Candidate Performance on the Uniform CPA Examination

JURISDICTION EDITION - **2013**

THE NASBA REPORT
ON THE CPA EXAM

Table of Contents

Introduction.....1

Section Descriptions.....4

2013 Candidate Performance Overview.....10

2013 Jurisdiction Performance: Overall and First-Time.....17

Gender.....125

Residency: Domestic and International.....129

Residency: Country of Origin.....133

Test Center Locations.....151

Glossary.....159

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 2013. 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.

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.

Content Area Performance

In addition to the four primary sections (AUD, BEC, FAR, REG), the new publication 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.

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 4th 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*.

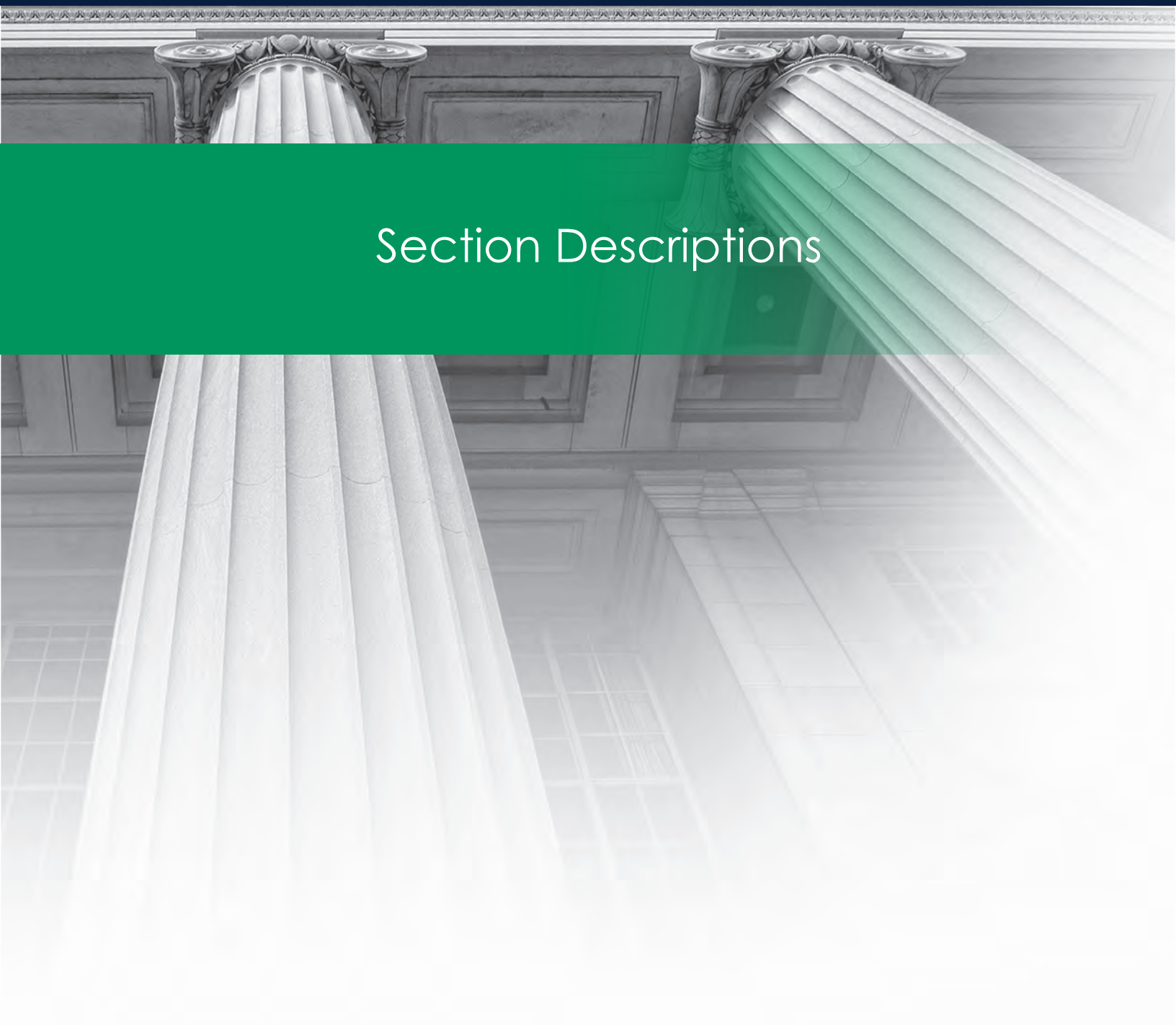
NOTE ABOUT CONTRIBUTING EDITORS

Greg Gaynor, PhD, CPA, is an assistant professor of accounting at the University of Baltimore. He earned a BA in Economics at Dartmouth College and a PhD 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 principles of financial 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.



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.

		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

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 4 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 4 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 from CBT to CBTe.

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:

- Pass 4: The count of candidates in each defined cohort group who passed their 4th section in the reported year. It is possible that a candidate will appear in this group and then re-emerge as active if they passed the 4th section outside of the 18 month window.
- 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
- 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.
- 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.
- 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

	2013	2012	2011	Other
Pass 4	7,351	12,038	3,709	3,907
Active	33,826	11,523	5,024	11,496
Inactive	1,575	7,517	2,716	5,226
Drop	0	3,326	7,986	9,439
Lost Cd	0	613	1,628	1,777

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	52,094	113,968	46.3%	54.9%	72.7
<12	25,978	40,544	16.5%	53.5%	73.1
<18	16,832	25,991	10.6%	48.0%	72.1
<24	8,370	13,500	5.5%	41.2%	70.2
>24	21,396	51,982	21.1%	36.9%	69.2
Total	94,152	245,985	100%	49.4%	71.8

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1,410	5,779	4.10	5.2%	97.6%
<12	5,941	25,748	4.33	22.0%	92.3%
<18	7,722	38,544	4.99	28.6%	80.1%
<24	4,316	25,522	5.91	16.0%	67.6%
>24	7,616	81,516	10.70	28.2%	37.4%
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 ago. 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%

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%

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 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. 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%)

2013 Candidate Performance Overview

This section contains summary data related to the overall 2014 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

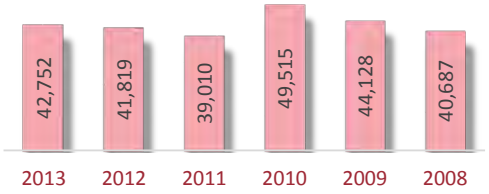
Jurisdiction	Candidates Total	Sections Total	Sections First-Time	Sections Re-Exam	Percent Pass	Average Score	Average Age
North Dakota	245	675	436	239	54.1%	74.4	27.6
Ohio	2,598	7,163	4,281	2,882	50.5%	72.6	28.1
Oklahoma	692	1,646	940	706	49.6%	71.2	31.1
Oregon	720	1,772	1,107	665	58.5%	74.8	30.3
Pennsylvania	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

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <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

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2013	2012	2011	Other
Pass 4	7,351	12,038	3,709	3,907
Active	33,826	11,523	5,024	11,496
Inactive	1,575	7,517	2,716	5,226
Drop	0	3,326	7,986	9,439
Lost Cd	0	613	1,628	1,777

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	52,094	113,968	46.3%	54.9%	72.7
<12	25,978	40,544	16.5%	53.5%	73.1
<18	16,832	25,991	10.6%	48.0%	72.1
<24	8,370	13,500	5.5%	41.2%	70.2
>24	21,396	51,982	21.1%	36.9%	69.2
Total	**94,152**	**245,985**	**100%**	**49.4%**	**71.8**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1,410	5,779	4.10	5.2%	97.6%
<12	5,941	25,748	4.33	22.0%	92.3%
<18	7,722	38,544	4.99	28.6%	80.1%
<24	4,316	25,522	5.91	16.0%	67.6%
>24	7,616	81,516	10.70	28.2%	37.4%
Total	**27,005**	**177,109**	**6.56**	**100%**	**61.0%**

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	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%

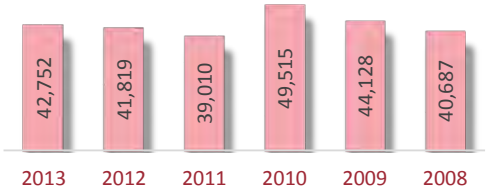
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	70.7%	60.5%	63.0%	60.5%	58.0%	55.4%	48.9%
2013	70.7%	64.4%	64.5%	63.8%	60.3%	59.1%	52.1%
2012	72.1%	62.8%	64.1%	63.0%	58.9%	57.9%	51.4%
2011	70.9%	54.7%	60.8%	55.9%	54.5%	50.0%	44.2%
Other	68.4%	48.9%	58.0%	50.0%	52.0%	43.9%	38.8%

Overall Performance

2013 CPA Examination

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <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

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2013	2012	2011	Other
Pass 4	7,351	12,038	3,709	3,907
Active	33,826	11,523	5,024	11,496
Inactive	1,575	7,517	2,716	5,226
Drop	0	3,326	7,986	9,439
Lost Cd	0	613	1,628	1,777

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	52,094	113,968	46.3%	54.9%	72.7
<12	25,978	40,544	16.5%	53.5%	73.1
<18	16,832	25,991	10.6%	48.0%	72.1
<24	8,370	13,500	5.5%	41.2%	70.2
>24	21,396	51,982	21.1%	36.9%	69.2
Total	**94,152**	**245,985**	**100%**	**49.4%**	**71.8**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1,410	5,779	4.10	5.2%	97.6%
<12	5,941	25,748	4.33	22.0%	92.3%
<18	7,722	38,544	4.99	28.6%	80.1%
<24	4,316	25,522	5.91	16.0%	67.6%
>24	7,616	81,516	10.70	28.2%	37.4%
Total	**27,005**	**177,109**	**6.56**	**100%**	**61.0%**

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	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%

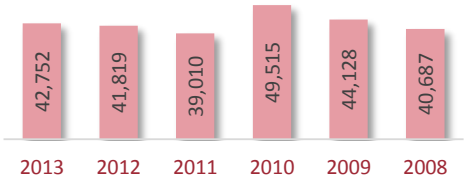
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	70.7%	60.5%	63.0%	60.5%	58.0%	55.4%	48.9%
2013	70.7%	64.4%	64.5%	63.8%	60.3%	59.1%	52.1%
2012	72.1%	62.8%	64.1%	63.0%	58.9%	57.9%	51.4%
2011	70.9%	54.7%	60.8%	55.9%	54.5%	50.0%	44.2%
Other	68.4%	48.9%	58.0%	50.0%	52.0%	43.9%	38.8%

Overall Performance

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <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	1,124	19,799	15,500	8,962	6,865	10,845	11,407
Sections	64,909	68,803	129,460	12,752	99,002	32,946	5,042	5,222	2,201	46,415	27,752	15,327	11,743	19,090	19,684
% Pass	51.4%	57.7%	55.7%	43.6%	53.1%	56.7%	41.2%	33.1%	68.1%	65.0%	52.9%	50.5%	50.3%	48.7%	42.6%
Avg Score	71.3	73.7	73.1	67.4	72.1	73.1	69.4	66.1	77.8	76.4	71.9	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	21.6	23.1	24.8	26.9	28.9	32.1	42.1

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	50,085	102,618	72.2%	55.7%	72.8
<12	16,822	21,098	14.8%	59.2%	74.1
<18	7,732	8,914	6.3%	52.8%	72.6
<24	2,638	2,947	2.1%	37.9%	68.0
>24	5,433	6,635	4.7%	32.8%	66.2
Total	**69,572**	**142,212**	**100%**	**54.6%**	**72.6**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1,284	5,136	4.00	12.0%	100.0%
<12	4,492	17,968	4.00	41.8%	100.0%
<18	3,651	14,604	4.00	34.0%	100.0%
<24	1,087	4,348	4.00	10.1%	100.0%
>24	230	920	4.00	2.1%	100.0%
Total	**10,744**	**42,976**	**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	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%

2013 Jurisdiction Performance: Overall and First-Time Sections

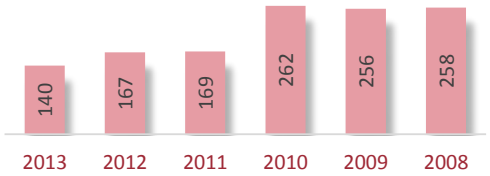
This section contains data of candidate performance for each jurisdiction. Each jurisdiction independently provides data to NASBA, which may, at times, result in incomplete information.

Alabama

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	118	106	368	0	140	102	46	80	1	37	76	69	52	75	94
Sections	223	211	896	0	331	267	109	189	4	85	161	136	122	177	211
% Pass	42.2%	52.1%	46.7%	0.0%	45.6%	55.8%	41.3%	39.0%	0.0%	57.7%	50.3%	56.6%	40.2%	40.1%	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	73.7	69.6	70.1	70.6
Avg Age	30.5	31.2	31.2	0.0	30.1	30.8	30.7	35.6	21.6	23.3	24.9	26.9	28.9	32.2	42.7

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	178	348	48.4%	46.0%	70.7
<12	92	139	25.0%	59.7%	74.9
<18	82	131	22.3%	51.9%	73.4
<24	34	53	9.2%	39.6%	69.7
>24	105	225	28.5%	38.2%	69.4
Total	**368**	**896**	**100%**	**46.7%**	**71.4**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

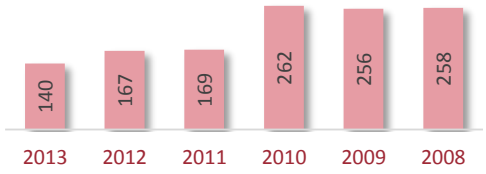
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Alabama

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	76	68	254	-	629	215	45	50	1	32	56	46	29	49	62
Sections	118	110	469	-	1,637	375	62	62	4	67	98	67	51	73	109
% Pass	40.7%	56.4%	48.4%	-	53.5%	59.2%	46.8%	40.5%	0.0%	55.2%	53.1%	64.2%	43.1%	35.6%	43.1%
Avg Score	71.0	73.8	71.3	-	72.8	73.6	72.1	66.2	52.0	74.7	72.9	74.5	71.3	66.4	69.9
Avg Age	30.4	30.3	30.6	-	26.9	30.2	29.9	35.5	21.6	23.4	24.8	26.7	28.9	32.2	43.2

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	173	327	69.7%	45.9%	70.4
<12	49	57	12.2%	70.2%	77.8
<18	34	42	9.0%	52.4%	74.4
<24	12	12	2.6%	41.7%	72.7
>24	27	31	6.6%	32.3%	65.1
Total	**254**	**469**	**100%**	**48.4%**	**71.3**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	**156**	**624**	**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	576	576	42.3%	70.8	532	532	59.4%	74.3	511	511	42.2%	69.3	517	517	52.5%	71.7
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

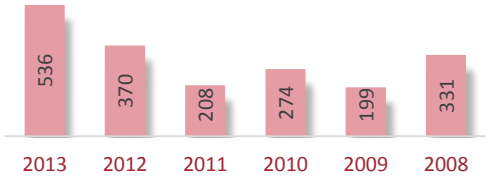
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Alaska

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	424	541	358	609	140	102	46	80	12	129	136	139	142	222	250
Sections	1,100	1,446	920	1,626	331	267	109	189	28	352	328	330	348	519	641
% Pass	39.6%	42.5%	49.6%	36.5%	45.6%	55.8%	41.3%	39.0%	57.1%	46.0%	39.6%	44.9%	44.3%	44.7%	32.5%
Avg Score	67.8	69.0	72.3	66.4	71.2	73.7	68.7	69.6	75.3	69.3	66.1	69.6	69.4	70.0	66.8
Avg Age	30.0	31.9	29.1	32.2	30.1	30.8	30.7	35.6	21.7	23.0	24.9	26.9	28.9	32.1	41.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	609	1,383	63.2%	45.0%	68.2
<12	236	370	24.5%	40.3%	69.2
<18	136	228	14.1%	40.8%	69.5
<24	56	78	5.8%	34.6%	68.3
>24	173	487	17.9%	32.7%	68.5
Total	**964**	**2,546**	**100%**	**41.2%**	**68.5**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	38.8%	68.2	159	188	40.9%	69.9	190	245	41.7%	67.9	184	232	44.1%	68.1
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

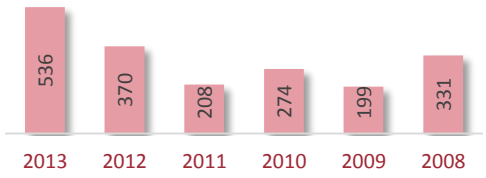
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Alaska

CPA Examination: First-Time Section

	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

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	326	414	275	465	629	215	45	50	12	114	111	111	107	168	152
Sections	653	869	542	980	1,637	375	62	62	26	274	224	210	211	305	272
% Pass	41.8%	47.5%	53.9%	40.2%	53.5%	59.2%	46.8%	40.5%	53.9%	47.5%	37.1%	46.7%	47.4%	50.8%	39.0%
Avg Score	66.9	69.1	73.0	65.5	72.8	73.6	72.1	66.2	74.8	69.0	63.6	69.0	69.5	70.2	66.6
Avg Age	28.5	30.5	28.5	30.3	26.9	30.2	29.9	35.5	21.7	23.0	24.9	26.9	28.9	32.1	41.1

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	590	1,237	81.3%	45.0%	67.8
<12	123	151	9.9%	50.3%	71.5
<18	58	70	4.6%	51.4%	71.2
<24	13	13	0.9%	15.4%	58.9
>24	44	51	3.4%	31.4%	65.5
Total	**739**	**1,522**	**100%**	**45.1%**	**68.2**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
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	41.8%	67.5	532	532	48.0%	70.3	511	511	45.6%	67.5	517	517	45.0%	67.3
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

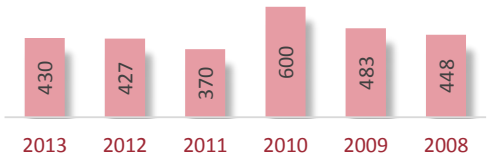
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Arizona

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	361	309	909	9	140	102	46	80	10	177	162	132	103	188	226
Sections	785	685	2,304	16	331	267	109	189	24	451	365	275	235	431	539
% Pass	48.7%	53.3%	52.6%	43.8%	45.6%	55.8%	41.3%	39.0%	66.7%	69.8%	52.9%	47.3%	46.4%	49.4%	45.1%
Avg Score	72.1	73.3	72.9	67.9	71.2	73.7	68.7	69.6	77.6	78.2	73.7	70.4	72.7	72.1	69.6
Avg Age	30.4	30.6	30.3	37.7	30.1	30.8	30.7	35.6	21.4	23.1	24.9	26.9	28.9	32.2	42.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	527	1,134	57.4%	57.4%	73.8
<12	261	370	28.4%	59.2%	75.5
<18	161	241	17.5%	52.7%	73.0
<24	66	114	7.2%	40.4%	70.5
>24	191	461	20.8%	38.2%	69.0
Total	918	2,320	100%	52.5%	72.9

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	105	773	7.36	100%	54.3%

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	190	231	45.4%	72.8	159	188	64.9%	75.7	190	245	52.3%	71.2	184	232	50.5%	72.0
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

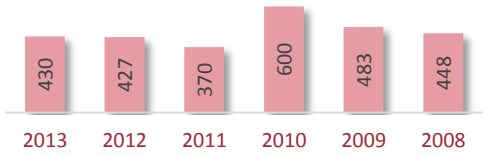
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Arizona

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	234	208	665	5	629	215	45	50	10	164	116	95	62	127	142
Sections	443	392	1,402	6	1,637	375	62	62	22	380	218	170	112	231	275
% Pass	56.2%	55.6%	57.3%	50.0%	53.5%	59.2%	46.8%	40.5%	63.6%	71.6%	59.2%	47.7%	45.5%	58.0%	45.5%
Avg Score	73.5	73.1	73.7	61.5	72.8	73.6	72.1	66.2	77.3	78.5	74.6	70.3	71.6	73.4	69.1
Avg Age	29.6	29.4	29.4	34.8	26.9	30.2	29.9	35.5	21.5	23.1	24.8	26.9	28.8	32.1	42.8

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	518	1,053	74.8%	57.6%	73.6
<12	171	210	14.9%	65.7%	76.3
<18	65	77	5.5%	53.3%	72.5
<24	14	17	1.2%	41.2%	68.1
>24	40	51	3.6%	25.5%	67.0
Total	**670**	**1,408**	**100%**	**57.2%**	**73.7**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	**156**	**624**	**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	576	576	47.8%	72.7	532	532	74.2%	77.4	511	511	55.4%	72.0	517	517	53.4%	72.8
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

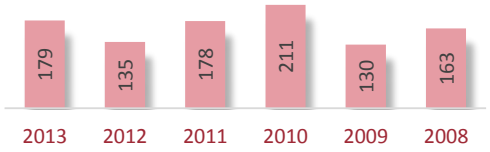
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Arkansas

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	207	212	407	0	140	102	46	80	3	71	103	65	54	84	76
Sections	531	585	1,121	0	331	267	109	189	4	177	280	150	126	193	191
% Pass	39.4%	48.4%	43.9%	0.0%	45.6%	55.8%	41.3%	39.0%	25.0%	52.0%	48.2%	31.3%	50.0%	42.5%	37.7%
Avg Score	69.1	71.5	70.3	0.0	71.2	73.7	68.7	69.6	68.5	70.6	71.9	65.9	73.0	69.6	70.5
Avg Age	30.1	29.5	29.8	0.0	30.1	30.8	30.7	35.6	21.8	23.2	24.9	26.9	28.9	32.1	43.8

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	209	480	51.4%	46.7%	70.2
<12	89	145	21.9%	52.4%	72.4
<18	78	129	19.2%	39.5%	69.0
<24	39	69	9.6%	40.6%	69.3
>24	113	298	27.8%	37.9%	70.5
Total	**407**	**1,121**	**100%**	**43.9%**	**70.3**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	45.1%	71.9	159	188	46.7%	71.8	190	245	43.8%	68.8	184	232	39.9%	68.9
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

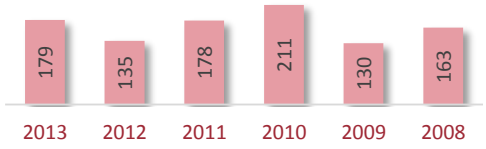
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Arkansas

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	120	145	264	-	629	215	45	50	3	59	64	30	29	50	48
Sections	255	289	549	-	1,637	375	62	62	4	144	121	45	54	96	85
% Pass	39.2%	50.2%	44.6%	-	53.5%	59.2%	46.8%	40.5%	25.0%	50.7%	44.6%	26.7%	53.7%	44.8%	38.8%
Avg Score	68.0	71.9	70.0	-	72.8	73.6	72.1	66.2	68.5	70.5	70.7	64.4	73.7	69.8	69.3
Avg Age	30.1	27.9	29.0	-	26.9	30.2	29.9	35.5	21.8	23.2	24.7	26.8	28.9	32.0	42.9

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	202	427	77.8%	46.6%	70.2
<12	38	46	8.4%	45.7%	71.8
<18	28	30	5.5%	26.7%	64.4
<24	9	10	1.8%	20.0%	68.9
>24	25	36	6.6%	41.7%	70.0
Total	264	549	100%	44.6%	70.0

