CPA Examination Performance
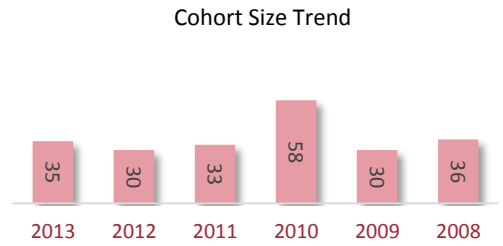
My University

University Brief February 2017

My University

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**79**	62	38	40	41	38	42
Sections	**190**	120	70	52	46	42	50
% Pass	**51.6%**	51.7%	51.4%	50.0%	50.0%	47.6%	58.0%
Avg Score	**72.5**	71.6	74.2	74.9	72.7	68.9	73.1
Avg Age	**28.9**	28.9	28.8	28.4	30.5	28.4	28.4

Cohort Size Trend

2013	2012	2011	2010	2009	2008
35	30	33	58	30	36

	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	40	39	79	-	37	20	6	16	2	14	18	16	11	15	12
Sections	94	96	190	-	85	47	14	44	5	34	36	35	26	28	26
% Pass	47.9%	55.2%	51.6%	-	49.4%	70.2%	42.9%	20.3%	80.0%	79.4%	47.2%	54.3%	38.5%	39.3%	38.5%
Avg Score	70.1	74.9	72.5	-	70.2	79.3	72.3	62.3	78.0	77.1	74.1	72.6	72.3	69.6	66.6
Avg Age	29.5	28.3	28.9	-	28.8	27.3	28.8	35.1	21.7	23.3	25.2	26.9	28.8	32.4	41.8

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2013	2012	2011	Other
Pass 4	4	10	2	6
Active	31	10	4	8
Inactive	0	4	4	5
Drop	0	1	9	4
Lost Cd	0	0	0	2

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	44	85	44.7%	52.9%	71.3
<12	23	29	15.3%	65.5%	78.0
<18	12	16	8.4%	62.5%	75.8
<24	7	10	5.3%	40.0%	71.8
>24	19	50	26.3%	40.0%	70.7
Total	79	190	100%	51.6%	72.5

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	0	0	0.00	0.0%	0.0%
<12	4	17	4.25	18.2%	94.1%
<18	10	44	4.40	45.5%	90.9%
<24	0	0	0.00	0.0%	0.0%
>24	8	90	11.25	36.4%	35.6%
Total	22	151	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	40	52	50.0%	74.9	41	46	50.0%	72.7	38	42	47.6%	68.9	42	50	58.0%	73.1
2013	18	25	48.0%	73.1	17	18	44.4%	68.7	22	23	47.8%	67.3	18	19	57.9%	71.1
2012	10	11	72.7%	82.7	10	11	81.8%	80.7	8	10	70.0%	78.6	13	15	60.0%	76.1
2011	3	4	25.0%	70.8	3	4	25.0%	70.5	2	2	50.0%	69.5	3	4	75.0%	77.0
Other	9	12	34.7%	64.9	11	13	35.0%	71.2	6	7	6.3%	54.5	8	12	50.0%	69.3

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	53.4%	56.7%	55.9%	51.3%	51.7%	78.1%	56.9%
2013	60.0%	60.0%	56.0%	52.0%	56.0%	68.0%	52.0%
2012	54.6%	72.7%	72.7%	72.7%	63.6%	100.0%	72.7%
2011	50.0%	50.0%	50.0%	25.0%	50.0%	50.0%	75.0%
Other	40.3%	34.7%	38.9%	34.7%	30.6%	83.3%	43.1%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	65.7%	47.8%	48.4%	64.2%	54.2%	69.6%	67.2%
2013	72.2%	38.9%	50.0%	61.1%	44.4%	61.1%	61.1%
2012	72.7%	72.7%	45.5%	72.7%	81.8%	81.8%	100.0%
2011	50.0%	50.0%	0.0%	50.0%	75.0%	75.0%	0.0%
Other	53.3%	38.3%	61.7%	65.0%	38.3%	70.0%	65.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	54.2%	44.5%	40.4%	39.2%	61.6%		49.8%
2013	56.5%	43.5%	39.1%	47.8%	60.9%		52.0%
2012	80.0%	70.0%	70.0%	50.0%	80.0%		70.0%
2011	50.0%	50.0%	0.0%	0.0%	50.0%		0.0%
Other	12.5%	12.5%	18.8%	6.3%	43.8%		31.3%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	89.0%	46.3%	58.1%	57.6%	61.9%	55.0%	47.6%
2013	89.5%	36.8%	52.6%	73.7%	52.6%	47.4%	47.4%
2012	93.3%	46.7%	66.7%	40.0%	73.3%	60.0%	53.3%
2011	100.0%	100.0%	75.0%	75.0%	100.0%	75.0%	0.0%
Other	76.7%	46.7%	50.0%	43.3%	50.0%	56.7%	56.7%

My University

Exam Type / Exam Section / Cohort Size Trend

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**62**	62	-	29	29	32	30
Sections	**120**	120	-	29	29	32	30
% Pass	**51.7%**	51.7%	-	48.3%	58.6%	43.8%	56.7%
Avg Score	**71.6**	71.6	-	73.8	73.0	68.2	71.6
Avg Age	**28.9**	28.9	-	27.7	30.8	28.6	28.7
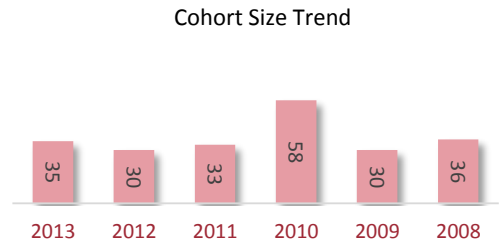
Cohort Size Trend

