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AICPA and NASBA Recognize Top CPA Exam Performers with Elijah Watt Sells Award

Eleven candidates scored an average of 95.50 on their first attempt across four sections of the CPA Exam in 2024

NEW YORK AND NASHVILLE (June 10, 2025) The American Institute of CPAs (AICPA) and the National Association of State Boards of Accountancy (NASBA) congratulate this year's winners of the Elijah Watt Sells Award. This award is granted to CPA candidates who obtain a cumulative average score above 95.50 across four sections of the Uniform CPA Examination, pass the four sections on their first attempt and have completed testing in 2024.

More than 74,000 individuals sat for the CPA Exam last year, with 11 extraordinary candidates meeting the criteria to receive the Elijah Watt Sells Award.

"The Elijah Watt Sells Award represents one of the highest honors in the CPA profession, and this year's 11 recipients have demonstrated extraordinary commitment, intellect, and discipline in earning it," said Susan Coffey, CPA, CGMA, CEO of public accounting at the AICPA. "These individuals are not only technically exceptional, they are also poised to shape the future of our profession. As the accounting landscape evolves, their leadership, integrity, and drive for excellence will play a vital role in upholding public trust and guiding businesses through complexity and change."

The Uniform CPA Exam is owned by the AICPA and administered in Prometric test centers by the National Association of State Boards of Accountancy (NASBA) on behalf of the 55 U.S. Boards of Accountancy.

"The Elijah Watt Sells Award exemplifies technical excellence and a deep commitment to the highest standards of the accounting profession. On behalf of NASBA and our member Boards of Accountancy, congratulations are extended to this year's 11 award recipients," said NASBA President and CEO Daniel J. Dustin, CPA. "Know that your exceptional performance on the CPA Exam, which has placed you among the top CPA candidates nationwide, serves as a testament to the vested interest you have not only in your personal success but also in the continued advancement of the profession. We wish you all the best as you embark on your CPA journey."

The Elijah Watt Sells Award program was established by the AICPA in 1923 to recognize outstanding performance on the CPA Exam, as well as to honor Sells, one of the country's first CPAs. A founding member of the firm now known as Deloitte, Sells was active in the establishment of the AICPA and played a significant role in advancing education within the profession.

The individuals listed below are the 2024 Sells Award winners in alphabetical order, followed by their Board of Accountancy affiliation, education, and present employer:

- **Samuel Abram** (Arkansas and Texas), a graduate of the University of Arkansas with a Bachelor of Science in Business Administration in accounting and information systems, is employed with KPMG in Dallas, TX.
- **Ujjwal Ahluwalia** (Montana), a graduate of University of Delhi with a Bachelor of Commerce (Honors), and a Chartered Accountant from The Institute of Chartered Accountants of India, is employed with American Express in Gurugram, India.
- **David Samayoa Alvarado** (New York), a graduate of Ramapo College of New Jersey with a Bachelor of Science in accounting and a Bachelor of Science in finance, is employed with PricewaterhouseCoopers LLP in New York, NY.
- **Matthew DiMillo** (Illinois), a graduate of Illinois Wesleyan University with a Bachelor of Science in accounting, is employed with Mowery & Schoenfeld in Lincolnshire, IL.
- **Esther Drillick** (New York), a graduate of Touro University with a Bachelor of Science in accounting, is employed with YVY ECC in Brooklyn, NY.
- **Priyanka Goyal** (Washington), a graduate of Meerut University with a Bachelor of Law and a Chartered Accountant from The Institute of Chartered Accountants of India, has previously worked with S. C. Johnson & Son and is currently actively pursuing professional opportunities in the U.S. accounting and finance industry.
- **Lucas Heilman** (Kentucky), a graduate of The University of Kentucky with a Bachelor of Science in accounting and a Bachelor of Business Administration in finance, is employed with Dean Dorton in Lexington, KY.
- **Sierra Rose Overmoyer** (Pennsylvania), a graduate of Shippensburg University with a Bachelor of Science in Business Administration in accounting and finance, is employed with SEK CPAs & Advisors in Carlisle, PA.
- **Mac Smigielski** (Illinois), a graduate of the University of Nebraska – Lincoln with a Bachelor of Science in Business Administration in accounting and finance, is employed with Deloitte & Touche LLP in Chicago, IL.
- **Xuan Phuc Tran** (California), a graduate of the University of California, Irvine with a Bachelor of Arts in Business Administration, is employed with PricewaterhouseCoopers in San Jose, CA.
- **Kotaro Yoshioka**, a graduate of The University of Tokyo with a Bachelor of Arts and a graduate of The University of Edinburgh with a Master of Business Administration, is employed with JP Morgan in Tokyo, Japan. Yoshioka has applied for his CPA licensure in the U.S. territory of Guam and is awaiting approval.

About the American Institute of CPAs

The American Institute of CPAs (AICPA) is the world's largest member association representing the CPA profession, with 397,000 members and a history of serving the public interest since 1887. AICPA members represent many areas of practice, including business and industry, public practice, government, education, and consulting. A founding member of the Association of International Certified Professional Accountants, the AICPA sets ethical standards for the profession, attestation standards, and U.S. auditing standards for private companies, not-for-profit organizations, and federal, state, and local governments. It develops and grades the Uniform CPA Examination, offers specialized credentials, partners across the profession to build future talent, and drives continuing education to advance the vitality, relevance, and quality of the profession.

About NASBA

Since 1908, the National Association of State Boards of Accountancy (NASBA) has served as a forum for the nation's Boards of Accountancy, which administer the Uniform CPA Examination, license approximately 672,000 certified public accountants and regulate the practice of public accountancy in the United States. NASBA's mission is to enhance the effectiveness and advance the common interests of the Boards of Accountancy in meeting their regulatory responsibilities. The Association promotes the exchange of information among accountancy boards, serving the needs of the 55 U.S. jurisdictions. NASBA is headquartered in Nashville, TN, with an International Computer Testing and Call Center in Guam and operations in San Juan, PR. To learn more about NASBA, visit www.nasba.org.

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