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	156	624	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	576	576	38.2%	70.2	532	532	54.6%	72.9	511	511	42.1%	67.1	517	517	44.2%	70.2
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

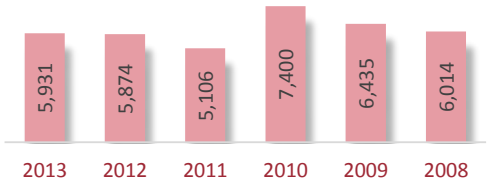
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

California

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	7,261	6,319	13,652	687	140	102	46	80	128	2,661	2,896	2,270	1,932	2,949	3,004
Sections	19,010	16,901	36,187	2,001	331	267	109	189	263	6,441	6,794	5,222	4,476	7,264	7,728
% Pass	43.8%	49.3%	46.4%	39.0%	45.6%	55.8%	41.3%	39.0%	67.3%	57.0%	50.1%	45.9%	44.2%	42.1%	37.4%
Avg Score	69.7	71.5	70.6	67.8	71.2	73.7	68.7	69.6	76.9	74.1	71.5	70.4	69.6	69.3	67.9
Avg Age	30.0	30.1	30.1	31.5	30.1	30.8	30.7	35.6	21.7	23.1	24.9	26.9	28.9	32.1	42.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	7,630	15,454	53.3%	50.9%	70.7
<12	4,040	6,698	28.2%	49.6%	71.6
<18	2,613	4,206	18.2%	46.8%	71.9
<24	1,251	2,198	8.7%	42.8%	70.2
>24	3,692	9,632	25.8%	36.1%	68.6
Total	**14,327**	**38,188**	**100%**	**46.0%**	**70.4**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	42.6%	70.6	159	188	49.9%	72.1	190	245	46.0%	69.1	184	232	46.1%	70.0
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

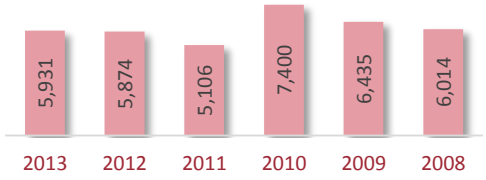
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

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

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	5,301	4,635	10,026	454	629	215	45	50	125	2,407	2,186	1,533	1,200	1,861	1,890
Sections	10,276	9,440	19,751	1,042	1,637	375	62	62	238	4,892	3,969	2,649	2,108	3,394	3,543
% Pass	47.0%	53.8%	50.4%	41.9%	53.5%	59.2%	46.8%	40.5%	68.9%	59.3%	51.5%	47.6%	47.2%	45.0%	42.1%
Avg Score	69.4	72.0	70.7	67.2	72.8	73.6	72.1	66.2	77.7	74.4	71.0	69.7	68.7	68.7	67.4
Avg Age	29.2	29.0	29.1	30.3	26.9	30.2	29.9	35.5	21.7	23.1	24.9	26.9	28.9	32.1	42.2

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	7,359	14,015	67.4%	51.4%	70.6
<12	2,931	3,779	18.2%	52.1%	71.4
<18	1,153	1,337	6.4%	49.1%	72.2
<24	390	452	2.2%	38.7%	67.0
>24	965	1,210	5.8%	31.7%	65.8
Total	**10,476**	**20,793**	**100%**	**49.9%**	**70.5**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
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	44.0%	69.9	532	532	58.8%	73.5	511	511	49.2%	69.1	517	517	48.3%	69.7
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

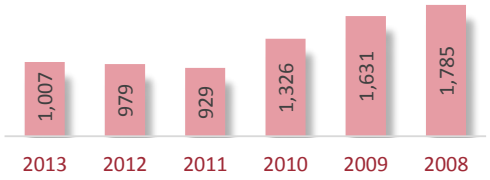
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Colorado

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,094	1,098	1,822	372	140	102	46	80	20	392	474	291	247	437	544
Sections	2,828	2,829	4,721	936	331	267	109	189	54	1,057	1,044	628	574	1,082	1,218
% Pass	51.8%	54.4%	54.6%	45.6%	45.6%	55.8%	41.3%	39.0%	66.7%	68.3%	52.9%	49.7%	50.9%	52.0%	43.4%
Avg Score	72.8	73.7	73.7	70.8	71.2	73.7	68.7	69.6	77.9	77.4	73.4	72.3	72.9	72.8	70.4
Avg Age	30.4	30.2	30.4	29.9	30.1	30.8	30.7	35.6	21.5	23.2	24.8	26.9	28.9	32.2	42.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,201	2,607	54.8%	57.5%	74.1
<12	585	929	26.7%	58.6%	74.7
<18	382	594	17.4%	48.7%	72.5
<24	195	295	8.9%	44.8%	71.6
>24	500	1,232	22.8%	44.1%	71.2
Total	**2,192**	**5,657**	**100%**	**53.1%**	**73.3**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	48.4%	73.3	159	188	60.8%	74.9	190	245	53.6%	72.4	184	232	51.3%	72.5
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

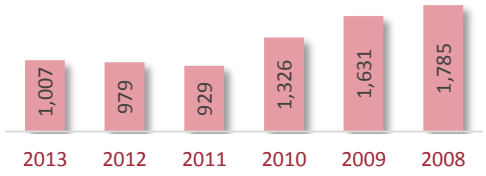
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Colorado

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	794	813	1,372	236	629	215	45	50	19	356	346	183	153	283	370
Sections	1,652	1,612	2,834	430	1,637	375	62	62	47	867	621	309	266	528	626
% Pass	56.2%	61.0%	59.8%	50.7%	53.5%	59.2%	46.8%	40.5%	68.1%	71.5%	56.7%	55.0%	51.1%	59.3%	46.2%
Avg Score	73.2	75.1	74.6	71.1	72.8	73.6	72.1	66.2	78.3	78.1	74.1	72.5	72.8	74.0	70.1
Avg Age	29.9	29.1	29.7	28.0	26.9	30.2	29.9	35.5	21.5	23.2	24.8	26.9	28.9	32.1	42.6

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	1,165	2,365	72.5%	58.4%	74.2
<12	375	480	14.7%	65.4%	76.1
<18	171	201	6.2%	57.7%	73.9
<24	58	63	1.9%	49.2%	71.3
>24	125	155	4.7%	44.5%	69.7
Total	**1,607**	**3,264**	**100%**	**58.6%**	**74.2**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	**156**	**624**	**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	576	576	51.8%	73.7	532	532	68.9%	76.6	511	511	58.8%	73.3	517	517	55.6%	73.2
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

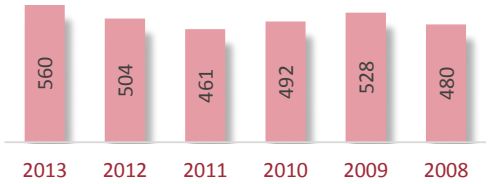
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Connecticut

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	572	665	1,222	15	140	102	46	80	37	475	294	147	126	158	159
Sections	1,451	1,582	2,987	46	331	267	109	189	59	1,068	638	318	250	358	342
% Pass	43.4%	51.9%	48.0%	34.8%	45.6%	55.8%	41.3%	39.0%	59.3%	55.0%	44.8%	45.3%	46.8%	41.1%	39.5%
Avg Score	69.9	72.9	71.6	66.5	71.2	73.7	68.7	69.6	73.8	73.6	70.4	71.3	70.8	69.8	69.0
Avg Age	27.3	27.8	27.5	32.6	30.1	30.8	30.7	35.6	21.7	23.0	24.8	27.0	28.9	31.9	43.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	701	1,319	56.7%	50.0%	71.0
<12	343	523	27.7%	55.3%	74.1
<18	237	357	19.2%	46.8%	72.1
<24	122	208	9.9%	38.5%	71.1
>24	263	626	21.3%	40.7%	70.3
Total	1,237	3,033	100%	47.8%	71.5

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	105	773	7.36	100%	54.3%

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	190	231	45.7%	72.3	159	188	59.4%	74.3	190	245	41.7%	68.8	184	232	47.5%	71.1
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

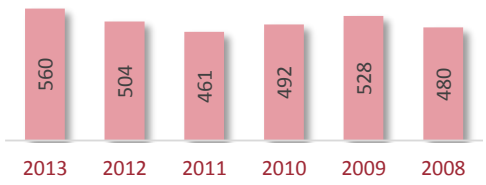
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Connecticut

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	416	531	937	10	629	215	45	50	35	406	198	81	76	98	118
Sections	753	968	1,701	20	1,637	375	62	62	55	764	300	129	108	174	191
% Pass	46.2%	56.2%	51.9%	45.0%	53.5%	59.2%	46.8%	40.5%	61.8%	59.2%	47.3%	46.5%	50.9%	44.8%	37.2%
Avg Score	69.6	73.2	71.7	67.2	72.8	73.6	72.1	66.2	73.9	74.1	69.3	70.0	71.4	70.4	66.9
Avg Age	27.1	27.0	27.0	32.4	26.9	30.2	29.9	35.5	21.7	22.9	24.8	27.1	28.8	32.1	42.8

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	664	1,172	68.1%	51.1%	70.9
<12	247	306	17.8%	61.1%	75.3
<18	111	126	7.3%	49.2%	72.1
<24	34	41	2.4%	39.0%	69.8
>24	67	76	4.4%	36.8%	68.1
Total	**947**	**1,721**	**100%**	**51.8%**	**71.6**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	**156**	**624**	**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	576	576	45.0%	71.7	532	532	67.6%	76.0	511	511	44.9%	68.1	517	517	52.7%	71.4
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

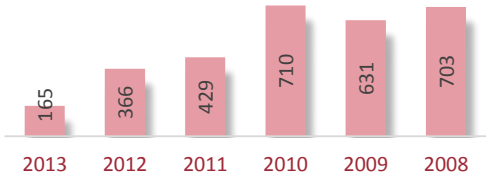
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Delaware

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	315	287	466	140	140	102	46	80	5	55	87	74	87	127	211
Sections	828	698	1,128	398	331	267	109	189	9	141	178	179	184	337	498
% Pass	38.9%	42.3%	43.6%	31.4%	45.6%	55.8%	41.3%	39.0%	55.6%	51.8%	41.0%	45.8%	44.6%	39.8%	33.7%
Avg Score	69.7	69.7	70.3	68.0	71.2	73.7	68.7	69.6	76.6	73.5	69.6	70.4	70.3	70.0	67.8
Avg Age	32.3	33.1	32.2	34.2	30.1	30.8	30.7	35.6	21.7	23.1	25.0	27.0	28.8	32.3	42.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	208	391	34.6%	43.7%	68.5
<12	132	209	21.9%	48.8%	71.8
<18	121	182	20.1%	50.0%	72.5
<24	65	100	10.8%	39.0%	69.2
>24	234	644	38.9%	33.2%	69.0
Total	602	1,526	100%	40.4%	69.7

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	105	773	7.36	100%	54.3%

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	190	231	37.8%	69.7	159	188	41.1%	71.5	190	245	39.3%	67.8	184	232	44.0%	69.6
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

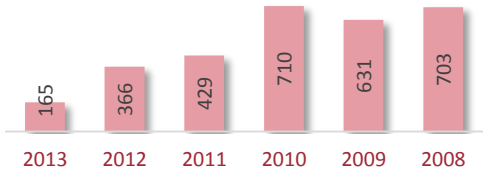
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Delaware

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	174	171	296	50	629	215	45	50	4	49	54	45	42	69	96
Sections	295	277	485	87	1,637	375	62	62	6	100	89	71	57	105	144
% Pass	42.7%	44.0%	45.0%	34.5%	53.5%	59.2%	46.8%	40.5%	50.0%	52.0%	42.7%	47.9%	40.4%	41.0%	38.2%
Avg Score	69.1	68.4	69.5	65.1	72.8	73.6	72.1	66.2	75.2	73.8	68.3	69.7	66.9	68.7	65.7
Avg Age	30.1	31.7	30.7	31.7	26.9	30.2	29.9	35.5	21.6	23.0	24.9	27.1	28.7	32.3	42.0

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	199	330	57.7%	42.1%	67.7
<12	76	93	16.3%	54.8%	73.0
<18	44	50	8.7%	54.0%	71.8
<24	24	25	4.4%	56.0%	71.8
>24	59	74	12.9%	23.0%	65.4
Total	**345**	**572**	**100%**	**43.4%**	**68.8**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	**156**	**624**	**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	576	576	34.4%	67.2	532	532	53.0%	73.2	511	511	43.7%	66.4	517	517	43.7%	69.0
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

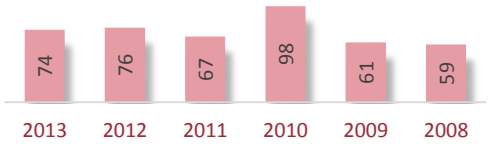
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

District of Columbia

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	42	49	171	1	140	102	46	80	1	19	23	25	30	38	50
Sections	81	99	434	2	331	267	109	189	1	40	54	56	67	95	123
% Pass	55.6%	57.6%	54.4%	50.0%	45.6%	55.8%	41.3%	39.0%	100.0%	80.0%	42.6%	58.9%	56.7%	60.0%	43.1%
Avg Score	71.7	72.0	71.9	74.5	71.2	73.7	68.7	69.6	92.0	80.2	68.9	70.1	72.0	74.3	69.3
Avg Age	32.5	34.9	31.9	43.2	30.1	30.8	30.7	35.6	21.8	23.1	24.9	26.9	29.0	32.3	41.7

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	94	199	54.7%	53.3%	72.0
<12	53	84	30.8%	60.7%	73.2
<18	39	58	22.7%	51.7%	69.0
<24	21	28	12.2%	57.1%	72.4
>24	29	67	16.9%	50.8%	72.5
Total	**172**	**436**	**100%**	**54.4%**	**71.9**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	53.2%	72.3	159	188	60.6%	73.8	190	245	49.5%	70.2	184	232	54.1%	71.3
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

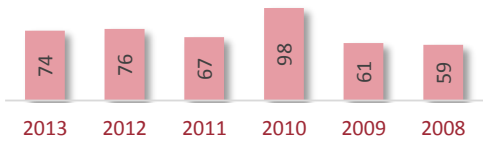
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

District of Columbia

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	27	37	129	-	629	215	45	50	1	18	17	18	21	25	36
Sections	38	78	265	-	1,637	375	62	62	1	36	31	36	41	46	74
% Pass	52.6%	56.4%	56.6%	-	53.5%	59.2%	46.8%	40.5%	100.0%	80.6%	45.2%	55.6%	68.3%	65.2%	37.8%
Avg Score	71.5	72.6	72.4	-	72.8	73.6	72.1	66.2	92.0	80.0	67.7	72.0	76.0	75.8	66.5
Avg Age	31.4	34.0	31.2	-	26.9	30.2	29.9	35.5	21.8	23.1	24.9	27.0	29.0	32.2	40.7

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	93	184	69.4%	53.8%	72.0
<12	33	42	15.8%	57.1%	72.4
<18	20	23	8.7%	78.3%	76.3
<24	7	9	3.4%	66.7%	78.0
>24	5	7	2.6%	42.9%	62.1
Total	**129**	**265**	**100%**	**56.6%**	**72.4**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	**156**	**624**	**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	576	576	53.6%	72.6	532	532	64.8%	75.0	511	511	53.5%	70.2	517	517	53.7%	71.2
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

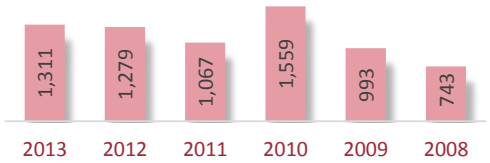
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Florida

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,524	1,416	2,932	11	140	102	46	80	22	460	596	434	378	586	767
Sections	3,701	3,471	7,143	29	331	267	109	189	48	1,101	1,326	925	781	1,271	1,720
% Pass	50.2%	55.6%	52.9%	20.7%	45.6%	55.8%	41.3%	39.0%	64.6%	70.9%	56.3%	52.5%	51.5%	48.9%	41.8%
Avg Score	72.7	74.3	73.5	68.8	71.2	73.7	68.7	69.6	75.3	78.4	74.3	73.6	73.0	72.5	70.5
Avg Age	31.2	30.3	30.8	29.9	30.1	30.8	30.7	35.6	21.5	23.2	24.9	26.9	28.9	32.1	42.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,602	3,174	54.5%	57.1%	74.2
<12	906	1,309	30.8%	58.9%	74.9
<18	541	818	18.4%	52.2%	74.0
<24	261	407	8.9%	50.4%	72.8
>24	657	1,464	22.3%	39.1%	70.6
Total	**2,940**	**7,172**	**100%**	**52.8%**	**73.5**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	49.7%	74.1	159	188	58.7%	74.8	190	245	52.5%	72.2	184	232	51.2%	72.9
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

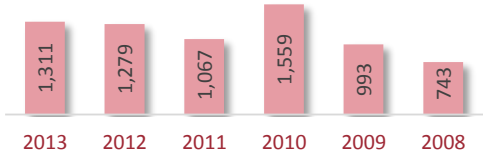
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Florida

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,171	1,109	2,272	8	629	215	45	50	22	423	467	316	296	423	517
Sections	2,215	2,122	4,329	8	1,637	375	62	62	42	910	808	538	478	691	870
% Pass	53.5%	59.7%	56.6%	12.5%	53.5%	59.2%	46.8%	40.5%	69.1%	72.8%	58.9%	57.1%	53.8%	49.5%	43.5%
Avg Score	73.0	75.0	74.0	68.0	72.8	73.6	72.1	66.2	76.5	79.0	74.9	74.1	73.0	71.9	70.0
Avg Age	30.3	29.3	29.8	29.6	26.9	30.2	29.9	35.5	21.5	23.2	24.8	27.0	28.9	32.1	42.2

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	1,539	2,822	65.1%	57.5%	74.2
<12	630	781	18.0%	63.3%	75.8
<18	309	361	8.3%	54.6%	74.5
<24	99	108	2.5%	43.5%	70.5
>24	216	265	6.1%	34.3%	67.5
Total	**2,280**	**4,337**	**100%**	**56.5%**	**74.0**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	**156**	**624**	**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	576	576	49.3%	73.9	532	532	65.8%	76.1	511	511	55.7%	72.5	517	517	56.3%	73.6
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

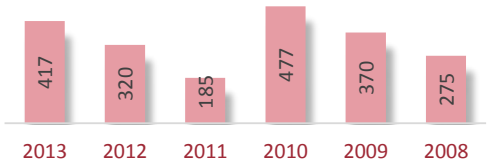
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Guam

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	347	476	115	718	140	102	46	80	3	64	103	95	96	211	296
Sections	967	1,395	274	2,091	331	267	109	189	6	214	266	253	216	555	855
% Pass	42.2%	36.6%	54.4%	36.8%	45.6%	55.8%	41.3%	39.0%	83.3%	61.7%	44.4%	34.8%	44.9%	38.0%	31.4%
Avg Score	67.9	67.5	72.7	67.0	71.2	73.7	68.7	69.6	84.5	74.0	68.2	64.8	68.2	68.4	65.9
Avg Age	31.5	34.9	29.6	34.0	30.1	30.8	30.7	35.6	21.3	23.2	24.8	26.9	29.0	32.3	42.7

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	494	1,136	59.9%	43.7%	67.9
<12	225	401	27.3%	40.4%	69.1
<18	142	239	17.2%	38.9%	68.2
<24	67	122	8.1%	36.9%	66.9
>24	162	467	19.6%	26.3%	65.6
Total	825	2,365	100%	38.9%	67.6

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	105	773	7.36	100%	54.3%

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	190	231	33.4%	66.7	159	188	39.0%	69.2	190	245	43.3%	67.4	184	232	40.5%	67.1
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

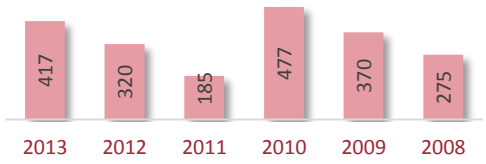
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Guam

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	257	337	94	502	629	215	45	50	3	61	84	69	68	146	185
Sections	573	679	191	1,062	1,637	375	62	62	6	180	186	153	131	266	331
% Pass	47.5%	40.9%	60.7%	40.9%	53.5%	59.2%	46.8%	40.5%	83.3%	64.4%	47.9%	37.9%	44.3%	39.5%	36.0%
Avg Score	68.5	67.1	73.7	66.6	72.8	73.6	72.1	66.2	84.5	74.5	69.2	64.8	67.0	66.7	65.4
Avg Age	29.4	32.5	28.7	31.5	26.9	30.2	29.9	35.5	21.3	23.1	24.8	27.0	28.9	32.2	41.0

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	462	988	78.9%	44.0%	67.6
<12	118	151	12.1%	45.0%	70.0
<18	55	62	4.9%	46.8%	68.9
<24	14	16	1.3%	31.3%	64.1
>24	30	36	2.9%	36.1%	60.1
Total	**595**	**1,253**	**100%**	**43.9%**	**67.7**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	**156**	**624**	**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	576	576	32.7%	66.0	532	532	52.0%	70.9	511	511	49.6%	68.4	517	517	42.0%	65.7
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

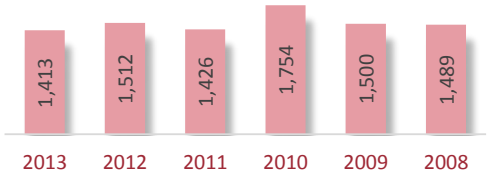
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Georgia

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,641	1,467	3,019	93	140	102	46	80	32	699	675	450	353	543	675
Sections	4,119	3,749	7,635	233	331	267	109	189	75	1,973	1,549	969	695	1,169	1,438
% Pass	51.2%	55.8%	53.9%	38.2%	45.6%	55.8%	41.3%	39.0%	84.0%	70.3%	55.1%	48.6%	46.6%	45.8%	39.6%
Avg Score	72.3	74.0	73.3	68.3	71.2	73.7	68.7	69.6	83.5	78.6	73.5	72.1	71.2	70.4	68.7
Avg Age	29.5	29.0	29.3	29.6	30.1	30.8	30.7	35.6	21.5	23.2	24.8	26.9	28.9	32.1	42.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,709	3,795	55.0%	60.0%	74.6
<12	831	1,226	26.7%	55.1%	73.5
<18	535	816	17.2%	52.3%	72.8
<24	269	410	8.7%	41.7%	70.8
>24	742	1,621	23.9%	40.3%	70.2
Total	**3,108**	**7,868**	**100%**	**53.4%**	**73.1**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	49.7%	73.3	159	188	60.3%	74.9	190	245	52.4%	71.7	184	232	52.4%	72.8
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

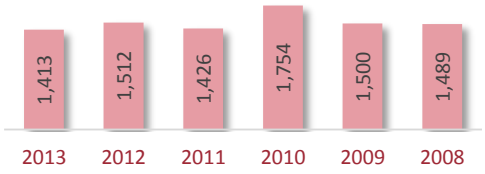
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Georgia