2013	2012	2011	2010	2009	2008
35	30	33	58	30	36

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	29	33	62	-	36	16	2	8	2	13	15	9	10	9	11
Sections	53	67	120	-	74	30	4	12	5	28	20	14	18	15	20
% Pass	41.5%	59.7%	51.7%	-	48.7%	80.0%	25.0%	6.7%	80.0%	75.0%	50.0%	57.1%	38.9%	33.3%	35.0%
Avg Score	67.3	74.9	71.6	-	70.0	81.4	64.3	55.6	78.0	76.0	73.9	70.1	71.4	69.1	64.5
Avg Age	29.9	28.2	28.9	-	28.5	27.6	33.2	36.2	21.7	23.3	25.1	27.0	28.9	32.1	41.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2013	2012	2011	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	41	75	62.5%	52.0%	70.9
<12	17	21	17.5%	71.4%	79.9
<18	9	9	7.5%	66.7%	75.3
<24	1	1	0.8%	0.0%	64.0
>24	9	14	11.7%	14.3%	60.4
Total	62	120	100%	51.7%	71.6

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	0	0	0.00	0.0%	0.0%
<12	3	12	4.00	30.0%	100.0%
<18	7	28	4.00	70.0%	100.0%
<24	0	0	0.00	0.0%	0.0%
>24	0	0	0.00	0.0%	0.0%
Total	10	40	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	29	29	48.3%	73.8	29	29	58.6%	73.0	32	32	43.8%	68.2	30	30	56.7%	71.6
2013	18	18	44.4%	73.6	17	17	47.1%	69.6	21	21	47.6%	66.9	18	18	55.6%	70.5
2012	7	7	85.7%	86	7	7	100.0%	83.3	7	7	57.1%	78.7	9	9	77.8%	78.8
2011	1	1	0.0%	53.0	1	1	100.0%	76.0	1	1	0.0%	64.0	1	1	0.0%	64.0
Other	3	3	0.0%	51.5	4	4	25.0%	68.5	3	3	0.0%	54.0	2	2	0.0%	53.5

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	60.3%	58.6%	58.6%	44.8%	48.3%	77.6%	51.7%
2013	66.7%	61.1%	61.1%	44.4%	50.0%	77.8%	50.0%
2012	57.1%	85.7%	85.7%	71.4%	71.4%	100.0%	85.7%
2011	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	50.0%	0.0%	0.0%	0.0%	0.0%	50.0%	0.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	72.4%	51.7%	51.7%	75.9%	58.6%	72.4%	69.0%
2013	70.6%	41.2%	52.9%	64.7%	47.1%	64.7%	58.8%
2012	71.4%	100.0%	57.1%	100.0%	85.7%	85.7%	100.0%
2011	100.0%	0.0%	0.0%	100.0%	100.0%	100.0%	100.0%
Other	75.0%	25.0%	50.0%	75.0%	50.0%	75.0%	50.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	53.1%	43.8%	40.6%	50.0%	62.5%		51.6%
2013	57.1%	47.6%	38.1%	52.4%	61.9%		50.0%
2012	71.4%	57.1%	71.4%	71.4%	85.7%		71.4%
2011	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%
Other	0.0%	0.0%	0.0%	0.0%	33.3%		33.3%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	90.0%	36.7%	56.7%	63.3%	56.7%	53.3%	46.7%
2013	88.9%	33.3%	50.0%	72.2%	50.0%	50.0%	44.4%
2012	100.0%	44.4%	77.8%	55.6%	77.8%	66.7%	66.7%
2011	100.0%	100.0%	100.0%	0.0%	100.0%	0.0%	0.0%
Other	50.0%	0.0%	0.0%	50.0%	0.0%	50.0%	0.0%

My University

Exam Type

	Overall	FT	RE
Candidates	86	70	44
Sections	208	130	78
% Pass	45.2%	49.2%	38.5%
Avg Score	69.6	69.4	70.0
Avg Age	28.3	27.4	29.6

Exam Section

	AUD	BEC	FAR	REG
Candidates	43	47	51	31
Sections	53	53	67	35
% Pass	47.2%	50.9%	35.8%	51.4%
Avg Score	72.3	71.5	66.2	69.4
Avg Age	27.4	27.8	29.0	28.8
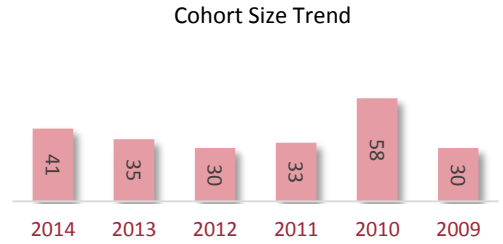
Cohort Size Trend

2014	2013	2012	2011	2010	2009
41	35	30	33	58	30

Gender / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	34	51	86	-	42	24	9	11	0	21	24	15	0	18	11
Sections	88	119	208	-	106	47	25	30	0	59	39	35	0	39	20
% Pass	42.1%	47.9%	45.2%	-	47.2%	42.6%	48.0%	37.1%	0.0%	47.5%	53.9%	42.9%	0.0%	46.2%	30.0%
Avg Score	67.1	71.5	69.6	-	67.5	72.4	72.4	71.5	0.0	68.3	70.0	70.5	0.0	71.3	67.4
Avg Age	28.1	28.3	28.3	-	26.4	29.1	31.2	32.9	0.0	23.3	25.0	26.7	0.0	32.0	44.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	6	8	6	1
Active	32	11	3	10
Inactive	3	11	1	3
Drop	0	1	4	10
Lost Cd	0	1	1	1

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	48	103	49.5%	45.6%	68.2
<12	27	34	16.3%	55.9%	72.3
<18	12	15	7.2%	26.7%	69.3
<24	12	19	9.1%	31.6%	68.8
>24	15	37	17.8%	48.7%	71.8
Total	86	208	100%	45.2%	69.6

