%	Other	63.3%	36.7%	85.0%	58.3%	71.7%	31.7%	31.7%

Wyoming

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	72	44	42	41	33	31	35
Sections	169	89	80	53	36	35	45
% Pass	52.1%	52.8%	51.3%	54.7%	52.8%	57.1%	44.4%
Avg Score	73.3	72.6	74.0	74.8	72.9	72.2	72.6
Avg Age	28.9	28.2	29.7	29.2	29.3	28.4	28.7



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	42	30	72	0	27	17	13	15	1	13	21	16	8	12	14
Sections	92	75	169	0	62	45	30	32	2	25	46	29	14	29	24
% Pass	38.0%	70.7%	52.1%	0.0%	45.2%	68.9%	56.7%	28.8%	100.0%	52.0%	54.4%	58.6%	64.3%	44.8%	37.5%
Avg Score	69.1	78.4	73.3	0.0	69.3	78.9	75.9	65.1	91.5	72.6	77.0	75.1	72.1	68.4	69.8
Avg Age	30.1	27.6	28.9	0.0	28.5	27.1	27.6	36.7	21.7	23.1	25.0	26.9	29.0	32.6	41.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2014	2013	2012	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	1	11	7	4	<6	37	70	41.4%	54.3%	71.9	<6	1	4	4.00	4.3%	100.0%
Active	25	5	5	10	<12	19	29	17.2%	55.2%	76.9	<12	-	-	-	-	-
Inactive	1	3	1	2	<18	12	16	9.5%	56.3%	73.7	<18	8	40	5.00	34.8%	80.0%
Drop	0	3	9	7	<24	8	13	7.7%	69.2%	79.2	<24	3	16	5.33	13.0%	75.0%
Lost Cd	0	0	2	2	>24	21	41	24.3%	39.0%	71.0	>24	11	96	8.73	47.8%	45.8%
Total						72	169	100%	52.1%	73.3	Total	23	156	6.78	100%	59.0%

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	41	53	54.7%	74.8	33	36	52.8%	72.9	31	35	57.1%	72.2	35	45	44.4%	72.6
2013	13	15	46.7%	70.9	17	18	38.9%	69.1	14	16	62.5%	69.8	13	13	30.8%	67.3
2012	11	14	64.3%	79.9	8	10	70.0%	78.9	7	8	62.5%	77.9	11	13	76.9%	78.5
2011	8	11	72.7%	79.7	3	3	66.7%	74.3	5	6	66.7%	77.2	6	10	30.0%	71.5
Other	9	13	20.8%	56.0	5	5	66.7%	74.3	5	5	25.0%	65.3	5	9	33.3%	72.8

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	65.0%	57.6%	51.4%	55.0%	61.8%	69.7%	54.8%
2013	53.3%	46.7%	46.7%	60.0%	46.7%	66.7%	46.7%
2012	92.9%	64.3%	64.3%	50.0%	57.1%	78.6%	85.7%
2011	63.6%	81.8%	81.8%	81.8%	90.9%	72.7%	63.6%
Other	49.0%	43.8%	15.6%	30.2%	63.5%	60.4%	20.8%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	58.4%	42.7%	45.5%	74.4%	53.5%	56.3%	83.4%
2013	44.4%	38.9%	33.3%	61.1%	44.4%	50.0%	83.3%
2012	80.0%	60.0%	50.0%	100.0%	70.0%	80.0%	90.0%
2011	66.7%	33.3%	66.7%	66.7%	66.7%	66.7%	66.7%
Other	66.7%	33.3%	66.7%	83.3%	50.0%	33.3%	83.3%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	63.3%	49.5%	52.6%	50.5%	64.1%	70.0%
2013	75.0%	50.0%	43.8%	62.5%	62.5%	56.3%
2012	50.0%	62.5%	50.0%	75.0%	87.5%	87.5%
2011	50.0%	66.7%	83.3%	33.3%	100.0%	66.7%
Other	62.5%	12.5%	50.0%	0.0%	0.0%	87.5%

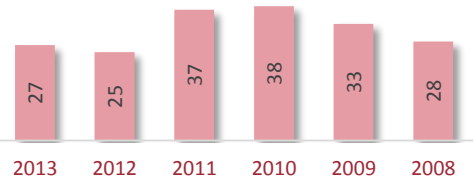
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	80.7%	42.4%	80.4%	47.4%	55.7%	43.0%	58.0%
2013	76.9%	30.8%	69.2%	30.8%	38.5%	30.8%	46.2%
2012	92.3%	61.5%	84.6%	61.5%	69.2%	69.2%	76.9%
2011	70.0%	40.0%	90.0%	60.0%	50.0%	20.0%	60.0%
Other	77.8%	33.3%	88.9%	44.4%	77.8%	44.4%	44.4%

Wyoming

CPA Examination: First-Time Section

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	44	44	-	22	24	20	23
Sections	89	89	-	22	24	20	23
% Pass	52.8%	52.8%	-	54.6%	50.0%	60.0%	47.8%
Avg Score	72.6	72.6	-	72.9	72.8	71.9	72.7
Avg Age	28.2	28.2	-	27.9	28.4	27.8	28.7

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	21	23	44	-	27	13	2	2	1	12	13	6	5	6	7
Sections	42	47	89	-	57	27	2	3	2	21	25	7	9	15	10
% Pass	38.1%	66.0%	52.8%	-	43.9%	74.1%	100.0%	0.0%	100.0%	57.1%	52.0%	71.4%	55.6%	40.0%	40.0%
Avg Score	65.5	78.9	72.6	-	68.6	81.2	80.0	66.8	91.5	73.2	77.0	78.0	69.0	62.7	70.7
Avg Age	29.6	26.9	28.2	-	28.6	27.3	25.8	33.1	21.7	23.0	24.8	27.1	28.8	32.5	42.7

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	-	-	-	-	<6	35	65	73.0%	50.8%	71.0	<6	1	4	4.00	16.7%	100.0%
Active	-	-	-	-	<12	12	16	18.0%	62.5%	78.9	<12	-	-	-	-	-
Inactive	-	-	-	-	<18	5	5	5.6%	80.0%	76.0	<18	4	16	4.00	66.7%	100.0%
Drop	-	-	-	-	<24	-	-	-	-	-	<24	1	4	4.00	16.7%	100.0%
Lost Cd	-	-	-	-	>24	2	3	3.4%	0.0%	66.3	>24	-	-	-	-	-
					Total	44	89	100%	52.8%	72.6	Total	6	24	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	22	22	54.6%	72.9	24	24	50.0%	72.8	20	20	60.0%	71.9	23	23	47.8%	72.7
2013	13	13	46.2%	27.2	17	17	41.2%	28.6	14	14	57.1%	29.0	13	13	30.8%	29.5
2012	6	6	83.3%	28.0	7	7	71.4%	27.8	5	5	60.0%	24.9	9	9	77.8%	27.7
2011	1	1	100.0%	27.3	0	0	0.0%	0.0	1	1	100.0%	24.3	0	0	0.0%	0.0
Other	2	2	0.0%	33.0	0	0	0.0%	0.0	0	0	0.0%	0.0	1	1	0.0%	27.8

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	59.1%	54.5%	50.0%	45.5%	54.5%	63.6%	63.6%
2013	53.9%	46.2%	46.2%	53.9%	38.5%	61.5%	46.2%
2012	100.0%	83.3%	66.7%	33.3%	66.7%	66.7%	100.0%
2011	0.0%	0.0%	100.0%	100.0%	100.0%	0.0%	100.0%
Other	0.0%	50.0%	0.0%	0.0%	100.0%	100.0%	50.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	58.3%	45.8%	37.5%	75.0%	50.0%	62.5%	91.7%
2013	47.1%	41.2%	29.4%	64.7%	41.2%	47.1%	88.2%
2012	85.7%	57.1%	57.1%	100.0%	71.4%	100.0%	100.0%
2011							
Other							

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	65.0%	50.0%	50.0%	65.0%	75.0%	60.0%
2013	71.4%	42.9%	42.9%	57.1%	64.3%	50.0%
2012	40.0%	80.0%	60.0%	80.0%	100.0%	80.0%
2011	100.0%	0.0%	100.0%	100.0%	100.0%	100.0%
Other						0.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	87.0%	47.8%	73.9%	43.5%	56.5%	47.8%	60.9%
2013	76.9%	30.8%	69.2%	30.8%	38.5%	30.8%	46.2%
2012	100.0%	77.8%	77.8%	66.7%	77.8%	77.8%	88.9%
2011							
Other	100.0%	0.0%	100.0%	0.0%	100.0%	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.

Male Candidates

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	44,922	33,517	23,023	25,744	22,769	24,039	22,950
Sections	116,358	68,803	47,555	32,394	26,606	28,697	28,661
% Pass	47.0%	57.7%	44.1%	47.8%	60.0%	51.6%	50.4%
Avg Score	70.9	73.7	71.4	72.9	75.0	71.5	71.9
Avg Age	30.5	28.1	30.7	29.1	29.4	29.0	29.1



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	44,900	44,922	39,773	5,149	20,629	12,167	4,522	7,534	456	10,409	10,404	6,842	5,457	8,051	7,882
Sections	114,676	116,358	102,572	13,786	53,716	31,946	11,362	19,334	966	27,017	23,352	15,007	12,216	19,046	18,754
% Pass	43.2%	47.0%	53.8%	40.3%	57.8%	53.8%	44.6%	36.9%	68.8%	65.5%	53.0%	50.6%	49.3%	46.8%	39.7%
Avg Score	69.3	70.9	73.4	68.4	73.8	73.5	71.2	69.2	78.1	76.9	72.9	72.2	72.0	71.1	69.1
Avg Age	29.5	30.5	28.7	32.4	27.6	28.8	30.0	35.5	21.7	23.2	24.9	27.0	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				
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	3,756	6,007	1,774	1,787	<6	25,141	55,205	47.4%	57.9%	73.9	<6	727	2,979	4.10	5.5%	97.6%
Active	15,940	5,016	2,231	4,692	<12	12,405	19,315	16.6%	55.9%	73.9	<12	3,029	13,070	4.31	22.7%	92.7%
Inactive	727	3,226	1,138	2,016	<18	8,001	12,256	10.5%	49.9%	72.7	<18	3,841	19,018	4.95	28.8%	80.8%
Drop	0	1,469	3,385	3,816	<24	3,906	6,310	5.4%	43.2%	70.8	<24	2,166	12,633	5.83	16.3%	68.6%
Lost Cd	0	289	759	744	>24	9,653	23,272	20.0%	39.1%	69.8	>24	3,561	37,000	10.39	26.7%	38.5%
Total						44,922	116,358	100%	47.0%	70.9	Total	13,324	84,700	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	25,744	32,394	47.8%	72.9	22,769	26,606	60.0%	75.0	24,039	28,697	51.6%	71.5	22,950	28,661	50.4%	71.9
2013	12,949	14,920	51.4%	73.4	11,263	12,093	69.4%	77.0	13,284	14,738	56.4%	72.3	10,595	11,965	55.8%	72.8
2012	6,771	9,287	48.9%	73.7	5,810	7,026	62.6%	75.7	5,355	6,788	52.4%	72.1	6,675	8,845	53.0%	72.8
2011	2,239	3,096	41.9%	71.9	1,953	2,521	49.5%	72.6	2,030	2,703	45.2%	70.0	2,155	3,042	42.8%	70.3
Other	3,785	5,091	38.8%	70.3	3,743	4,966	36.1%	69.9	3,370	4,468	36.8%	68.1	3,525	4,809	36.0%	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	62.2%	60.2%	56.9%	58.4%	56.4%	63.0%	53.8%	Overall	68.1%	65.4%	60.9%	67.4%	63.9%	62.1%	70.0%
2013	63.3%	62.9%	60.0%	61.1%	57.2%	65.2%	54.5%	2013	71.1%	69.9%	66.4%	70.4%	69.4%	67.5%	76.8%
2012	62.4%	60.3%	57.3%	58.4%	57.2%	64.1%	56.5%	2012	69.7%	66.1%	62.8%	66.8%	66.4%	64.1%	70.4%
2011	59.6%	57.3%	51.0%	53.0%	55.2%	61.4%	51.6%	2011	63.9%	61.1%	51.8%	63.2%	55.5%	55.3%	62.7%
Other	59.3%	52.9%	49.1%	52.9%	53.3%	54.5%	48.1%	Other	58.7%	53.0%	46.0%	61.5%	48.0%	46.3%	52.9%

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	55.5%	53.6%	52.1%	55.9%	58.5%	53.5%	Overall	71.7%	60.9%	63.6%	61.6%	58.6%	57.3%	51.5%
2013	58.9%	58.5%	56.6%	59.1%	60.3%	56.3%	2013	72.2%	65.0%	65.8%	65.0%	61.1%	61.4%	54.9%
2012	55.1%	53.2%	51.6%	56.3%	59.0%	54.2%	2012	72.9%	62.7%	64.3%	63.7%	59.2%	59.5%	53.6%
2011	50.7%	46.8%	46.1%	50.7%	55.4%	48.2%	2011	71.6%	54.6%	60.2%	57.2%	54.4%	50.8%	45.6%
Other	45.9%	39.5%	38.8%	45.9%	52.1%	44.7%	Other	68.3%	49.0%	58.0%	49.9%	52.4%	44.9%	41.2%

Female Candidates

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	44,900	32,304	24,134	25,447	22,113	23,455	22,594
Sections	114,676	64,909	49,767	31,657	26,424	28,473	28,122
% Pass	43.2%	51.4%	40.6%	44.0%	51.9%	45.2%	46.5%
Avg Score	69.3	71.3	70.4	71.4	72.6	69.3	70.4
Avg Age	29.5	28.1	30.2	29.0	29.4	28.8	28.9



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	44,900	44,922	41,263	3,637	20,105	11,665	4,564	8,478	810	11,422	9,927	6,346	4,914	7,556	8,526
Sections	114,676	116,358	104,928	9,748	51,213	30,838	11,280	21,345	1,727	30,083	22,066	13,917	10,716	16,948	19,221
% Pass	43.2%	47.0%	47.5%	38.9%	51.7%	49.1%	40.6%	33.3%	63.1%	58.1%	45.9%	42.8%	43.1%	42.4%	37.1%
Avg Score	69.3	70.9	71.3	67.3	71.5	71.9	70.1	68.3	76.4	74.5	70.5	69.6	69.8	69.7	68.1
Avg Age	29.5	30.5	28.9	30.2	27.4	28.5	29.6	34.7	21.7	23.1	24.9	27.0	29.0	32.2	42.3