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,194	1,111	2,240	66	629	215	45	50	31	658	491	283	208	362	436
Sections	2,432	2,317	4,628	121	1,637	375	62	62	70	1,704	888	467	314	602	704
% Pass	55.7%	62.2%	59.3%	43.0%	53.5%	59.2%	46.8%	40.5%	84.3%	73.1%	59.8%	52.0%	45.5%	47.2%	41.1%
Avg Score	72.8	75.2	74.1	67.4	72.8	73.6	72.1	66.2	84.0	79.3	74.2	71.6	69.6	69.2	67.5
Avg Age	28.4	27.9	28.1	28.8	26.9	30.2	29.9	35.5	21.5	23.1	24.8	26.9	28.9	32.1	42.3

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	1,643	3,445	72.5%	61.1%	74.8
<12	544	653	13.8%	61.6%	74.5
<18	266	308	6.5%	56.5%	73.0
<24	88	98	2.1%	35.7%	68.6
>24	203	245	5.2%	32.7%	64.7
Total	2,305	4,749	100%	58.9%	74.0

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	156	624	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	576	576	52.9%	73.5	532	532	70.3%	77.1	511	511	56.3%	72.1	517	517	57.5%	73.4
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

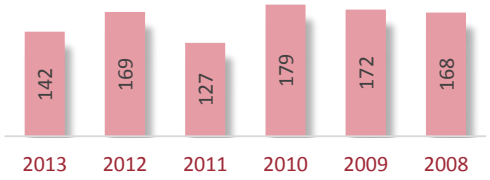
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Hawaii

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	204	174	298	80	140	102	46	80	1	58	85	67	42	70	92
Sections	525	455	749	231	331	267	109	189	3	128	178	151	89	188	243
% Pass	38.9%	43.7%	39.9%	45.0%	45.6%	55.8%	41.3%	39.0%	0.0%	49.2%	42.1%	35.8%	31.5%	43.6%	41.6%
Avg Score	68.1	71.1	69.0	70.9	71.2	73.7	68.7	69.6	45.7	71.5	67.9	67.6	67.2	71.3	70.3
Avg Age	30.2	32.0	29.6	35.4	30.1	30.8	30.7	35.6	21.7	23.1	24.9	26.8	29.0	32.1	42.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	186	360	49.2%	47.8%	70.2
<12	118	186	31.2%	45.7%	71.7
<18	77	107	20.4%	40.2%	70.0
<24	46	67	12.2%	32.8%	68.3
>24	99	260	26.2%	31.2%	67.0
Total	378	980	100%	41.1%	69.5

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	105	773	7.36	100%	54.3%

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	190	231	36.9%	69.3	159	188	47.8%	71.8	190	245	40.1%	67.8	184	232	41.0%	69.2
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

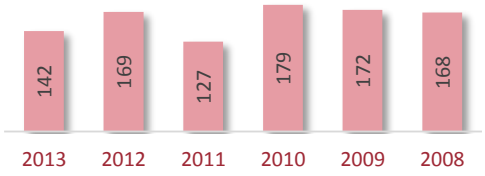
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Hawaii

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	145	120	205	60	629	215	45	50	1	52	67	38	25	45	57
Sections	263	226	356	133	1,637	375	62	62	3	89	100	58	42	86	111
% Pass	47.9%	46.0%	46.1%	49.6%	53.5%	59.2%	46.8%	40.5%	0.0%	48.3%	45.0%	43.1%	38.1%	55.8%	47.8%
Avg Score	69.4	70.4	69.5	70.8	72.8	73.6	72.1	66.2	45.7	70.0	67.5	68.6	67.7	74.1	70.7
Avg Age	29.1	31.8	28.9	34.1	26.9	30.2	29.9	35.5	21.7	23.1	24.8	26.9	29.0	32.2	42.1

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	174	316	64.6%	48.4%	69.9
<12	80	100	20.4%	45.0%	71.5
<18	33	35	7.2%	51.4%	71.1
<24	12	14	2.9%	28.6%	67.6
>24	20	24	4.9%	41.7%	61.9
Total	265	489	100%	47.0%	69.9

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	156	624	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	576	576	36.8%	68.0	532	532	58.3%	72.7	511	511	49.2%	68.8	517	517	45.2%	70.3
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

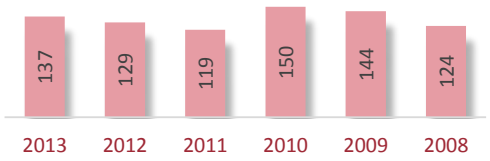
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Idaho

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	91	94	294	0	140	102	46	80	1	35	55	54	40	62	75
Sections	183	201	798	0	331	267	109	189	1	103	111	133	98	162	190
% Pass	39.9%	46.8%	48.4%	0.0%	45.6%	55.8%	41.3%	39.0%	100.0%	51.5%	42.3%	49.6%	45.9%	49.4%	49.5%
Avg Score	69.0	71.5	71.6	0.0	71.2	73.7	68.7	69.6	78.0	72.4	70.5	73.4	69.5	72.1	71.0
Avg Age	31.9	30.4	31.0	0.0	30.1	30.8	30.7	35.6	21.8	23.0	25.1	26.9	28.9	32.4	41.7

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	169	388	57.5%	49.7%	70.7
<12	88	148	29.9%	55.4%	73.3
<18	53	84	18.0%	50.0%	73.7
<24	23	38	7.8%	52.6%	74.9
>24	62	140	21.1%	35.0%	69.9
Total	**294**	**798**	**100%**	**48.4%**	**71.6**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	46.0%	72.3	159	188	55.1%	74.2	190	245	50.0%	70.2	184	232	43.6%	69.8
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

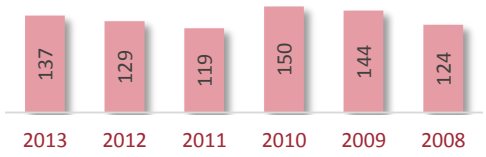
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Idaho

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	56	57	222	-	629	215	45	50	1	30	41	37	30	43	51
Sections	99	112	489	-	1,637	375	62	62	1	79	72	76	60	90	111
% Pass	43.4%	50.0%	51.3%	-	53.5%	59.2%	46.8%	40.5%	100.0%	51.9%	37.5%	52.6%	50.0%	53.3%	57.7%
Avg Score	68.7	70.7	71.3	-	72.8	73.6	72.1	66.2	78.0	72.3	69.2	73.4	67.6	72.4	71.7
Avg Age	31.5	29.6	30.5	-	26.9	30.2	29.9	35.5	21.8	23.0	25.1	27.0	28.8	32.2	41.3

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	166	348	71.2%	49.4%	70.3
<12	65	86	17.6%	65.1%	74.8
<18	22	26	5.3%	50.0%	73.0
<24	9	12	2.5%	33.3%	73.2
>24	14	17	3.5%	35.3%	71.2
Total	222	489	100%	51.3%	71.3

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	156	624	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	576	576	46.1%	71.3	532	532	62.7%	75.5	511	511	52.9%	69.3	517	517	43.4%	69.2
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

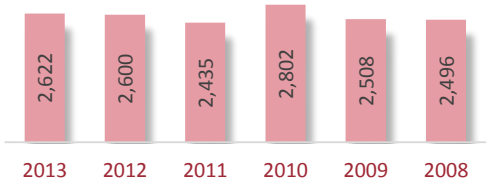
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Illinois

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	2,674	2,707	5,274	115	140	102	46	80	70	1,608	1,375	689	568	774	895
Sections	7,251	7,449	14,411	293	331	267	109	189	141	4,665	3,112	1,543	1,272	1,885	2,086
% Pass	49.2%	55.9%	52.8%	45.1%	45.6%	55.8%	41.3%	39.0%	62.4%	66.5%	51.3%	48.0%	46.3%	44.1%	37.9%
Avg Score	71.9	74.1	73.1	70.1	71.2	73.7	68.7	69.6	77.4	77.4	72.3	71.6	70.8	70.6	68.6
Avg Age	28.5	28.1	28.1	36.2	30.1	30.8	30.7	35.6	21.7	23.2	24.8	26.9	28.9	32.0	42.7

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	3,215	7,784	59.7%	58.2%	74.3
<12	1,583	2,386	29.4%	56.0%	73.7
<18	933	1,434	17.3%	50.0%	72.9
<24	440	663	8.2%	40.1%	70.2
>24	1,025	2,437	19.0%	36.3%	69.1
Total	**5,383**	**14,704**	**100%**	**52.6%**	**73.0**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	47.6%	73.2	159	188	62.0%	75.6	190	245	51.7%	71.7	184	232	50.8%	71.8
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

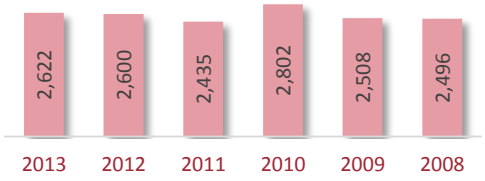
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Illinois

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,950	2,057	3,943	66	629	215	45	50	69	1,442	953	419	346	508	594
Sections	4,340	4,676	8,887	130	1,637	375	62	62	132	3,802	1,772	735	629	915	1,032
% Pass	54.2%	61.9%	58.2%	56.2%	53.5%	59.2%	46.8%	40.5%	63.6%	69.3%	54.5%	49.7%	49.6%	49.6%	41.9%
Avg Score	72.8	75.4	74.1	74.0	72.8	73.6	72.1	66.2	77.7	78.2	72.6	71.4	71.0	70.8	68.4
Avg Age	27.4	27.1	27.1	33.0	26.9	30.2	29.9	35.5	21.7	23.1	24.8	26.9	28.9	32.0	42.3

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	3,091	7,070	78.4%	59.1%	74.4
<12	885	1,070	11.9%	61.3%	74.9
<18	404	466	5.2%	56.2%	73.7
<24	136	149	1.7%	35.6%	67.8
>24	209	262	2.9%	36.6%	67.8
Total	**4,008**	**9,017**	**100%**	**58.2%**	**74.1**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	**156**	**624**	**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	576	576	50.3%	73.9	532	532	71.8%	77.6	511	511	56.5%	72.5	517	517	54.9%	72.7
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

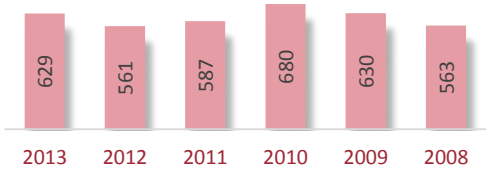
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Indiana

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	559	703	1,254	9	140	102	46	80	5	326	363	195	136	171	220
Sections	1,588	1,899	3,466	21	331	267	109	189	9	950	897	425	305	387	514
% Pass	44.9%	56.0%	51.1%	19.1%	45.6%	55.8%	41.3%	39.0%	77.8%	62.2%	48.1%	41.7%	51.8%	43.4%	47.5%
Avg Score	70.4	74.2	72.6	55.8	71.2	73.7	68.7	69.6	82.9	75.9	72.5	69.3	72.7	69.9	70.5
Avg Age	28.6	28.1	28.3	27.7	30.1	30.8	30.7	35.6	21.4	23.2	24.7	26.9	28.8	32.2	42.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	736	1,835	58.3%	54.1%	73.0
<12	338	535	26.8%	52.5%	72.6
<18	213	344	16.9%	48.8%	72.8
<24	103	165	8.2%	47.3%	70.1
>24	252	608	20.0%	42.1%	71.1
Total	**1,262**	**3,487**	**100%**	**50.9%**	**72.5**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	48.0%	73.0	159	188	60.1%	75.1	190	245	49.1%	70.9	184	232	47.9%	71.2
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

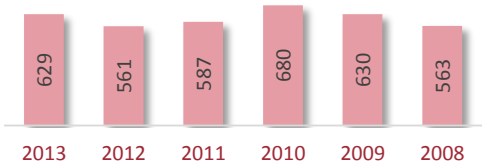
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Indiana

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	418	521	933	7	629	215	45	50	5	288	259	106	80	123	152
Sections	942	1,194	2,122	14	1,637	375	62	62	9	803	504	167	142	211	300
% Pass	46.8%	59.6%	54.2%	14.3%	53.5%	59.2%	46.8%	40.5%	77.8%	64.6%	48.4%	44.9%	52.8%	43.1%	47.0%
Avg Score	69.7	75.0	72.8	52.4	72.8	73.6	72.1	66.2	82.9	76.3	72.3	69.0	71.2	68.3	69.0
Avg Age	28.2	27.5	27.8	28.3	26.9	30.2	29.9	35.5	21.4	23.2	24.7	26.8	28.8	32.3	42.6

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	714	1,682	78.7%	54.1%	72.9
<12	187	244	11.4%	60.7%	73.9
<18	82	91	4.3%	47.3%	72.4
<24	29	33	1.5%	48.5%	69.0
>24	67	86	4.0%	40.7%	67.0
Total	939	2,136	100%	53.9%	72.7

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	156	624	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	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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

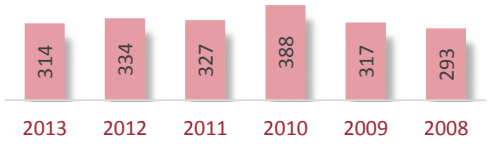
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Iowa

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	291	308	589	10	140	102	46	80	10	232	173	76	41	59	69
Sections	785	856	1,619	22	331	267	109	189	17	699	392	160	100	113	160
% Pass	46.8%	61.7%	54.5%	59.1%	45.6%	55.8%	41.3%	39.0%	35.3%	64.5%	48.7%	50.6%	47.0%	46.9%	41.3%
Avg Score	71.4	76.5	74.1	73.8	71.2	73.7	68.7	69.6	71.4	76.9	72.4	72.2	72.9	71.1	70.9
Avg Age	26.6	26.6	26.5	30.8	30.1	30.8	30.7	35.6	21.7	23.2	24.8	26.8	28.8	31.9	40.8

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	362	927	60.4%	60.7%	75.5
<12	160	242	26.7%	53.3%	73.8
<18	91	160	15.2%	51.3%	73.4
<24	56	85	9.3%	41.2%	72.1
>24	99	227	16.5%	37.9%	69.9
Total	599	1,641	100%	54.5%	74.1

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	105	773	7.36	100%	54.3%

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	190	231	48.0%	73.7	159	188	64.7%	76.5	190	245	60.2%	74.4	184	232	47.9%	72.2
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

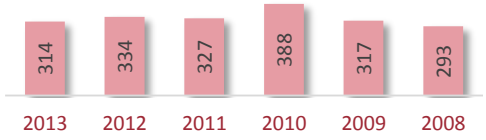
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Iowa

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	217	234	441	10	629	215	45	50	10	211	111	40	22	41	48
Sections	491	550	1,022	19	1,637	375	62	62	17	575	189	67	43	65	85
% Pass	52.1%	68.9%	61.1%	57.9%	53.5%	59.2%	46.8%	40.5%	35.3%	68.2%	54.0%	56.7%	65.1%	52.3%	41.2%
Avg Score	72.3	78.4	75.5	74.4	72.8	73.6	72.1	66.2	71.4	77.7	73.5	74.6	75.9	70.9	69.9
Avg Age	26.0	25.8	25.8	30.9	26.9	30.2	29.9	35.5	21.7	23.2	24.8	27.0	28.7	31.9	40.4

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	354	846	81.3%	62.3%	75.8
<12	89	108	10.4%	62.0%	75.8
<18	42	48	4.6%	52.1%	74.8
<24	15	17	1.6%	58.8%	72.5
>24	19	22	2.1%	27.3%	67.5
Total	**451**	**1,041**	**100%**	**61.0%**	**75.5**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	**156**	**624**	**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	576	576	54.5%	74.7	532	532	71.1%	77.9	511	511	65.8%	76.1	517	517	53.1%	73.4
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

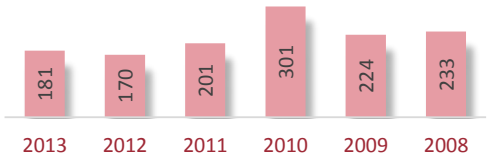
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Kansas

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	211	187	398	1	140	102	46	80	2	83	114	71	55	69	55
Sections	589	531	1,116	4	331	267	109	189	5	241	278	157	141	181	117
% Pass	50.6%	54.1%	52.2%	50.0%	45.6%	55.8%	41.3%	39.0%	60.0%	62.7%	52.2%	53.5%	43.3%	53.0%	38.5%
Avg Score	73.5	73.8	73.7	69.8	71.2	73.7	68.7	69.6	76.8	77.7	72.7	74.7	71.1	72.7	70.5
Avg Age	28.5	28.1	28.3	42.0	30.1	30.8	30.7	35.6	21.8	23.3	24.8	27.0	28.8	32.1	42.7

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	219	547	55.0%	58.1%	74.8
<12	106	169	26.6%	58.6%	75.9
<18	71	103	17.8%	47.6%	74.4
<24	32	50	8.0%	52.0%	73.1
>24	88	251	22.1%	37.1%	69.5
Total	398	1,120	100%	52.2%	73.7

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	105	773	7.36	100%	54.3%

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	190	231	47.3%	74.4	159	188	61.0%	75.4	190	245	46.1%	70.5	184	232	56.1%	74.4
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

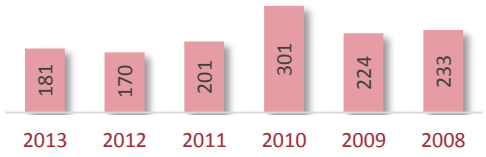
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Kansas

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	147	139	286	-	629	215	45	50	1	73	81	41	30	45	36
Sections	331	315	646	-	1,637	375	62	62	2	212	170	67	49	91	55
% Pass	56.5%	60.3%	58.4%	-	53.5%	59.2%	46.8%	40.5%	100.0%	63.2%	51.8%	68.7%	55.1%	60.4%	45.5%
Avg Score	75.2	75.1	75.1	-	72.8	73.6	72.1	66.2	84.5	77.9	72.4	77.7	73.1	74.8	72.1
Avg Age	27.2	27.3	27.3	-	26.9	30.2	29.9	35.5	21.9	23.3	24.7	27.1	28.8	32.1	41.7

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	211	499	77.2%	57.7%	74.7
<12	63	77	11.9%	64.9%	78.2
<18	29	34	5.3%	58.8%	77.2
<24	12	14	2.2%	57.1%	74.0
>24	17	22	3.4%	50.0%	70.8
Total	**286**	**646**	**100%**	**58.4%**	**75.1**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	**156**	**624**	**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	576	576	47.8%	75.2	532	532	69.3%	77.4	511	511	53.1%	71.8	517	517	63.2%	76.2
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

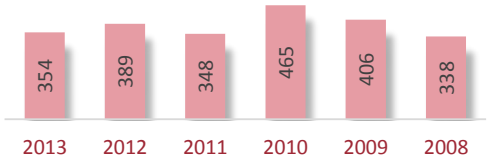
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Kentucky

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	414	417	830	2	140	102	46	80	9	206	201	113	83	155	154
Sections	1,064	1,094	2,159	2	331	267	109	189	16	554	452	250	172	375	342
% Pass	43.0%	51.4%	47.2%	0.0%	45.6%	55.8%	41.3%	39.0%	62.5%	53.4%	46.2%	54.0%	47.1%	43.7%	36.6%
Avg Score	70.9	72.7	71.8	69.5	71.2	73.7	68.7	69.6	78.0	73.8	71.8	73.5	71.7	70.1	68.8
Avg Age	28.8	29.0	28.9	31.1	30.1	30.8	30.7	35.6	21.8	23.1	24.8	26.9	28.9	32.2	42.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	441	921	53.0%	52.7%	72.4
<12	259	401	31.1%	50.9%	72.7
<18	177	276	21.3%	45.7%	71.8
<24	77	130	9.3%	40.8%	72.0
>24	194	433	23.3%	35.1%	69.4
Total	832	2,161	100%	47.2%	71.8

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	105	773	7.36	100%	54.3%

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	190	231	42.2%	71.9	159	188	54.7%	73.8	190	245	48.2%	70.1	184	232	44.8%	71.3
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

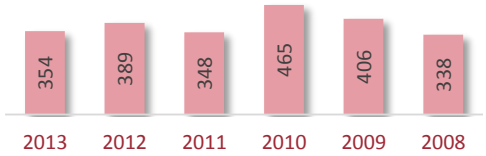
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Kentucky

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	305	307	612	-	629	215	45	50	9	192	145	66	50	103	91
Sections	597	633	1,230	-	1,637	375	62	62	16	431	246	119	81	188	149
% Pass	46.6%	56.7%	51.8%	-	53.5%	59.2%	46.8%	40.5%	62.5%	57.8%	46.8%	58.8%	58.0%	46.3%	39.6%
Avg Score	70.6	73.8	72.3	-	72.8	73.6	72.1	66.2	78.0	74.8	70.8	74.3	73.2	69.7	67.9
Avg Age	27.9	27.8	27.8	-	26.9	30.2	29.9	35.5	21.8	23.1	24.8	26.9	28.9	32.3	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	423	835	67.9%	52.9%	72.3
<12	165	199	16.2%	56.8%	74.3
<18	97	110	8.9%	46.4%	70.4
<24	29	35	2.8%	40.0%	72.4
>24	44	51	4.1%	33.3%	67.4
Total	612	1,230	100%	51.8%	72.3

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	156	624	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	576	576	46.6%	71.9	532	532	64.2%	75.7	511	511	50.6%	70.4	517	517	45.4%	71.1
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

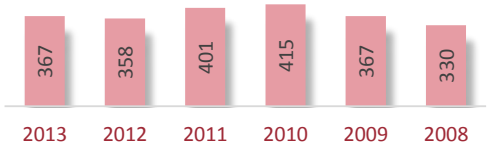
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Louisiana

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	503	388	889	1	140	102	46	80	4	152	249	176	117	169	138
Sections	1,208	1,012	2,218	2	331	267	109	189	6	321	557	394	272	368	302
% Pass	45.7%	50.2%	47.8%	0.0%	45.6%	55.8%	41.3%	39.0%	83.3%	60.8%	52.8%	42.4%	45.6%	42.9%	38.7%
Avg Score	70.9	72.0	71.4	69.5	71.2	73.7	68.7	69.6	83.2	75.0	72.7	69.6	71.6	71.0	67.8
Avg Age	29.0	29.1	29.1	32.0	30.1	30.8	30.7	35.6	21.6	23.3	24.9	26.9	28.9	32.0	42.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	447	866	50.2%	50.6%	71.7
<12	240	368	27.0%	58.4%	74.5
<18	174	259	19.6%	50.2%	73.0
<24	94	165	10.6%	41.2%	69.3
>24	227	562	25.5%	37.2%	68.9
Total	890	2,220	100%	47.8%	71.4

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	105	773	7.36	100%	54.3%

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	190	231	46.0%	72.6	159	188	53.8%	73.0	190	245	43.2%	69.0	184	232	48.8%	71.2
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

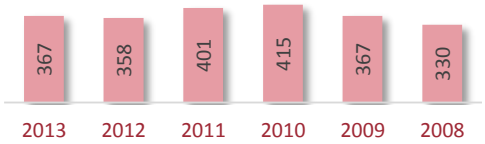
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