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	0	0	0.00	0.0%	0.0%
<12	6	26	4.33	28.6%	92.3%
<18	3	15	5.00	14.3%	80.0%
<24	5	21	4.20	23.8%	95.2%
>24	7	63	9.00	33.3%	44.4%
Total	21	125	5.95	100%	67.2%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	43	53	47.2%	72.3	47	53	50.9%	71.5	51	67	35.8%	66.2	31	35	51.4%	69.4
2014	23	26	38.5%	67.2	23	28	50.0%	70.8	29	34	41.2%	63.5	18	18	66.7%	70.4
2013	10	13	53.9%	77.7	13	14	35.7%	70.9	8	11	36.4%	69.3	7	9	44.4%	70.9
2012	3	5	60.0%	76.4	5	5	80.0%	73.2	6	11	27.3%	70.6	3	4	50.0%	71.0
Other	7	9	54.2%	78.5	6	6	62.5%	75.3	8	11	36.3%	65.0	3	4	0.0%	59.8

AUD

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	55.4%	68.6%	57.7%	57.2%	55.6%	63.5%	51.9%
2014	50.0%	65.4%	46.2%	50.0%	34.6%	57.7%	42.3%
2013	53.9%	76.9%	84.6%	69.2%	84.6%	84.6%	53.9%
2012	80.0%	60.0%	60.0%	80.0%	60.0%	60.0%	80.0%
Other	64.6%	70.8%	56.3%	54.2%	81.3%	54.2%	68.8%

BEC

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	71.1%	52.4%	53.3%	61.6%	51.2%	48.8%	70.6%
2014	60.7%	53.6%	53.6%	53.6%	50.0%	42.9%	82.1%
2013	78.6%	42.9%	28.6%	64.3%	42.9%	42.9%	71.4%
2012	80.0%	60.0%	60.0%	60.0%	80.0%	60.0%	40.0%
Other	87.5%	62.5%	100.0%	87.5%	50.0%	75.0%	50.0%

FAR

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	43.3%	42.1%	42.5%	44.2%	48.8%		42.4%
2014	41.2%	38.2%	44.1%	38.2%	47.1%		42.3%
2013	27.3%	54.6%	36.4%	54.6%	45.5%		54.6%
2012	54.6%	45.5%	36.4%	72.7%	63.6%		36.4%
Other	58.8%	41.3%	47.5%	33.8%	47.5%		35.0%

REG

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	66.8%	55.3%	77.2%	47.9%	49.5%	50.4%	57.0%
2014	66.7%	61.1%	77.8%	55.6%	61.1%	61.1%	61.1%
2013	77.8%	55.6%	77.8%	44.4%	33.3%	44.4%	66.7%
2012	75.0%	25.0%	100.0%	25.0%	50.0%	50.0%	50.0%
Other	33.3%	50.0%	50.0%	33.3%	16.7%	0.0%	16.7%

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**70**	70	-	31	35	39	25
Sections	**130**	130	-	31	35	39	25
% Pass	**49.2%**	49.2%	-	41.9%	54.3%	43.6%	60.0%
Avg Score	**69.4**	69.4	-	71.2	72.2	65.8	68.8
Avg Age	**27.4**	27.4	-	27.5	26.7	27.7	27.9
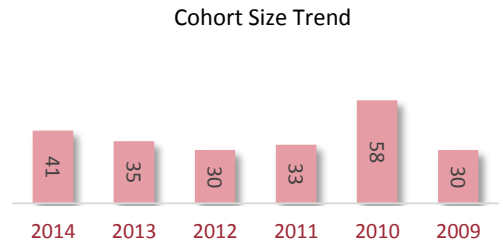
Cohort Size Trend

2014	2013	2012	2011	2010	2009
41	35	30	33	58	30

Gender / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	27	42	70	-	42	19	7	2	0	20	20	10	6	13	7
Sections	55	74	130	-	93	25	9	3	0	45	33	12	8	22	10
% Pass	47.3%	51.4%	49.2%	-	50.5%	48.0%	33.3%	50.0%	0.0%	53.3%	60.6%	41.7%	50.0%	36.4%	30.0%
Avg Score	66.6	71.4	69.4	-	68.7	72.0	69.1	64.5	0.0	70.0	70.5	68.6	69.5	67.5	67.8
Avg Age	27.8	27.1	27.4	-	26.4	28.8	31.9	35.7	0.0	23.2	25.0	26.7	29.3	32.0	43.8

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	46	92	70.8%	46.7%	68.8
<12	19	21	16.2%	66.7%	74.0
<18	5	5	3.8%	60.0%	70.4
<24	7	7	5.4%	0.0%	59.9
>24	4	5	3.8%	80.0%	74.2
Total	70	130	100%	49.2%	69.4

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	0	0	0.00	0.0%	0.0%
<12	4	16	4.00	50.0%	100.0%
<18	0	0	0.00	0.0%	0.0%
<24	4	16	4.00	50.0%	100.0%
>24	0	0	0.00	0.0%	0.0%
Total	8	32	0.00	0%	0.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	31	31	41.9%	71.2	35	35	54.3%	72.2	39	39	43.6%	65.8	25	25	60.0%	68.8
2014	23	23	39.1%	67.8	23	23	56.5%	72.6	29	29	44.8%	65.2	18	18	66.7%	70.4
2013	6	6	50.0%	79.8	9	9	44.4%	71.9	5	5	40.0%	65.2	5	5	60.0%	69.4
2012	1	1	0.0%	73.0	3	3	66.7%	70.3	4	4	25.0%	69.0	1	1	0.0%	62.0
Other	1	1	100.0%	95.0	0	0	0.0%	0	1	1	100.0%	75.0	1	1	0.0%	44.0

AUD

	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	54.8%	71.0%	58.1%	58.1%	48.4%	61.3%	48.4%
2014	52.2%	65.2%	47.8%	47.8%	39.1%	56.5%	43.5%
2013	50.0%	83.3%	100.0%	83.3%	100.0%	83.3%	50.0%
2012	100.0%	100.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Other	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%