Pipeline: Cohort Activity, Attempts, Passing 4

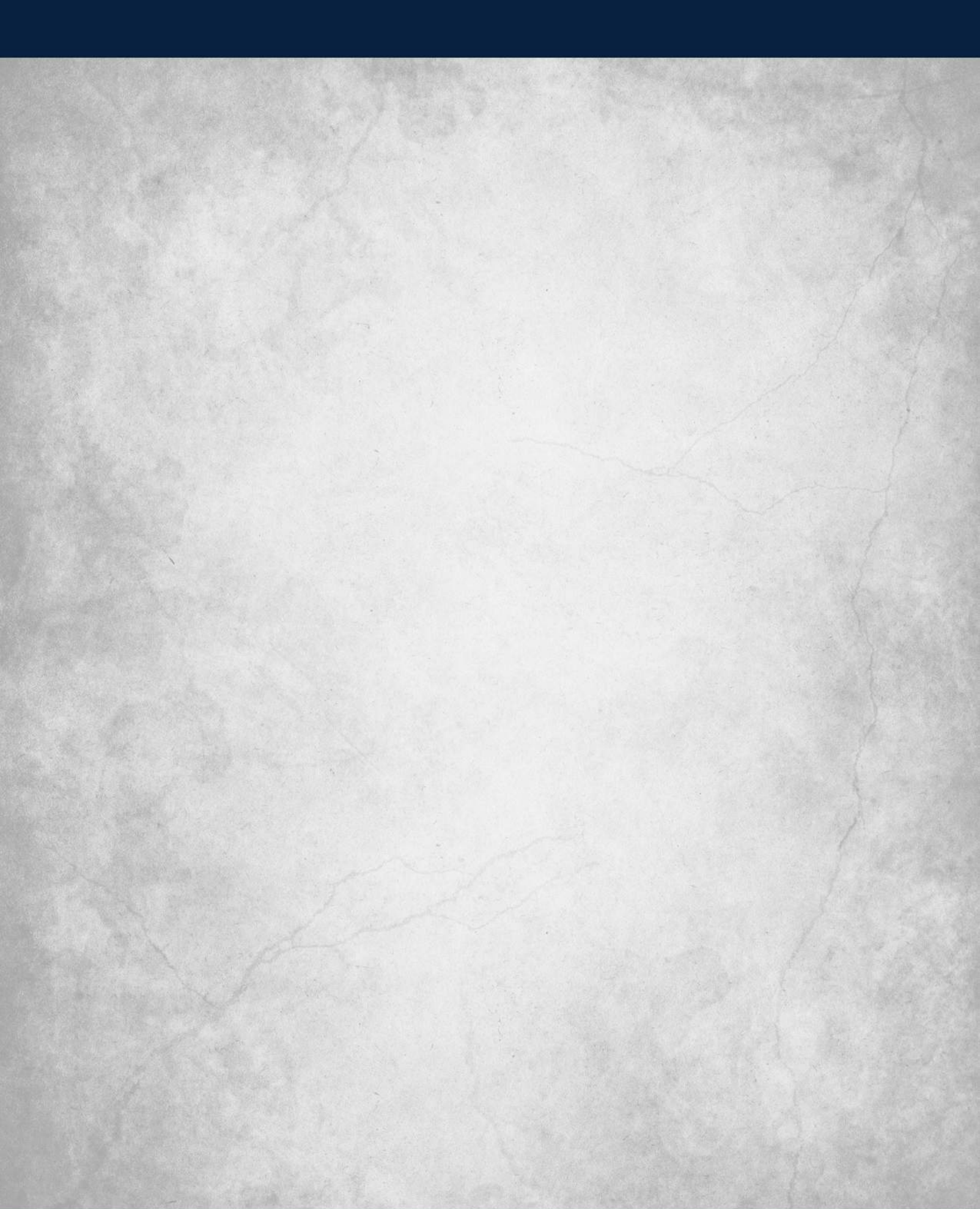
	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	3,191	4,977	1,650	1,739	<6	24,253	52,222	45.5%	51.8%	71.5	<6	557	2,281	4.10	4.8%	97.7%
Active	15,910	5,453	2,369	5,529	<12	12,078	18,658	16.3%	51.0%	72.3	<12	2,634	11,468	4.35	22.8%	91.9%
Inactive	745	3,618	1,338	2,621	<18	7,885	12,125	10.6%	46.0%	71.5	<18	3,205	16,125	5.03	27.7%	79.5%
Drop	0	1,532	3,942	4,681	<24	4,033	6,413	5.6%	39.8%	69.8	<24	1,772	10,631	6.00	15.3%	66.7%
Lost Cd	0	276	754	841	>24	10,623	25,258	22.0%	35.2%	68.7	>24	3,389	37,249	10.99	29.3%	36.4%
Total						44,900	114,676	100%	43.2%	69.3	Total	11,557	77,754	6.73	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	25,447	31,657	44.0%	71.4	22,113	26,424	51.9%	72.6	23,455	28,473	45.2%	69.3	22,594	28,122	46.5%	70.4
2013	12,552	14,468	46.8%	71.6	10,422	11,322	60.4%	73.9	12,433	13,898	50.2%	69.9	10,183	11,525	51.2%	71.0
2012	6,543	8,818	45.7%	72.2	5,706	7,015	56.1%	73.7	5,166	6,713	45.7%	70.0	6,292	8,292	49.7%	71.6
2011	2,113	2,870	39.6%	70.8	1,939	2,588	42.4%	71.2	2,078	2,830	40.6%	69.0	2,158	2,992	40.0%	69.6
Other	4,239	5,501	36.5%	69.9	4,046	5,499	30.9%	68.6	3,778	5,032	32.3%	66.8	3,961	5,313	33.9%	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	61.1%	56.1%	53.8%	57.9%	55.8%	61.9%	48.8%	Overall	64.8%	53.6%	50.3%	61.7%	58.4%	56.8%	70.1%
2013	62.2%	58.7%	56.1%	59.3%	56.3%	64.2%	48.9%	2013	66.4%	57.5%	55.1%	62.5%	63.2%	60.8%	76.0%
2012	61.9%	56.8%	55.1%	59.0%	57.0%	63.4%	50.4%	2012	67.2%	55.2%	52.9%	62.6%	62.0%	60.2%	71.9%
2011	58.5%	51.8%	50.7%	56.1%	54.7%	58.3%	47.7%	2011	63.1%	48.2%	43.7%	60.9%	50.9%	53.6%	64.3%
Other	58.0%	49.5%	46.6%	52.9%	53.0%	54.6%	46.4%	Other	58.4%	44.0%	37.2%	59.0%	44.6%	43.2%	55.4%

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	51.2%	47.3%	47.3%	56.1%	56.0%	47.2%	Overall	69.4%	60.1%	62.4%	59.5%	57.1%	53.5%	46.3%
2013	53.6%	52.4%	51.1%	58.8%	57.3%	50.0%	2013	68.9%	63.9%	63.3%	62.5%	59.4%	56.7%	49.2%
2012	52.0%	47.6%	47.9%	58.3%	57.1%	46.3%	2012	71.0%	62.7%	63.8%	62.0%	58.2%	56.3%	48.7%
2011	47.1%	41.0%	44.3%	53.1%	53.4%	45.2%	2011	69.9%	55.0%	61.4%	54.7%	54.1%	49.0%	42.9%
Other	44.4%	33.6%	35.5%	46.0%	51.7%	40.3%	Other	68.3%	49.2%	58.3%	50.4%	51.2%	43.4%	37.0%



A black and white photograph of a classical building interior, featuring large columns and a green horizontal band across the middle. The columns are fluted and have ornate capitals. The floor is made of large square tiles. The green band is semi-transparent, allowing the image behind it to be visible.

Residency: Domestic & International

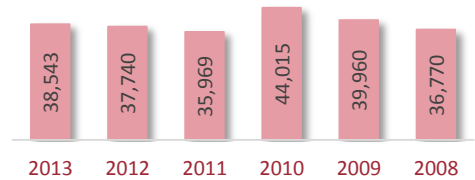
This section contains performance based on domestic or international residence. The residence is determined by the address entered in the application for Examination.

Domestic Resident

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	85,476	63,274	44,996	49,180	43,156	45,401	44,190
Sections	222,296	129,460	92,836	61,620	50,587	55,014	55,075
% Pass	50.4%	55.7%	43.1%	47.0%	57.6%	48.8%	49.2%
Avg Score	72.3	73.1	71.1	72.7	74.3	70.7	71.5
Avg Age	28.9	27.9	30.3	28.9	29.2	28.7	28.8

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	41,263	39,773	85,476	8,839	38,564	22,640	8,657	15,615	1,229	21,814	19,795	12,612	9,820	14,305	15,277
Sections	104,928	102,572	222,296	23,689	100,134	60,468	21,747	39,947	2,593	57,552	44,563	27,725	21,699	33,076	35,088
% Pass	47.5%	53.8%	50.4%	39.7%	56.1%	52.6%	43.1%	35.4%	67.1%	62.2%	50.1%	47.5%	47.2%	45.7%	39.1%
Avg Score	71.3	73.4	72.3	67.9	73.3	73.0	70.8	68.8	77.8	75.9	72.0	71.4	71.3	70.9	68.8
Avg Age	28.9	28.7	28.9	31.5	27.3	28.5	29.6	34.9	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				
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	6,915	11,103	3,396	3,644	<6	47,127	102,717	46.2%	56.3%	73.4	<6	1,315	5,384	4.09	5.2%	97.7%
Active	30,270	10,252	4,614	10,594	<12	23,636	36,453	16.4%	54.6%	73.5	<12	5,600	24,160	4.31	22.3%	92.7%
Inactive	1,358	6,582	2,469	4,754	<18	15,229	23,265	10.5%	49.0%	72.4	<18	7,159	35,579	4.97	28.6%	80.5%
Drop	0	2,838	7,259	8,411	<24	7,678	12,240	5.5%	41.9%	70.5	<24	3,944	23,175	5.88	15.7%	68.1%
Lost Cd	0	533	1,434	1,557	>24	19,787	47,621	21.4%	37.6%	69.4	>24	7,040	74,645	10.60	28.1%	37.7%
Total						85,476	222,296	100%	50.4%	72.3	Total	25,058	162,943	6.50	100%	61.5%

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	49,180	61,620	47.0%	72.7	43,156	50,587	57.6%	74.3	45,401	55,014	48.8%	70.7	44,190	55,075	49.2%	71.5
2013	24,302	27,980	50.6%	73.3	20,858	22,418	66.9%	76.2	24,088	26,842	54.1%	71.6	20,281	22,894	54.7%	72.6
2012	12,788	17,426	48.5%	73.4	11,028	13,339	61.2%	75.1	10,265	13,249	49.7%	71.2	12,425	16,454	52.1%	72.5
2011	4,190	5,762	41.1%	71.5	3,683	4,750	47.5%	72.1	4,037	5,500	42.7%	69.5	4,097	5,735	41.8%	70.2
Other	7,900	10,452	38.0%	70.4	7,587	10,080	34.1%	69.2	7,011	9,423	34.3%	67.3	7,387	9,992	35.1%	68.1

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	62.6%	59.5%	56.2%	59.2%	56.6%	64.4%	52.0%
2013	64.1%	62.5%	59.5%	61.8%	57.5%	67.0%	52.6%
2012	62.9%	59.8%	56.9%	59.5%	57.2%	65.9%	54.3%
2011	59.4%	55.3%	50.8%	55.0%	55.3%	60.9%	49.9%
Other	59.2%	51.9%	48.0%	53.1%	53.6%	55.7%	47.5%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	68.2%	59.1%	55.0%	66.7%	60.5%	59.1%	74.4%
2013	70.9%	64.0%	61.1%	68.8%	66.7%	64.7%	80.5%
2012	70.1%	60.2%	57.0%	67.0%	63.4%	61.4%	76.0%
2011	65.3%	53.8%	45.9%	64.4%	51.5%	53.5%	68.9%
Other	59.5%	46.8%	39.6%	61.5%	43.9%	43.3%	58.1%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	53.6%	50.8%	50.0%	55.9%	57.8%	50.9%
2013	56.9%	56.3%	54.6%	59.1%	59.8%	54.1%
2012	53.8%	50.7%	50.0%	57.1%	58.6%	50.9%
2011	48.4%	43.6%	44.9%	51.6%	54.5%	47.0%
Other	44.8%	36.0%	37.1%	45.3%	52.0%	42.4%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	72.6%	61.0%	64.0%	60.9%	58.9%	55.5%	49.8%
2013	72.8%	65.5%	65.7%	64.7%	61.6%	59.9%	53.2%
2012	73.7%	63.0%	64.9%	63.0%	59.4%	57.5%	52.0%
2011	72.3%	54.7%	61.5%	55.5%	54.7%	49.5%	44.9%
Other	70.0%	48.9%	58.9%	49.9%	53.0%	43.7%	39.6%

International Resident

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	8,839	6,350	4,782	5,112	4,537	4,853	4,128
Sections	23,689	12,752	10,937	6,608	5,917	5,774	5,390
% Pass	39.7%	43.6%	35.1%	35.1%	40.4%	43.6%	40.4%
Avg Score	67.9	67.4	68.6	67.1	69.8	67.6	67.3
Avg Age	31.5	30.3	32.9	31.4	32.0	31.3	31.2



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	3,637	5,149	85,476	8,839	4,251	2,427	830	1,331	102	949	1,484	1,279	1,178	2,207	2,273
Sections	9,748	13,786	222,296	23,689	11,041	6,646	2,259	3,743	246	2,450	3,540	2,989	2,799	5,573	6,092
% Pass	38.9%	40.3%	50.4%	39.7%	42.3%	42.6%	36.1%	27.6%	52.0%	46.7%	42.8%	41.4%	40.3%	39.4%	33.7%
Avg Score	67.3	68.4	72.3	67.9	66.9	69.9	68.8	66.6	70.7	69.2	68.4	67.8	68.0	67.9	67.1
Avg Age	30.2	32.4	28.9	31.5	29.9	31.1	31.9	38.3	21.6	23.2	25.0	27.0	29.0	32.3	41.6

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	436	935	313	263	<6	5,019	11,251	47.5%	42.4%	67.0	<6	95	395	4.16	4.9%	96.2%
Active	3,556	1,271	410	902	<12	2,356	4,091	17.3%	44.0%	69.9	<12	341	1,588	4.66	17.5%	85.9%
Inactive	217	935	247	472	<18	1,613	2,726	11.5%	40.1%	69.9	<18	563	2,965	5.27	28.9%	76.0%
Drop	0	488	727	1,028	<24	697	1,260	5.3%	34.6%	68.3	<24	372	2,347	6.31	19.1%	63.4%
Lost Cd	0	533	1,434	1,557	>24	1,633	4,361	18.4%	29.9%	67.2	>24	576	6,871	11.93	29.6%	33.5%
Total						8,839	23,689	100%	39.7%	67.9	Total	1,947	14,166	7.28	100%	55.0%

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	5,112	6,608	35.1%	67.1	4,537	5,917	40.4%	69.8	4,853	5,774	43.6%	67.6	4,128	5,390	40.4%	67.3
2013	2,676	3,197	35.5%	65.8	2,116	2,417	47.1%	69.6	3,052	3,459	46.9%	67.4	1,689	1,968	39.6%	64.5
2012	1,363	1,908	37.9%	69.3	1,258	1,697	44.0%	71.4	909	1,164	41.2%	68.1	1,387	1,877	46.9%	70.4
2011	398	556	34.9%	68.5	426	669	33.0%	69.9	298	382	40.6%	68.3	445	652	37.7%	68.1
Other	675	947	29.0%	66.1	737	1,134	22.0%	67.2	594	769	34.2%	67.7	607	893	27.7%	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	52.8%	45.2%	46.3%	48.7%	51.2%	44.4%	44.0%	Overall	51.6%	60.8%	59.2%	47.3%	63.6%	59.8%	32.5%
2013	51.6%	44.6%	44.9%	46.8%	48.7%	44.2%	43.5%	2013	50.4%	61.4%	59.0%	47.0%	61.8%	59.2%	38.8%
2012	55.5%	47.8%	50.5%	52.5%	57.0%	46.5%	47.1%	2012	56.7%	63.6%	63.4%	48.3%	68.2%	65.2%	32.8%
2011	53.1%	45.3%	47.3%	48.0%	51.6%	45.7%	45.5%	2011	51.9%	59.2%	59.9%	45.4%	63.8%	59.2%	25.6%
Other	51.8%	42.3%	43.0%	49.4%	49.0%	40.4%	39.0%	Other	46.1%	55.4%	52.4%	47.6%	60.7%	52.5%	18.2%

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	50.9%	46.7%	46.5%	56.8%	51.9%	43.6%	Overall	51.7%	54.9%	53.1%	56.4%	49.0%	53.7%	40.1%
2013	51.0%	48.6%	48.0%	57.1%	51.8%	45.7%	2013	45.6%	51.6%	50.7%	52.7%	46.1%	50.1%	39.8%
2012	50.6%	45.9%	45.4%	56.5%	52.8%	42.0%	2012	58.0%	61.6%	57.4%	62.4%	54.7%	61.8%	45.9%
2011	54.2%	42.7%	47.9%	57.3%	52.4%	39.3%	2011	58.4%	54.3%	55.2%	59.4%	53.4%	54.0%	37.9%
Other	49.7%	40.2%	39.9%	55.4%	50.9%	37.5%	Other	49.6%	48.9%	48.2%	50.9%	40.8%	45.4%	29.4%





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 (2012)	Candidates (2013)	Growth 1-Year	Growth 3-Year	Average Score	Average Pass Rate
1	Japan	2,238	1,985	(11.3%)	(41.7%)	66.2	31.6%
2	Korea, Republic of	1,349	1,352	0.2%	(39.0%)	67.5	40.3%
3	China	741	1,007	35.9%	207.0%	69.2	47.7%
4	United Arab Emirates	522	581	11.3%	182.0%	68.6	39.4%
5	Canada	595	530	(10.9%)	(46.2%)	72.8	51.7%
6	India	397	428	7.8%	(27.5%)	67.0	41.5%
7	Saudi Arabia	238	306	28.6%	77.9%	68.1	36.9%
8	Egypt	293	299	2.0%	20.6%	69.5	41.4%
9	Taiwan	261	271	3.8%	(2.9%)	69.8	48.0%
10	Lebanon	201	229	13.9%	114.0%	71.5	51.3%
11	Bahrain	198	206	4.0%	67.5%	61.4	31.1%
12	Jordan	149	188	26.2%	97.9%	67.0	36.6%
13	Kuwait	163	163	0.0%	126.4%	69.4	47.7%
14	Bahamas	157	151	(3.8%)	(20.5%)	65.5	29.2%
15	Hong Kong	186	147	(21.0%)	(31.6%)	67.7	37.1%
16	Jamaica	114	100	(12.3%)	(27.0%)	64.4	26.8%
17	Qatar	81	71	(12.3%)	39.2%	69.5	39.4%
18	Cayman Islands	64	64	0.0%	(11.1%)	65.8	30.7%
19	Palestinian Territory	41	64	56.1%	966.7%	70.4	39.0%
20	Bermuda	53	58	9.4%	(7.9%)	68.5	38.7%
21	Germany	47	51	8.5%	(48.5%)	74.4	57.6%
22	Oman	39	40	2.6%	48.1%	69.8	42.7%
23	Singapore	26	35	34.6%	40.0%	67.0	29.9%
24	Russian Federation	32	32	0.0%	(27.3%)	67.1	39.4%
25	United Kingdom	18	27	50.0%	(3.6%)	70.7	36.9%
26	Kazakhstan	28	26	(7.1%)	8.3%	67.1	41.5%
27	Israel	21	25	19.0%	0.0%	73.1	59.6%
28	Switzerland	23	21	(8.7%)	(16.0%)	76.8	69.6%
29	Australia	12	18	50.0%	(35.7%)	66.3	33.3%
30	Antigua and Barbuda	7	17	142.9%	41.7%	65.4	40.4%

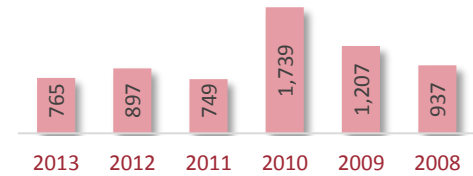
In 2013, **8,739** candidates from **97** countries other than the U.S. sat for **23,423** sections Of those **41.2%** were women and **11.1%** had earned a Master's Degree.