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

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	351	297	647	-	629	215	45	50	4	140	184	119	75	102	79
Sections	653	561	1,214	-	1,637	375	62	62	6	267	328	194	137	160	122
% Pass	49.8%	55.6%	52.5%	-	53.5%	59.2%	46.8%	40.5%	83.3%	61.8%	56.1%	42.3%	51.1%	46.9%	45.9%
Avg Score	71.7	72.2	71.9	-	72.8	73.6	72.1	66.2	83.2	75.0	72.9	68.4	72.6	70.1	69.1
Avg Age	27.7	28.1	27.9	-	26.9	30.2	29.9	35.5	21.6	23.3	24.8	27.0	28.9	32.1	41.7

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	427	787	64.8%	50.4%	71.5
<12	179	231	19.0%	64.5%	75.5
<18	81	95	7.8%	61.1%	73.5
<24	29	32	2.6%	31.3%	64.2
>24	55	69	5.7%	33.3%	66.1
Total	647	1,214	100%	52.5%	71.9

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
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	49.5%	73.1	532	532	60.7%	74.1	511	511	47.5%	69.5	517	517	52.9%	71.2
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

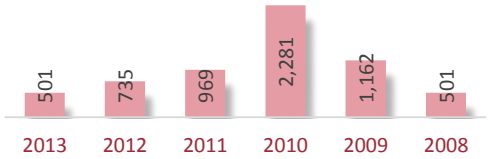
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Maine

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	707	512	568	668	140	102	46	80	1	109	210	191	171	348	283
Sections	1,945	1,446	1,472	1,919	331	267	109	189	2	258	536	476	424	899	796
% Pass	46.2%	46.3%	51.7%	42.1%	45.6%	55.8%	41.3%	39.0%	0.0%	61.2%	47.8%	53.2%	46.9%	42.6%	40.1%
Avg Score	70.5	70.6	72.4	69.2	71.2	73.7	68.7	69.6	61.5	74.5	70.9	71.3	68.9	70.5	69.6
Avg Age	29.7	33.5	29.5	32.8	30.1	30.8	30.7	35.6	21.0	23.2	25.0	26.9	29.0	32.1	41.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	583	1,382	47.8%	50.7%	70.4
<12	318	543	26.1%	55.1%	72.7
<18	257	439	21.1%	46.5%	71.4
<24	137	243	11.2%	38.3%	69.6
>24	283	784	23.2%	34.7%	69.3
Total	**1,219**	**3,391**	**100%**	**46.2%**	**70.6**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	41.6%	70.0	159	188	50.1%	72.6	190	245	47.9%	69.8	184	232	46.0%	70.0
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

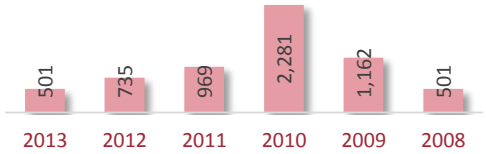
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Maine

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	512	324	439	401	629	215	45	50	1	101	175	134	96	212	157
Sections	1,019	683	841	861	1,637	375	62	62	2	214	336	259	176	400	315
% Pass	50.2%	54.0%	57.4%	46.1%	53.5%	59.2%	46.8%	40.5%	0.0%	63.1%	50.0%	56.8%	46.0%	48.5%	49.2%
Avg Score	70.5	71.0	73.1	68.4	72.8	73.6	72.1	66.2	61.5	74.6	71.0	71.6	67.5	69.8	70.2
Avg Age	28.8	31.8	28.0	31.9	26.9	30.2	29.9	35.5	21.0	23.2	24.9	27.0	29.0	32.2	40.3

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	563	1,205	70.8%	51.5%	70.3
<12	189	246	14.5%	61.4%	74.4
<18	109	130	7.6%	58.5%	73.8
<24	42	46	2.7%	26.1%	64.4
>24	58	75	4.4%	28.0%	64.8
Total	**836**	**1,702**	**100%**	**51.7%**	**70.7**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	**156**	**624**	**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	576	576	45.6%	69.8	532	532	64.9%	74.2	511	511	51.4%	70.1	517	517	46.9%	69.3
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

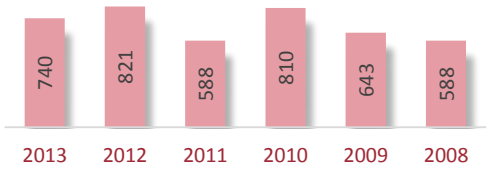
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Maryland

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	707	512	1,750	0	140	102	46	80	26	424	412	270	192	290	337
Sections	1,945	1,446	4,561	0	331	267	109	189	59	1,038	941	586	428	726	783
% Pass	46.2%	46.3%	45.2%	0.0%	45.6%	55.8%	41.3%	39.0%	84.8%	54.0%	44.3%	44.5%	39.3%	46.8%	34.1%
Avg Score	70.5	70.6	70.8	0.0	71.2	73.7	68.7	69.6	81.4	73.8	70.8	71.0	67.9	71.3	67.0
Avg Age	29.7	33.5	29.3	0.0	30.1	30.8	30.7	35.6	21.7	23.1	24.9	26.9	28.9	32.1	43.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	942	1,923	53.8%	50.7%	71.1
<12	538	854	30.7%	50.7%	72.9
<18	365	564	20.9%	46.3%	71.7
<24	153	256	8.7%	33.6%	68.8
>24	392	964	22.4%	32.0%	68.3
Total	**1,750**	**4,561**	**100%**	**45.2%**	**70.8**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	42.6%	71.3	159	188	51.4%	73.2	190	245	41.8%	68.3	184	232	46.1%	70.6
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

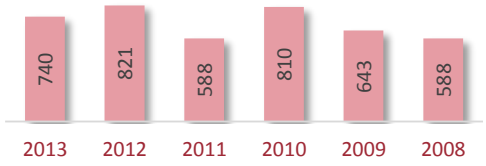
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Maryland

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	365	309	1,332	-	629	215	45	50	23	373	293	168	135	203	224
Sections	570	477	2,525	-	1,637	375	62	62	50	754	493	273	230	365	360
% Pass	50.5%	54.9%	50.6%	-	53.5%	59.2%	46.8%	40.5%	86.0%	57.4%	47.9%	49.5%	38.3%	52.3%	42.2%
Avg Score	70.9	73.4	71.4	-	72.8	73.6	72.1	66.2	82.7	74.7	70.4	70.8	66.8	71.8	67.3
Avg Age	27.9	27.9	28.4	-	26.9	30.2	29.9	35.5	21.7	23.0	24.9	26.8	29.0	32.1	42.4

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	885	1,670	66.1%	51.4%	71.3
<12	346	437	17.3%	57.9%	74.5
<18	196	217	8.6%	48.9%	72.6
<24	61	67	2.7%	25.4%	66.0
>24	115	134	5.3%	32.1%	64.0
Total	**1,332**	**2,525**	**100%**	**50.6%**	**71.4**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	**156**	**624**	**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	576	576	47.7%	71.9	532	532	59.7%	74.8	511	511	44.5%	68.1	517	517	51.4%	71.1
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

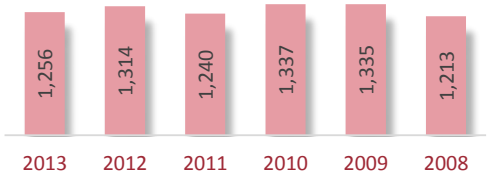
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Massachusetts

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,470	1,321	2,735	60	140	102	46	80	48	1,036	755	402	246	322	291
Sections	3,834	3,360	7,074	120	331	267	109	189	78	2,610	1,673	906	574	700	653
% Pass	51.8%	59.8%	55.6%	50.0%	45.6%	55.8%	41.3%	39.0%	71.8%	63.7%	53.7%	51.7%	50.2%	47.6%	44.0%
Avg Score	72.7	75.2	73.9	69.9	71.2	73.7	68.7	69.6	79.5	76.4	73.0	72.1	72.9	72.1	70.6
Avg Age	26.6	27.4	26.9	29.0	30.1	30.8	30.7	35.6	21.8	23.1	24.8	26.9	28.9	32.1	41.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,581	3,453	56.7%	61.4%	75.3
<12	811	1,252	29.1%	59.8%	75.1
<18	503	725	18.0%	52.6%	72.7
<24	243	402	8.7%	46.3%	72.0
>24	572	1,362	20.5%	41.0%	70.3
Total	**2,790**	**7,194**	**100%**	**55.5%**	**73.9**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	53.2%	74.7	159	188	66.7%	76.4	190	245	51.4%	72.0	184	232	52.4%	72.6
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

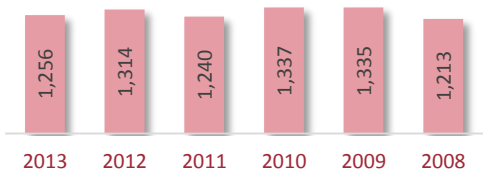
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Massachusetts

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,124	1,024	2,105	44	629	215	45	50	48	927	547	246	144	197	189
Sections	2,273	2,129	4,331	71	1,637	375	62	62	77	2,078	939	417	248	337	306
% Pass	56.8%	65.1%	60.8%	57.8%	53.5%	59.2%	46.8%	40.5%	71.4%	66.9%	57.1%	53.2%	58.1%	52.2%	50.0%
Avg Score	73.6	76.6	75.1	70.6	72.8	73.6	72.1	66.2	79.5	77.1	73.4	71.7	75.8	72.7	71.5
Avg Age	25.7	26.4	26.0	29.1	26.9	30.2	29.9	35.5	21.8	23.0	24.8	26.9	28.9	31.9	42.0

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	1,526	3,126	71.0%	62.6%	75.6
<12	563	722	16.4%	64.1%	76.3
<18	244	280	6.4%	55.0%	72.4
<24	85	96	2.2%	45.8%	69.6
>24	146	178	4.0%	32.6%	67.7
Total	2,147	4,402	100%	60.8%	75.0

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	156	624	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	576	576	56.1%	75.6	532	532	75.8%	78.7	511	511	56.1%	72.7	517	517	55.8%	73.2
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

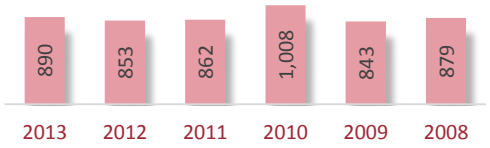
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Michigan

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	812	1,044	1,820	37	140	102	46	80	36	570	473	245	193	257	295
Sections	2,127	2,770	4,814	83	331	267	109	189	83	1,515	1,071	552	424	592	660
% Pass	49.7%	58.7%	54.9%	50.6%	45.6%	55.8%	41.3%	39.0%	69.9%	66.4%	50.8%	51.5%	50.5%	46.5%	46.1%
Avg Score	72.1	75.4	74.0	72.3	71.2	73.7	68.7	69.6	80.7	77.1	72.7	72.8	73.5	71.4	71.7
Avg Age	28.6	27.7	28.1	30.3	30.1	30.8	30.7	35.6	21.6	23.1	24.8	26.9	28.9	32.2	42.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,021	2,384	55.0%	60.0%	75.2
<12	523	832	28.2%	58.4%	74.5
<18	336	512	18.1%	50.2%	72.7
<24	156	252	8.4%	45.2%	71.7
>24	384	917	20.7%	43.3%	71.7
Total	**1,856**	**4,897**	**100%**	**54.8%**	**74.0**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	50.4%	74.3	159	188	65.6%	76.5	190	245	53.1%	72.6	184	232	52.0%	72.7
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

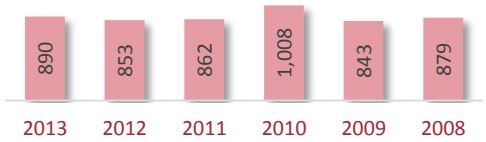
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Michigan

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	590	794	1,360	25	629	215	45	50	36	509	333	147	113	167	200
Sections	1,249	1,741	2,946	44	1,637	375	62	62	79	1,228	613	256	187	286	341
% Pass	52.9%	64.7%	60.0%	45.5%	53.5%	59.2%	46.8%	40.5%	70.9%	69.1%	53.5%	58.2%	56.2%	45.5%	50.2%
Avg Score	72.3	76.8	75.0	71.7	72.8	73.6	72.1	66.2	80.9	77.8	73.0	74.0	74.4	70.4	71.7
Avg Age	27.6	26.7	27.1	28.3	26.9	30.2	29.9	35.5	21.6	23.0	24.7	26.8	28.9	32.2	42.3

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	993	2,159	72.2%	60.8%	75.3
<12	366	485	16.2%	64.3%	75.9
<18	173	206	6.9%	54.4%	73.3
<24	38	42	1.4%	52.4%	72.2
>24	86	98	3.3%	29.6%	68.1
Total	**1,384**	**2,990**	**100%**	**59.8%**	**74.9**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	**156**	**624**	**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	576	576	52.4%	74.8	532	532	74.7%	78.7	511	511	57.8%	73.2	517	517	55.5%	73.3
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

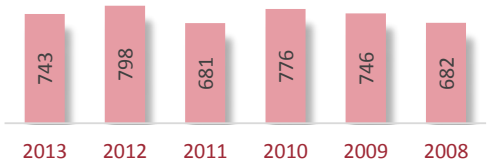
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Minnesota

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	721	763	1,483	3	140	102	46	80	48	557	414	188	120	192	157
Sections	2,047	2,083	4,127	3	331	267	109	189	103	1,593	961	433	292	406	342
% Pass	52.1%	58.1%	55.1%	100.0%	45.6%	55.8%	41.3%	39.0%	75.7%	62.6%	52.0%	49.4%	51.0%	45.3%	45.3%
Avg Score	73.1	74.8	74.0	81.7	71.2	73.7	68.7	69.6	81.0	76.3	73.3	72.1	72.6	71.1	69.8
Avg Age	26.5	26.8	26.7	26.1	30.1	30.8	30.7	35.6	21.6	23.1	24.8	26.9	28.9	32.1	41.8

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	897	2,308	60.4%	59.9%	75.0
<12	424	662	28.6%	57.1%	75.6
<18	287	464	19.3%	44.2%	71.7
<24	124	187	8.4%	46.0%	71.4
>24	223	509	15.0%	44.2%	70.4
Total	**1,484**	**4,130**	**100%**	**55.1%**	**74.0**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	50.4%	74.3	159	188	67.5%	76.8	190	245	53.4%	72.7	184	232	51.4%	72.5
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

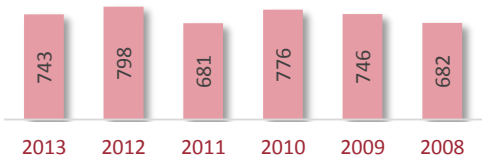
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Minnesota

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	533	603	1,135	3	629	215	45	50	44	482	278	115	79	135	112
Sections	1,272	1,404	2,673	3	1,637	375	62	62	96	1,270	517	215	154	233	191
% Pass	56.8%	61.5%	59.3%	100.0%	53.5%	59.2%	46.8%	40.5%	80.2%	65.8%	54.7%	53.0%	53.9%	43.4%	48.7%
Avg Score	73.9	75.7	74.9	81.7	72.8	73.6	72.1	66.2	81.7	77.1	73.6	72.4	71.9	70.4	70.6
Avg Age	25.9	26.3	26.1	26.1	26.9	30.2	29.9	35.5	21.6	23.1	24.7	26.9	28.9	32.3	41.7

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	876	2,139	79.9%	60.4%	75.0
<12	238	294	11.0%	62.6%	77.0
<18	107	128	4.8%	43.8%	70.9
<24	31	33	1.2%	39.4%	68.7
>24	60	82	3.1%	51.2%	71.4
Total	**1,136**	**2,676**	**100%**	**59.3%**	**74.9**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	**156**	**624**	**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	576	576	52.3%	74.9	532	532	75.0%	78.6	511	511	58.3%	73.6	517	517	52.7%	72.6
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

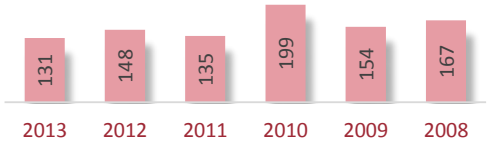
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Mississippi

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: REG
Candidates	324	219	184	184	144	159	142
Sections	803	393	410	243	182	201	177
% Pass	38.4%	40.0%	36.8%	35.0%	39.0%	39.8%	40.7%
Avg Score	69.0	68.3	69.8	70.7	67.9	68.1	69.0
Avg Age	30.7	29.9	31.5	30.2	31.7	30.6	30.4

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	174	136	324	0	140	102	46	80	0	34	75	53	44	64	81
Sections	390	356	803	0	331	267	109	189	0	86	186	114	104	121	192
% Pass	36.9%	40.2%	38.4%	0.0%	45.6%	55.8%	41.3%	39.0%	0.0%	43.0%	38.2%	36.8%	42.3%	39.7%	34.4%
Avg Score	68.1	70.4	69.0	0.0	71.2	73.7	68.7	69.6	0.0	69.4	68.4	68.9	70.2	69.6	68.7
Avg Age	31.1	30.1	30.7	0.0	30.1	30.8	30.7	35.6	0.0	23.5	25.0	27.0	28.9	32.4	41.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	161	302	49.7%	37.4%	67.9
<12	74	121	22.8%	49.6%	71.9
<18	70	102	21.6%	46.1%	70.1
<24	35	57	10.8%	36.8%	68.1
>24	92	221	28.4%	30.3%	68.8
Total	324	803	100%	38.4%	69.0

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	105	773	7.36	100%	54.3%

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	190	231	35.0%	70.7	159	188	39.0%	67.9	190	245	39.8%	68.1	184	232	40.7%	69.0
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

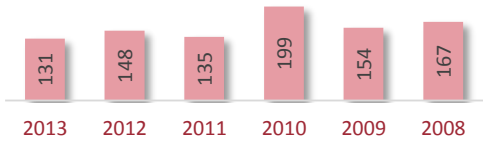
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

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	-	629	215	45	50	-	31	52	31	28	37	49
Sections	189	182	393	-	1,637	375	62	62	-	74	88	45	54	50	82
% Pass	38.6%	40.7%	40.0%	-	53.5%	59.2%	46.8%	40.5%	-	43.2%	40.9%	37.8%	50.0%	36.0%	32.9%
Avg Score	66.9	69.9	68.3	-	72.8	73.6	72.1	66.2	-	68.5	67.6	67.9	72.7	66.5	67.2
Avg Age	30.4	29.1	29.9	-	26.9	30.2	29.9	35.5	-	23.5	24.9	26.9	28.9	32.7	41.4

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	149	269	68.4%	36.4%	67.5
<12	46	59	15.0%	54.2%	73.8
<18	34	36	9.2%	52.8%	69.6
<24	15	17	4.3%	35.3%	63.6
>24	12	12	3.1%	16.7%	60.8
Total	219	393	100%	40.0%	68.3

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
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	36.2%	69.4	532	532	48.0%	68.6	511	511	33.0%	66.8	517	517	43.7%	68.4
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

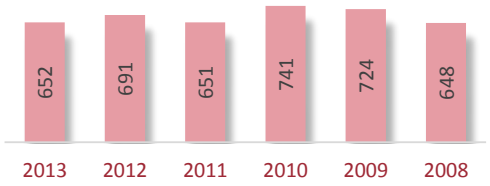
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Missouri

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	606	633	1,236	3	140	102	46	80	11	375	357	182	127	171	174
Sections	1,759	1,839	3,590	8	331	267	109	189	28	1,216	855	400	287	404	408
% Pass	54.1%	60.0%	57.2%	12.5%	45.6%	55.8%	41.3%	39.0%	75.0%	69.2%	53.1%	55.5%	49.8%	51.2%	40.9%
Avg Score	73.6	75.3	74.5	61.5	71.2	73.7	68.7	69.6	79.0	78.1	73.5	72.6	74.2	72.6	69.3
Avg Age	27.8	27.2	27.5	25.1	30.1	30.8	30.7	35.6	21.6	23.3	24.8	26.9	28.9	31.9	41.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	779	2,067	62.9%	62.2%	75.6
<12	368	559	29.7%	58.0%	74.7
<18	199	321	16.1%	52.0%	73.5
<24	99	160	8.0%	45.0%	71.3
>24	207	491	16.7%	42.2%	71.2
Total	**1,238**	**3,598**	**100%**	**57.1%**	**74.5**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	52.8%	74.5	159	188	66.3%	77.1	190	245	56.1%	73.3	184	232	54.9%	73.3
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

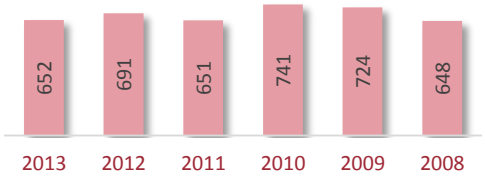
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Missouri

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	448	498	944	2	629	215	45	50	11	343	250	114	77	115	125
Sections	1,077	1,259	2,330	6	1,637	375	62	62	28	1,019	483	219	142	217	228
% Pass	58.7%	64.7%	62.0%	16.7%	53.5%	59.2%	46.8%	40.5%	75.0%	71.4%	58.4%	55.7%	55.6%	51.6%	44.7%
Avg Score	74.5	76.3	75.5	59.8	72.8	73.6	72.1	66.2	79.0	78.6	74.3	72.5	76.1	71.7	69.2
Avg Age	27.1	26.6	26.8	25.2	26.9	30.2	29.9	35.5	21.6	23.3	24.8	26.9	28.9	32.0	41.5

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	764	1,915	82.0%	62.7%	75.7
<12	192	244	10.4%	65.2%	75.3
<18	78	90	3.9%	60.0%	75.2
<24	24	27	1.2%	37.0%	69.5
>24	45	60	2.6%	36.7%	70.3
Total	946	2,336	100%	61.9%	75.4

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	156	624	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	576	576	54.9%	74.8	532	532	73.5%	78.6	511	511	62.3%	74.4	517	517	57.1%	74.0
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

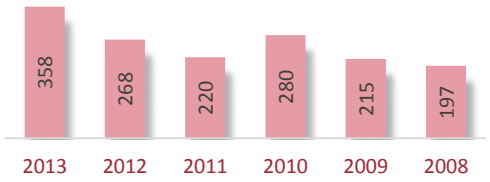
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Montana

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	328	301	285	345	140	102	46	80	27	140	128	98	60	109	120
Sections	967	970	818	1,119	331	267	109	189	78	469	365	263	171	269	322
% Pass	43.4%	45.8%	57.2%	35.4%	45.6%	55.8%	41.3%	39.0%	59.0%	49.5%	42.2%	44.5%	51.5%	38.7%	38.2%
Avg Score	68.3	69.5	73.5	65.5	71.2	73.7	68.7	69.6	70.9	70.1	69.7	68.6	72.1	64.4	67.9
Avg Age	28.5	29.1	28.6	28.9	30.1	30.8	30.7	35.6	21.4	23.0	24.9	26.9	28.9	32.3	41.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	402	1,131	64.0%	47.8%	68.7
<12	159	282	25.3%	43.3%	69.0
<18	115	198	18.3%	45.5%	70.3
<24	47	82	7.5%	40.2%	66.9
>24	88	244	14.0%	32.0%	68.9
Total	**628**	**1,937**	**100%**	**44.6%**	**68.9**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	40.5%	69.3	159	188	48.6%	71.1	190	245	45.5%	67.0	184	232	44.6%	68.2
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