BEC

	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	65.7%	45.7%	54.3%	54.3%	57.1%	51.4%	77.1%
2014	60.9%	52.2%	60.9%	52.2%	56.5%	47.8%	82.6%
2013	77.8%	33.3%	33.3%	66.7%	55.6%	55.6%	77.8%
2012	66.7%	33.3%	66.7%	33.3%	66.7%	66.7%	33.3%
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
Overall	46.2%	43.6%	46.2%	46.2%	53.8%		42.6%
2014	44.8%	41.4%	48.3%	41.4%	51.7%		43.5%
2013	20.0%	40.0%	20.0%	60.0%	40.0%		40.0%
2012	75.0%	50.0%	50.0%	50.0%	75.0%		50.0%
Other	100.0%	100.0%	100.0%	100.0%	100.0%		0.0%

REG

	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	68.0%	56.0%	76.0%	52.0%	56.0%	56.0%	56.0%
2014	66.7%	61.1%	77.8%	55.6%	61.1%	61.1%	61.1%
2013	80.0%	60.0%	80.0%	60.0%	60.0%	60.0%	60.0%
2012	100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	90	72	43	34	44	48	39
Sections	212	119	93	46	53	63	50
% Pass	43.4%	52.1%	32.3%	50.0%	52.8%	31.8%	42.0%
Avg Score	70.4	71.7	68.7	75.4	72.9	66.5	68.1
Avg Age	30.3	28.6	32.5	31.2	28.7	31.0	30.3
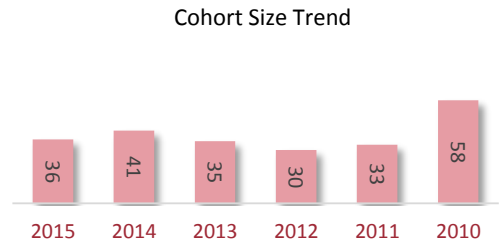
Cohort Size Trend

2015	2014	2013	2012	2011	2010
36	41	35	30	33	58

Gender / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	44	46	90	-	38	30	8	14	0	20	25	19	6	16	13
Sections	99	113	212	-	76	72	18	46	0	43	44	29	20	36	40
% Pass	44.4%	42.5%	43.4%	-	54.0%	40.3%	38.9%	44.4%	0.0%	53.5%	34.1%	62.1%	45.0%	38.9%	32.5%
Avg Score	70.5	70.3	70.4	-	72.8	69.9	67.5	72.5	0.0	74.0	68.9	71.2	73.5	67.8	68.4
Avg Age	29.1	31.4	30.3	-	27.0	29.8	31.7	39.2	0.0	23.4	25.0	26.9	28.9	31.8	45.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2015	2014	2013	Other
Pass 4	4	8	3	4
Active	31	15	5	10
Inactive	1	9	3	2
Drop	0	3	11	4
Lost Cd	0	3	1	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	47	80	37.7%	55.0%	73.3
<12	30	41	19.3%	48.8%	70.6
<18	15	27	12.7%	29.6%	69.4
<24	7	10	4.7%	10.0%	55.2
>24	18	54	25.5%	35.2%	69.2
Total	90	212	100%	43.4%	70.4

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	5.3%	100.0%
<12	3	13	4.33	15.8%	92.3%
<18	7	34	4.86	36.8%	82.4%
<24	1	4	4.00	5.3%	100.0%
>24	7	71	10.14	36.8%	39.4%
Total	19	126	6.63	100%	60.3%

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	34	46	50.0%	75.4	44	53	52.8%	72.9	48	63	31.8%	66.5	39	50	42.0%	68.1
2015	14	15	80.0%	81.0	20	24	50.0%	72.6	23	24	37.5%	65.9	11	13	61.5%	76.5
2014	14	22	36.4%	74.3	13	14	64.3%	75.1	11	16	25.0%	63.9	17	20	40.0%	66.3
2013	2	2	50.0%	78.5	7	10	40.0%	69.7	3	4	25.0%	63.3	2	2	50.0%	54.0
Other	4	7	50.0%	69.3	4	5	77.8%	76.3	11	19	31.0%	70.6	9	15	42.5%	70.1

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	80.8%	64.9%	69.3%	64.1%	70.8%	67.1%	58.0%
2015	86.7%	66.7%	80.0%	80.0%	80.0%	73.3%	60.0%
2014	72.7%	63.6%	68.2%	59.1%	68.2%	68.2%	54.6%
2013	100.0%	50.0%	50.0%	50.0%	50.0%	50.0%	100.0%
Other	79.2%	70.8%	45.8%	33.3%	58.3%	50.0%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	58.6%	61.5%	55.4%	72.1%	55.7%	43.3%	77.8%
2015	54.2%	50.0%	45.8%	58.3%	54.2%	37.5%	83.3%
2014	57.1%	85.7%	71.4%	78.6%	57.1%	64.3%	100.0%
2013	50.0%	40.0%	40.0%	90.0%	70.0%	20.0%	40.0%
Other	100.0%	77.8%	77.8%	88.9%	33.3%	44.4%	44.4%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	42.4%	32.9%	33.9%	54.5%	48.1%		56.2%
2015	41.7%	41.7%	37.5%	50.0%	50.0%		60.0%
2014	43.8%	18.8%	25.0%	50.0%	37.5%		62.5%
2013	0.0%	25.0%	50.0%	75.0%	50.0%		25.0%
Other	54.3%	31.0%	31.0%	63.0%	54.3%		50.7%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	61.6%	64.0%	67.6%	51.5%	50.2%	47.3%	42.4%
2015	84.6%	76.9%	84.6%	76.9%	69.2%	61.5%	53.9%
2014	45.0%	60.0%	60.0%	40.0%	40.0%	35.0%	40.0%
2013	50.0%	50.0%	50.0%	0.0%	50.0%	50.0%	0.0%
Other	67.5%	58.8%	65.0%	53.8%	46.3%	52.5%	42.5%