Country - Japan

2013 CPA Examination: All Test Results

	Overall	Exam Type		Exam Section			
		FT	RE	AUD	BEC	FAR	REG
Candidates	1,985	1,253	1,274	995	1,086	1,107	830
Sections	5,631	2,261	3,370	1,473	1,635	1,387	1,136
% Pass	31.6%	37.0%	27.9%	26.0%	28.7%	36.4%	37.0%
Avg Score	66.2	64.9	67.0	64.5	67.9	65.5	66.6
Avg Age	36.0	33.9	37.4	36.0	36.3	35.6	36.1

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	-	-	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	562	1,418	-	-	771	550	203	461	3	41	133	210	245	559	901
Sections	1,605	4,013	-	-	1,863	1,660	604	1,504	5	87	328	529	596	1,430	2,656
% Pass	30.2%	32.1%	-	-	37.5%	32.4%	29.8%	22.4%	80.0%	40.2%	32.6%	35.2%	36.1%	33.6%	28.2%
Avg Score	65.5	66.5	-	-	65.5	66.8	67.4	65.2	75.4	65.8	64.1	66.2	66.6	67.0	65.8
Avg Age	35.8	36.1	-	-	33.4	35.0	36.1	41.7	21.6	23.2	25.1	27.0	29.0	32.3	43.2

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	51	168	74	85	<6	902	1,746	31.0%	35.6%	64.9	<6	4	17	4.25	1.1%	94.1%
Active	657	322	120	335	<12	459	764	13.6%	40.3%	70.3	<12	47	220	4.68	12.4%	85.5%
Inactive	57	218	61	167	<18	328	569	10.1%	33.7%	68.1	<18	94	515	5.48	24.9%	73.0%
Drop	0	114	181	350	<24	209	356	6.3%	25.0%	66.4	<24	74	502	6.78	19.6%	59.0%
Lost Cd	0	24	50	91	>24	485	1,317	23.4%	26.5%	66.4	>24	159	2,275	14.31	42.1%	28.0%
Total						1,985	5,631	100%	31.6%	66.2	Total	378	3,529	9.34	100%	42.8%

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	995	1,473	26.0%	64.5	1,086	1,635	28.7%	67.9	1,107	1,387	36.4%	65.5	830	1,136	37.0%	66.6
2013	345	450	22.9%	62.1	357	427	39.8%	67.8	615	710	43.1%	65.7	239	276	43.1%	67.0
2012	313	492	30.1%	66.3	316	485	29.3%	68.6	202	278	29.5%	63.6	288	405	40.7%	67.3
2011	113	173	29.5%	66.9	113	192	27.1%	68.6	75	104	34.6%	68.2	93	135	30.4%	65.6
Other	224	358	20.5%	62.7	300	531	17.9%	66.6	215	295	27.1%	65.7	210	320	27.3%	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	43.2%	37.7%	41.8%	40.5%	47.3%	32.1%	39.1%	Overall	42.2%	61.6%	61.5%	43.0%	68.8%	62.3%	9.8%
2013	38.9%	33.6%	40.0%	38.7%	41.8%	30.4%	36.4%	2013	39.3%	63.9%	62.3%	45.4%	68.4%	61.6%	13.8%
2012	45.9%	41.5%	45.1%	41.7%	54.5%	34.8%	43.3%	2012	46.8%	61.0%	63.7%	42.3%	69.7%	66.2%	9.5%
2011	43.4%	45.7%	48.6%	41.0%	49.1%	37.0%	41.0%	2011	41.7%	63.5%	70.3%	38.5%	74.5%	66.2%	7.3%
Other	45.8%	34.9%	36.7%	41.2%	44.9%	28.4%	36.2%	Other	41.1%	58.7%	54.8%	42.4%	66.3%	57.6%	6.2%

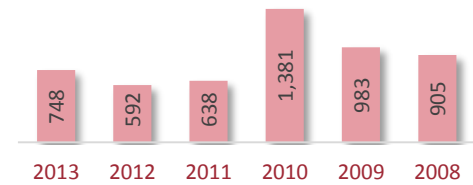
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim	REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	44.7%	40.1%	39.5%	55.2%	51.2%	38.4%	Overall	41.3%	47.1%	50.5%	56.3%	45.7%	54.3%	38.3%
2013	46.5%	43.5%	43.7%	57.0%	52.3%	42.8%	2013	38.0%	52.2%	54.0%	57.6%	48.6%	55.8%	45.3%
2012	40.7%	34.2%	30.9%	51.4%	48.6%	32.7%	2012	45.4%	50.4%	50.6%	59.5%	47.9%	58.8%	41.7%
2011	51.0%	43.3%	44.2%	53.9%	61.5%	31.7%	2011	41.5%	39.3%	52.6%	55.6%	45.9%	50.4%	34.8%
Other	41.4%	34.7%	33.8%	54.1%	47.1%	33.3%	Other	39.3%	40.2%	45.5%	50.9%	39.5%	48.1%	27.1%

Country - Korea, Republic of

2013 CPA Examination: All Test Results

	Overall	Exam Type		Exam Section			
		FT	RE	AUD	BEC	FAR	REG
Candidates	1,352	1,000	731	907	721	910	778
Sections	4,246	2,402	1,844	1,175	970	1,089	1,012
% Pass	40.3%	43.1%	36.7%	36.9%	40.5%	44.0%	40.0%
Avg Score	67.5	67.0	68.2	67.1	69.7	67.5	65.9
Avg Age	29.6	28.9	30.5	29.5	29.8	29.4	29.6

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	-	-	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	675	669	-	-	760	302	125	165	25	141	218	262	200	406	200
Sections	2,107	2,111	-	-	2,472	895	382	497	84	485	674	701	558	1,174	570
% Pass	39.4%	41.1%	-	-	42.4%	42.5%	31.4%	30.6%	56.0%	50.5%	47.8%	38.9%	40.7%	34.8%	33.0%
Avg Score	67.5	67.6	-	-	67.0	69.1	66.6	68.9	70.1	71.3	70.6	66.2	67.5	66.2	64.7
Avg Age	28.4	30.8	-	-	28.7	29.4	31.1	34.8	21.5	23.2	25.1	27.0	29.0	32.2	40.0

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	131	137	48	41	<6	864	2,446	57.6%	42.4%	67.2	<6	27	113	4.19	7.6%	95.6%
Active	577	135	60	108	<12	304	615	14.5%	43.7%	68.8	<12	104	502	4.83	29.1%	82.9%
Inactive	40	125	34	53	<18	179	353	8.3%	38.8%	69.0	<18	83	470	5.66	23.2%	70.6%
Drop	0	82	164	187	<24	98	203	4.8%	32.0%	66.1	<24	54	367	6.80	15.1%	58.9%
Lost Cd	0	12	32	25	>24	221	629	14.8%	32.0%	67.2	>24	89	1,106	12.43	24.9%	32.2%
Total						1,352	4,246	100%	40.3%	67.5	Total	357	2,558	7.17	100%	55.8%

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	907	1,175	36.9%	67.1	721	970	40.5%	69.7	910	1,089	44.0%	67.5	778	1,012	40.0%	65.9
2013	590	734	39.2%	67.1	349	431	43.9%	69.2	672	786	46.6%	67.8	427	521	39.4%	64.1
2012	160	227	34.8%	68.5	186	256	46.9%	71.2	109	143	35.7%	65.6	192	269	48.3%	69.5
2011	66	95	26.3%	64.9	83	138	29.7%	69.4	43	49	34.7%	64.4	71	100	37.0%	65.5
Other	91	119	34.7%	70.1	103	145	26.6%	69.2	86	111	43.1%	71.1	88	122	25.5%	64.6

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	52.7%	44.6%	40.6%	46.7%	50.0%	42.0%	53.3%
2013	53.0%	44.3%	40.9%	46.3%	50.1%	43.2%	53.1%
2012	49.8%	45.8%	43.6%	47.6%	53.7%	37.9%	56.4%
2011	48.4%	32.6%	36.8%	48.4%	41.1%	45.3%	43.2%
Other	59.0%	53.3%	36.1%	46.1%	49.1%	39.6%	56.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	49.4%	60.8%	60.8%	41.8%	61.9%	59.8%	32.4%
2013	46.4%	63.3%	57.3%	40.4%	58.0%	58.0%	38.3%
2012	53.9%	59.8%	65.6%	44.5%	67.6%	65.2%	35.9%
2011	50.0%	53.6%	60.9%	38.4%	54.4%	59.4%	24.6%
Other	51.3%	59.8%	63.7%	44.5%	70.9%	56.6%	12.5%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	44.9%	43.5%	40.4%	63.6%	54.5%	48.7%
2013	46.1%	46.6%	42.2%	63.5%	54.7%	49.0%
2012	40.6%	38.5%	32.9%	59.4%	52.5%	42.0%
2011	36.7%	34.7%	38.8%	61.2%	53.1%	32.7%
Other	45.9%	30.4%	36.5%	70.5%	56.5%	63.3%

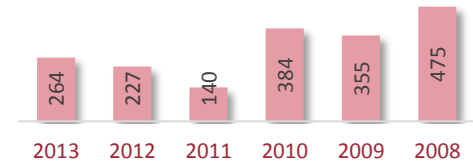
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	43.2%	45.1%	49.2%	51.6%	50.2%	51.2%	42.9%
2013	40.9%	43.8%	49.7%	49.3%	47.6%	48.2%	42.6%
2012	49.4%	48.7%	51.3%	56.9%	53.9%	63.6%	51.3%
2011	43.0%	42.0%	57.0%	54.0%	52.0%	50.0%	37.0%
Other	40.6%	46.0%	35.7%	48.9%	53.3%	39.9%	31.1%

Country - India

2013 CPA Examination: All Test Results

	Overall	Exam Type		Exam Section			
		FT	RE	AUD	BEC	FAR	REG
Candidates	428	301	195	337	304	296	315
Sections	1,433	928	505	396	332	333	372
% Pass	41.5%	42.1%	40.2%	32.8%	50.6%	46.3%	38.2%
Avg Score	67.0	66.1	68.8	64.7	70.6	67.8	65.8
Avg Age	28.8	28.7	28.9	28.6	28.8	29.0	28.7

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	-	-	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	149	275	-	-	266	96	32	34	9	88	108	57	43	84	63
Sections	513	908	-	-	963	266	94	110	31	317	345	171	116	244	209
% Pass	36.7%	44.4%	-	-	41.1%	42.1%	44.7%	47.1%	48.4%	34.1%	39.7%	44.4%	45.7%	45.1%	45.5%
Avg Score	64.5	68.5	-	-	66.2	69.1	70.2	69.1	68.1	63.6	66.7	69.4	67.7	67.2	70.2
Avg Age	26.0	30.2	-	-	28.4	29.0	26.7	35.1	21.8	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						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	52	39	23	11	<6	283	956	66.7%	40.9%	65.9	<6	26	107	4.12	20.8%	97.2%
Active	203	50	8	27	<12	83	170	11.9%	40.0%	69.2	<12	26	128	4.92	20.8%	81.3%
Inactive	9	63	9	27	<18	63	132	9.2%	44.7%	70.1	<18	26	142	5.46	20.8%	73.2%
Drop	0	33	39	57	<24	20	44	3.1%	40.9%	71.0	<24	13	97	7.46	10.4%	53.6%
Lost Cd	0	2	4	6	>24	43	131	9.1%	44.3%	68.3	>24	34	403	11.85	27.2%	33.7%
Total						428	1,433	100%	41.5%	67.0	Total	125	877	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	337	396	32.8%	64.7	304	332	50.6%	70.6	296	333	46.3%	67.8	315	372	38.2%	65.8
2013	231	262	30.9%	63.0	229	241	52.7%	71.0	211	226	46.5%	67.3	204	234	35.5%	63.8
2012	65	82	31.7%	66.6	41	46	47.8%	70.8	48	59	44.1%	68.7	66	79	48.1%	70.9
2011	20	27	55.6%	74.4	14	18	27.8%	67.7	13	17	52.9%	71.6	23	32	40.6%	67.3
Other	21	25	40.0%	67.6	20	27	60.0%	71.4	24	31	50.3%	70.1	22	27	31.4%	58.1

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	53.7%	39.1%	44.4%	51.8%	44.9%	48.8%	39.1%
2013	48.9%	36.6%	42.0%	46.2%	42.4%	46.2%	37.8%
2012	59.8%	35.4%	43.9%	53.7%	45.1%	50.0%	41.5%
2011	74.1%	51.9%	55.6%	81.5%	81.5%	66.7%	44.4%
Other	68.8%	66.3%	62.5%	80.0%	37.5%	56.3%	41.3%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	53.6%	59.2%	56.2%	52.2%	58.9%	59.8%	55.2%
2013	51.9%	57.3%	58.1%	56.0%	62.2%	63.1%	52.7%
2012	58.7%	67.4%	47.8%	41.3%	47.8%	47.8%	65.2%
2011	66.7%	50.0%	44.4%	22.2%	44.4%	33.3%	61.1%
Other	54.2%	71.7%	60.0%	52.5%	54.2%	65.8%	59.2%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	60.0%	45.9%	50.9%	51.8%	46.7%	43.1%
2013	56.6%	46.5%	50.9%	48.7%	46.0%	42.5%
2012	67.8%	37.3%	49.2%	52.5%	50.9%	47.5%
2011	82.4%	58.8%	58.8%	76.5%	47.1%	47.1%
Other	61.3%	51.3%	50.3%	64.6%	43.6%	38.3%

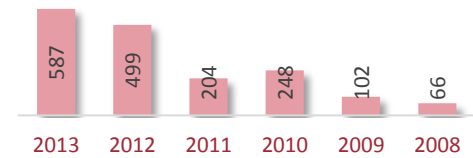
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	53.3%	62.4%	56.6%	54.5%	46.7%	47.6%	35.6%
2013	50.9%	58.1%	53.0%	51.7%	42.7%	45.3%	33.3%
2012	63.3%	74.7%	63.3%	65.8%	57.0%	55.7%	44.3%
2011	56.3%	71.9%	62.5%	53.1%	56.3%	46.9%	40.6%
Other	42.7%	55.3%	63.1%	48.2%	42.7%	44.7%	24.7%