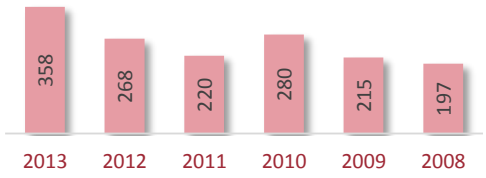
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Montana

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	251	235	221	266	629	215	45	50	26	127	89	70	38	82	78
Sections	571	602	526	647	1,637	375	62	62	70	346	195	143	87	170	162
% Pass	47.8%	51.3%	64.1%	37.9%	53.5%	59.2%	46.8%	40.5%	64.3%	52.3%	48.2%	46.9%	63.2%	41.2%	43.2%
Avg Score	68.1	69.5	74.7	64.1	72.8	73.6	72.1	66.2	72.0	70.4	69.8	68.0	73.5	62.4	67.9
Avg Age	27.9	28.1	28.3	27.8	26.9	30.2	29.9	35.5	21.4	23.0	24.9	26.9	28.9	32.3	41.3

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	388	974	83.0%	48.9%	68.6
<12	86	110	9.4%	54.6%	70.6
<18	42	50	4.3%	58.0%	71.9
<24	20	25	2.1%	48.0%	64.6
>24	12	14	1.2%	35.7%	65.9
Total	**486**	**1,173**	**100%**	**49.6%**	**68.8**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	**156**	**624**	**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	576	576	44.7%	69.2	532	532	58.1%	71.7	511	511	50.3%	67.1	517	517	46.3%	67.6
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

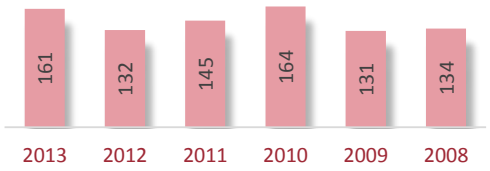
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Nebraska

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	143	184	326	0	140	102	46	80	2	87	102	54	37	46	31
Sections	370	458	828	0	331	267	109	189	2	220	225	130	69	103	79
% Pass	48.9%	58.7%	54.4%	0.0%	45.6%	55.8%	41.3%	39.0%	0.0%	68.2%	56.4%	50.8%	56.5%	41.8%	31.7%
Avg Score	72.6	75.6	74.3	0.0	71.2	73.7	68.7	69.6	32.0	77.9	74.9	73.9	73.8	71.7	67.5
Avg Age	27.6	27.4	27.5	0.0	30.1	30.8	30.7	35.6	21.9	23.1	24.9	26.9	29.0	31.9	40.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	190	406	58.3%	60.8%	76.2
<12	86	124	26.4%	56.5%	74.9
<18	55	86	16.9%	58.1%	75.5
<24	18	26	5.5%	38.5%	69.6
>24	65	186	19.9%	39.3%	69.7
Total	326	828	100%	54.4%	74.3

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	105	773	7.36	100%	54.3%

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	190	231	49.6%	74.9	159	188	61.7%	75.9	190	245	53.1%	72.6	184	232	53.9%	73.7
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

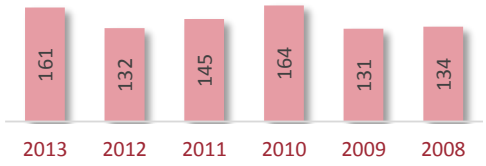
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Nebraska

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	104	145	248	-	629	215	45	50	2	73	76	34	25	33	20
Sections	206	287	493	-	1,637	375	62	62	2	172	134	66	38	49	32
% Pass	53.9%	61.0%	58.0%	-	53.5%	59.2%	46.8%	40.5%	0.0%	70.4%	61.2%	48.5%	60.5%	38.8%	28.1%
Avg Score	73.9	76.6	75.5	-	72.8	73.6	72.1	66.2	32.0	79.5	75.9	74.0	75.8	71.0	65.2
Avg Age	26.8	26.3	26.5	-	26.9	30.2	29.9	35.5	21.9	23.1	24.9	26.8	28.9	32.0	39.8

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	182	372	75.5%	61.3%	76.4
<12	49	59	12.0%	61.0%	76.4
<18	25	27	5.5%	51.9%	76.1
<24	8	9	1.8%	22.2%	64.4
>24	20	26	5.3%	23.1%	63.9
Total	248	493	100%	58.0%	75.5

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	156	624	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	576	576	51.6%	75.9	532	532	71.0%	78.5	511	511	55.3%	73.3	517	517	54.1%	74.2
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

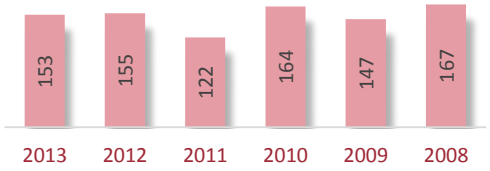
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Nevada

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	146	145	342	8	140	102	46	80	2	26	72	70	45	79	87
Sections	314	316	889	13	331	267	109	189	4	77	171	167	85	205	193
% Pass	46.8%	55.7%	53.3%	38.5%	45.6%	55.8%	41.3%	39.0%	25.0%	62.3%	54.4%	54.5%	60.0%	49.3%	48.7%
Avg Score	71.7	74.4	73.3	72.2	71.2	73.7	68.7	69.6	67.8	76.1	74.0	73.4	75.3	72.2	71.9
Avg Age	30.5	30.5	30.6	30.7	30.1	30.8	30.7	35.6	21.0	23.1	25.1	26.9	29.0	31.9	41.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	203	422	58.5%	52.6%	72.6
<12	107	168	30.8%	61.9%	75.4
<18	66	97	19.0%	54.6%	74.4
<24	28	39	8.1%	48.7%	73.8
>24	74	176	21.3%	46.0%	72.2
Total	**347**	**902**	**100%**	**53.1%**	**73.3**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	52.0%	75.5	159	188	57.3%	74.4	190	245	48.8%	71.4	184	232	55.2%	71.9
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

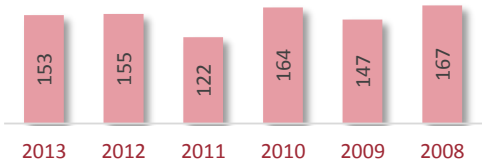
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Nevada

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	99	97	250	6	629	215	45	50	2	23	48	54	31	59	52
Sections	187	183	520	8	1,637	375	62	62	4	61	100	100	49	121	93
% Pass	46.0%	60.1%	56.0%	37.5%	53.5%	59.2%	46.8%	40.5%	25.0%	63.9%	60.0%	59.0%	63.3%	51.2%	45.2%
Avg Score	70.6	75.6	73.7	71.8	72.8	73.6	72.1	66.2	67.8	76.0	74.8	73.8	77.1	72.6	70.6
Avg Age	30.0	29.9	29.9	31.1	26.9	30.2	29.9	35.5	21.0	23.1	25.1	26.9	28.9	31.7	41.8

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	192	368	69.7%	53.5%	72.6
<12	77	99	18.8%	62.6%	76.7
<18	29	37	7.0%	64.9%	76.4
<24	8	8	1.5%	25.0%	67.9
>24	13	16	3.0%	56.3%	76.0
Total	**255**	**528**	**100%**	**55.7%**	**73.7**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	**156**	**624**	**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	576	576	50.4%	75.3	532	532	64.1%	75.6	511	511	52.9%	72.1	517	517	55.9%	71.7
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

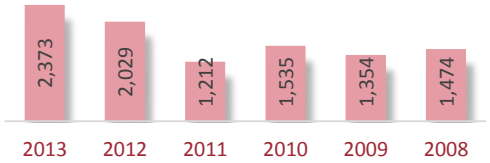
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

New Hampshire

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,826	2,672	1,227	3,284	140	102	46	80	40	575	905	691	603	1,111	962
Sections	4,624	6,625	3,048	8,201	331	267	109	189	77	1,286	1,982	1,492	1,373	2,668	2,371
% Pass	42.5%	43.3%	49.9%	40.4%	45.6%	55.8%	41.3%	39.0%	33.8%	49.5%	45.2%	42.9%	42.0%	45.2%	36.1%
Avg Score	68.5	69.1	71.2	68.0	71.2	73.7	68.7	69.6	67.5	69.9	68.9	68.6	68.6	69.6	67.8
Avg Age	29.4	31.5	30.7	30.6	30.1	30.8	30.7	35.6	21.6	23.2	24.9	26.9	28.9	32.2	41.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	2,816	5,708	62.6%	44.9%	67.9
<12	1,312	2,136	29.2%	47.7%	71.0
<18	789	1,253	17.5%	43.0%	70.9
<24	294	509	6.5%	33.2%	68.8
>24	655	1,643	14.6%	33.2%	67.9
Total	**4,498**	**11,249**	**100%**	**43.0%**	**68.8**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	39.1%	68.5	159	188	45.5%	70.8	190	245	44.5%	67.8	184	232	43.4%	68.4
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

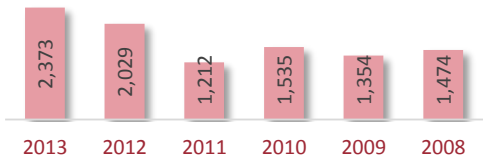
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

New Hampshire

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other
Candidates	1,437	2,087	1,016	2,512	629	215	45	50
Sections	2,875	3,898	2,023	4,750	1,637	375	62	62
% Pass	45.9%	47.1%	52.4%	44.1%	53.5%	59.2%	46.8%	40.5%
Avg Score	68.2	68.7	71.2	67.3	72.8	73.6	72.1	66.2
Avg Age	28.8	30.8	29.8	30.0	26.9	30.2	29.9	35.5

	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	38	496	721	528	440	832	680
Sections	67	929	1,264	942	796	1,559	1,216
% Pass	35.8%	53.1%	47.3%	45.7%	47.2%	48.9%	38.6%
Avg Score	69.1	70.3	68.3	68.1	67.9	69.4	66.7
Avg Age	21.6	23.2	24.9	26.9	28.9	32.2	41.0

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	2,675	5,015	74.0%	45.4%	67.5
<12	827	1,043	15.4%	56.4%	73.1
<18	369	426	6.3%	48.6%	71.6
<24	98	108	1.6%	35.2%	66.8
>24	153	181	2.7%	23.2%	61.3
Total	3,524	6,773	100%	46.6%	68.5

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	156	624	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	576	576	40.9%	67.7	532	532	54.0%	71.7	511	511	47.5%	67.8	517	517	44.6%	67.0
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

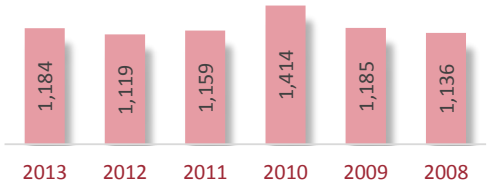
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

New Jersey

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,284	1,549	2,792	43	140	102	46	80	62	753	673	444	314	482	431
Sections	3,127	3,817	6,849	95	331	267	109	189	120	1,832	1,408	918	636	1,044	986
% Pass	39.0%	44.0%	41.6%	47.4%	45.6%	55.8%	41.3%	39.0%	55.8%	46.7%	37.9%	41.9%	44.0%	39.9%	36.4%
Avg Score	68.0	70.0	69.1	71.7	71.2	73.7	68.7	69.6	74.1	71.0	67.9	69.3	69.2	68.4	67.1
Avg Age	28.3	28.7	28.5	32.1	30.1	30.8	30.7	35.6	21.5	23.0	24.8	26.9	29.0	32.0	42.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,453	2,906	51.3%	43.4%	68.8
<12	690	1,042	24.4%	48.0%	71.4
<18	478	720	16.9%	44.9%	71.1
<24	301	456	10.6%	38.8%	68.6
>24	782	1,820	27.6%	34.9%	67.6
Total	**2,833**	**6,944**	**100%**	**41.7%**	**69.1**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	39.0%	69.3	159	188	47.6%	71.0	190	245	39.4%	67.2	184	232	41.9%	69.0
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

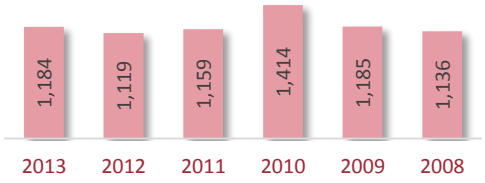
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

New Jersey

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other
Candidates	853	1,120	1,952	21	629	215	45	50
Sections	1,568	2,081	3,617	32	1,637	375	62	62
% Pass	42.0%	47.7%	45.2%	53.1%	53.5%	59.2%	46.8%	40.5%
Avg Score	67.3	70.0	68.8	73.9	72.8	73.6	72.1	66.2
Avg Age	27.3	27.9	27.6	28.5	26.9	30.2	29.9	35.5

	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	62	641	407	258	189	293	269
Sections	109	1,326	634	392	281	467	440
% Pass	56.0%	48.8%	39.6%	43.6%	47.3%	41.8%	43.6%
Avg Score	74.2	71.0	66.1	67.8	68.1	67.1	68.3
Avg Age	21.5	23.0	24.8	26.9	28.9	31.9	42.4

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	1,383	2,577	70.6%	44.1%	68.5
<12	410	490	13.4%	53.9%	72.3
<18	214	246	6.7%	51.6%	71.6
<24	91	101	2.8%	41.6%	65.2
>24	193	235	6.4%	34.5%	63.9
Total	1,973	3,649	100%	45.2%	68.8

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	156	624	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	576	576	39.4%	67.8	532	532	55.6%	72.5	511	511	42.7%	66.6	517	517	44.2%	68.7
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

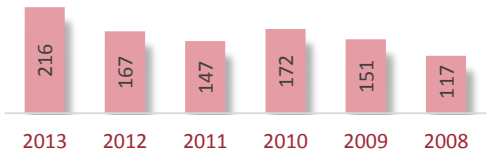
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

New Mexico

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	227	214	340	102	140	102	46	80	4	37	77	63	46	111	141
Sections	535	521	779	277	331	267	109	189	15	83	188	156	95	247	272
% Pass	45.6%	47.6%	47.9%	43.0%	45.6%	55.8%	41.3%	39.0%	40.0%	47.0%	40.4%	58.3%	42.1%	45.8%	46.7%
Avg Score	70.0	72.3	71.8	69.2	71.2	73.7	68.7	69.6	65.1	68.5	70.0	74.6	71.4	71.1	71.0
Avg Age	31.4	31.8	32.2	29.8	30.1	30.8	30.7	35.6	21.6	23.0	25.0	26.8	29.1	32.2	42.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	256	525	58.0%	49.3%	70.9
<12	102	156	23.1%	49.4%	73.2
<18	76	116	17.2%	48.3%	72.7
<24	39	54	8.8%	48.2%	70.7
>24	94	205	21.3%	36.1%	69.3
Total	**441**	**1,056**	**100%**	**46.6%**	**71.1**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	45.0%	71.2	159	188	50.0%	72.5	190	245	45.5%	70.2	184	232	45.8%	70.5
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

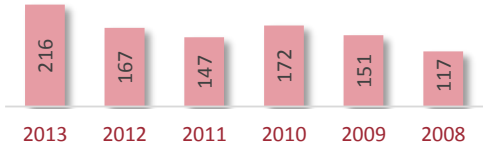
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

New Mexico

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	168	160	237	91	629	215	45	50	4	32	60	48	23	83	98
Sections	322	319	418	223	1,637	375	62	62	15	70	122	100	35	145	154
% Pass	50.9%	50.2%	54.3%	43.5%	53.5%	59.2%	46.8%	40.5%	40.0%	45.7%	46.7%	60.0%	54.3%	48.3%	52.0%
Avg Score	70.3	72.7	72.7	69.3	72.8	73.6	72.1	66.2	65.1	68.3	71.1	75.5	73.4	71.0	71.6
Avg Age	30.4	31.6	31.6	29.9	26.9	30.2	29.9	35.5	21.6	23.0	24.9	26.8	29.1	32.1	42.4

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	248	484	75.5%	49.8%	71.0
<12	57	73	11.4%	61.6%	76.7
<18	33	39	6.1%	59.0%	75.4
<24	13	14	2.2%	42.9%	71.1
>24	27	31	4.8%	29.0%	63.7
Total	328	641	100%	50.6%	71.5

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	156	624	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	576	576	46.8%	70.9	532	532	55.3%	73.3	511	511	52.4%	71.1	517	517	47.7%	70.6
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

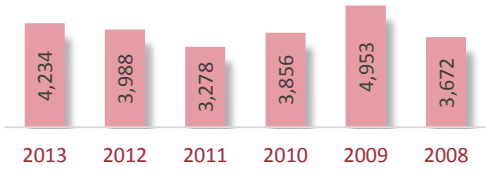
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

New York

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	4,797	5,065	9,708	171	140	102	46	80	249	3,191	2,477	1,483	1,052	1,402	1,167
Sections	11,934	12,807	24,299	442	331	267	109	189	507	7,925	5,284	3,168	2,201	3,117	2,539
% Pass	45.6%	51.0%	48.5%	45.3%	45.6%	55.8%	41.3%	39.0%	68.1%	59.3%	45.9%	43.9%	43.2%	41.5%	34.6%
Avg Score	70.5	72.6	71.6	70.5	71.2	73.7	68.7	69.6	77.8	75.0	70.7	70.0	70.1	69.8	67.1
Avg Age	27.4	27.6	27.5	29.0	30.1	30.8	30.7	35.6	21.6	23.1	24.8	26.9	28.9	32.1	41.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	5,180	10,461	52.5%	55.0%	72.7
<12	2,676	4,116	27.1%	54.7%	73.6
<18	1,792	2,638	18.2%	48.9%	71.9
<24	939	1,453	9.5%	40.1%	69.4
>24	2,580	6,073	26.2%	34.7%	68.6
Total	**9,861**	**24,741**	**100%**	**48.4%**	**71.6**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	44.8%	71.7	159	188	57.2%	73.9	190	245	46.0%	69.8	184	232	47.3%	71.1
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

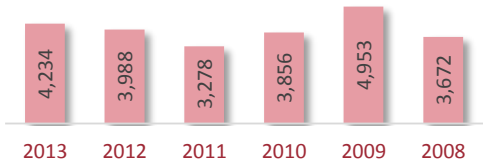
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

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	629	215	45	50	243	2,831	1,705	882	586	808	705
Sections	6,398	7,350	13,517	231	1,637	375	62	62	457	5,984	2,731	1,377	881	1,281	1,037
% Pass	50.7%	57.8%	54.6%	47.6%	53.5%	59.2%	46.8%	40.5%	70.0%	62.7%	48.6%	48.9%	48.1%	45.7%	39.7%
Avg Score	70.9	73.8	72.5	70.0	72.8	73.6	72.1	66.2	78.3	75.6	70.3	69.8	70.5	69.4	66.0
Avg Age	26.2	26.4	26.3	28.2	26.9	30.2	29.9	35.5	21.6	23.0	24.8	26.8	28.9	32.1	41.8

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	4,965	9,254	67.3%	56.2%	72.8
<12	1,797	2,240	16.3%	61.3%	75.0
<18	901	1,025	7.5%	52.7%	71.9
<24	326	366	2.7%	35.5%	66.4
>24	726	863	6.3%	29.1%	65.2
Total	**7,239**	**13,748**	**100%**	**54.5%**	**72.5**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
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	48.5%	72.0	532	532	68.0%	76.2	511	511	51.1%	70.2	517	517	51.5%	71.7
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

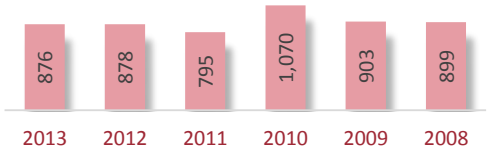
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

North Carolina

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	879	842	1,719	3	140	102	46	80	16	480	421	229	177	283	323
Sections	2,454	2,444	4,894	4	331	267	109	189	31	1,452	1,022	567	419	681	726
% Pass	52.7%	58.7%	55.7%	25.0%	45.6%	55.8%	41.3%	39.0%	87.1%	66.6%	57.8%	47.3%	50.4%	52.6%	42.0%
Avg Score	73.1	75.1	74.1	74.5	71.2	73.7	68.7	69.6	83.1	77.6	74.7	71.5	73.9	73.0	69.1
Avg Age	28.7	28.2	28.5	32.3	30.1	30.8	30.7	35.6	21.6	23.2	24.8	26.9	28.9	32.2	42.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	995	2,580	57.8%	61.4%	75.5
<12	499	754	29.0%	58.0%	74.7
<18	296	466	17.2%	53.0%	73.3
<24	133	219	7.7%	40.2%	70.7
>24	365	879	21.2%	42.1%	70.8
Total	**1,721**	**4,898**	**100%**	**55.7%**	**74.1**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	52.5%	75.0	159	188	63.1%	75.8	190	245	53.3%	72.3	184	232	54.6%	73.3
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

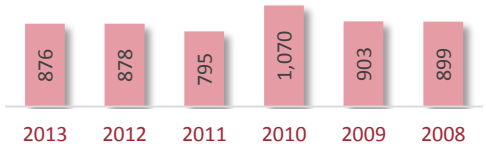
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

North Carolina

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	616	633	1,248	1	629	215	45	50	16	430	265	133	94	185	216
Sections	1,471	1,556	3,025	2	1,637	375	62	62	31	1,207	580	272	183	360	394
% Pass	58.7%	63.8%	61.4%	0.0%	53.5%	59.2%	46.8%	40.5%	87.1%	68.9%	62.1%	54.4%	58.5%	55.8%	46.2%
Avg Score	74.0	76.6	75.3	73.5	72.8	73.6	72.1	66.2	83.1	78.3	75.5	72.1	76.2	73.6	68.8
Avg Age	28.0	27.5	27.7	28.2	26.9	30.2	29.9	35.5	21.6	23.2	24.8	26.9	28.9	32.3	42.6

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	979	2,401	79.3%	62.1%	75.6
<12	306	380	12.6%	63.7%	76.0
<18	108	128	4.2%	64.1%	74.5
<24	34	41	1.4%	22.0%	63.6
>24	68	77	2.5%	41.6%	70.1
Total	**1,249**	**3,027**	**100%**	**61.4%**	**75.3**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	**156**	**624**	**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	576	576	54.6%	75.7	532	532	71.8%	77.8	511	511	59.6%	73.5	517	517	59.9%	74.3
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

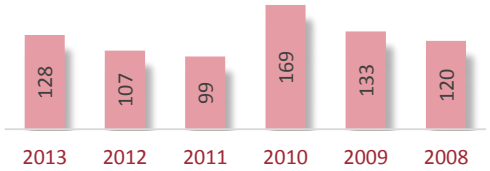
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