My University

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**72**	72	-	26	32	30	31
Sections	**119**	119	-	26	32	30	31
% Pass	**52.1%**	52.1%	-	61.5%	56.3%	40.0%	51.6%
Avg Score	**71.7**	71.7	-	77.1	73.9	67.0	69.4
Avg Age	**28.6**	28.6	-	29.0	28.0	27.4	30.0
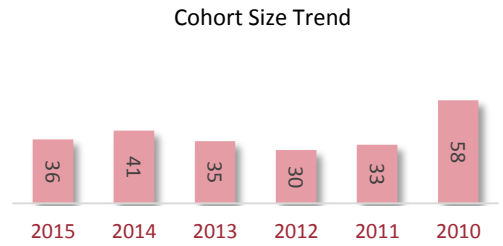
Cohort Size Trend

2015	2014	2013	2012	2011	2010
36	41	35	30	33	58

Gender / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	34	38	72	-	38	25	5	4	0	18	22	14	3	11	9
Sections	58	61	119	-	68	39	7	5	0	31	28	19	7	20	14
% Pass	56.9%	47.5%	52.1%	-	52.9%	53.9%	42.9%	44.4%	0.0%	58.1%	39.3%	73.7%	85.7%	45.0%	28.6%
Avg Score	73.8	69.7	71.7	-	73.0	72.8	62.3	56.8	0.0	75.8	69.9	75.9	79.9	67.9	61.9
Avg Age	28.2	29.0	28.6	-	26.9	30.2	27.7	38.4	0.0	23.3	24.9	26.8	28.4	32.2	45.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2015	2014	2013	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	47	70	58.8%	55.7%	73.4
<12	24	29	24.4%	58.6%	73.7
<18	9	10	8.4%	30.0%	68.6
<24	3	4	3.4%	25.0%	50.3
>24	5	6	5.0%	33.3%	61.2
Total	72	119	100%	52.1%	71.7

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	14.3%	100.0%
<12	2	8	4.00	28.6%	100.0%
<18	3	12	4.00	42.9%	100.0%
<24	1	4	4.00	14.3%	100.0%
>24	0	0	0.00	0.0%	0.0%
Total	7	28	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	26	26	61.5%	77.1	32	32	56.3%	73.9	30	30	40.0%	67.0	31	31	51.6%	69.4
2015	14	14	78.6%	81.3	20	20	45.0%	72.0	23	23	39.1%	66.8	11	11	63.6%	77.2
2014	10	10	50.0%	75.0	9	9	77.8%	78.6	5	5	40.0%	72.0	15	15	46.7%	68.1
2013	1	1	0.0%	74.0	3	3	66.7%	72.7	1	1	0.0%	36.0	2	2	50.0%	54.0
Other	1	1	0.0%	43.0	0	0	0.0%	0	1	1	100.0%	78.0	3	3	33.3%	57.3

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	80.8%	61.5%	69.2%	69.2%	76.9%	65.4%	57.7%
2015	85.7%	64.3%	78.6%	85.7%	78.6%	71.4%	64.3%
2014	80.0%	70.0%	70.0%	60.0%	80.0%	60.0%	50.0%
2013	100.0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	59.4%	59.4%	59.4%	75.0%	62.5%	46.9%	87.5%
2015	55.0%	50.0%	45.0%	65.0%	65.0%	35.0%	85.0%
2014	66.7%	100.0%	88.9%	100.0%	55.6%	77.8%	100.0%
2013	66.7%	0.0%	66.7%	66.7%	66.7%	33.3%	66.7%
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
Overall	43.3%	40.0%	36.7%	56.7%	46.7%		66.0%
2015	43.5%	43.5%	39.1%	52.2%	52.2%		64.3%
2014	60.0%	20.0%	20.0%	80.0%	20.0%		80.0%
2013	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%
Other	0.0%	100.0%	100.0%	100.0%	100.0%		100.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	61.3%	64.5%	71.0%	51.6%	51.6%	48.4%	48.4%
2015	81.8%	81.8%	81.8%	72.7%	63.6%	63.6%	63.6%
2014	46.7%	60.0%	66.7%	40.0%	40.0%	40.0%	46.7%
2013	50.0%	50.0%	50.0%	0.0%	50.0%	50.0%	0.0%
Other	66.7%	33.3%	66.7%	66.7%	66.7%	33.3%	33.3%

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	95	74	51	42	55	47	46
Sections	232	137	95	61	64	53	54
% Pass	47.8%	48.9%	46.3%	42.6%	51.6%	41.5%	55.6%
Avg Score	71.9	71.8	72.0	73.6	73.0	67.6	72.9
Avg Age	29.1	27.6	31.2	28.6	28.3	29.3	30.4
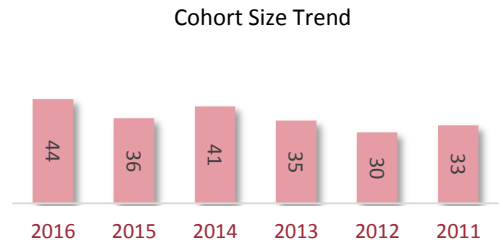
Cohort Size Trend

2016	2015	2014	2013	2012	2011
44	36	41	35	30	33

Gender / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A	Int'l	2016	2015	2014	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	46	49	95	-	38	30	8	14	1	17	35	17	10	15	15
Sections	113	119	232	-	76	72	18	46	4	30	86	27	21	34	30
% Pass	41.6%	53.8%	47.8%	-	54.0%	40.3%	38.9%	44.4%	100.0%	40.0%	48.8%	51.9%	42.9%	47.1%	46.7%
Avg Score	70.1	73.6	71.9	-	72.8	69.9	67.5	72.5	81.0	71.5	73.1	69.6	71.2	71.8	70.2
Avg Age	28.1	30.0	29.1	-	27.0	29.8	31.7	39.2	21.8	23.5	24.9	26.8	29.1	32.1	46.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2016	2015	2014	Other
Pass 4	3	10	3	4
Active	41	12	5	9
Inactive	0	6	3	4
Drop	0	4	13	5
Lost Cd	0	0	4	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	59	114	49.1%	47.4%	71.3
<12	26	37	15.9%	56.8%	74.9
<18	13	23	9.9%	56.5%	74.6
<24	10	14	6.0%	50.0%	73.1
>24	21	44	19.0%	36.4%	69.0
Total	95	232	100%	47.8%	71.9