Country - China

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,007	849	397	601	499	586	497
Sections	2,542	1,780	762	715	565	659	603
% Pass	47.7%	49.9%	42.5%	40.0%	54.0%	52.4%	45.9%
Avg Score	69.2	68.9	69.8	68.3	71.2	69.7	67.8
Avg Age	30.3	30.2	30.4	30.4	30.1	30.4	30.1

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	-	-	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	741	262	-	-	601	315	56	35	5	100	181	145	157	289	183
Sections	1,801	717	-	-	1,537	799	113	93	9	210	424	346	361	718	474
% Pass	46.6%	50.8%	-	-	47.6%	49.6%	50.4%	34.5%	33.3%	51.9%	46.2%	48.6%	48.2%	49.9%	43.3%
Avg Score	68.5	71.2	-	-	67.9	71.9	69.8	66.4	70.3	70.4	68.5	67.9	69.7	69.7	69.0
Avg Age	30.0	31.0	-	-	30.6	29.5	30.6	33.3	21.6	23.3	25.0	27.0	28.9	32.3	38.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	69	149	22	3	<6	699	1,569	61.7%	48.0%	68.3	<6	12	49	4.08	4.9%	98.0%
Active	491	149	17	18	<12	296	536	21.1%	49.6%	71.1	<12	57	260	4.56	23.5%	87.7%
Inactive	27	74	13	6	<18	154	243	9.6%	47.3%	71.7	<18	96	495	5.16	39.5%	77.6%
Drop	0	48	41	31	<24	45	82	3.2%	45.1%	67.0	<24	53	341	6.43	21.8%	62.2%
Lost Cd	0	7	9	3	>24	46	112	4.4%	37.5%	68.2	>24	25	187	7.48	10.3%	53.5%
Total						1,007	2,542	100%	47.7%	69.2	Total	243	1,332	5.48	100%	73.0%

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	601	715	40.0%	68.3	499	565	54.0%	71.2	586	659	52.4%	69.7	497	603	45.9%	67.8
2013	374	422	40.1%	67.2	327	360	51.9%	69.7	441	485	54.0%	69.6	238	270	41.9%	63.6
2012	178	233	41.6%	70.8	144	172	59.3%	74.3	113	140	47.9%	70.6	201	254	51.2%	72.1
2011	27	32	40.6%	68.6	16	16	62.5%	70.9	18	18	55.6%	66.7	36	47	51.1%	71.3
Other	22	28	33.8%	65.9	12	17	59.5%	75.6	14	16	46.6%	71.4	22	32	33.0%	65.1

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	49.7%	51.5%	51.3%	47.1%	45.0%	50.8%	50.0%
2013	48.6%	50.5%	49.8%	44.8%	42.7%	49.3%	49.5%
2012	51.9%	51.9%	55.8%	55.8%	52.8%	52.4%	53.2%
2011	59.4%	56.3%	53.1%	46.9%	37.5%	53.1%	40.6%
Other	38.6%	58.6%	37.6%	16.7%	29.8%	61.7%	43.6%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	55.2%	64.5%	66.7%	44.6%	67.8%	61.5%	42.0%
2013	52.2%	63.1%	63.6%	41.4%	63.1%	58.6%	40.8%
2012	62.8%	68.0%	73.3%	51.2%	75.0%	66.3%	46.5%
2011	56.3%	62.5%	68.8%	50.0%	81.3%	56.3%	37.5%
Other	45.2%	64.3%	69.0%	45.2%	92.9%	88.1%	23.8%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	55.3%	56.5%	55.8%	53.1%	50.0%	50.6%
2013	56.9%	56.7%	57.1%	52.2%	49.5%	53.0%
2012	48.6%	57.1%	55.0%	54.3%	52.1%	44.3%
2011	50.0%	66.7%	55.6%	61.1%	61.1%	33.3%
Other	63.6%	31.8%	21.6%	63.6%	34.1%	48.9%

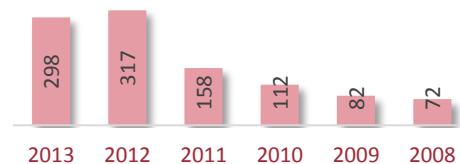
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	50.6%	56.0%	53.2%	56.9%	48.8%	57.2%	44.7%
2013	42.2%	49.6%	47.8%	53.0%	44.1%	50.4%	38.9%
2012	55.9%	60.2%	57.1%	62.2%	53.9%	63.0%	53.2%
2011	72.3%	68.1%	66.0%	61.7%	61.7%	68.1%	48.9%
Other	56.7%	67.4%	55.2%	44.2%	31.5%	59.7%	23.0%

Country - United Arab Emirates

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	581	450	293	313	261	273	214
Sections	1,342	776	566	401	330	329	282
% Pass	39.4%	41.8%	36.2%	35.9%	43.3%	40.4%	38.7%
Avg Score	68.6	67.9	69.6	67.7	71.6	66.9	68.2
Avg Age	31.6	31.2	32.1	31.9	31.9	31.0	31.5

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	-	-	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	139	441	-	-	299	184	46	52	17	61	103	80	63	127	174
Sections	330	1,010	-	-	620	479	115	128	35	127	232	147	115	288	398
% Pass	36.1%	40.4%	-	-	40.7%	42.2%	27.8%	33.2%	51.4%	40.2%	34.5%	32.7%	34.8%	44.1%	41.5%
Avg Score	66.3	69.3	-	-	67.1	70.4	67.8	69.2	69.6	68.6	65.4	67.2	67.5	69.6	70.4
Avg Age	27.6	32.9	-	-	31.1	31.4	30.6	35.4	21.4	23.1	25.0	27.0	28.9	32.6	40.7

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	14	65	17	10	<6	362	644	48.0%	40.5%	67.1	<6	14	62	4.43	#DIV/0!	90.3%
Active	272	101	24	27	<12	192	298	22.2%	45.6%	70.6	<12	37	185	5.00	#DIV/0!	80.0%
Inactive	12	91	22	18	<18	117	174	13.0%	37.4%	71.0	<18	28	166	5.93	#DIV/0!	67.5%
Drop	0	41	42	29	<24	46	77	5.7%	24.7%	65.9	<24	27	276	10.22	#DIV/0!	39.1%
Lost Cd	0	6	9	7	>24	63	149	11.1%	32.2%	69.7	>24	106	689	6.50	#DIV/0!	61.5%
					Total	581	1,342	100%	39.4%	68.6	Total	0	0	#DIV/0!	#DIV/0!	#DIV/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	313	401	35.9%	67.7	261	330	43.3%	71.6	273	329	40.4%	66.9	214	282	38.7%	68.2
2013	171	206	34.5%	65.9	129	147	51.0%	72.4	153	173	42.8%	65.3	83	94	34.0%	64.7
2012	97	135	39.3%	69.7	90	121	40.5%	71.4	83	105	43.8%	69.7	88	118	45.8%	70.6
2011	17	22	31.8%	68.0	20	31	22.6%	68.2	15	25	20.0%	66.5	23	37	35.1%	68.3
Other	28	38	32.7%	67.4	22	31	42.6%	71.9	22	26	35.2%	68.9	20	33	31.0%	69.2

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	60.0%	47.4%	44.2%	57.3%	53.3%	48.5%	41.4%
2013	60.7%	48.1%	44.7%	54.9%	53.9%	48.5%	38.4%
2012	59.3%	46.7%	45.9%	59.3%	57.0%	48.9%	44.4%
2011	72.7%	45.5%	45.5%	54.6%	40.9%	54.6%	45.5%
Other	50.5%	46.8%	34.9%	67.7%	44.6%	43.0%	47.1%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	56.9%	57.3%	55.4%	51.7%	61.3%	58.4%	48.2%
2013	54.4%	62.6%	59.9%	49.7%	64.0%	59.9%	56.5%
2012	61.2%	55.4%	52.1%	52.1%	60.3%	61.2%	42.2%
2011	54.8%	58.1%	45.2%	38.7%	51.6%	41.9%	35.5%
Other	56.4%	33.0%	52.4%	74.4%	58.1%	53.8%	36.6%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	53.4%	46.4%	45.8%	53.0%	51.5%	37.7%
2013	53.8%	45.7%	46.8%	49.1%	47.4%	38.2%
2012	51.4%	51.4%	45.7%	61.0%	59.1%	41.0%
2011	64.0%	32.0%	44.0%	48.0%	32.0%	28.0%
Other	51.0%	42.4%	40.2%	53.8%	65.2%	28.3%

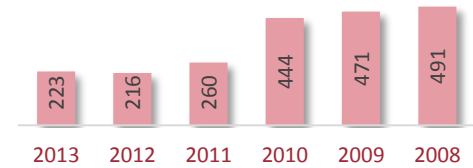
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	61.6%	65.2%	53.9%	57.8%	50.2%	54.5%	35.9%
2013	56.4%	55.3%	45.7%	50.0%	43.6%	50.0%	34.0%
2012	62.7%	72.0%	62.7%	64.4%	55.1%	60.2%	39.8%
2011	75.7%	67.6%	59.5%	56.8%	64.9%	62.2%	27.0%
Other	62.4%	73.3%	42.4%	61.9%	39.0%	39.5%	36.7%

Country - Canada

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	530	383	266	279	256	261	232
Sections	1,243	703	540	354	284	308	297
% Pass	51.7%	56.9%	45.0%	44.9%	60.9%	52.9%	49.8%
Avg Score	72.8	73.5	72.0	72.0	75.9	72.2	71.5
Avg Age	32.7	32.0	33.5	32.9	32.4	32.7	32.6

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	-	-	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	264	252	-	-	230	130	71	99	2	46	88	73	59	125	179
Sections	606	606	-	-	490	366	162	225	5	106	163	174	128	281	386
% Pass	50.3%	53.6%	-	-	58.2%	50.8%	53.1%	31.5%	100.0%	72.6%	47.9%	60.3%	46.1%	50.9%	45.6%
Avg Score	71.9	73.6	-	-	73.5	73.6	72.8	68.2	88.8	78.2	72.1	76.1	72.4	71.1	71.4
Avg Age	32.0	33.2	-	-	31.2	32.4	31.5	39.0	20.9	23.4	25.1	26.8	29.0	32.4	42.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	24	64	36	24	<6	271	495	39.8%	55.8%	72.9	<6	4	18	4.50	2.7%	88.9%
Active	183	54	27	69	<12	136	218	17.5%	56.9%	74.4	<12	20	85	4.25	13.5%	94.1%
Inactive	16	49	26	35	<18	103	164	13.2%	54.9%	74.9	<18	40	210	5.25	27.0%	76.2%
Drop	0	34	67	87	<24	57	91	7.3%	45.1%	71.5	<24	24	131	5.46	16.2%	73.3%
Lost Cd	0	9	13	11	>24	125	275	22.1%	40.7%	70.5	>24	60	592	9.87	40.5%	40.5%
Total						530	1,243	100%	51.7%	72.8	Total	148	1,036	7.00	100%	57.1%

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	279	354	44.9%	72.0	256	284	60.9%	75.9	261	308	52.9%	72.2	232	297	49.8%	71.5
2013	114	127	51.2%	72.9	119	127	69.3%	77.5	141	152	57.2%	72.5	77	84	53.6%	70.2
2012	81	111	46.0%	72.1	60	69	63.8%	76.9	53	69	52.2%	73.7	82	117	47.0%	73.0
2011	31	43	46.5%	74.4	30	34	61.8%	75.4	25	32	53.1%	71.1	40	53	52.8%	70.9
Other	53	73	26.9%	65.1	47	54	32.7%	70.5	42	55	40.0%	69.2	33	43	44.7%	70.6

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	63.1%	57.0%	52.2%	55.8%	57.2%	50.6%	54.0%
2013	63.0%	58.3%	58.3%	60.6%	59.8%	49.6%	59.1%
2012	62.2%	55.9%	53.2%	53.2%	60.4%	57.7%	56.8%
2011	62.8%	60.5%	53.5%	58.1%	67.4%	53.5%	65.1%
Other	64.8%	54.0%	37.1%	48.0%	40.9%	40.4%	32.6%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	65.2%	66.0%	65.8%	64.2%	67.1%	69.5%	63.2%
2013	64.6%	74.8%	69.3%	71.7%	67.7%	77.2%	66.9%
2012	75.4%	68.1%	69.6%	59.4%	66.7%	69.6%	72.5%
2011	58.8%	52.9%	61.8%	52.9%	67.7%	67.7%	67.7%
Other	58.0%	49.2%	54.7%	58.9%	65.7%	51.1%	39.2%

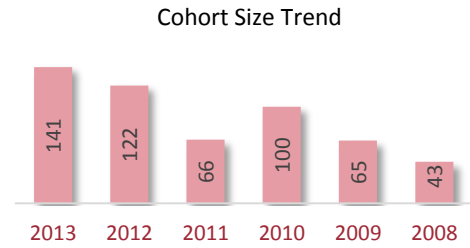
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	59.6%	57.1%	59.1%	58.1%	58.6%	53.1%
2013	61.2%	62.5%	63.8%	61.2%	59.9%	55.3%
2012	71.0%	56.5%	59.4%	56.5%	52.2%	60.9%
2011	53.1%	37.5%	56.3%	53.1%	43.8%	62.5%
Other	43.5%	51.5%	44.6%	52.6%	71.0%	30.6%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	70.0%	64.2%	64.8%	62.7%	57.7%	58.4%	50.1%
2013	58.3%	65.5%	65.5%	61.9%	60.7%	66.7%	54.8%
2012	73.5%	70.9%	68.4%	63.3%	63.3%	59.0%	49.6%
2011	75.5%	49.1%	62.3%	67.9%	52.8%	56.6%	45.3%
Other	81.7%	62.7%	57.1%	56.6%	42.5%	40.2%	46.5%

Country - Saudi Arabia

2013 CPA Examination: All Test Results

	Overall	Exam Type		Exam Section			
		FT	RE	AUD	BEC	FAR	REG
Candidates	306	223	157	152	142	140	95
Sections	693	342	351	193	190	166	144
% Pass	36.9%	40.4%	33.6%	33.7%	37.4%	38.6%	38.9%
Avg Score	68.2	67.2	69.1	67.6	69.6	66.4	69.1
Avg Age	33.0	31.2	34.7	33.3	33.4	32.5	32.6



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	-	-	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	15	289	-	-	141	83	27	55	2	26	48	43	34	80	95
Sections	28	660	-	-	258	216	80	139	2	47	90	75	71	173	235
% Pass	35.7%	37.1%	-	-	36.4%	45.4%	42.5%	19.6%	50.0%	48.9%	36.7%	46.7%	36.6%	35.3%	32.8%
Avg Score	63.1	68.4	-	-	65.1	72.7	71.4	65.7	73.0	69.0	68.0	71.3	68.6	66.5	68.2
Avg Age	27.9	33.3	-	-	30.3	34.3	32.7	38.7	21.8	23.3	25.1	26.8	29.2	32.0	42.0

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	4	25	10	3	<6	168	273	39.4%	37.0%	66.2	<6	0	0	0.00	0.0%	0.0%
Active	131	55	14	41	<12	77	119	17.2%	49.6%	72.3	<12	4	19	4.75	9.5%	84.2%
Inactive	6	22	9	13	<18	60	90	13.0%	37.8%	70.5	<18	16	75	4.69	38.1%	85.3%
Drop	0	13	15	17	<24	27	48	6.9%	35.4%	69.5	<24	9	48	5.33	21.4%	75.0%
Lost Cd	0	5	9	7	>24	68	163	23.5%	27.6%	66.7	>24	13	118	9.08	31.0%	44.1%
Total						306	693	100%	36.9%	68.2	Total	42	260	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	152	193	33.7%	67.6	142	190	37.4%	69.6	140	166	38.6%	66.4	95	144	38.9%	69.1
2013	71	82	32.9%	64.9	47	53	43.4%	68.2	83	96	34.4%	63.5	21	27	40.7%	64.9
2012	40	56	37.5%	71.7	52	65	47.7%	73.5	30	40	45.0%	71.5	39	55	50.9%	73.8
2011	14	17	47.1%	72.7	15	27	40.7%	69.8	8	9	55.6%	72.6	14	27	37.0%	71.7
Other	27	38	38.1%	67.4	28	45	14.4%	64.0	19	21	37.9%	70.2	21	35	17.9%	63.4