North Dakota

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	86	64	229	16	140	102	46	80	1	83	65	29	31	33	34
Sections	178	138	623	52	331	267	109	189	1	224	132	67	81	99	71
% Pass	54.5%	67.4%	55.2%	40.4%	45.6%	55.8%	41.3%	39.0%	100.0%	62.1%	53.8%	55.2%	53.1%	47.5%	38.0%
Avg Score	74.4	78.1	74.8	69.7	71.2	73.7	68.7	69.6	89.0	77.7	72.7	73.2	73.6	73.6	70.4
Avg Age	26.6	27.0	27.1	33.8	30.1	30.8	30.7	35.6	21.4	23.3	24.7	26.8	28.8	31.5	40.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	159	366	64.9%	57.4%	75.3
<12	77	125	31.4%	57.6%	74.8
<18	37	50	15.1%	56.0%	74.0
<24	10	22	4.1%	50.0%	73.1
>24	41	112	16.7%	39.3%	71.5
Total	**245**	**675**	**100%**	**54.1%**	**74.4**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	46.7%	74.7	159	188	56.2%	75.1	190	245	53.7%	73.8	184	232	61.1%	74.0
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

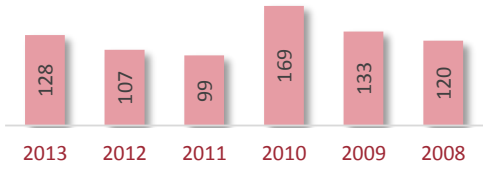
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

North Dakota

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	64	52	186	13	629	215	45	50	1	77	51	19	19	24	26
Sections	123	94	409	27	1,637	375	62	62	1	188	88	32	34	51	42
% Pass	57.7%	72.3%	59.2%	44.4%	53.5%	59.2%	46.8%	40.5%	100.0%	64.9%	56.8%	56.3%	52.9%	52.9%	42.9%
Avg Score	75.2	79.8	75.8	69.9	72.8	73.6	72.1	66.2	89.0	78.6	73.2	72.4	74.2	74.2	70.1
Avg Age	26.1	26.6	26.4	34.1	26.9	30.2	29.9	35.5	21.4	23.2	24.6	26.8	28.7	31.9	40.8

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	150	314	72.0%	58.3%	75.8
<12	62	78	17.9%	68.0%	76.7
<18	22	24	5.5%	54.2%	73.5
<24	5	8	1.8%	37.5%	70.5
>24	11	12	2.8%	16.7%	63.6
Total	199	436	100%	58.3%	75.4

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	156	624	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	576	576	49.1%	75.3	532	532	62.5%	76.3	511	511	58.0%	74.6	517	517	63.9%	75.5
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

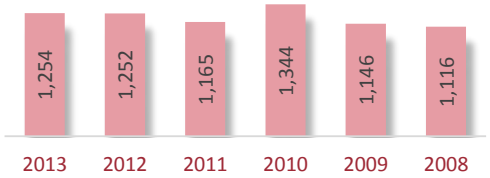
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Ohio

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,206	1,394	2,584	17	140	102	46	80	41	769	702	386	293	343	392
Sections	3,218	3,945	7,114	49	331	267	109	189	80	2,137	1,622	889	693	808	934
% Pass	47.6%	52.9%	50.6%	36.7%	45.6%	55.8%	41.3%	39.0%	78.8%	60.4%	50.1%	47.4%	44.6%	45.8%	37.7%
Avg Score	71.3	73.6	72.6	68.2	71.2	73.7	68.7	69.6	81.5	75.7	72.2	71.5	70.7	71.0	69.1
Avg Age	28.2	28.1	28.1	30.7	30.1	30.8	30.7	35.6	21.7	23.1	24.8	26.9	28.9	32.1	43.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,544	3,708	59.4%	55.8%	73.7
<12	736	1,161	28.3%	51.6%	72.4
<18	479	743	18.4%	45.4%	71.9
<24	220	350	8.5%	42.3%	70.6
>24	485	1,201	18.7%	38.7%	70.3
Total	2,599	7,163	100%	50.5%	72.6

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	105	773	7.36	100%	54.3%

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	190	231	46.3%	73.0	159	188	61.0%	75.5	190	245	48.1%	70.5	184	232	48.2%	71.5
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

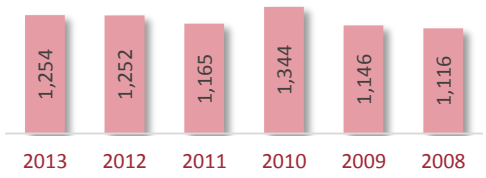
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Ohio

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	873	1,044	1,908	10	629	215	45	50	39	651	471	254	179	214	272
Sections	1,861	2,420	4,261	20	1,637	375	62	62	77	1,654	872	456	344	395	483
% Pass	51.7%	58.3%	55.5%	40.0%	53.5%	59.2%	46.8%	40.5%	81.8%	63.7%	54.8%	50.0%	49.1%	47.6%	40.2%
Avg Score	71.6	74.7	73.4	66.0	72.8	73.6	72.1	66.2	82.5	76.4	72.8	71.8	70.5	70.9	68.1
Avg Age	27.5	27.3	27.3	29.1	26.9	30.2	29.9	35.5	21.7	23.0	24.8	26.9	28.9	32.1	43.1

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	1,477	3,359	78.5%	56.3%	73.7
<12	427	518	12.1%	59.7%	73.8
<18	182	206	4.8%	54.9%	73.3
<24	55	60	1.4%	23.3%	66.3
>24	114	138	3.2%	32.6%	67.2
Total	**1,917**	**4,281**	**100%**	**55.4%**	**73.4**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	**156**	**624**	**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	576	576	51.3%	73.6	532	532	68.5%	77.1	511	511	52.4%	71.1	517	517	49.7%	71.7
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

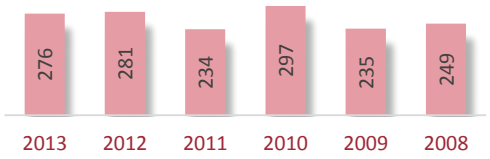
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Oklahoma

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	242	159	691	1	140	102	46	80	1	94	123	94	87	140	225
Sections	452	289	1,645	1	331	267	109	189	4	275	303	192	164	292	416
% Pass	44.9%	51.9%	49.6%	100.0%	45.6%	55.8%	41.3%	39.0%	100.0%	71.6%	56.8%	52.1%	44.5%	41.8%	35.8%
Avg Score	69.1	72.1	71.2	82.0	71.2	73.7	68.7	69.6	91.0	78.0	74.2	71.5	70.8	68.6	66.1
Avg Age	32.0	32.0	31.1	30.6	30.1	30.8	30.7	35.6	21.6	23.4	24.8	27.0	28.9	32.1	42.8

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	339	808	49.0%	61.4%	74.8
<12	153	231	22.1%	54.1%	73.7
<18	112	162	16.2%	44.4%	70.6
<24	45	73	6.5%	28.8%	66.7
>24	216	372	31.2%	27.7%	63.0
Total	692	1,646	100%	49.6%	71.2

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	105	773	7.36	100%	54.3%

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	190	231	46.3%	72.1	159	188	54.0%	71.1	190	245	49.0%	71.0	184	232	49.5%	70.5
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

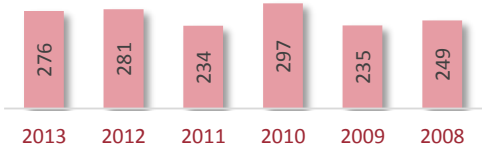
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Oklahoma

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	126	87	428	1	629	215	45	50	1	82	98	58	52	71	107
Sections	236	164	939	1	1,637	375	62	62	4	242	213	97	77	129	178
% Pass	57.6%	60.4%	60.8%	100.0%	53.5%	59.2%	46.8%	40.5%	100.0%	72.7%	64.8%	59.8%	59.7%	57.4%	42.7%
Avg Score	73.0	75.1	74.4	82.0	72.8	73.6	72.1	66.2	91.0	78.4	76.2	72.9	73.0	72.4	69.4
Avg Age	30.0	30.1	29.3	30.6	26.9	30.2	29.9	35.5	21.6	23.3	24.8	27.0	29.0	32.0	42.4

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	323	740	78.7%	62.6%	75.1
<12	87	105	11.2%	66.7%	75.8
<18	43	48	5.1%	56.3%	73.2
<24	10	12	1.3%	41.7%	64.5
>24	31	35	3.7%	20.0%	62.1
Total	429	940	100%	60.9%	74.4

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	156	624	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	576	576	54.2%	74.7	532	532	72.8%	76.6	511	511	57.3%	72.9	517	517	58.6%	73.3
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

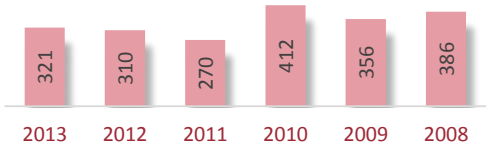
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Oregon

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	194	147	714	6	140	102	46	80	2	140	145	105	93	149	154
Sections	402	298	1,756	16	331	267	109	189	5	331	310	234	211	322	359
% Pass	58.0%	62.8%	58.7%	31.3%	45.6%	55.8%	41.3%	39.0%	100.0%	72.8%	58.4%	55.6%	51.7%	54.4%	54.3%
Avg Score	74.8	75.6	74.9	69.3	71.2	73.7	68.7	69.6	86.2	79.1	75.2	74.4	72.9	73.7	72.7
Avg Age	30.9	29.9	30.2	33.4	30.1	30.8	30.7	35.6	21.4	23.2	24.9	27.0	28.9	32.3	43.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	408	819	56.7%	63.5%	76.2
<12	185	296	25.7%	67.9%	77.2
<18	129	193	17.9%	54.9%	74.2
<24	52	80	7.2%	52.5%	73.5
>24	164	384	22.8%	43.5%	70.6
Total	**720**	**1,772**	**100%**	**58.5%**	**74.8**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	58.3%	75.9	159	188	64.7%	76.2	190	245	55.2%	73.4	184	232	56.4%	73.9
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

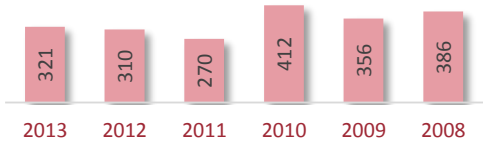
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Oregon

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	133	105	540	4	629	215	45	50	2	127	111	74	62	99	102
Sections	239	185	1,100	7	1,637	375	62	62	5	284	205	131	111	178	193
% Pass	64.4%	67.6%	63.5%	14.3%	53.5%	59.2%	46.8%	40.5%	100.0%	74.3%	60.0%	61.8%	56.8%	59.0%	57.5%
Avg Score	76.3	76.5	76.1	70.3	72.8	73.6	72.1	66.2	86.2	79.6	75.6	75.2	73.2	75.3	73.7
Avg Age	30.0	29.1	29.1	34.3	26.9	30.2	29.9	35.5	21.4	23.2	24.8	27.0	28.9	32.2	42.3

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	401	775	70.0%	64.0%	76.3
<12	142	189	17.1%	70.9%	78.2
<18	66	79	7.1%	51.9%	73.6
<24	15	18	1.6%	55.6%	73.4
>24	39	46	4.2%	39.1%	68.0
Total	544	1,107	100%	63.1%	76.0

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	156	624	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	576	576	58.3%	76.3	532	532	72.7%	78.6	511	511	60.5%	74.3	517	517	62.5%	75.3
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

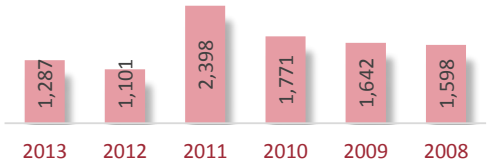
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Pennsylvania

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,465	1,731	3,182	19	140	102	46	80	42	1,158	843	478	305	384	383
Sections	3,828	4,411	8,187	52	331	267	109	189	79	2,989	1,822	1,026	652	866	805
% Pass	43.9%	53.4%	49.2%	25.0%	45.6%	55.8%	41.3%	39.0%	57.0%	55.0%	44.6%	47.8%	46.8%	48.7%	39.5%
Avg Score	70.6	73.4	72.1	67.2	71.2	73.7	68.7	69.6	75.7	73.6	71.0	72.0	71.6	71.7	69.7
Avg Age	27.3	27.1	27.2	27.9	30.1	30.8	30.7	35.6	21.7	23.1	24.8	26.9	28.9	32.1	42.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,586	3,531	49.6%	53.5%	72.6
<12	705	1,077	22.1%	54.9%	73.8
<18	611	870	19.1%	47.8%	72.5
<24	442	694	13.8%	42.5%	71.2
>24	888	2,067	27.8%	40.9%	70.4
Total	3,196	8,239	100%	49.0%	72.1

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	105	773	7.36	100%	54.3%

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	190	231	47.0%	73.0	159	188	56.7%	74.1	190	245	47.2%	70.2	184	232	46.2%	71.2
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

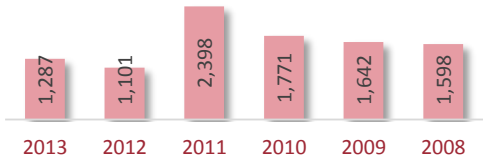
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Pennsylvania

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	946	1,243	2,183	8	629	215	45	50	42	981	482	243	143	222	239
Sections	1,901	2,520	4,409	12	1,637	375	62	62	71	2,233	786	378	232	362	359
% Pass	47.7%	58.3%	53.7%	41.7%	53.5%	59.2%	46.8%	40.5%	60.6%	58.2%	46.4%	48.9%	61.6%	51.7%	42.3%
Avg Score	70.6	74.2	72.6	71.3	72.8	73.6	72.1	66.2	76.0	74.2	70.5	71.5	73.8	71.7	68.4
Avg Age	26.4	26.1	26.2	27.6	26.9	30.2	29.9	35.5	21.7	23.0	24.7	27.0	28.9	32.1	42.0

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	1,506	3,180	71.9%	54.2%	72.7
<12	430	541	12.2%	64.9%	75.7
<18	258	289	6.5%	49.5%	72.2
<24	146	155	3.5%	37.4%	67.9
>24	219	256	5.8%	38.7%	68.5
Total	**2,189**	**4,421**	**100%**	**53.7%**	**72.6**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	**156**	**624**	**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	576	576	48.6%	72.9	532	532	67.4%	76.3	511	511	50.6%	70.2	517	517	49.2%	71.5
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

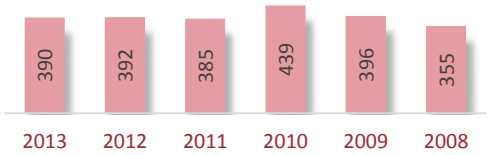
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Puerto Rico

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	504	406	856	72	140	102	46	80	8	225	260	146	88	152	131
Sections	1,166	955	1,957	164	331	267	109	189	16	483	543	273	177	339	290
% Pass	31.1%	36.4%	33.9%	29.3%	45.6%	55.8%	41.3%	39.0%	68.8%	41.4%	30.6%	31.5%	33.9%	32.5%	26.9%
Avg Score	63.6	65.9	64.7	63.9	71.2	73.7	68.7	69.6	73.9	67.9	63.0	62.9	66.9	66.0	60.5
Avg Age	27.3	29.9	28.3	30.0	30.1	30.8	30.7	35.6	21.7	23.2	24.9	26.8	28.9	32.1	41.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	493	867	54.2%	29.9%	59.3
<12	199	294	21.9%	42.5%	69.7
<18	127	182	14.0%	40.7%	69.0
<24	84	138	9.2%	33.3%	69.3
>24	261	640	28.7%	32.3%	67.3
Total	**910**	**2,121**	**100%**	**33.5%**	**64.7**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	32.4%	65.4	159	188	33.3%	66.3	190	245	35.4%	63.5	184	232	33.3%	63.2
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

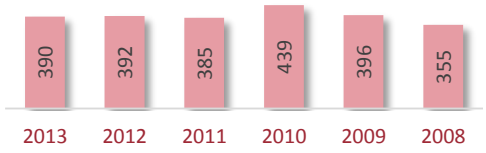
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Puerto Rico

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	355	298	615	41	629	215	45	50	7	197	173	84	50	92	86
Sections	589	506	1,032	63	1,637	375	62	62	12	355	258	114	75	132	149
% Pass	28.7%	34.4%	31.9%	22.2%	53.5%	59.2%	46.8%	40.5%	75.0%	43.7%	23.6%	25.4%	26.7%	25.0%	24.2%
Avg Score	59.1	62.5	60.9	56.7	72.8	73.6	72.1	66.2	73.5	67.5	56.5	56.6	62.1	58.4	54.9
Avg Age	26.6	29.3	27.8	28.8	26.9	30.2	29.9	35.5	21.7	23.1	24.9	26.8	29.0	32.1	41.4

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	474	771	70.4%	29.6%	58.3
<12	106	130	11.9%	45.4%	69.4
<18	51	58	5.3%	46.6%	68.9
<24	28	30	2.7%	16.7%	66.7
>24	87	106	9.7%	22.6%	61.0
Total	653	1,095	100%	31.3%	60.7

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	156	624	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	576	576	26.5%	60.8	532	532	34.4%	62.0	511	511	35.3%	60.4	517	517	30.6%	59.7
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

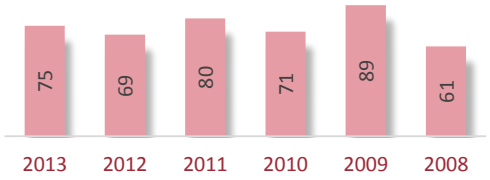
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Rhode Island

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	66	81	147	0	140	102	46	80	2	38	42	27	20	16	16
Sections	132	191	323	0	331	267	109	189	2	77	91	48	40	32	33
% Pass	39.4%	53.4%	47.7%	0.0%	45.6%	55.8%	41.3%	39.0%	100.0%	58.4%	41.8%	29.2%	50.0%	62.5%	45.5%
Avg Score	69.1	73.0	71.4	0.0	71.2	73.7	68.7	69.6	84.5	75.4	69.9	67.0	72.3	76.2	66.3
Avg Age	28.1	27.7	27.9	0.0	30.1	30.8	30.7	35.6	21.2	22.9	25.0	26.9	28.6	31.3	44.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	87	162	59.2%	41.4%	69.3
<12	45	65	30.6%	66.2%	76.2
<18	20	29	13.6%	62.1%	74.6
<24	11	14	7.5%	57.1%	75.1
>24	26	53	17.7%	34.0%	69.2
Total	**147**	**323**	**100%**	**47.7%**	**71.4**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	43.8%	72.0	159	188	54.3%	72.7	190	245	38.5%	67.1	184	232	55.9%	74.0
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

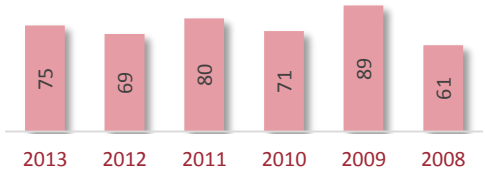
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Rhode Island

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	51	70	121	-	629	215	45	50	2	34	35	20	11	9	14
Sections	83	137	220	-	1,637	375	62	62	2	65	62	31	19	18	23
% Pass	34.9%	58.4%	49.6%	-	53.5%	59.2%	46.8%	40.5%	100.0%	56.9%	46.8%	32.3%	36.8%	72.2%	47.8%
Avg Score	67.1	72.9	70.7	-	72.8	73.6	72.1	66.2	84.5	74.9	69.8	66.2	67.0	77.3	64.0
Avg Age	27.3	27.6	27.5	-	26.9	30.2	29.9	35.5	21.2	22.9	25.0	26.8	28.7	31.5	44.4

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	84	145	65.9%	42.1%	69.0
<12	35	45	20.5%	75.6%	77.5
<18	12	16	7.3%	68.8%	72.8
<24	3	3	1.4%	33.3%	70.7
>24	10	11	5.0%	18.2%	62.2
Total	**121**	**220**	**100%**	**49.6%**	**70.7**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	**156**	**624**	**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	576	576	45.3%	70.5	532	532	53.6%	72.6	511	511	44.4%	66.7	517	517	56.5%	73.5
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

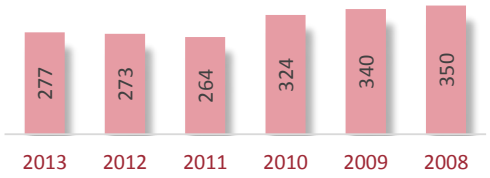
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

South Carolina

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	254	313	564	4	140	102	46	80	4	131	141	86	72	90	97
Sections	640	831	1,457	14	331	267	109	189	12	363	347	195	135	224	195
% Pass	50.6%	59.3%	55.5%	64.3%	45.6%	55.8%	41.3%	39.0%	75.0%	67.5%	56.5%	55.4%	49.6%	50.5%	40.5%
Avg Score	72.3	75.5	74.1	75.1	71.2	73.7	68.7	69.6	79.3	78.0	74.7	74.5	71.8	72.7	68.5
Avg Age	29.5	27.8	28.5	35.0	30.1	30.8	30.7	35.6	21.4	23.2	24.9	26.9	28.8	31.9	43.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	331	749	58.4%	61.4%	75.6
<12	169	251	29.8%	60.6%	75.4
<18	80	125	14.1%	55.2%	72.7
<24	55	84	9.7%	35.7%	71.0
>24	115	262	20.3%	40.5%	70.4
Total	567	1,471	100%	55.5%	74.1

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	105	773	7.36	100%	54.3%

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	190	231	51.0%	74.4	159	188	62.5%	75.6	190	245	56.1%	73.8	184	232	53.5%	72.7
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

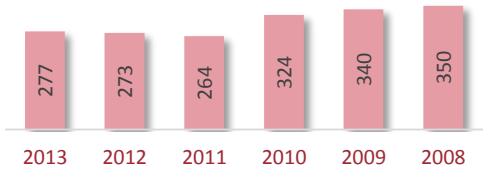
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

South Carolina

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	189	251	437	4	629	215	45	50	4	125	109	61	46	67	62
Sections	388	554	936	6	1,637	375	62	62	12	318	211	113	67	127	94
% Pass	56.4%	62.5%	60.0%	50.0%	53.5%	59.2%	46.8%	40.5%	75.0%	69.8%	58.3%	59.3%	53.7%	55.1%	40.4%
Avg Score	73.4	76.7	75.3	73.5	72.8	73.6	72.1	66.2	79.3	78.5	75.4	75.9	73.6	73.1	67.3
Avg Age	28.7	26.9	27.6	33.6	26.9	30.2	29.9	35.5	21.4	23.1	24.9	26.8	28.8	31.8	44.4

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	321	694	73.7%	61.8%	75.7
<12	112	141	15.0%	65.3%	76.9
<18	43	48	5.1%	54.2%	73.7
<24	15	17	1.8%	29.4%	70.6
>24	35	42	4.5%	31.0%	67.2
Total	440	942	100%	60.0%	75.3

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	156	624	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	576	576	55.9%	75.5	532	532	70.2%	77.7	511	511	60.6%	75.3	517	517	53.4%	72.8
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

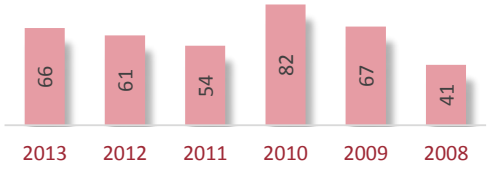
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