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	0	0	0.00	0.0%	0.0%
<12	3	12	4.00	15.0%	100.0%
<18	6	29	4.83	30.0%	82.8%
<24	4	22	5.50	20.0%	72.7%
>24	7	65	9.29	35.0%	43.1%
Total	20	128	6.40	100%	62.5%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	42	61	42.6%	73.6	55	64	51.6%	73.0	47	53	41.5%	67.6	46	54	55.6%	72.9
2016	21	30	36.7%	71.1	28	30	53.3%	72.9	25	28	39.3%	66.1	18	19	57.9%	71.8
2015	12	20	40.0%	75.0	16	20	60.0%	75.1	11	11	72.7%	76.2	13	15	66.7%	76.0
2014	5	5	80.0%	82.0	3	5	40.0%	73.8	4	6	0.0%	58.8	5	8	37.5%	71.8
Other	4	6	62.5%	77.5	8	9	50.0%	70.5	7	8	46.7%	67.9	10	12	50.0%	72.1

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	73.0%	62.4%	54.5%	56.2%	67.6%	69.3%	48.2%
2016	63.3%	56.7%	46.7%	56.7%	60.0%	60.0%	40.0%
2015	80.0%	65.0%	55.0%	60.0%	65.0%	75.0%	55.0%
2014	75.0%	100.0%	100.0%	50.0%	100.0%	100.0%	25.0%
Other	100.0%	37.5%	37.5%	50.0%	75.0%	62.5%	100.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	50.8%	53.7%	47.8%	58.9%	57.1%	61.5%	71.6%
2016	53.3%	63.3%	46.7%	50.0%	60.0%	60.0%	70.0%
2015	50.0%	50.0%	55.0%	70.0%	60.0%	65.0%	85.0%
2014	60.0%	20.0%	40.0%	80.0%	60.0%	60.0%	100.0%
Other	40.0%	40.0%	40.0%	60.0%	40.0%	60.0%	40.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	37.3%	37.4%	48.8%	46.3%	54.2%		47.4%
2016	28.6%	32.1%	53.6%	50.0%	46.4%		40.0%
2015	54.6%	63.6%	63.6%	54.6%	63.6%		72.7%
2014	0.0%	20.0%	20.0%	60.0%	40.0%		20.0%
Other	62.5%	25.0%	25.0%	12.5%	75.0%		50.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	67.5%	51.4%	66.9%	49.2%	56.6%	59.3%	57.0%
2016	73.7%	36.8%	57.9%	47.4%	68.4%	68.4%	57.9%
2015	60.0%	66.7%	66.7%	73.3%	73.3%	80.0%	73.3%
2014	66.7%	83.3%	83.3%	50.0%	66.7%	33.3%	16.7%
Other	66.7%	41.7%	75.0%	20.8%	8.3%	29.2%	54.2%

Exam Type / Exam Section / Cohort Size Trend

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**74**	74	-	32	41	35	29
Sections	**137**	137	-	32	41	35	29
% Pass	**48.9%**	48.9%	-	37.5%	53.7%	45.7%	58.6%
Avg Score	**71.8**	71.8	-	72.3	73.9	68.9	71.9
Avg Age	**27.6**	27.6	-	27.7	27.3	27.4	28.0
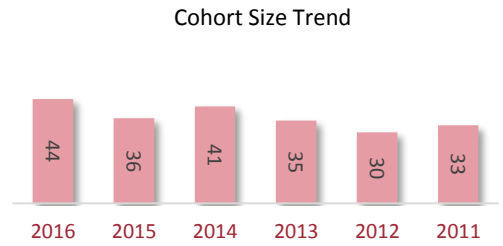
Cohort Size Trend

2016	2015	2014	2013	2012	2011
44	36	41	35	30	33

Gender / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A	Int'l	2016	2015	2014	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	38	36	74	-	24	10	0	16	1	16	26	14	7	11	7
Sections	68	69	137	-	66	24	0	35	4	26	48	18	13	17	11
% Pass	47.1%	50.7%	48.9%	-	57.6%	37.5%	0.0%	41.6%	100.0%	46.2%	52.1%	50.0%	46.2%	47.1%	27.3%
Avg Score	70.7	72.9	71.8	-	75.4	71.1	0.0	67.9	81.0	71.2	74.3	67.1	71.2	71.7	67.6
Avg Age	27.6	27.6	27.6	-	26.5	26.3	0.0	40.8	21.8	23.4	24.9	26.8	29.1	32.0	43.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2016	2015	2014	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	58	96	70.1%	47.9%	70.8
<12	22	24	17.5%	50.0%	74.4
<18	10	12	8.8%	58.3%	73.6
<24	2	2	1.5%	0.0%	66.0
>24	3	3	2.2%	66.7%	79.7
Total	74	137	100%	48.9%	71.8

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	0	0	0.00	0.0%	0.0%
<12	3	12	4.00	42.9%	100.0%
<18	3	12	4.00	42.9%	100.0%
<24	1	4	4.00	14.3%	100.0%
>24	0	0	0.00	0.0%	0.0%
Total	7	28	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	AUD Secs	AUD %P	AUD Score	BEC Cand	BEC Secs	BEC %P	BEC Score	FAR Cand	FAR Secs	FAR %P	FAR Score	REG Cand	REG Secs	REG %P	REG Score
Overall	32	32	37.5%	72.3	41	41	53.7%	73.9	35	35	45.7%	68.9	29	29	58.6%	71.9
2016	20	20	30.0%	69.4	28	28	53.6%	72.8	25	25	40.0%	66.8	18	18	55.6%	71.2
2015	12	12	50.0%	77.0	11	11	54.6%	76.4	8	8	62.5%	73.5	9	9	66.7%	73.2
2014	0	0	0.0%	0	2	2	50.0%	75.0	0	0	0.0%	0.0	1	1	0.0%	60.0
Other	0	0	0.0%	0	0	0	0.0%	0	2	2	50.0%	77.0	1	1	100.0%	85.0