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	58.5%	50.4%	53.7%	54.0%	53.2%	48.1%	42.3%
2013	57.3%	48.8%	47.6%	46.3%	50.0%	42.7%	35.4%
2012	67.9%	51.8%	60.7%	62.5%	60.7%	48.2%	53.6%
2011	70.6%	64.7%	70.6%	52.9%	35.3%	47.1%	52.9%
Other	41.7%	45.2%	51.0%	62.4%	59.8%	62.6%	38.6%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	60.7%	55.8%	59.2%	45.6%	60.9%	56.5%	24.2%
2013	56.6%	54.7%	58.5%	39.6%	64.2%	52.8%	34.0%
2012	66.2%	67.7%	64.6%	55.4%	69.2%	66.2%	21.5%
2011	59.3%	55.6%	55.6%	40.7%	59.3%	59.3%	40.7%
Other	58.4%	35.6%	52.2%	39.9%	40.9%	43.1%	4.1%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	59.2%	46.7%	46.8%	60.0%	51.3%	32.6%
2013	53.1%	43.8%	39.6%	53.1%	45.8%	33.3%
2012	65.0%	52.5%	60.0%	77.5%	60.0%	40.0%
2011	88.9%	44.4%	44.4%	77.8%	55.6%	44.4%
Other	64.2%	51.7%	58.8%	54.6%	60.0%	12.9%

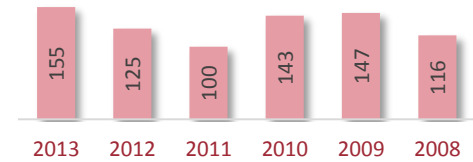
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	58.1%	63.1%	62.6%	64.2%	50.2%	62.6%	29.8%
2013	44.4%	51.9%	51.9%	63.0%	51.9%	66.7%	33.3%
2012	70.9%	76.4%	74.6%	72.7%	61.8%	67.3%	36.4%
2011	81.5%	74.1%	74.1%	74.1%	48.2%	74.1%	29.6%
Other	32.4%	42.6%	43.6%	43.1%	28.3%	42.4%	14.3%

Country - Taiwan

2013 CPA Examination: All Test Results

	Overall	Exam Type		Exam Section			
		FT	RE	AUD	BEC	FAR	REG
Candidates	271	199	136	189	157	151	166
Sections	794	500	294	230	191	165	208
% Pass	48.0%	50.6%	43.5%	40.9%	46.6%	61.8%	46.2%
Avg Score	69.8	69.4	70.5	69.5	70.8	72.7	67.1
Avg Age	29.1	28.0	31.1	29.1	29.3	28.8	29.3

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	-	-	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	177	93	-	-	157	67	22	25	1	52	45	42	41	60	45
Sections	519	273	-	-	501	176	47	70	2	179	126	114	89	158	126
% Pass	46.4%	51.3%	-	-	49.9%	48.3%	48.9%	31.9%	0.0%	59.8%	51.6%	43.0%	60.7%	41.1%	32.5%
Avg Score	69.5	70.5	-	-	69.5	70.9	72.0	68.2	44.0	74.2	70.6	67.8	72.8	67.9	65.3
Avg Age	28.7	30.0	-	-	27.7	29.5	31.6	37.0	22.0	23.3	24.7	27.0	28.9	32.1	40.4

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	35	30	8	8	<6	177	496	62.5%	50.4%	69.9	<6	3	13	4.33	3.7%	92.3%
Active	111	26	9	12	<12	65	130	16.4%	43.1%	68.9	<12	32	144	4.50	39.5%	88.9%
Inactive	9	25	12	10	<18	39	61	7.7%	59.0%	73.1	<18	22	130	5.91	27.2%	67.7%
Drop	0	16	23	37	<24	18	29	3.7%	37.9%	69.1	<24	8	67	8.38	9.9%	47.8%
Lost Cd	0	3	5	7	>24	29	78	9.8%	35.9%	68.8	>24	16	202	12.63	19.8%	31.7%
Total						271	794	100%	48.0%	69.8	Total	81	556	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	189	230	40.9%	69.5	157	191	46.6%	70.8	151	165	61.8%	72.7	166	208	46.2%	67.1
2013	123	145	40.0%	68.0	99	111	50.5%	70.2	122	134	63.4%	73.5	94	111	46.0%	65.8
2012	39	52	50.0%	73.6	33	46	43.5%	71.9	18	19	52.6%	67.0	43	59	49.2%	68.9
2011	11	12	33.3%	69.5	9	12	50.0%	72.9	5	5	80.0%	81.4	14	18	50.0%	70.4
Other	16	21	23.9%	69.9	16	22	32.5%	71.9	6	7	66.7%	76.5	15	20	30.2%	63.0

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	56.7%	49.3%	51.5%	50.8%	52.7%	54.1%	44.0%
2013	56.6%	48.3%	49.7%	47.6%	53.1%	53.8%	38.6%
2012	61.5%	55.8%	63.5%	63.5%	61.5%	51.9%	46.2%
2011	58.3%	33.3%	41.7%	25.0%	50.0%	50.0%	58.3%
Other	45.3%	52.2%	43.6%	62.2%	30.3%	65.0%	70.6%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	55.8%	67.0%	62.8%	49.1%	69.5%	60.7%	29.3%
2013	57.7%	64.0%	63.1%	46.0%	67.6%	58.6%	33.3%
2012	56.5%	69.6%	69.6%	47.8%	76.1%	63.0%	26.1%
2011	50.0%	75.0%	50.0%	58.3%	75.0%	58.3%	25.0%
Other	45.7%	76.1%	54.3%	65.8%	65.0%	70.5%	13.7%

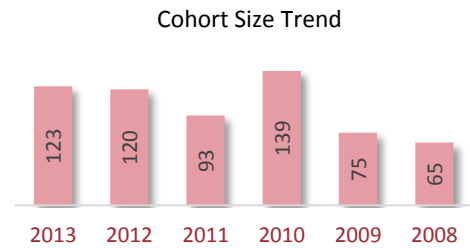
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	62.8%	62.1%	54.9%	60.1%	51.1%	64.4%
2013	64.2%	64.9%	55.2%	59.7%	53.7%	64.9%
2012	52.6%	42.1%	47.4%	57.9%	36.8%	47.4%
2011	40.0%	80.0%	60.0%	60.0%	40.0%	100.0%
Other	83.3%	50.0%	66.7%	75.0%	50.0%	75.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	51.8%	52.5%	55.1%	54.2%	49.2%	51.9%	42.4%
2013	53.2%	54.1%	55.9%	53.2%	45.1%	49.6%	46.9%
2012	49.2%	52.5%	59.3%	59.3%	55.9%	61.0%	39.0%
2011	55.6%	61.1%	38.9%	66.7%	55.6%	50.0%	50.0%
Other	47.9%	34.4%	53.1%	34.4%	50.0%	42.7%	17.7%

Country - Egypt

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	298	223	163	162	128	145	106
Sections	676	357	319	191	183	163	139
% Pass	41.4%	45.4%	37.0%	40.3%	35.5%	42.9%	48.9%
Avg Score	69.5	69.8	69.3	69.6	68.6	69.2	71.1
Avg Age	29.1	28.0	30.3	29.0	29.6	28.2	29.5



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	-	-	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	53	244	-	-	124	80	43	51	3	36	86	59	47	55	37
Sections	119	554	-	-	243	185	120	128	4	65	175	111	112	112	97
% Pass	46.2%	40.6%	-	-	44.0%	48.7%	37.5%	37.5%	25.0%	56.9%	50.9%	36.0%	39.3%	42.9%	21.7%
Avg Score	69.3	69.7	-	-	69.0	71.6	71.4	66.2	68.5	68.2	73.5	68.5	68.7	70.9	64.0
Avg Age	28.0	29.3	-	-	27.4	28.8	29.4	35.2	21.8	23.3	25.0	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						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	2	26	15	5	<6	137	235	34.8%	43.8%	68.8	<6	0	0	0.00	0.0%	0.0%
Active	116	52	26	50	<12	71	127	18.8%	53.5%	72.5	<12	2	8	4.00	4.2%	100.0%
Inactive	5	29	11	30	<18	59	95	14.1%	43.2%	71.9	<18	18	86	4.78	37.5%	83.7%
Drop	0	13	15	38	<24	34	64	9.5%	37.5%	71.4	<24	8	46	5.75	16.7%	69.6%
Lost Cd	0	0	10	18	>24	64	155	22.9%	28.4%	66.1	>24	20	158	7.90	41.7%	50.6%
Total						298	676	100%	41.4%	69.5	Total	48	298	6.21	100%	64.4%

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	162	191	40.3%	69.6	128	183	35.5%	68.6	145	163	42.9%	69.2	106	139	48.9%	71.1
2013	91	104	39.4%	69.0	27	28	42.9%	67.3	89	97	48.5%	69.9	13	14	50.0%	65.9
2012	37	44	47.7%	71.9	44	58	48.3%	70.7	27	31	32.3%	67.0	43	52	59.6%	75.3
2011	12	15	46.7%	74.1	30	53	24.5%	69.1	9	10	60.0%	73.5	29	42	45.2%	72.8
Other	22	28	41.5%	68.2	27	44	16.4%	61.9	20	25	23.8%	66.4	21	31	45.3%	66.2

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	62.7%	50.3%	56.9%	61.7%	64.8%	49.4%	38.8%
2013	63.5%	50.0%	58.7%	61.5%	61.5%	48.1%	34.6%
2012	63.6%	59.1%	56.8%	56.8%	75.0%	54.6%	50.0%
2011	73.3%	46.7%	66.7%	60.0%	66.7%	53.3%	60.0%
Other	52.0%	38.4%	44.1%	71.3%	60.1%	44.0%	25.8%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	59.8%	55.3%	55.1%	41.0%	59.5%	60.5%	23.0%
2013	71.4%	53.6%	57.1%	35.7%	75.0%	64.3%	21.4%
2012	63.8%	63.8%	63.8%	44.8%	63.8%	67.2%	37.9%
2011	56.6%	54.7%	58.5%	50.9%	64.2%	64.2%	13.2%
Other	45.2%	43.9%	35.1%	29.2%	32.0%	41.6%	11.2%

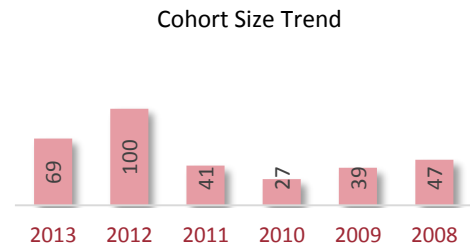
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	55.4%	50.7%	57.0%	69.2%	63.1%	42.4%
2013	60.8%	48.5%	54.6%	71.1%	70.1%	46.4%
2012	45.2%	54.8%	64.5%	64.5%	54.8%	32.3%
2011	70.0%	60.0%	60.0%	80.0%	60.0%	60.0%
Other	38.5%	51.2%	56.0%	61.9%	44.8%	30.6%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	66.5%	66.0%	68.2%	74.5%	57.9%	71.6%	42.8%
2013	64.3%	57.1%	71.4%	57.1%	50.0%	64.3%	28.6%
2012	73.1%	78.9%	69.2%	80.8%	63.5%	78.9%	48.1%
2011	69.1%	54.8%	61.9%	78.6%	66.7%	71.4%	42.9%
Other	50.7%	60.7%	72.7%	66.7%	39.3%	61.3%	40.7%

Country - Kuwait

2013 CPA Examination: All Test Results

	Overall	Exam Type		Exam Section			
		FT	RE	AUD	BEC	FAR	REG
Candidates	163	120	93	95	62	69	45
Sections	329	187	142	110	74	85	60
% Pass	48.0%	51.3%	43.7%	40.9%	54.1%	50.6%	50.0%
Avg Score	69.4	69.8	68.8	67.3	72.4	68.8	70.2
Avg Age	31.0	30.5	31.8	30.6	31.3	31.1	31.5



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	-	-	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	18	146	-	-	69	62	17	15	1	12	23	24	27	54	36
Sections	41	288	-	-	125	143	31	30	2	26	35	38	47	115	66
% Pass	36.6%	49.7%	-	-	44.8%	48.3%	67.7%	42.5%	0.0%	38.5%	45.7%	55.3%	48.9%	55.7%	36.4%
Avg Score	62.1	70.4	-	-	67.1	70.2	73.9	71.2	25.0	63.7	68.3	72.1	72.9	73.0	63.2
Avg Age	30.4	31.1	-	-	30.4	30.8	31.9	33.9	22.0	23.5	25.2	26.9	29.2	32.4	38.8

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	2	20	13	3	<6	82	133	40.4%	45.1%	67.3	<6	2	9	4.50	5.3%	88.9%
Active	64	38	3	13	<12	58	79	24.0%	50.6%	71.0	<12	0	0	0.00	0.0%	0.0%
Inactive	3	17	4	9	<18	45	64	19.5%	53.1%	71.7	<18	5	30	6.00	13.2%	66.7%
Drop	0	15	5	8	<24	16	18	5.5%	50.0%	66.7	<24	15	80	5.33	39.5%	75.0%
Lost Cd	0	2	4	1	>24	18	35	10.6%	42.9%	70.8	>24	16	145	9.06	42.1%	44.1%
Total						163	329	100%	48.0%	69.4	Total	38	264	6.95	100%	57.6%

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	95	110	40.9%	67.3	62	74	54.1%	72.4	69	85	50.6%	68.8	45	60	50.0%	70.2
2013	45	51	37.3%	65.9	23	25	56.0%	71.8	32	38	50.0%	67.5	10	11	36.4%	60.5
2012	36	45	40.0%	67.8	25	31	54.8%	71.9	29	39	48.7%	68.6	21	28	53.6%	74.5
2011	5	5	60.0%	71.0	8	11	63.6%	76.2	3	3	100.0%	79.7	9	12	66.7%	71.7
Other	9	9	70.8%	73.5	6	7	41.7%	71.8	5	5	37.5%	73.3	5	9	32.5%	66.4

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	63.2%	42.0%	46.0%	65.5%	53.4%	48.8%	42.4%
2013	56.9%	43.1%	45.1%	60.8%	47.1%	47.1%	41.2%
2012	68.9%	42.2%	42.2%	64.4%	51.1%	55.6%	42.2%
2011	40.0%	80.0%	40.0%	80.0%	80.0%	40.0%	60.0%
Other	85.4%	14.6%	68.8%	85.4%	79.2%	35.4%	39.6%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	63.7%	65.8%	68.7%	47.6%	70.7%	76.4%	31.7%
2013	60.0%	60.0%	68.0%	56.0%	68.0%	76.0%	32.0%
2012	64.5%	67.7%	67.7%	41.9%	64.5%	77.4%	35.5%
2011	63.6%	81.8%	100.0%	45.5%	81.8%	81.8%	36.4%
Other	75.0%	58.3%	33.3%	41.7%	91.7%	66.7%	8.3%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	66.6%	56.1%	53.3%	69.4%	57.6%	36.1%
2013	68.4%	55.3%	44.7%	65.8%	57.9%	31.6%
2012	64.1%	51.3%	56.4%	69.2%	51.3%	41.0%
2011	100.0%	100.0%	100.0%	100.0%	66.7%	33.3%
Other	50.0%	62.5%	62.5%	75.0%	87.5%	37.5%

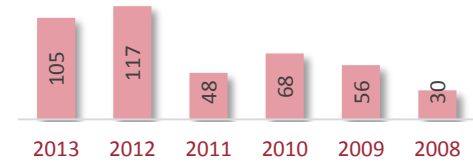
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	55.9%	60.4%	57.2%	66.6%	49.2%	60.8%	47.2%
2013	36.4%	45.5%	27.3%	63.6%	36.4%	63.6%	36.4%
2012	71.4%	67.9%	71.4%	75.0%	50.0%	67.9%	46.4%
2011	50.0%	50.0%	50.0%	58.3%	58.3%	58.3%	75.0%
Other	40.0%	77.5%	70.0%	52.5%	55.0%	30.0%	22.5%

Country - Bahrain

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	206	158	101	120	85	103	84
Sections	489	291	198	151	98	120	120
% Pass	31.1%	30.2%	32.3%	25.8%	28.6%	37.5%	33.3%
Avg Score	61.4	57.3	67.2	59.5	61.6	61.3	63.6
Avg Age	28.0	27.0	29.5	27.9	28.0	27.4	28.6