South Dakota

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	60	36	159	0	140	102	46	80	1	29	44	26	25	27	27
Sections	112	66	368	0	331	267	109	189	1	63	88	50	43	59	64
% Pass	55.4%	47.0%	54.1%	0.0%	45.6%	55.8%	41.3%	39.0%	100.0%	65.1%	50.0%	50.0%	58.1%	57.6%	45.3%
Avg Score	74.1	71.8	73.6	0.0	71.2	73.7	68.7	69.6	78.0	77.3	72.9	72.9	73.9	73.9	71.2
Avg Age	28.0	32.7	29.3	0.0	30.1	30.8	30.7	35.6	21.6	23.3	24.8	27.0	29.0	32.4	40.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	84	149	52.8%	60.4%	75.0
<12	41	61	25.8%	60.7%	72.9
<18	30	40	18.9%	45.0%	73.6
<24	15	20	9.4%	50.0%	74.2
>24	41	98	25.8%	44.9%	71.9
Total	**159**	**368**	**100%**	**54.1%**	**73.6**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	52.8%	74.4	159	188	61.8%	74.8	190	245	52.0%	72.3	184	232	51.5%	73.5
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

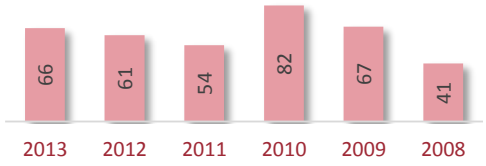
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

South Dakota

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	38	26	121	-	629	215	45	50	1	22	30	18	12	20	23
Sections	61	41	213	-	1,637	375	62	62	1	47	55	23	15	34	38
% Pass	65.6%	48.8%	59.6%	-	53.5%	59.2%	46.8%	40.5%	100.0%	72.3%	54.6%	60.9%	66.7%	61.8%	44.7%
Avg Score	75.2	71.3	74.0	-	72.8	73.6	72.1	66.2	78.0	79.0	73.7	73.7	73.9	73.4	69.0
Avg Age	28.3	31.6	29.2	-	26.9	30.2	29.9	35.5	21.6	23.3	24.7	27.0	29.1	32.7	41.4

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	76	134	62.9%	63.4%	75.3
<12	28	38	17.8%	65.8%	73.2
<18	13	16	7.5%	56.3%	76.1
<24	2	2	0.9%	0.0%	70.5
>24	19	23	10.8%	34.8%	66.9
Total	121	213	100%	59.6%	74.0

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	156	624	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	576	576	57.1%	75.0	532	532	74.5%	75.7	511	511	55.2%	72.0	517	517	54.2%	73.8
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

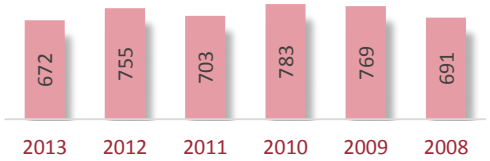
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Tennessee

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	740	767	1,501	7	140	102	46	80	14	320	383	223	159	288	299
Sections	1,952	2,057	3,997	12	331	267	109	189	29	975	848	471	397	639	650
% Pass	48.1%	54.4%	51.3%	66.7%	45.6%	55.8%	41.3%	39.0%	72.4%	64.3%	53.5%	48.4%	49.6%	46.8%	35.5%
Avg Score	72.0	73.8	72.9	73.3	71.2	73.7	68.7	69.6	78.8	76.3	72.9	71.9	73.2	72.1	68.9
Avg Age	29.4	28.7	29.0	35.9	30.1	30.8	30.7	35.6	21.6	23.3	24.9	26.9	28.8	32.4	41.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	781	1,842	51.8%	57.9%	74.3
<12	466	682	30.9%	54.6%	73.8
<18	274	411	18.2%	50.9%	73.4
<24	163	241	10.8%	37.3%	69.7
>24	358	833	23.8%	38.4%	69.8
Total	1,507	4,009	100%	51.3%	72.9

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	105	773	7.36	100%	54.3%

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	190	231	48.6%	73.6	159	188	57.0%	74.4	190	245	50.7%	71.8	184	232	49.9%	71.9
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

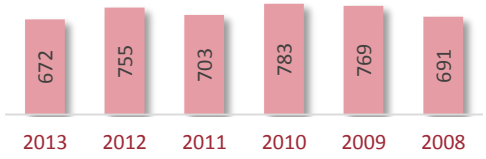
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Tennessee

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	515	576	1,086	6	629	215	45	50	14	291	282	122	103	176	195
Sections	1,097	1,233	2,321	9	1,637	375	62	62	27	781	510	207	185	300	320
% Pass	54.8%	58.6%	56.7%	77.8%	53.5%	59.2%	46.8%	40.5%	70.4%	67.5%	56.5%	52.7%	53.0%	51.3%	40.3%
Avg Score	73.6	74.3	74.0	77.3	72.8	73.6	72.1	66.2	78.3	76.9	73.6	71.9	73.9	73.0	69.2
Avg Age	28.4	27.8	28.1	34.5	26.9	30.2	29.9	35.5	21.6	23.2	24.8	26.9	28.8	32.3	42.1

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	756	1,676	71.9%	58.6%	74.4
<12	282	325	13.9%	59.7%	74.4
<18	145	161	6.9%	57.1%	74.6
<24	48	53	2.3%	30.2%	68.1
>24	93	115	4.9%	34.8%	67.8
Total	**1,091**	**2,330**	**100%**	**56.8%**	**74.0**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	**156**	**624**	**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	576	576	50.2%	73.9	532	532	65.4%	76.4	511	511	56.6%	72.6	517	517	55.9%	73.0
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

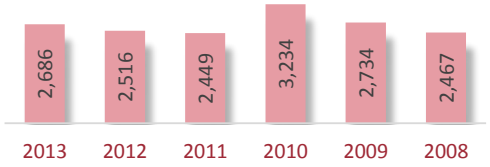
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Texas

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	3,061	2,605	5,658	5	140	102	46	80	25	1,148	1,256	829	768	982	1,221
Sections	8,018	6,799	14,802	15	331	267	109	189	67	3,514	2,838	1,757	1,681	2,183	2,777
% Pass	50.4%	55.9%	52.9%	60.0%	45.6%	55.8%	41.3%	39.0%	70.2%	76.1%	56.3%	45.3%	47.8%	44.6%	34.3%
Avg Score	72.6	74.1	73.3	75.7	71.2	73.7	68.7	69.6	80.1	80.2	73.8	71.5	71.3	70.9	68.1
Avg Age	29.5	29.6	29.5	30.2	30.1	30.8	30.7	35.6	21.7	23.2	24.9	27.0	28.9	32.2	42.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	3,148	7,244	55.6%	62.7%	75.5
<12	1,446	2,194	25.5%	54.5%	73.8
<18	915	1,383	16.2%	48.1%	72.3
<24	494	806	8.7%	40.6%	70.8
>24	1,348	3,190	23.8%	35.0%	68.8
Total	**5,663**	**14,817**	**100%**	**52.9%**	**73.3**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	50.6%	74.0	159	188	59.0%	75.1	190	245	51.6%	71.9	184	232	51.4%	72.2
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

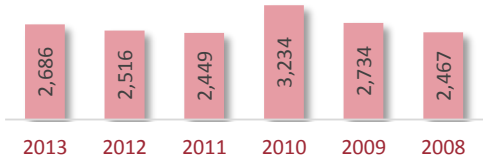
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Texas

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	2,280	1,983	4,258	2	629	215	45	50	25	1,076	985	562	482	636	785
Sections	4,711	4,113	8,820	4	1,637	375	62	62	66	3,058	1,761	909	775	1,032	1,223
% Pass	58.3%	64.0%	60.9%	75.0%	53.5%	59.2%	46.8%	40.5%	71.2%	79.0%	59.5%	51.8%	53.0%	51.6%	37.0%
Avg Score	74.1	75.8	74.9	79.3	72.8	73.6	72.1	66.2	80.3	80.9	74.3	72.4	71.7	71.5	67.2
Avg Age	28.1	28.1	28.1	34.1	26.9	30.2	29.9	35.5	21.7	23.2	24.8	26.9	28.9	32.2	42.5

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	3,013	6,494	73.6%	64.2%	75.8
<12	925	1,149	13.0%	60.2%	74.7
<18	436	504	5.7%	54.4%	73.6
<24	192	209	2.4%	40.2%	69.8
>24	372	468	5.3%	33.3%	65.8
Total	**4,260**	**8,824**	**100%**	**60.9%**	**74.9**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	**156**	**624**	**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	576	576	56.5%	75.4	532	532	71.2%	77.6	511	511	59.2%	73.4	517	517	57.6%	73.4
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

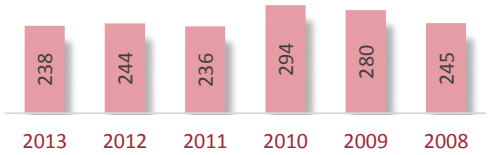
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Utah

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	157	363	516	5	140	102	46	80	1	20	74	111	102	142	122
Sections	387	920	1,295	12	331	267	109	189	4	46	195	240	232	311	279
% Pass	60.5%	61.6%	61.1%	83.3%	45.6%	55.8%	41.3%	39.0%	25.0%	84.8%	72.3%	73.8%	56.5%	54.3%	51.3%
Avg Score	75.9	76.6	76.4	80.4	71.2	73.7	68.7	69.6	72.5	82.0	81.2	80.0	75.7	73.4	73.1
Avg Age	31.7	31.0	31.2	34.2	30.1	30.8	30.7	35.6	21.2	23.4	25.2	27.0	28.9	32.5	41.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	319	648	61.3%	67.0%	78.3
<12	183	284	35.2%	68.3%	77.1
<18	87	125	16.7%	49.6%	73.1
<24	32	55	6.2%	45.5%	71.5
>24	81	195	15.6%	44.1%	72.8
Total	**520**	**1,307**	**100%**	**61.3%**	**76.4**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	60.8%	77.7	159	188	68.6%	78.2	190	245	59.9%	74.7	184	232	56.1%	75.2
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

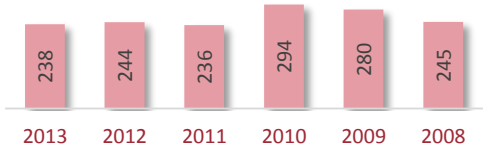
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Utah

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	133	288	418	4	629	215	45	50	1	17	69	92	83	104	91
Sections	266	610	868	8	1,637	375	62	62	2	39	167	180	148	182	158
% Pass	64.7%	68.9%	67.4%	87.5%	53.5%	59.2%	46.8%	40.5%	50.0%	89.7%	74.3%	80.0%	64.2%	57.7%	55.7%
Avg Score	77.1	78.4	78.0	82.8	72.8	73.6	72.1	66.2	77.5	83.1	81.8	81.4	77.4	74.2	73.9
Avg Age	31.7	30.0	30.5	33.2	26.9	30.2	29.9	35.5	21.0	23.4	25.2	26.9	28.8	32.4	41.7

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	310	606	69.2%	68.0%	78.5
<12	134	174	19.9%	75.9%	78.8
<18	45	52	5.9%	57.7%	74.4
<24	9	9	1.0%	55.6%	73.2
>24	27	35	4.0%	37.1%	71.7
Total	421	876	100%	67.6%	78.0

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	156	624	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	576	576	66.2%	79.4	532	532	75.5%	79.9	511	511	64.9%	76.2	517	517	63.5%	76.6
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

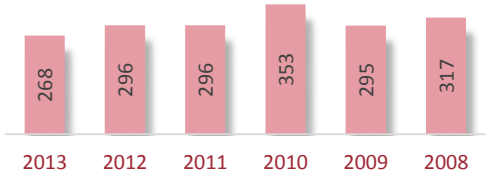
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Vermont

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	298	263	309	265	140	102	46	80	9	119	160	126	71	73	55
Sections	858	792	835	815	331	267	109	189	21	350	428	318	180	216	137
% Pass	45.2%	49.8%	45.5%	49.3%	45.6%	55.8%	41.3%	39.0%	57.1%	53.1%	53.7%	44.3%	36.7%	39.4%	45.3%
Avg Score	69.9	71.2	70.3	70.8	71.2	73.7	68.7	69.6	70.8	72.2	71.9	68.8	68.2	69.6	70.7
Avg Age	27.2	27.9	28.3	26.7	30.1	30.8	30.7	35.6	21.6	23.1	24.9	26.8	28.8	31.7	41.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	343	888	61.1%	52.6%	71.2
<12	158	259	28.2%	47.9%	71.2
<18	92	155	16.4%	45.8%	70.4
<24	52	87	9.3%	32.2%	65.8
>24	96	261	17.1%	35.3%	69.3
Total	**561**	**1,650**	**100%**	**47.4%**	**70.6**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	44.2%	70.8	159	188	51.1%	73.0	190	245	46.9%	68.8	184	232	47.8%	69.7
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

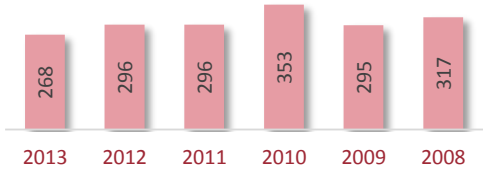
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Vermont

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	229	190	245	178	629	215	45	50	9	110	132	75	40	40	37
Sections	496	463	499	460	1,637	375	62	62	21	271	310	133	75	79	70
% Pass	46.4%	56.2%	47.9%	54.6%	53.5%	59.2%	46.8%	40.5%	57.1%	55.4%	55.8%	46.6%	40.0%	41.8%	42.9%
Avg Score	69.7	72.5	70.4	71.7	72.8	73.6	72.1	66.2	70.8	72.8	72.3	68.9	67.8	68.0	69.9
Avg Age	26.4	26.9	27.6	25.6	26.9	30.2	29.9	35.5	21.6	23.1	24.9	26.8	28.8	31.8	41.5

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	323	749	78.1%	53.3%	71.4
<12	88	112	11.7%	50.0%	71.5
<18	36	44	4.6%	43.2%	67.8
<24	16	17	1.8%	41.2%	69.0
>24	28	37	3.9%	24.3%	66.5
Total	419	959	100%	51.1%	71.0

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	156	624	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	576	576	50.4%	72.4	532	532	55.5%	73.3	511	511	50.0%	69.3	517	517	48.7%	69.2
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

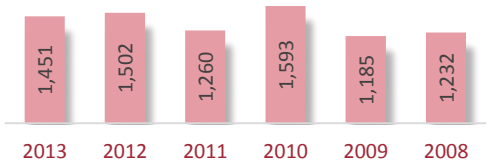
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Virginia

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	990	790	3,288	19	140	102	46	80	33	774	730	465	349	603	675
Sections	1,949	1,571	8,591	40	331	267	109	189	79	2,194	1,679	980	730	1,435	1,534
% Pass	49.7%	56.4%	50.7%	40.0%	45.6%	55.8%	41.3%	39.0%	72.2%	64.7%	50.3%	46.8%	51.8%	45.8%	36.2%
Avg Score	72.1	74.9	72.7	71.5	71.2	73.7	68.7	69.6	79.1	76.7	72.7	72.2	72.4	70.8	68.7
Avg Age	29.2	28.6	29.2	33.9	30.1	30.8	30.7	35.6	21.7	23.1	24.9	27.0	28.9	32.1	42.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,730	3,943	52.4%	58.8%	74.6
<12	929	1,401	28.1%	53.0%	73.1
<18	583	889	17.6%	48.3%	71.7
<24	290	440	8.8%	35.5%	69.5
>24	813	1,958	24.6%	36.9%	69.6
Total	**3,304**	**8,631**	**100%**	**50.6%**	**72.7**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	**105**	**773**	**7.36**	**100%**	**54.3%**

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	190	231	48.0%	73.4	159	188	58.8%	74.7	190	245	48.8%	71.1	184	232	47.8%	71.5
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

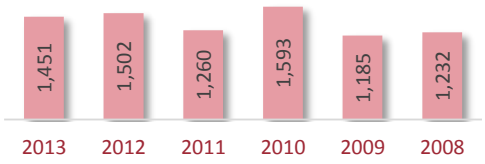
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Virginia

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	577	526	2,398	13	629	215	45	50	33	701	512	277	217	392	434
Sections	1,060	973	4,974	18	1,637	375	62	62	73	1,807	922	449	348	674	719
% Pass	57.3%	62.6%	57.2%	44.4%	53.5%	59.2%	46.8%	40.5%	71.2%	67.7%	54.2%	51.0%	53.7%	50.6%	44.7%
Avg Score	73.2	76.6	73.9	72.8	72.8	73.6	72.1	66.2	79.1	77.5	73.0	72.3	72.7	71.2	69.3
Avg Age	28.0	27.3	28.1	33.1	26.9	30.2	29.9	35.5	21.7	23.1	24.8	27.0	28.9	32.0	42.6

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	1,662	3,499	70.1%	60.6%	75.0
<12	657	831	16.6%	55.0%	72.8
<18	272	312	6.3%	51.6%	71.2
<24	79	85	1.7%	35.3%	68.7
>24	216	265	5.3%	32.5%	66.6
Total	**2,411**	**4,992**	**100%**	**57.2%**	**73.9**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	**156**	**624**	**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	576	576	53.0%	74.6	532	532	69.4%	76.9	511	511	54.9%	71.9	517	517	51.9%	72.1
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

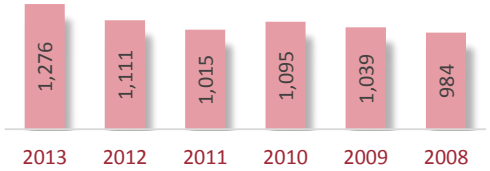
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Washington

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,281	1,205	1,686	809	140	102	46	80	12	367	391	328	312	606	665
Sections	3,269	3,193	4,268	2,195	331	267	109	189	16	988	880	722	740	1,454	1,663
% Pass	48.0%	50.1%	56.1%	35.2%	45.6%	55.8%	41.3%	39.0%	56.3%	68.1%	50.1%	49.5%	48.4%	45.7%	40.1%
Avg Score	70.8	71.9	74.0	66.2	71.2	73.7	68.7	69.6	75.3	77.3	71.5	71.0	70.9	69.9	69.3
Avg Age	31.0	32.0	30.1	34.2	30.1	30.8	30.7	35.6	21.7	23.2	24.9	27.0	28.9	32.2	42.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,497	3,193	60.2%	54.3%	72.1
<12	716	1,135	28.8%	53.5%	72.7
<18	443	745	17.8%	44.7%	71.1
<24	199	335	8.0%	41.5%	69.7
>24	412	1,055	16.6%	33.7%	68.4
Total	2,487	6,463	100%	49.0%	71.3

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	105	773	7.36	100%	54.3%

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	190	231	43.6%	70.8	159	188	53.4%	73.2	190	245	49.3%	70.4	184	232	50.8%	71.0
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

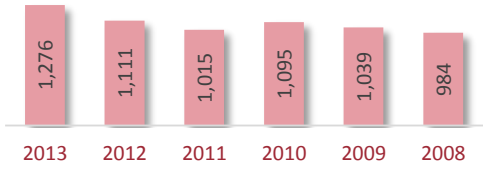
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Washington

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	998	924	1,294	632	629	215	45	50	10	330	302	238	224	448	467
Sections	2,036	1,857	2,709	1,185	1,637	375	62	62	14	801	562	436	407	816	858
% Pass	53.8%	57.7%	62.1%	41.1%	53.5%	59.2%	46.8%	40.5%	57.1%	71.4%	53.2%	55.5%	52.3%	53.3%	46.5%
Avg Score	71.6	73.1	75.2	65.7	72.8	73.6	72.1	66.2	76.7	78.0	71.7	72.0	71.5	70.6	69.6
Avg Age	30.3	30.5	29.4	32.7	26.9	30.2	29.9	35.5	21.8	23.2	24.9	26.9	28.8	32.2	41.8

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	1,448	2,905	74.6%	55.6%	72.2
<12	457	565	14.5%	61.4%	74.4
<18	202	245	6.3%	54.3%	72.4
<24	62	72	1.8%	47.2%	69.8
>24	90	107	2.7%	35.5%	66.9
Total	**1,923**	**3,894**	**100%**	**55.7%**	**72.3**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	**156**	**624**	**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	576	576	47.8%	71.3	532	532	64.5%	75.1	511	511	56.0%	71.5	517	517	55.1%	71.5
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

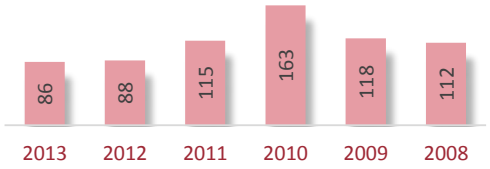
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

West Virginia

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	128	115	243	0	140	102	46	80	4	49	61	56	31	32	45
Sections	294	292	586	0	331	267	109	189	5	113	144	110	53	79	82
% Pass	35.4%	45.9%	40.6%	0.0%	45.6%	55.8%	41.3%	39.0%	40.0%	51.3%	35.4%	36.4%	39.6%	53.2%	29.3%
Avg Score	66.5	70.2	68.3	0.0	71.2	73.7	68.7	69.6	66.4	72.4	68.3	64.8	65.8	71.4	66.4
Avg Age	29.6	27.9	28.7	0.0	30.1	30.8	30.7	35.6	21.8	23.1	24.9	26.9	28.8	31.8	43.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	108	215	44.4%	45.6%	69.7
<12	56	90	23.0%	37.8%	68.4
<18	49	79	20.2%	48.1%	69.9
<24	32	48	13.2%	41.7%	70.9
>24	75	154	30.9%	31.2%	64.9
Total	243	586	100%	40.6%	68.3

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	105	773	7.36	100%	54.3%

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	190	231	42.6%	71.3	159	188	41.5%	68.7	190	245	45.5%	67.9	184	232	33.1%	65.6
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

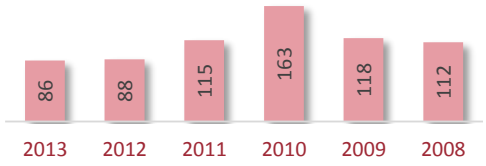
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

West Virginia

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	78	80	158	-	629	215	45	50	3	40	41	32	17	21	18
Sections	137	147	284	-	1,637	375	62	62	4	79	62	50	23	39	27
% Pass	38.7%	50.3%	44.7%	-	53.5%	59.2%	46.8%	40.5%	50.0%	53.2%	38.7%	32.0%	34.8%	53.9%	51.9%
Avg Score	66.5	71.7	69.2	-	72.8	73.6	72.1	66.2	65.8	72.2	68.9	61.5	67.4	73.3	71.1
Avg Age	28.0	27.2	27.6	-	26.9	30.2	29.9	35.5	21.8	23.0	25.0	26.8	28.9	32.0	41.4

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	99	185	65.1%	44.9%	69.5
<12	37	44	15.5%	43.2%	69.7
<18	25	28	9.9%	57.1%	70.4
<24	8	9	3.2%	44.4%	69.8
>24	18	18	6.3%	27.8%	61.9
Total	158	284	100%	44.7%	69.2