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	65.6%	56.3%	50.0%	56.3%	59.4%	62.5%	56.3%
2016	60.0%	45.0%	40.0%	50.0%	55.0%	55.0%	45.0%
2015	75.0%	75.0%	66.7%	66.7%	66.7%	75.0%	75.0%
2014	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	56.1%	61.0%	51.2%	58.5%	58.5%	53.7%	78.1%
2016	53.6%	64.3%	46.4%	50.0%	60.7%	57.1%	71.4%
2015	54.6%	54.6%	63.6%	72.7%	54.6%	54.6%	90.9%
2014	100.0%	50.0%	50.0%	100.0%	50.0%	0.0%	100.0%
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
Overall	34.3%	37.1%	57.1%	45.7%	54.3%		55.0%
2016	32.0%	32.0%	56.0%	48.0%	48.0%		45.0%
2015	37.5%	50.0%	62.5%	50.0%	62.5%		75.0%
2014	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%
Other	50.0%	50.0%	50.0%	0.0%	100.0%		100.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	58.6%	44.8%	51.7%	51.7%	62.1%	65.5%	55.2%
2016	72.2%	33.3%	55.6%	50.0%	66.7%	66.7%	55.6%
2015	44.4%	66.7%	55.6%	66.7%	66.7%	77.8%	66.7%
2014	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Overall

This portion of the report provides the highest level overview of Examination volume and performance. In 2016, a total of 102,323 unique candidates passed 48.7% of the 268,933 section attempts with an average score of 71.5. These candidates had an average age of 28.9 years at the time of examination.

	Overall	Exam Type		Exam Section			
		FT	RE	AUD	BEC	FAR	REG
Candidates	102,323	78,178	53,365	55,030	55,600	54,463	51,518
Sections	268,933	157,655	111,278	70,449	65,800	67,446	65,238
% Pass	48.7%	54.4%	40.7%	45.9%	55.4%	45.6%	48.4%
Avg Score	71.5	72.3	70.4	72.2	73.5	69.4	70.9
Avg Age	28.9	27.8	30.4	28.8	29.1	28.9	28.8

Cohort Size Trend

2016	2015	2014	2013	2012	2011
47,765	42,439	41,066	42,752	41,819	39,010
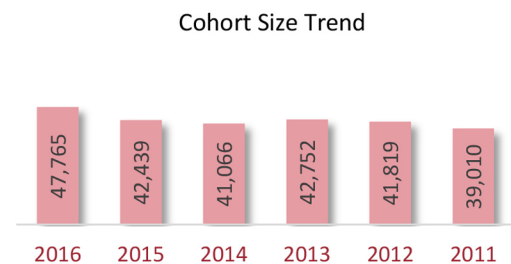
Exam Type

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 2016, a total of 78,178 unique candidates passed 54.4% of the 157,655 FT sections attempts with an average score of 72.3. 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 (70,449 attempts) which, resulted in one of the lower pass-rates 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 begin the Examination process in a calendar year. The 2016 cohort size was 47,765 candidates, which represents a 5,326 candidate (12.5%) increase from 2015. The significant cohort size increase in 2016 is largely related to the launch of the new version of the CPA Exam, scheduled for April 1, 2017.

Section Descriptions

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 97.8% of candidates sitting for the Exam in 2016. *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 2016, a total of 9,717 candidates entered an international address during the Examination application process, representing 9.5% of all testers. International residents passed 42.2% of sections attempted while their domestic counterparts passed 49.4%.

| | Gender | | Residence | | Cohort Year | | | | Age at Time of Examination | | | | | | |
	Female	Male	U.S.A.	Int'l	2016	2015	2014	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	52,335	47,741	92,762	9,717	47,765	26,584	10,177	17,797	1,954	27,176	22,796	15,587	11,167	17,068	18,321
Sections	135,457	125,058	242,631	26,302	122,242	73,737	26,249	46,705	3,752	70,306	51,679	34,856	24,650	40,281	43,409
% Pass	45.9%	52.0%	49.4%	42.2%	54.3%	51.0%	40.7%	32.6%	66.0%	61.1%	47.5%	45.2%	45.1%	43.6%	38.4%
Avg Score	70.5	72.7	71.8	68.4	72.3	72.5	70.1	68.0	76.6	75.3	71.0	70.4	70.4	70.0	68.4
Avg Age	28.9	28.8	28.6	31.2	27.2	28.3	29.7	36.7	21.7	23.1	24.9	27.0	29.0	32.3	42.0

Cohort Year

This portion of the report shows performance of various cohorts on Examination sections attempted during the current calendar year. The other cohort year collectively represents the 2004 through 2013 cohorts. In 2016, a total of 10,177 candidates who began in the 2014 cohort year sat for the Examination and achieved a 40.7% 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 2016 was 28.9 years, the median age was 25 years. As in previous Examination years, performance on the Examination declined with age (and time since graduation) with the largest drop occurring after the 22-23 year age group.

Activity & Lost Credit

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

- o Pass 4: The count of candidates in each defined cohort who passed their fourth section in the reported year.
- o Active: The count of candidates in each defined cohort group who sat for at least one section in the last 9 months of the reported year.
- o Inactive: The count of candidates in each defined cohort group who last sat for a section between 9 and 18 months prior to the end of the reported year. A total of 1,868 candidates from the 2016 cohort year are reported as inactive, meaning they sat for their first and last section during the first testing window of 2016, but failed to pass all four sections or attempt another section during the remaining three testing windows. While some of the inactive candidates may reappear as active candidates in following years, the total count is a strong leading indicator of drops in the following calendar year.
- o Drop: The count of candidates in each defined cohort group who are considered to have dropped from the Examination process. While this is not an absolute definition, the general assumption is that once 18 months has passed and all earned credits have expired, most candidates will not restart the Examination process. In the 2016 calendar year, 7,482 candidates from the 2014 cohort year are reported as having dropped from the Examination process.
- o Lost Credit: Any credits that were earned outside of a Jurisdiction's required timeline (typically 18 months or 6 testing windows) before passing the fourth section will be lost. This metric counts the total number of these lost credits in the given testing window.