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	-	-	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	72	134	-	-	105	60	17	24	2	56	60	44	25	28	18
Sections	158	331	-	-	227	171	34	57	7	110	124	77	60	57	54
% Pass	23.4%	34.7%	-	-	26.4%	38.0%	35.3%	18.5%	42.9%	38.2%	33.1%	37.7%	18.3%	26.3%	20.4%
Avg Score	56.5	63.7	-	-	54.5	68.2	67.9	63.6	71.6	64.9	59.8	63.9	52.6	62.0	61.8
Avg Age	26.0	28.9	-	-	27.1	28.5	27.5	31.8	21.7	23.3	25.0	27.1	29.0	32.0	41.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	2	22	6	9	<6	125	241	49.3%	24.9%	54.7	<6	0	0	0.00	0.0%	0.0%
Active	100	34	10	15	<12	54	88	18.0%	44.3%	69.1	<12	2	9	4.50	5.1%	88.9%
Inactive	3	38	6	7	<18	39	71	14.5%	38.0%	69.1	<18	9	44	4.89	23.1%	81.8%
Drop	0	16	10	21	<24	19	28	5.7%	32.1%	67.5	<24	13	83	6.38	33.3%	62.7%
Lost Cd	0	2	4	5	>24	28	61	12.5%	27.9%	64.4	>24	15	180	12.00	38.5%	33.3%
Total						206	489	100%	31.1%	61.4	Total	39	316	8.10	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	120	151	25.8%	59.5	85	98	28.6%	61.6	103	120	37.5%	61.3	84	120	33.3%	63.6
2013	67	73	20.6%	52.1	43	47	25.5%	58.3	65	72	31.9%	56.7	32	35	28.6%	49.9
2012	40	61	31.2%	67.6	34	42	35.7%	65.7	20	24	50.0%	68.3	31	44	43.2%	71.5
2011	5	7	28.6%	63.4	0	0	0.0%	0.0	9	11	54.6%	68.6	8	16	25.0%	69.4
Other	8	10	22.2%	60.1	8	9	33.3%	64.2	9	13	23.3%	66.1	13	25	23.8%	63.0

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	42.1%	35.3%	33.6%	38.7%	43.4%	36.4%	23.3%
2013	35.6%	26.0%	26.0%	30.1%	34.3%	31.5%	23.3%
2012	54.1%	47.5%	47.5%	55.7%	59.0%	45.9%	26.2%
2011	28.6%	28.6%	42.9%	42.9%	57.1%	57.1%	28.6%
Other	44.4%	55.6%	22.2%	22.2%	33.3%	16.7%	5.6%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	46.2%	45.8%	39.1%	38.4%	50.4%	44.2%	30.4%
2013	44.7%	38.3%	31.9%	34.0%	40.4%	34.0%	34.0%
2012	45.2%	52.4%	47.6%	33.3%	69.1%	59.5%	31.0%
2011	-	-	-	-	-	-	-
Other	58.3%	58.3%	41.7%	83.3%	25.0%	33.3%	8.3%

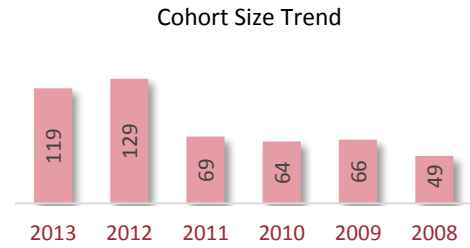
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	55.2%	48.9%	46.8%	58.8%	54.1%	34.7%
2013	50.0%	50.0%	41.7%	58.3%	62.5%	37.5%
2012	63.6%	45.5%	63.6%	63.6%	36.4%	36.4%
2011	81.7%	40.8%	52.5%	62.5%	40.8%	21.7%
Other	47.5%	56.5%	41.1%	48.1%	46.1%	23.3%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	61.9%	78.0%	54.2%	61.9%	59.1%	54.0%	33.2%
2013	63.6%	77.3%	56.8%	70.5%	61.4%	63.6%	43.2%
2012	68.8%	100.0%	62.5%	62.5%	68.8%	50.0%	25.0%
2011	42.9%	43.2%	32.8%	43.8%	41.0%	31.2%	17.2%
Other	53.1%	49.0%	40.9%	50.9%	42.0%	53.7%	37.8%

Country - Lebanon

2013 CPA Examination: All Test Results

	Overall	Exam Type		Exam Section			
		FT	RE	AUD	BEC	FAR	REG
Candidates	229	190	95	142	106	105	112
Sections	544	377	167	173	117	116	138
% Pass	51.3%	55.2%	42.5%	39.9%	65.0%	56.9%	49.3%
Avg Score	71.5	71.8	70.7	69.0	74.3	72.4	71.3
Avg Age	26.5	26.1	27.3	26.5	26.8	26.4	26.4



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	-	-	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	93	136	-	-	119	83	16	11	11	75	84	32	21	25	17
Sections	227	317	-	-	288	192	44	20	17	162	169	66	48	45	37
% Pass	52.0%	50.8%	-	-	53.5%	53.1%	38.6%	35.4%	23.5%	56.8%	55.0%	56.1%	50.0%	42.2%	27.0%
Avg Score	70.2	72.4	-	-	71.0	73.1	70.5	59.9	64.0	73.2	71.8	70.2	72.3	69.8	68.9
Avg Age	26.8	26.3	-	-	26.2	25.9	28.9	32.0	21.8	23.2	24.8	26.7	29.2	32.0	40.3

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	15	38	5	1	<6	146	312	57.4%	52.9%	71.0	<6	6	24	4.00	10.2%	100.0%
Active	103	41	8	11	<12	79	111	20.4%	56.8%	73.4	<12	9	39	4.33	15.3%	92.3%
Inactive	1	35	6	6	<18	48	67	12.3%	47.8%	72.9	<18	30	139	4.63	50.8%	86.3%
Drop	0	6	18	11	<24	12	23	4.2%	34.8%	71.8	<24	8	36	4.50	13.6%	88.9%
Lost Cd	0	3	1	3	>24	17	31	5.7%	35.5%	65.5	>24	6	48	8.00	10.2%	50.0%
Total						229	544	100%	51.3%	71.5	Total	59	286	4.85	100%	82.5%

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	142	173	39.9%	69.0	106	117	65.0%	74.3	105	116	56.9%	72.4	112	138	49.3%	71.3
2013	87	100	40.0%	68.0	52	54	68.5%	74.2	78	83	61.5%	73.8	48	51	51.0%	69.2
2012	43	57	40.4%	71.0	40	46	69.6%	75.0	19	24	45.8%	70.8	50	65	55.4%	74.4
2011	7	10	40.0%	71.2	9	11	45.5%	74.1	4	5	60.0%	66.8	10	18	27.8%	68.8
Other	5	6	50.0%	65.6	5	6	20.0%	65.4	4	4	16.7%	45.3	4	4	16.7%	47.3

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	58.3%	48.0%	54.7%	56.9%	62.6%	47.2%	41.3%
2013	54.0%	46.0%	53.0%	61.0%	63.0%	48.0%	39.0%
2012	66.7%	54.4%	59.7%	50.9%	59.7%	50.9%	40.4%
2011	60.0%	50.0%	60.0%	60.0%	60.0%	30.0%	70.0%
Other	58.3%	25.0%	33.3%	33.3%	83.3%	25.0%	50.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	65.0%	67.4%	66.9%	57.4%	69.7%	66.1%	54.7%
2013	63.0%	66.7%	74.1%	59.3%	70.4%	66.7%	64.8%
2012	69.6%	69.6%	63.0%	63.0%	73.9%	71.7%	52.2%
2011	81.8%	54.6%	63.6%	36.4%	63.6%	63.6%	27.3%
Other	20.0%	80.0%	30.0%	30.0%	40.0%	20.0%	20.0%

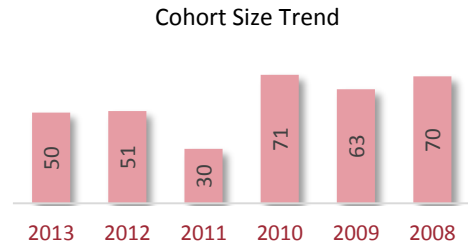
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	65.9%	60.8%	61.0%	63.7%	59.6%	50.6%
2013	69.9%	63.9%	65.1%	68.7%	61.5%	53.0%
2012	54.2%	54.2%	58.3%	54.2%	58.3%	45.8%
2011	60.0%	60.0%	40.0%	60.0%	40.0%	60.0%
Other	50.0%	33.3%	16.7%	16.7%	50.0%	16.7%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	65.8%	70.4%	60.5%	61.1%	60.8%	64.2%	48.4%
2013	58.8%	74.5%	56.9%	56.9%	58.8%	56.9%	47.1%
2012	78.5%	69.2%	66.2%	67.7%	66.2%	72.3%	53.9%
2011	55.6%	77.8%	61.1%	66.7%	61.1%	77.8%	33.3%
Other	16.7%	16.7%	33.3%	16.7%	16.7%	16.7%	33.3%

Country - Bahamas

2013 CPA Examination: All Test Results

	Overall	Exam Type		Exam Section			
		FT	RE	AUD	BEC	FAR	REG
Candidates	151	83	106	106	57	75	58
Sections	391	160	231	140	74	94	83
% Pass	29.2%	29.4%	29.0%	30.0%	37.8%	29.8%	19.3%
Avg Score	65.5	62.7	67.5	66.8	66.7	62.6	65.5
Avg Age	28.6	26.5	30.0	29.1	28.9	27.7	28.3



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	-	-	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	115	35	-	-	50	32	11	58	3	36	38	18	22	21	29
Sections	297	92	-	-	132	89	32	138	8	104	94	37	43	47	58
% Pass	26.3%	38.0%	-	-	29.6%	41.6%	31.3%	20.4%	37.5%	38.5%	40.4%	18.9%	23.3%	17.0%	13.8%
Avg Score	65.2	66.3	-	-	63.2	68.8	68.8	64.1	73.5	67.0	69.9	60.2	65.7	61.3	61.1
Avg Age	28.5	28.7	-	-	26.2	26.3	26.8	33.8	21.2	23.1	25.0	27.1	28.8	32.3	43.0

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	2	9	1	4	<6	59	137	35.0%	25.6%	62.4	<6	0	0	0.00	0.0%	0.0%
Active	46	22	7	46	<12	29	43	11.0%	65.1%	73.0	<12	2	9	4.50	12.5%	88.9%
Inactive	2	9	2	20	<18	20	35	9.0%	34.3%	68.0	<18	5	22	4.40	31.3%	90.9%
Drop	0	10	7	17	<24	13	29	7.4%	37.9%	68.6	<24	4	29	7.25	25.0%	55.2%
Lost Cd	0	0	1	5	>24	64	147	37.6%	19.1%	65.0	>24	5	105	21.00	31.3%	19.0%
Total						151	391	100%	29.2%	65.5	Total	16	165	10.31	100%	38.8%

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	106	140	30.0%	66.8	57	74	37.8%	66.7	75	94	29.8%	62.6	58	83	19.3%	65.5
2013	40	49	34.7%	66.9	23	28	46.4%	66.9	28	35	17.1%	55.7	16	20	15.0%	61.9
2012	24	36	36.1%	68.7	14	19	52.6%	71.2	17	19	47.4%	65.3	12	15	33.3%	70.5
2011	7	8	50.0%	72.0	1	1	0.0%	69.0	7	9	33.3%	68.3	7	14	21.4%	67.3
Other	35	47	21.2%	63.5	19	26	17.9%	64.6	23	31	37.0%	67.1	23	34	20.4%	63.2

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	59.7%	48.9%	43.4%	43.8%	48.2%	42.0%	36.2%
2013	53.1%	53.1%	38.8%	44.9%	42.9%	46.9%	40.8%
2012	63.9%	44.4%	63.9%	61.1%	66.7%	41.7%	36.1%
2011	87.5%	62.5%	62.5%	25.0%	75.0%	50.0%	37.5%
Other	58.7%	44.4%	30.9%	34.3%	36.2%	35.0%	30.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	58.0%	49.8%	26.5%	68.7%	42.3%	36.5%	61.0%
2013	57.1%	50.0%	28.6%	64.3%	42.9%	32.1%	67.9%
2012	79.0%	57.9%	42.1%	79.0%	57.9%	42.1%	57.9%
2011	100.0%	100.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Other	41.4%	40.8%	13.8%	64.9%	32.5%	39.6%	53.1%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	46.5%	34.7%	36.3%	40.9%	44.5%	33.3%
2013	28.6%	22.9%	22.9%	34.3%	28.6%	14.3%
2012	42.1%	42.1%	52.6%	47.4%	63.2%	42.1%
2011	66.7%	11.1%	66.7%	77.8%	77.8%	44.4%
Other	65.4%	50.7%	31.4%	32.8%	39.9%	46.7%

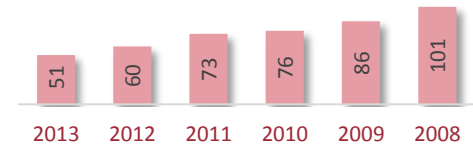
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	74.9%	65.4%	41.4%	50.9%	34.2%	30.1%	25.3%
2013	60.0%	60.0%	30.0%	40.0%	40.0%	35.0%	10.0%
2012	73.3%	73.3%	66.7%	73.3%	33.3%	46.7%	40.0%
2011	85.7%	71.4%	42.9%	35.7%	28.6%	28.6%	35.7%
Other	82.7%	63.3%	35.8%	51.5%	32.5%	18.5%	25.0%

Country - Hong Kong

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	147	87	95	83	87	60	78
Sections	386	171	215	107	101	74	104
% Pass	37.1%	37.4%	36.7%	28.0%	46.5%	35.1%	38.5%
Avg Score	67.7	65.2	69.7	66.2	70.6	66.1	67.6
Avg Age	29.7	28.7	30.5	29.6	29.7	30.6	29.0

Cohort Size Trend



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	-	-	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	72	74	-	-	51	40	18	38	2	18	38	27	16	26	32
Sections	188	194	-	-	133	105	49	99	3	59	81	68	31	74	70
% Pass	34.0%	39.7%	-	-	33.8%	45.7%	28.6%	30.2%	33.3%	33.9%	39.5%	30.9%	25.8%	31.1%	54.3%
Avg Score	67.7	67.6	-	-	63.9	70.6	69.7	69.3	75.7	68.1	67.4	62.6	66.6	67.3	73.1
Avg Age	29.4	30.0	-	-	28.5	27.4	30.2	35.6	21.7	23.3	24.9	27.2	28.8	32.7	40.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	4	14	3	6	<6	59	127	32.9%	36.2%	64.2	<6	2	8	4.00	7.4%	100.0%
Active	45	20	11	12	<12	34	63	16.3%	42.9%	69.2	<12	2	10	5.00	7.4%	80.0%
Inactive	2	12	7	10	<18	26	51	13.2%	37.3%	70.2	<18	11	58	5.27	40.7%	75.9%
Drop	0	7	19	17	<24	13	27	7.0%	37.0%	70.3	<24	3	17	5.67	11.1%	70.6%
Lost Cd	0	3	4	3	>24	45	118	30.6%	34.8%	69.0	>24	9	122	13.56	33.3%	29.5%
Total						147	386	100%	37.1%	67.7	Total	27	215	7.96	100%	50.2%

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	83	107	28.0%	66.2	87	101	46.5%	70.6	60	74	35.1%	66.1	78	104	38.5%	67.6
2013	30	37	21.6%	59.5	36	42	42.9%	68.6	26	28	35.7%	63.1	21	26	34.6%	63.4
2012	23	29	41.4%	72.3	19	21	61.9%	76.0	14	16	37.5%	65.6	28	39	43.6%	68.4
2011	8	12	25.0%	66.9	10	15	33.3%	70.7	7	12	8.3%	68.3	8	10	50.0%	73.4
Other	22	29	20.7%	67.9	22	23	48.8%	70.6	13	18	48.7%	69.5	21	29	18.3%	68.5