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2016	2015	2014	Other
Pass 4	7,520	12,816	3,871	3,741
Active	35,669	12,035	5,303	11,959
Inactive	1,868	7,480	2,935	5,214
Drop	0	3,178	7,482	8,567
Lost Cd	0	1,177	3,012	3,769

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	57,660	122,841	45.7%	54.6%	72.4
<12	28,788	45,662	17.0%	53.5%	73.1
<18	18,582	29,103	10.8%	46.9%	71.6
<24	9,372	15,064	5.6%	39.4%	69.7
>24	22,788	56,263	20.9%	35.6%	68.7
Total	102,323	268,933	100%	48.7%	71.5

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1,342	5,507	4.10	4.8%	97.5%
<12	6,179	26,718	4.32	22.1%	92.5%
<18	7,938	39,306	4.95	28.4%	80.8%
<24	4,888	28,983	5.93	17.5%	67.5%
>24	7,613	79,163	10.40	27.2%	38.5%
Total	27,960	179,677	6.43	100%	62.2%

Section Descriptions

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Cohort: Activity & Lost Credit

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Total	27,960	179,677	6.43	100%	62.2%

Attempted

This area looks at performance based on time since the first section that a candidates attempts. The idea behind this view is to look at how candidates perform farther into the testing process. Any sections attempted after 6 months and before 12 months of the given candidate's first attempted section will be aggregated in the <12 month category. Note that a candidate will be counted in multiple groups, and possibly across multiple years, unless they passed all four parts or dropped out within six months of their first section. In 2016, approximately 21% of the attempted sections were from students who began the Examination process more than 2 years prior. These attempts had an overall pass rate of 35.6%, contrasting greatly with the under-12-month sections that had a 53.5% pass rate.

Pass 4 Parts

The average candidate requires roughly 17-18 months and six 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 2016, 7,938 of the 27,960 candidates passed their 4th part of the Examination between 12 and 18 months after beginning the Examination process with an 80.8% overall pass rate.

Cohort Performance: Section, Content Area, Skills Area

	AUD				BEC				FAR				REG			
	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score	Cand	Secs	%P	Score
Overall	55,030	70,449	45.9%	72.2	55,600	65,800	55.4%	73.5	54,463	67,446	45.6%	69.4	51,518	65,238	48.4%	70.9
2016	26,856	31,459	49.9%	72.7	28,124	30,568	63.2%	74.9	29,673	33,806	50.9%	70.1	23,202	26,409	53.8%	71.7
2015	14,707	20,351	47.4%	73.1	13,975	17,141	59.3%	74.5	12,012	15,904	46.6%	70.3	15,086	20,341	51.1%	72.0
2014	4,788	6,808	39.0%	70.8	4,574	6,095	45.0%	71.6	4,525	6,357	38.1%	68.6	4,884	6,989	41.0%	69.3
Other	8,679	11,831	34.6%	69.7	8,927	11,996	31.7%	68.5	8,253	11,379	30.1%	65.9	8,346	11,499	34.4%	67.6

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 31.5 percentage point difference in BEC pass rate between the 2016 cohort and those prior to 2014 is the largest of the four sections. The associated difference for the AUD section is only 15.3 percentage points.

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res		Sim
Overall	62.8%	59.1%	57.0%	59.5%	61.0%	61.6%		50.2%
2016	64.0%	61.6%	59.6%	61.7%	60.8%	63.6%		54.2%
2015	64.3%	60.9%	58.2%	61.2%	63.0%	63.2%		51.7%
2014	58.9%	55.9%	52.0%	55.2%	60.2%	58.6%		43.2%
Other	58.7%	50.2%	49.6%	52.2%	58.9%	54.0%		39.3%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt		Writ
Overall	62.0%	59.1%	55.6%	63.7%	58.6%	57.6%		51.0%
2016	63.4%	62.7%	60.5%	64.9%	63.9%	62.2%		58.0%
2015	65.1%	61.6%	58.8%	65.4%	61.5%	60.0%		53.8%
2014	59.8%	53.5%	47.6%	60.0%	51.0%	50.6%		40.2%
Other	53.6%	46.8%	39.5%	59.2%	41.6%	42.8%		30.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	51.9%	48.2%	50.0%	55.3%	56.7%		45.8%
2016	54.5%	53.2%	54.2%	58.5%	57.8%		51.2%
2015	53.2%	48.6%	51.1%	57.0%	58.6%		46.3%
2014	47.3%	40.7%	44.7%	52.6%	54.7%		37.9%
Other	43.1%	33.5%	36.5%	42.8%	51.2%		29.8%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent		Sim
Overall	62.8%	62.8%	58.6%	55.7%	59.6%	54.4%		50.1%
2016	63.6%	66.6%	60.2%	58.3%	61.8%	57.3%		55.0%
2015	65.4%	64.2%	60.7%	58.8%	60.8%	57.3%		52.7%
2014	59.7%	56.8%	55.6%	51.6%	56.9%	48.8%		42.7%
Other	57.4%	53.2%	51.9%	45.6%	53.2%	44.1%		36.2%

Content and Skill Area

The content and skills section provides a more granular look at the 23 content areas, as well as the simulation and writing portions, of CPA Examination performance. The percentages reported here represent the percentage of test takers who received a "Comparable" or "Stronger" (C/S) on their score report. For an in-depth explanation of the C/S measurement, please visit the AICPA's webpage on Psychometrics and Scoring. The darker blue colors represent the content area and cohorts with the highest percentage of C/S while the darker red colors represent the lowest. In 2016, the highest performing area was Business Law where 66.6% of the 2016 cohort received a comparable or stronger score. The lowest performance was 33.5% C/S in Financial Statement Accounts for the pre-2014 cohorts.

Content Area Legend

Auditing & Attestation

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

Financial Accounting & Reporting

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

Business Environment & Concepts

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

Regulation

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

Section Descriptions