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	55.9%	42.1%	49.0%	51.7%	50.9%	48.2%	32.9%
2013	46.0%	32.4%	37.8%	43.2%	37.8%	40.5%	35.1%
2012	69.0%	58.6%	58.6%	62.1%	65.5%	62.1%	41.4%
2011	58.3%	16.7%	33.3%	25.0%	33.3%	41.7%	33.3%
Other	54.8%	47.4%	59.8%	62.1%	60.0%	46.4%	20.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	55.6%	62.9%	53.8%	44.3%	56.7%	50.9%	49.7%
2013	57.1%	57.1%	42.9%	38.1%	45.2%	47.6%	42.9%
2012	61.9%	90.5%	66.7%	57.1%	81.0%	71.4%	61.9%
2011	53.3%	60.0%	53.3%	60.0%	60.0%	46.7%	26.7%
Other	48.8%	50.0%	60.7%	36.3%	53.0%	40.5%	60.7%

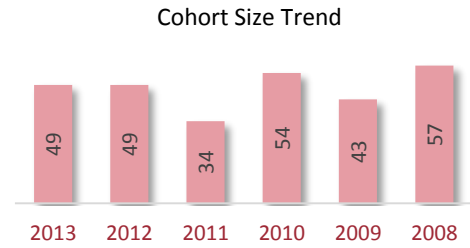
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	45.0%	39.7%	40.6%	46.2%	40.4%	38.0%
2013	28.6%	42.9%	39.3%	50.0%	28.6%	35.7%
2012	56.3%	37.5%	31.3%	37.5%	37.5%	43.8%
2011	58.3%	41.7%	33.3%	50.0%	41.7%	16.7%
Other	58.7%	34.7%	57.0%	46.0%	66.3%	47.7%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	56.6%	58.7%	50.6%	53.6%	49.0%	45.2%	45.1%
2013	53.9%	50.0%	46.2%	46.2%	34.6%	30.8%	42.3%
2012	48.7%	76.9%	48.7%	59.0%	51.3%	48.7%	46.2%
2011	70.0%	60.0%	40.0%	70.0%	60.0%	50.0%	30.0%
Other	64.6%	42.8%	61.6%	47.8%	56.2%	53.0%	52.2%

Country - Jamaica

2013 CPA Examination: All Test Results

	Overall	Exam Type		Exam Section			
		FT	RE	AUD	BEC	FAR	REG
Candidates	100	66	51	43	42	47	40
Sections	205	109	96	49	48	56	52
% Pass	26.8%	20.2%	34.4%	26.5%	33.3%	28.6%	19.2%
Avg Score	64.4	59.3	70.1	63.8	67.9	63.1	63.1
Avg Age	31.3	31.5	31.0	30.7	32.5	31.6	30.3



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	-	-	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	75	25	-	-	49	18	4	29	1	6	17	15	14	21	27
Sections	152	53	-	-	99	30	15	61	1	12	36	35	27	48	46
% Pass	23.0%	37.7%	-	-	16.2%	30.0%	46.7%	30.0%	0.0%	16.7%	33.3%	34.3%	48.2%	27.1%	6.5%
Avg Score	63.9	65.8	-	-	58.1	68.4	70.1	67.3	70.0	58.3	65.1	67.8	66.9	66.2	59.4
Avg Age	31.2	31.5	-	-	31.1	29.5	26.5	34.0	21.9	23.1	25.1	27.2	28.8	32.5	41.7

Pipeline: Cohort Activity, Attempts, Passing 4

	Cohort: Activity & Lost Credit					From 1st Section: Attempted						From 1st Section: Pass 4 Parts				
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	0	1	1	10	<6	51	96	46.8%	15.6%	57.7	<6	0	0	0.00	0.0%	0.0%
Active	47	16	4	16	<12	14	18	8.8%	38.9%	69.8	<12	0	0	0.00	0.0%	0.0%
Inactive	2	22	1	19	<18	11	18	8.8%	16.7%	65.2	<18	1	5	5.00	8.3%	80.0%
Drop	0	9	14	22	<24	3	6	2.9%	83.3%	78.3	<24	0	0	0.00	0.0%	0.0%
Lost Cd	0	2	0	5	>24	32	67	32.7%	37.3%	71.1	>24	11	153	13.91	91.7%	28.8%
Total						100	205	100%	26.8%	64.4	Total	12	158	13.17	100%	30.4%

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	43	49	26.5%	63.8	42	48	33.3%	67.9	47	56	28.6%	63.1	40	52	19.2%	63.1
2013	26	28	17.9%	57.3	21	22	18.2%	61.8	23	27	22.2%	59.0	19	22	4.6%	54.2
2012	6	6	33.3%	68.3	7	7	42.9%	72.4	7	8	37.5%	71.3	7	9	11.1%	62.9
2011	1	1	100.0%	85.0	4	6	50.0%	73.2	3	6	33.3%	62.2	1	2	50.0%	77.5
Other	10	14	30.0%	72.6	10	13	54.2%	72.8	14	15	31.7%	65.2	13	19	33.3%	71.2

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	47.9%	41.1%	42.2%	27.9%	43.9%	44.4%	28.6%
2013	35.7%	32.1%	25.0%	17.9%	39.3%	28.6%	17.9%
2012	50.0%	16.7%	66.7%	33.3%	33.3%	33.3%	50.0%
2011	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%
Other	73.3%	73.3%	66.7%	43.3%	56.7%	86.7%	46.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	48.3%	49.9%	49.4%	55.0%	31.6%	23.8%	52.8%
2013	31.8%	36.4%	31.8%	40.9%	22.7%	0.0%	40.9%
2012	85.7%	71.4%	71.4%	71.4%	42.9%	28.6%	57.1%
2011	33.3%	83.3%	50.0%	50.0%	33.3%	33.3%	83.3%
Other	62.5%	50.0%	70.8%	75.0%	41.7%	66.7%	62.5%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Overall	35.1%	34.6%	24.6%	49.2%	53.0%	30.1%
2013	25.9%	29.6%	25.9%	44.4%	44.4%	22.2%
2012	50.0%	37.5%	25.0%	75.0%	75.0%	50.0%
2011	66.7%	33.3%	0.0%	33.3%	50.0%	16.7%
Other	35.8%	41.7%	27.5%	47.5%	56.7%	35.8%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	54.0%	42.7%	36.0%	34.7%	37.6%	43.1%	18.6%
2013	36.4%	22.7%	18.2%	27.3%	13.6%	36.4%	18.2%
2012	66.7%	66.7%	33.3%	11.1%	44.4%	44.4%	0.0%
2011	50.0%	100.0%	100.0%	100.0%	100.0%	100.0%	50.0%
Other	73.3%	54.7%	58.7%	53.3%	64.0%	48.0%	26.7%





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.

Candidate Performance Summary: **International Exam**

Summary of Examination data for Candidates sitting at an international location

Country of Exam	Candidates Total	Sections Total	Sections First-Time	Sections Re-Exam	Percent Pass	Average Score	Average Age
Bahrain							
2011 Q-3	39	58	30	28	37.9%	67.9	29.3
2011 Q-4	79	106	64	42	27.4%	64.4	29.6
2012 Q-1	73	104	56	48	34.6%	66.8	30.1
2012 Q-2	116	152	75	77	39.5%	68.9	29.6
2012 Q-3	130	167	103	64	35.3%	64.2	28.9
2012 Q-4	145	182	108	74	30.2%	66.1	29.6
2013 Q-1	115	139	65	74	32.4%	66.0	30.6
2013 Q-2	158	196	91	105	41.8%	68.1	30.0
2013 Q-3	173	216	148	68	28.2%	61.8	29.3
2013 Q-4	177	228	128	100	31.6%	61.4	29.9
Japan							
2011 Q-3	498	754	304	450	34.2%	67.0	35.7
2011 Q-4	681	995	520	475	35.7%	66.7	35.7
2012 Q-1	705	1074	533	541	29.5%	65.9	35.1
2012 Q-2	897	1336	574	762	33.3%	67.3	35.6
2012 Q-3	1021	1506	660	846	33.3%	67.3	35.5
2012 Q-4	1029	1521	670	851	32.2%	66.9	35.4
2013 Q-1	974	1350	576	774	31.7%	66.2	35.5
2013 Q-2	1017	1409	519	890	32.5%	66.6	35.9
2013 Q-3	1002	1401	612	789	32.6%	67.0	35.8
2013 Q-4	929	1298	550	748	31.7%	65.8	36.3
Kuwait							
2011 Q-3	33	46	32	14	60.9%	74.0	31.8
2011 Q-4	51	72	56	16	66.7%	76.4	31.2
2012 Q-1	49	58	44	14	51.7%	68.7	30.4
2012 Q-2	92	111	86	25	45.1%	68.0	30.5
2012 Q-3	78	96	63	33	34.4%	64.9	31.2
2012 Q-4	119	144	95	49	45.8%	69.5	29.6
2013 Q-1	60	66	28	38	42.4%	67.2	31.0
2013 Q-2	95	106	67	39	53.8%	72.3	30.0
2013 Q-3	78	98	71	27	41.8%	68.2	30.4
2013 Q-4	99	115	64	51	42.6%	67.8	29.9

Candidate Performance Summary: **International Exam**

Summary of Examination data for Candidates sitting at an international location

Country of Exam	Candidates Total	Sections Total	Sections First-Time	Sections Re-Exam	Percent Pass	Average Score	Average Age
Lebanon							
2011 Q-3	81	132	99	33	47.0%	68.7	27.1
2011 Q-4	140	200	148	52	55.5%	72.3	27.1
2012 Q-1	106	150	100	50	36.7%	65.2	27.7
2012 Q-2	132	159	89	70	48.4%	71.9	27.4
2012 Q-3	171	215	145	70	46.5%	70.1	27.2
2012 Q-4	224	313	228	85	46.7%	69.8	27.1
2013 Q-1	118	139	76	63	43.2%	70.2	27.2
2013 Q-2	188	223	140	83	44.8%	70.8	27.3
2013 Q-3	174	221	155	66	47.5%	70.8	26.4
2013 Q-4	198	284	188	96	47.9%	70.4	26.7
United Arab Emirates							
2011 Q-3	161	236	121	115	40.3%	68.1	31.0
2011 Q-4	307	469	330	139	44.8%	68.6	30.1
2012 Q-1	283	373	224	149	37.8%	66.7	30.7
2012 Q-2	376	522	333	189	37.9%	67.7	30.7
2012 Q-3	430	564	356	208	39.4%	69.3	30.8
2012 Q-4	520	703	394	309	37.7%	68.1	30.2
2013 Q-1	341	420	215	205	46.4%	71.3	31.5
2013 Q-2	540	704	423	281	36.8%	68.6	30.7
2013 Q-3	494	625	369	256	42.9%	70.2	30.3
2013 Q-4	596	781	469	312	41.1%	67.9	30.2

Test Center: Bahrain

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	343	247	174	165	139	164	122
Sections	718	401	317	206	166	188	158
% Pass	32.5%	31.9%	33.1%	27.2%	29.5%	37.2%	36.7%
Avg Score	63.7	60.0	68.3	61.7	64.9	63.3	65.4
Avg Age	29.6	28.4	31.2	29.2	30.2	29.5	29.8



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	BHR	Other	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	79	264	196	147	165	96	32	50	4	65	78	59	41	64	64
Sections	163	555	439	279	317	232	56	113	9	125	148	96	79	136	125
% Pass	23.9%	35.0%	30.8%	47.2%	27.4%	41.4%	39.3%	22.0%	33.3%	40.0%	29.1%	36.5%	25.3%	31.6%	31.2%
Avg Score	57.6	65.5	61.1	68.1	57.0	70.1	68.9	66.6	70.9	65.7	59.9	64.8	56.5	66.7	66.0
Avg Age	26.3	30.6	27.8	30.4	28.1	29.6	31.0	34.8	21.7	23.2	25.0	27.0	29.1	32.2	41.8

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	3	25	8	-	<6	192	334	46.5%	26.1%	57.5	<6	0	0	0.00	0.0%	0.0%
Active	150	49	12	-	<12	86	135	18.8%	48.9%	70.9	<12	3	13	4.33	8.3%	92.3%
Inactive	5	49	6	-	<18	58	85	11.8%	40.0%	69.8	<18	15	76	5.07	41.7%	78.9%
Drop	0	16	10	-	<24	33	45	6.3%	33.3%	68.4	<24	10	63	6.30	27.8%	63.5%
Lost Cd	0	6	3	-	>24	56	119	16.6%	26.1%	66.6	>24	8	57	7.13	22.2%	56.1%
Total						343	718	100%	32.5%	63.7	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	165	206	27.2%	61.7	139	166	29.5%	64.9	164	188	37.2%	63.3	122	158	36.7%	65.4
2013	90	101	22.8%	55.4	58	63	28.6%	60.9	102	114	30.7%	58.3	37	39	28.2%	51.3
2012	49	71	33.8%	69.1	49	58	41.4%	68.4	31	37	51.4%	71.3	51	66	43.9%	71.9
2011	10	13	23.1%	63.5	9	10	40.0%	67.3	11	12	50.0%	72.5	15	21	42.9%	71.1
Other	16	21	39.8%	70.1	23	35	13.2%	65.0	20	25	43.7%	70.9	19	32	23.3%	63.6

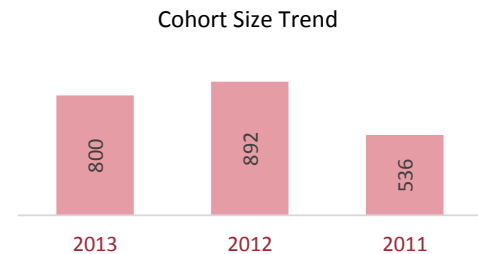
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim	BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	46.0%	39.1%	40.8%	44.5%	49.4%	42.2%	30.1%	Overall	51.0%	52.2%	46.1%	40.2%	52.2%	48.2%	27.9%
2013	37.6%	32.7%	34.7%	32.7%	41.6%	34.7%	24.8%	2013	47.6%	42.9%	34.9%	36.5%	46.0%	41.3%	34.9%
2012	59.2%	52.1%	50.7%	60.6%	57.8%	47.9%	32.4%	2012	53.5%	63.8%	58.6%	43.1%	63.8%	60.3%	31.0%
2011	38.5%	30.8%	46.2%	38.5%	38.5%	46.2%	30.8%	2011	60.0%	50.0%	40.0%	20.0%	50.0%	60.0%	20.0%
Other	58.0%	40.1%	42.0%	65.2%	74.2%	64.5%	52.3%	Other	51.0%	52.1%	50.3%	51.5%	43.9%	35.5%	6.4%

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	50.2%	42.3%	38.6%	57.8%	42.4%	33.1%	Overall	51.8%	65.9%	55.1%	55.2%	45.9%	52.8%	30.5%
2013	38.6%	36.8%	31.6%	50.0%	35.1%	28.1%	2013	33.3%	48.7%	41.0%	33.3%	35.9%	30.8%	25.6%
2012	59.5%	54.1%	48.7%	75.7%	59.5%	51.4%	2012	63.6%	74.2%	65.2%	71.2%	59.1%	68.2%	37.9%
2011	75.0%	41.7%	58.3%	75.0%	41.7%	50.0%	2011	66.7%	90.5%	66.7%	71.4%	47.6%	61.9%	38.1%
Other	81.7%	52.4%	47.6%	60.3%	53.6%	21.0%	Other	44.5%	57.3%	46.3%	41.7%	28.4%	47.3%	14.0%

Test Center: Japan

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,965	1,259	1,246	981	1,045	1,086	821
Sections	5,458	2,257	3,201	1,431	1,561	1,354	1,112
% Pass	32.2%	37.5%	28.4%	26.9%	29.3%	36.6%	37.5%
Avg Score	66.4	65.3	67.2	64.8	68.1	65.8	66.7
Avg Age	35.9	34.0	37.2	35.9	36.1	35.6	35.8



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	JPN	Other	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	555	1,405	1,860	112	778	560	211	416	3	38	133	215	241	563	879
Sections	1,496	3,956	5,187	271	1,858	1,665	628	1,307	5	80	327	536	559	1,420	2,531
% Pass	31.7%	32.4%	31.9%	39.1%	38.4%	32.3%	28.7%	22.9%	80.0%	42.5%	33.6%	37.1%	35.2%	33.7%	28.9%
Avg Score	65.8	66.7	66.3	68.7	66.0	66.7	67.6	65.3	75.4	67.1	64.5	66.7	66.5	67.0	66.2
Avg Age	35.4	36.0	36.0	33.1	33.5	34.8	36.2	41.9	21.6	23.2	25.1	27.0	29.0	32.3	43.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	55	160	41	-	<6	977	1,954	35.8%	38.7%	66.2	<6	7	29	4.14	2.7%	96.6%
Active	648	296	70	-	<12	556	954	17.5%	33.5%	66.8	<12	48	225	4.69	18.8%	85.3%
Inactive	57	192	27	-	<18	400	710	13.0%	30.1%	66.8	<18	96	522	5.44	37.5%	73.6%
Drop	0	84	90	-	<24	195	349	6.4%	26.4%	67.3	<24	64	430	6.72	25.0%	59.5%
Lost Cd	0	24	33	-	>24	507	1,491	27.3%	25.0%	66.1	>24	41	362	8.83	16.0%	45.3%
Total						1,965	5,458	100%	32.2%	66.4	Total	256	1,568	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	981	1,431	26.9%	64.8	1,045	1,561	29.3%	68.1	1,086	1,354	36.6%	65.8	821	1,112	37.5%	66.7
2013	358	459	24.2%	62.8	352	426	40.4%	68.1	608	696	44.0%	66.2	244	277	45.1%	67.4
2012	320	495	30.7%	66.5	316	486	29.2%	68.6	204	275	29.1%	63.7	291	409	40.1%	66.9
2011	114	176	29.0%	67.4	115	198	26.3%	68.8	76	109	31.2%	67.8	99	145	29.7%	66.1
Other	189	301	20.9%	62.6	262	451	19.0%	66.6	198	274	26.8%	66.3	187	281	28.6%	64.9

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	43.3%	38.0%	42.5%	40.2%	48.1%	32.8%	39.8%	Overall	42.9%	62.1%	62.2%	43.9%	68.5%	62.0%	10.6%
2013	39.9%	35.1%	41.6%	38.6%	42.9%	31.4%	37.3%	2013	41.6%	64.6%	63.2%	46.0%	68.8%	62.7%	14.1%
2012	46.7%	41.0%	44.9%	41.6%	54.6%	34.6%	44.2%	2012	46.9%	61.5%	63.8%	43.2%	69.8%	65.4%	10.3%
2011	44.9%	46.0%	47.7%	40.3%	51.1%	38.6%	42.1%	2011	41.9%	63.6%	69.2%	39.4%	74.2%	64.7%	7.6%
Other	43.4%	33.8%	37.2%	40.7%	45.2%	29.1%	35.6%	Other	40.4%	58.7%	55.9%	43.9%	63.9%	55.8%	7.6%

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	45.6%	41.1%	40.3%	56.2%	52.6%	39.0%	Overall	41.4%	47.9%	50.4%	57.1%	46.7%	54.1%	39.9%
2013	47.1%	44.8%	44.8%	58.5%	53.2%	44.3%	2013	37.6%	53.8%	53.4%	59.6%	50.2%	56.3%	46.6%
2012	40.0%	33.8%	32.0%	50.9%	49.5%	32.7%	2012	45.2%	50.1%	49.6%	59.2%	47.7%	57.2%	41.8%
2011	50.5%	44.0%	42.2%	51.4%	64.2%	26.6%	2011	44.1%	40.0%	52.4%	55.9%	46.9%	51.7%	35.9%
Other	44.6%	36.3%	34.5%	56.7%	49.5%	34.1%	Other	39.1%	40.9%	46.7%	51.3%	40.7%	47.5%	30.4%

Test Center: Kuwait

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	204	153	106	110	77	84	57
Sections	388	230	158	127	89	101	71
% Pass	46.4%	49.1%	42.4%	42.5%	51.7%	45.5%	47.9%
Avg Score	69.0	69.3	68.5	68.1	71.4	67.4	69.8
Avg Age	30.1	29.7	30.7	29.6	30.6	30.0	30.6



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	KWT	Other	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	26	179	157	47	90	77	22	15	1	19	39	35	33	57	35
Sections	56	332	316	72	157	164	38	29	2	38	59	54	55	115	65
% Pass	33.9%	48.5%	47.5%	34.2%	42.0%	48.2%	65.8%	33.2%	0.0%	36.8%	44.1%	57.4%	47.3%	54.8%	30.8%
Avg Score	62.7	70.1	69.4	64.9	66.9	69.8	74.4	69.2	25.0	63.0	68.2	72.5	71.6	72.6	63.0
Avg Age	29.2	30.3	30.8	26.5	29.5	30.3	30.6	31.9	22.0	23.4	25.1	26.9	29.1	32.3	38.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	2	29	15	-	<6	106	167	43.0%	42.5%	67.1	<6	2	9	4.50	4.3%	88.9%
Active	82	50	4	-	<12	69	94	24.2%	52.1%	70.5	<12	0	0	0.00	0.0%	0.0%
Inactive	4	22	3	-	<18	49	69	17.8%	49.3%	70.9	<18	8	42	5.25	17.4%	76.2%
Drop	0	15	6	-	<24	19	21	5.4%	47.6%	68.3	<24	21	113	5.38	45.7%	74.3%
Lost Cd	0	2	5	-	>24	20	37	9.5%	43.2%	70.4	>24	15	98	6.53	32.6%	61.2%
Total						204	388	100%	46.4%	69.0	Total	46	262	5.70	100%	70.2%

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	110	127	42.5%	68.1	77	89	51.7%	71.4	84	101	45.5%	67.4	57	71	47.9%	69.8
2013	56	63	39.7%	67.1	28	30	53.3%	71.5	44	51	41.2%	65.4	12	13	30.8%	60.8
2012	40	49	40.8%	67.9	33	39	53.9%	70.8	32	42	47.6%	68.5	28	34	52.9%	73.0
2011	7	8	62.5%	73.9	10	13	61.5%	74.1	5	5	80.0%	75.0	9	12	66.7%	75.0
Other	7	7	58.3%	71.4	6	7	16.7%	69.9	3	3	33.3%	72.7	8	12	33.3%	65.3

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	62.4%	45.5%	47.4%	63.5%	55.2%	50.9%	40.2%	Overall	60.8%	66.2%	66.2%	48.1%	69.8%	73.8%	30.3%
2013	60.3%	49.2%	49.2%	61.9%	52.4%	50.8%	34.9%	2013	60.0%	63.3%	63.3%	50.0%	66.7%	70.0%	33.3%
2012	67.4%	40.8%	38.8%	65.3%	53.1%	57.1%	44.9%	2012	61.5%	66.7%	66.7%	43.6%	69.2%	74.4%	30.8%
2011	50.0%	75.0%	62.5%	75.0%	87.5%	37.5%	50.0%	2011	53.9%	69.2%	92.3%	46.2%	69.2%	76.9%	38.5%
Other	62.5%	12.5%	66.7%	54.2%	58.3%	29.2%	45.8%	Other	72.2%	72.2%	33.3%	66.7%	88.9%	83.3%	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	64.5%	48.3%	50.6%	65.6%	48.5%	32.2%	Overall	59.0%	61.7%	57.0%	63.7%	52.5%	59.9%	42.5%
2013	62.8%	45.1%	39.2%	56.9%	52.9%	27.5%	2013	38.5%	53.9%	30.8%	61.5%	38.5%	61.5%	30.8%
2012	64.3%	52.4%	57.1%	69.1%	45.2%	40.5%	2012	70.6%	67.7%	67.7%	67.7%	50.0%	64.7%	47.1%
2011	80.0%	80.0%	80.0%	100.0%	40.0%	20.0%	2011	58.3%	41.7%	50.0%	66.7%	66.7%	66.7%	66.7%
Other	66.7%	0.0%	100.0%	100.0%	33.3%	33.3%	Other	50.0%	75.0%	66.7%	50.0%	66.7%	33.3%	16.7%

Test Center: Lebanon

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	406	318	186	236	165	169	168
Sections	871	555	316	282	191	187	211
% Pass	47.1%	51.2%	39.9%	40.1%	53.4%	51.9%	46.5%
Avg Score	70.9	71.0	70.7	69.6	73.0	70.6	70.9
Avg Age	26.8	26.4	27.6	26.9	26.8	26.8	26.7



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	LBN	Other	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	116	288	227	179	198	150	37	21	12	108	136	69	45	51	35
Sections	267	601	533	338	427	326	82	36	20	227	265	122	89	86	62
% Pass	47.9%	46.9%	51.2%	50.0%	48.0%	50.0%	37.8%	50.2%	25.0%	51.1%	50.6%	54.1%	38.2%	41.9%	30.7%
Avg Score	69.9	71.4	71.5	71.3	70.0	72.6	70.3	71.0	65.2	72.1	71.9	69.3	71.2	70.7	67.0
Avg Age	26.7	26.9	26.5	28.3	26.3	26.4	29.3	32.2	21.8	23.2	24.9	26.8	29.1	32.1	39.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit					From 1st Section: Attempted					From 1st Section: Pass 4 Parts						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	15	61	6	-	<6	240	450	51.7%	49.3%	70.2	<6	6	24	4.00	7.3%	100.0%
Active	168	74	19	-	<12	135	198	22.7%	49.0%	72.4	<12	9	39	4.33	11.0%	92.3%
Inactive	7	50	13	-	<18	90	126	14.5%	43.7%	72.0	<18	37	170	4.59	45.1%	87.1%
Drop	0	14	23	-	<24	30	46	5.3%	43.5%	72.3	<24	24	122	5.08	29.3%	78.7%
Lost Cd	0	3	8	-	>24	32	51	5.9%	31.4%	67.2	>24	6	39	6.50	7.3%	61.5%
Total						406	871	100%	47.1%	70.9	Total	82	394	4.80	100%	83.2%

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	236	282	40.1%	69.6	165	191	53.4%	73.0	169	187	51.9%	70.6	168	211	46.5%	70.9
2014	135	155	38.1%	67.8	70	74	56.8%	72.8	123	134	56.0%	71.8	58	64	45.3%	68.1
2013	79	99	44.4%	71.9	68	81	59.3%	74.1	34	40	42.5%	68.9	80	106	50.9%	73.7
2012	13	16	37.5%	71.1	20	28	32.1%	71.3	6	7	57.1%	66.7	20	31	38.7%	69.7
Other	9	12	65.6%	76.8	7	8	41.7%	69.7	6	6	16.7%	61.2	10	10	37.5%	64.8

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	58.4%	49.9%	56.6%	57.2%	63.4%	47.3%	40.9%	Overall	63.0%	62.9%	65.7%	55.7%	71.3%	67.2%	44.2%
2013	56.1%	45.2%	51.0%	57.4%	60.0%	45.8%	35.5%	2013	60.8%	60.8%	66.2%	58.1%	71.6%	63.5%	51.4%
2012	64.7%	56.6%	63.6%	53.5%	66.7%	54.6%	44.4%	2012	70.4%	67.9%	64.2%	55.6%	72.8%	76.5%	46.9%
2011	50.0%	56.3%	62.5%	62.5%	62.5%	25.0%	56.3%	2011	50.0%	46.4%	71.4%	46.4%	78.6%	57.1%	10.7%
Other	50.0%	53.1%	71.9%	78.1%	87.5%	37.5%	68.8%	Other	50.0%	83.3%	58.3%	58.3%	33.3%	41.7%	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	62.8%	56.8%	60.9%	67.9%	61.0%	43.4%	Overall	62.5%	69.1%	57.9%	65.0%	62.1%	67.0%	42.9%
2013	66.4%	59.0%	64.2%	70.9%	60.5%	47.0%	2013	57.8%	70.3%	56.3%	59.4%	59.4%	57.8%	40.6%
2012	50.0%	52.5%	60.0%	65.0%	60.0%	35.0%	2012	71.7%	67.0%	63.2%	67.9%	68.9%	71.7%	47.2%
2011	57.1%	42.9%	42.9%	57.1%	71.4%	42.9%	2011	61.3%	74.2%	54.8%	67.7%	64.5%	74.2%	32.3%
Other	66.7%	50.0%	16.7%	33.3%	66.7%	16.7%	Other	18.8%	68.8%	31.3%	68.8%	18.8%	68.8%	43.8%

Test Center: U.A.E.

2013 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,185	918	565	606	512	540	419
Sections	2,584	1,509	1,075	760	647	629	548
% Pass	40.9%	44.0%	36.6%	36.3%	42.8%	42.6%	43.1%
Avg Score	69.1	68.5	70.0	67.8	71.5	68.0	69.4
Avg Age	30.6	29.9	31.6	30.8	31.2	30.1	30.5



	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	UAE	Other	2013	2012	2011	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	226	953	563	628	600	378	100	107	27	176	248	170	132	231	281
Sections	502	2,070	1,287	1,297	1,186	905	260	233	52	351	479	302	256	497	647
% Pass	39.8%	41.1%	39.6%	50.6%	42.4%	43.5%	31.2%	33.0%	55.8%	43.3%	39.5%	40.7%	37.1%	42.1%	40.2%
Avg Score	67.7	69.4	68.6	71.3	67.6	71.1	69.5	68.7	72.5	67.7	68.1	69.5	69.0	69.1	70.2
Avg Age	27.3	31.5	31.5	30.7	29.5	31.1	30.7	35.8	21.5	23.2	25.0	27.0	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						
	2013	2012	2011	Other		Cand	Secs	% Tot	% Pass	Score		Cand	Secs	Sec/Cd	% Tot	% Pass
Pass 4	21	114	33	-	<6	709	1,212	46.9%	42.5%	67.5	<6	1	4	4.00	0.6%	100.0%
Active	537	192	39	-	<12	360	552	21.4%	44.6%	71.2	<12	20	89	4.45	11.9%	89.9%
Inactive	23	129	28	-	<18	251	375	14.5%	39.5%	71.3	<18	63	317	5.03	37.5%	79.5%
Drop	0	55	50	-	<24	90	156	6.0%	32.1%	69.0	<24	51	297	5.82	30.4%	68.7%
Lost Cd	0	5	22	-	>24	134	289	11.2%	33.9%	69.2	>24	33	245	7.42	19.6%	53.9%
Total						1,185	2,584	100%	40.9%	69.1	Total	168	952	5.67	100%	70.6%

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	606	760	36.3%	67.8	512	647	42.8%	71.5	540	629	42.6%	68.0	419	548	43.1%	69.4
2013	337	397	36.3%	66.5	231	260	49.6%	71.6	327	360	44.7%	66.6	146	169	40.8%	65.8
2012	182	246	37.8%	69.4	186	241	42.3%	71.8	145	182	44.0%	71.3	181	236	50.4%	71.8
2011	40	52	36.5%	70.0	49	85	25.9%	69.6	27	38	29.0%	67.2	55	85	34.1%	70.1
Other	47	65	41.8%	68.3	46	61	26.5%	70.5	41	49	40.8%	68.9	37	58	26.3%	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	61.2%	47.5%	48.6%	55.2%	56.6%	49.0%	40.5%	Overall	57.4%	60.1%	58.6%	51.9%	63.9%	62.1%	36.3%
2013	61.7%	48.9%	49.4%	53.2%	56.2%	48.6%	38.5%	2013	56.5%	62.7%	60.8%	48.9%	65.8%	63.9%	45.8%
2012	59.8%	45.5%	47.6%	58.5%	61.8%	46.8%	43.1%	2012	60.6%	60.2%	58.5%	53.9%	64.3%	62.2%	31.5%
2011	65.4%	53.9%	46.2%	53.9%	46.2%	57.7%	44.2%	2011	56.5%	62.4%	55.3%	49.4%	58.8%	55.3%	24.7%
Other	59.1%	39.5%	49.7%	58.0%	49.0%	52.5%	40.9%	Other	49.3%	44.5%	51.5%	62.0%	57.9%	59.8%	20.0%

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	53.5%	48.1%	52.7%	56.2%	54.4%	40.2%	Overall	61.8%	67.5%	56.5%	64.4%	53.5%	59.0%	37.9%
2013	52.5%	47.5%	52.5%	54.7%	53.3%	40.0%	2013	52.7%	57.4%	52.7%	58.6%	47.9%	54.4%	37.3%
2012	55.5%	54.4%	54.4%	62.6%	59.3%	43.4%	2012	67.8%	75.9%	60.6%	70.8%	57.6%	65.7%	42.0%
2011	65.8%	39.5%	52.6%	50.0%	34.2%	29.0%	2011	71.8%	68.2%	60.0%	64.7%	64.7%	64.7%	30.6%
Other	46.2%	36.3%	48.8%	48.9%	59.0%	38.0%	Other	54.1%	65.9%	46.5%	55.4%	38.6%	36.1%	31.4%

A grayscale photograph of a classical building interior, featuring large columns and a green horizontal overlay. The word "Glossary" is written in white text on the green overlay.

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 2013.

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.