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	156	624	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	576	576	49.2%	72.2	532	532	55.6%	72.1	511	511	45.0%	68.4	517	517	29.6%	64.4
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

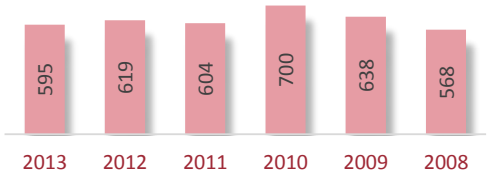
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Wisconsin

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	545	650	1,189	6	140	102	46	80	7	373	386	147	126	151	154
Sections	1,458	1,741	3,184	15	331	267	109	189	13	980	875	349	293	340	349
% Pass	52.7%	64.5%	59.2%	40.0%	45.6%	55.8%	41.3%	39.0%	84.6%	71.2%	58.7%	50.1%	51.2%	55.9%	43.8%
Avg Score	73.4	76.6	75.2	63.0	71.2	73.7	68.7	69.6	84.0	78.7	74.9	72.9	73.0	74.2	70.4
Avg Age	28.0	27.3	27.6	26.7	30.1	30.8	30.7	35.6	21.8	23.3	24.8	26.8	28.9	32.0	42.8

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	711	1,756	59.5%	64.9%	76.7
<12	324	468	27.1%	60.9%	75.4
<18	216	327	18.1%	52.6%	74.0
<24	103	160	8.6%	47.5%	71.3
>24	209	488	17.5%	44.9%	71.4
Total	1,195	3,199	100%	59.1%	75.1

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	105	773	7.36	100%	54.3%

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	190	231	53.3%	74.9	159	188	69.2%	77.8	190	245	58.8%	74.4	184	232	56.7%	73.6
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

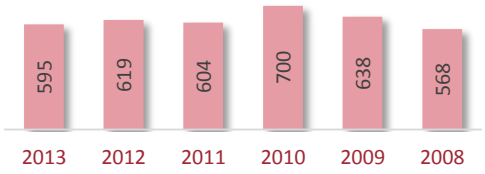
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Wisconsin

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	399	499	896	2	629	215	45	50	7	336	276	89	72	94	108
Sections	916	1,168	2,082	2	1,637	375	62	62	13	863	520	177	143	170	198
% Pass	58.6%	68.4%	64.2%	0.0%	53.5%	59.2%	46.8%	40.5%	84.6%	73.0%	64.0%	56.5%	53.2%	57.1%	45.0%
Avg Score	74.6	77.7	76.4	38.0	72.8	73.6	72.1	66.2	84.0	79.1	76.1	74.3	73.1	75.0	69.8
Avg Age	27.3	26.6	26.9	25.7	26.9	30.2	29.9	35.5	21.8	23.3	24.7	26.8	28.9	32.1	43.0

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	695	1,647	79.0%	65.2%	76.8
<12	204	251	12.0%	68.5%	76.3
<18	110	122	5.9%	55.7%	74.5
<24	18	18	0.9%	44.4%	67.6
>24	37	46	2.2%	32.6%	68.2
Total	898	2,084	100%	64.1%	76.3

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	156	624	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	576	576	56.7%	75.6	532	532	74.1%	79.3	511	511	64.0%	75.7	517	517	61.5%	74.7
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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

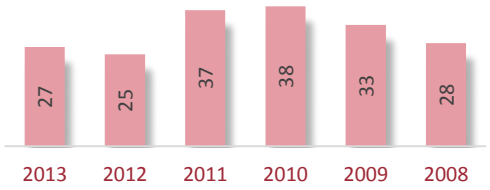
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%

Wyoming

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	42	30	72	0	140	102	46	80	1	13	21	16	8	12	14
Sections	92	75	169	0	331	267	109	189	2	23	47	30	14	29	24
% Pass	38.0%	70.7%	52.1%	0.0%	45.6%	55.8%	41.3%	39.0%	100.0%	47.8%	57.5%	56.7%	64.3%	44.8%	37.5%
Avg Score	69.1	78.4	73.3	0.0	71.2	73.7	68.7	69.6	91.5	71.6	77.3	75.1	72.1	68.4	69.8
Avg Age	30.1	27.6	28.9	0.0	30.1	30.8	30.7	35.6	21.7	23.0	24.9	26.9	29.0	32.6	41.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	52	20	20
Active	120	38	19	53
Inactive	6	36	12	32
Drop	0	20	47	68
Lost Cd	0	0	3	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	37	70	51.4%	54.3%	71.9
<12	19	29	26.4%	55.2%	76.9
<18	12	16	16.7%	56.3%	73.7
<24	8	13	11.1%	69.2%	79.2
>24	21	41	29.2%	39.0%	71.0
Total	72	169	100%	52.1%	73.3

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.0%	100.0%
<12	12	54	4.50	11.4%	88.9%
<18	33	166	5.03	31.4%	79.5%
<24	19	108	5.68	18.1%	70.4%
>24	40	441	11.03	38.1%	36.3%
Total	105	773	7.36	100%	54.3%

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	190	231	54.7%	74.8	159	188	52.8%	72.9	190	245	57.1%	72.2	184	232	44.4%	72.6
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
Overall	62.1%	60.3%	47.2%	60.5%	46.3%	64.4%	48.5%
2013	52.9%	58.8%	49.0%	62.8%	45.1%	60.8%	45.1%
2012	69.0%	63.8%	50.0%	55.2%	50.0%	70.7%	62.1%
2011	57.7%	42.3%	30.8%	42.3%	38.5%	57.7%	50.0%
Other	77.9%	68.6%	48.0%	69.4%	49.0%	69.4%	41.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.1%	49.8%	46.7%	69.3%	54.2%	48.5%	72.2%
2013	75.0%	58.3%	48.3%	73.3%	60.0%	53.3%	75.0%
2012	64.4%	44.1%	49.2%	74.6%	64.4%	45.8%	76.3%
2011	64.0%	44.0%	32.0%	64.0%	40.0%	52.0%	68.0%
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
Overall	50.8%	43.7%	50.2%	54.0%	57.2%	52.1%
2013	45.1%	41.8%	44.0%	56.0%	53.9%	51.7%
2012	50.8%	56.7%	62.7%	56.7%	71.6%	58.2%
2011	48.3%	48.3%	44.8%	55.2%	34.5%	55.2%
Other	64.5%	28.8%	50.4%	45.6%	57.8%	43.6%

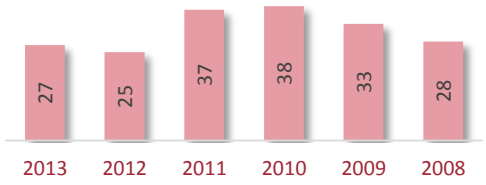
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	83.6%	55.7%	71.1%	63.6%	61.1%	51.7%	52.0%
2013	80.8%	60.3%	74.4%	62.8%	62.8%	51.3%	48.7%
2012	86.8%	61.5%	74.7%	59.0%	57.8%	53.0%	56.6%
2011	69.0%	48.3%	51.7%	75.9%	69.0%	62.1%	51.7%
Other	93.4%	38.7%	69.6%	66.4%	58.4%	42.8%	50.1%

Wyoming

CPA Examination: First-Time Section

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	21	23	44	-	629	215	45	50	1	12	13	6	5	6	7
Sections	42	47	89	-	1,637	375	62	62	2	20	25	8	9	15	10
% Pass	38.1%	66.0%	52.8%	-	53.5%	59.2%	46.8%	40.5%	100.0%	55.0%	56.0%	62.5%	55.6%	40.0%	40.0%
Avg Score	65.5	78.9	72.6	-	72.8	73.6	72.1	66.2	91.5	72.3	77.7	77.5	69.0	62.7	70.7
Avg Age	29.6	26.9	28.2	-	26.9	30.2	29.9	35.5	21.7	23.0	24.7	27.0	28.9	32.5	42.7

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	35	65	73.0%	50.8%	71.0
<12	12	16	18.0%	62.5%	78.9
<18	5	5	5.6%	80.0%	76.0
<24	#REF!	#REF!	#REF!	#REF!	#REF!
>24	2	3	3.4%	0.0%	66.3
Total	44	89	100%	52.8%	72.6

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	11	44	4.00	7.1%	100.0%
<12	83	332	4.00	53.2%	100.0%
<18	42	168	4.00	26.9%	100.0%
<24	19	76	4.00	12.2%	100.0%
>24	1	4	4.00	0.6%	100.0%
Total	156	624	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

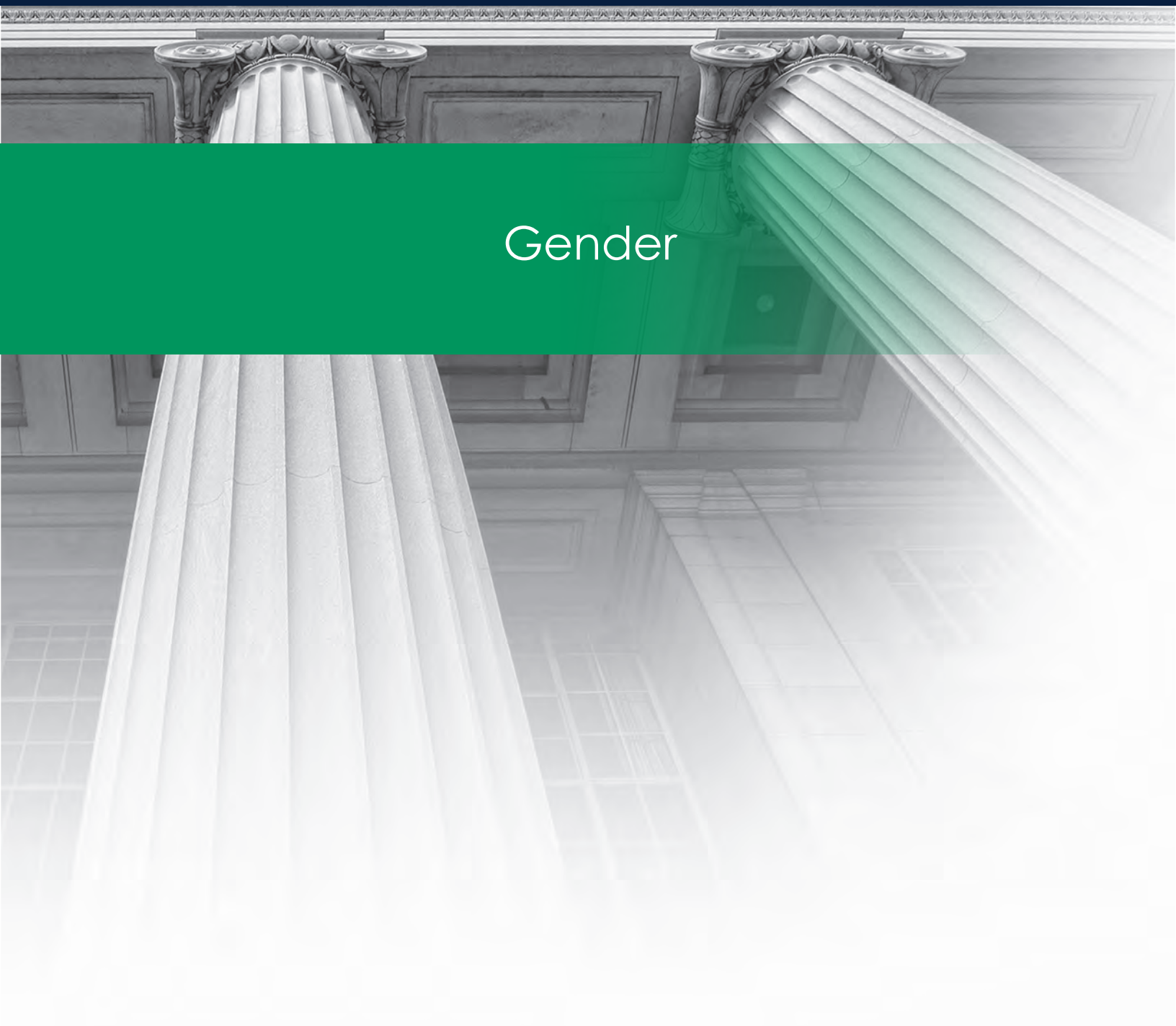
	AUD: Cand	AUD: Secs	AUD: %P	AUD: Score	BEC: Cand	BEC: Secs	BEC: %P	BEC: Score	FAR: Cand	FAR: Secs	FAR: %P	FAR: Score	REG: Cand	REG: Secs	REG: %P	REG: Score
Overall	576	576	54.6%	72.9	532	532	50.0%	72.8	511	511	60.0%	71.9	517	517	47.8%	72.7
2013	444	444	44.8%	27.1	418	418	67.5%	26.9	408	408	53.4%	27.1	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
Overall	62.3%	59.7%	57.0%	57.4%	51.9%	66.2%	54.0%
2013	60.8%	60.4%	57.9%	58.6%	50.7%	65.8%	50.5%
2012	72.8%	59.8%	58.7%	48.9%	55.4%	73.9%	65.2%
2011	61.9%	52.4%	42.9%	57.1%	57.1%	61.9%	61.9%
Other	47.0%	51.2%	43.3%	71.0%	56.7%	44.6%	75.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.6%	64.2%	61.9%	69.2%	67.3%	69.6%	84.4%
2013	69.6%	63.4%	62.2%	68.7%	67.2%	68.9%	85.7%
2012	75.0%	72.8%	65.2%	77.2%	71.7%	76.1%	79.4%
2011	53.3%	53.3%	46.7%	53.3%	60.0%	66.7%	86.7%
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
Overall	56.2%	52.6%	50.0%	52.3%	58.0%	55.3%
2013	58.1%	53.2%	51.7%	53.4%	61.0%	56.4%
2012	46.3%	48.8%	46.3%	52.5%	43.8%	53.8%
2011	77.8%	55.6%	66.7%	33.3%	77.8%	66.7%
Other	45.2%	55.7%	10.5%	31.0%	36.7%	26.7%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.6%	63.2%	62.4%	54.9%	53.5%	52.1%
2013	70.8%	61.9%	64.3%	62.4%	54.2%	54.8%	51.0%
2012	73.9%	59.5%	59.5%	64.9%	58.6%	50.5%	57.7%
2011	70.6%	64.7%	58.8%	47.1%	52.9%	35.3%	52.9%
Other	75.7%	42.4%	66.7%	61.9%	50.2%	60.7%	42.9%



Gender

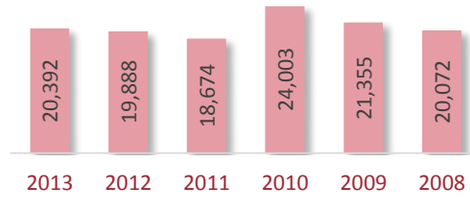
This section contains data regarding candidate gender. Gender is determined by salutation entered during the application process (Mister, Misses, etc…). This field is not captured by all jurisdictions.

Female Candidates

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <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	706	11,164	10,130	6,412	4,960	7,604	8,574
Sections	114,676	116,358	104,928	9,748	51,213	30,838	11,280	21,345	1,464	29,417	22,550	14,032	10,768	17,103	19,342
% Pass	43.2%	47.0%	47.5%	38.9%	51.7%	49.1%	40.6%	33.3%	64.2%	58.3%	46.2%	42.9%	43.1%	42.4%	37.1%
Avg Score	69.3	70.9	71.3	67.3	71.5	71.9	70.1	68.3	76.6	74.5	70.6	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	21.6	23.1	24.8	26.9	28.9	32.1	42.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2013	2012	2011	Other
Pass 4	3,191	4,977	1,650	1,739
Active	15,910	5,453	2,369	5,529
Inactive	745	3,618	1,338	2,621
Drop	0	1,532	3,942	4,681
Lost Cd	0	276	754	841

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	24,253	52,222	45.5%	51.8%	71.5
<12	12,078	18,658	16.3%	51.0%	72.3
<18	7,885	12,125	10.6%	46.0%	71.5
<24	10,623	6,413	5.6%	39.8%	69.8
>24	4,033	25,258	22.0%	35.2%	68.7
Total	**44,900**	**114,676**	**100%**	**43.2%**	**69.3**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	557	2,281	4.10	4.8%	97.7%
<12	2,634	11,468	4.35	22.8%	91.9%
<18	3,205	16,125	5.03	27.7%	79.5%
<24	1,772	10,631	6.00	15.3%	66.7%
>24	3,389	37,249	10.99	29.3%	36.4%
Total	**11,557**	**77,754**	**6.73**	**100%**	**59.5%**

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	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
Overall	61.1%	56.1%	53.8%	57.9%	55.8%	61.9%	48.8%
2013	62.2%	58.7%	56.1%	59.3%	56.3%	64.2%	48.9%
2012	61.9%	56.8%	55.1%	59.0%	57.0%	63.4%	50.4%
2011	58.5%	51.8%	50.7%	56.1%	54.7%	58.3%	47.7%
Other	58.0%	49.5%	46.6%	52.9%	53.0%	54.6%	46.4%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	64.8%	53.6%	50.3%	61.7%	58.4%	56.8%	70.1%
2013	66.4%	57.5%	55.1%	62.5%	63.2%	60.8%	76.0%
2012	67.2%	55.2%	52.9%	62.6%	62.0%	60.2%	71.9%
2011	63.1%	48.2%	43.7%	60.9%	50.9%	53.6%	64.3%
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
Overall	51.2%	47.3%	47.3%	56.1%	56.0%	47.2%
2013	53.6%	52.4%	51.1%	58.8%	57.3%	50.0%
2012	52.0%	47.6%	47.9%	58.3%	57.1%	46.3%
2011	47.1%	41.0%	44.3%	53.1%	53.4%	45.2%
Other	44.4%	33.6%	35.5%	46.0%	51.7%	40.3%

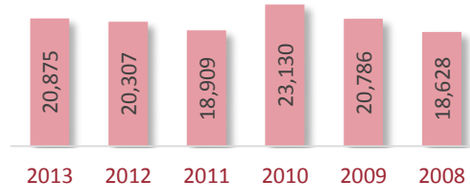
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	69.4%	60.1%	62.4%	59.5%	57.1%	53.5%	46.3%
2013	68.9%	63.9%	63.3%	62.5%	59.4%	56.7%	49.2%
2012	71.0%	62.7%	63.8%	62.0%	58.2%	56.3%	48.7%
2011	69.9%	55.0%	61.4%	54.7%	54.1%	49.0%	42.9%
Other	68.3%	49.2%	58.3%	50.4%	51.2%	43.4%	37.0%

Male Candidates

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <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	396	10,134	10,547	6,870	5,489	8,146	7,929
Sections	114,676	116,358	102,572	13,786	53,716	31,946	11,362	19,334	814	26,293	23,745	15,106	12,282	19,237	18,881
% Pass	43.2%	47.0%	53.8%	40.3%	57.8%	53.8%	44.6%	36.9%	68.6%	65.8%	53.2%	50.6%	49.2%	46.8%	39.8%
Avg Score	69.3	70.9	73.4	68.4	73.8	73.5	71.2	69.2	78.1	77.0	73.0	72.2	71.9	71.1	69.2
Avg Age	29.5	30.5	28.7	32.4	27.6	28.8	30.0	35.5	21.6	23.2	24.8	26.9	28.9	32.1	42.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2013	2012	2011	Other
Pass 4	3,756	6,007	1,774	1,787
Active	15,940	5,016	2,231	4,692
Inactive	727	3,226	1,138	2,016
Drop	0	1,469	3,385	3,816
Lost Cd	0	289	759	744

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	25,141	55,205	47.4%	57.9%	73.9
<12	12,405	19,315	16.6%	55.9%	73.9
<18	8,001	12,256	10.5%	49.9%	72.7
<24	9,653	6,310	5.4%	43.2%	70.8
>24	3,906	23,272	20.0%	39.1%	69.8
Total	**44,922**	**116,358**	**100%**	**47.0%**	**70.9**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	727	2,979	4.10	5.5%	97.6%
<12	3,029	13,070	4.31	22.7%	92.7%
<18	3,841	19,018	4.95	28.8%	80.8%
<24	2,166	12,633	5.83	16.3%	68.6%
>24	3,561	37,000	10.39	26.7%	38.5%
Total	**13,324**	**84,700**	**6.36**	**100%**	**62.9%**

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	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
Overall	62.2%	60.2%	56.9%	58.4%	56.4%	63.0%	53.8%
2013	63.3%	62.9%	60.0%	61.1%	57.2%	65.2%	54.5%
2012	62.4%	60.3%	57.3%	58.4%	57.2%	64.1%	56.5%
2011	59.6%	57.3%	51.0%	53.0%	55.2%	61.4%	51.6%
Other	59.3%	52.9%	49.1%	52.9%	53.3%	54.5%	48.1%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	68.1%	65.4%	60.9%	67.4%	63.9%	62.1%	70.0%
2013	71.1%	69.9%	66.4%	70.4%	69.4%	67.5%	76.8%
2012	69.7%	66.1%	62.8%	66.8%	66.4%	64.1%	70.4%
2011	63.9%	61.1%	51.8%	63.2%	55.5%	55.3%	62.7%
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
Overall	55.5%	53.6%	52.1%	55.9%	58.5%	53.5%
2013	58.9%	58.5%	56.6%	59.1%	60.3%	56.3%
2012	55.1%	53.2%	51.6%	56.3%	59.0%	54.2%
2011	50.7%	46.8%	46.1%	50.7%	55.4%	48.2%
Other	45.9%	39.5%	38.8%	45.9%	52.1%	44.7%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	60.9%	63.6%	61.6%	58.6%	57.3%	51.5%
2013	72.2%	65.0%	65.8%	65.0%	61.1%	61.4%	54.9%
2012	72.9%	62.7%	64.3%	63.7%	59.2%	59.5%	53.6%
2011	71.6%	54.6%	60.2%	57.2%	54.4%	50.8%	45.6%
Other	68.3%	49.0%	58.0%	49.9%	52.4%	44.9%	41.2%

Residency: Domestic and International

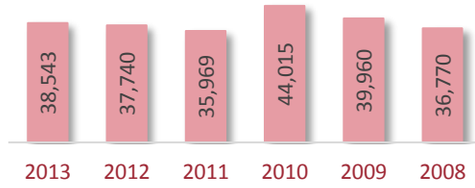
This section contains data regarding candidate residency. Candidates' residence, domestic or internationl, is determined by their address at the time they applied for the exam.

Domestic Resident

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <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	1,066	21,283	20,156	12,710	9,884	14,425	15,368
Sections	104,928	102,572	222,296	23,689	100,134	60,468	21,747	39,947	2,184	56,163	45,465	27,958	21,810	33,402	35,314
% Pass	47.5%	53.8%	50.4%	39.7%	56.1%	52.6%	43.1%	35.4%	67.9%	62.5%	50.3%	47.5%	47.1%	45.7%	39.1%
Avg Score	71.3	73.4	72.3	67.9	73.3	73.0	70.8	68.8	78.0	76.0	72.1	71.3	71.3	70.9	68.8
Avg Age	28.9	28.7	28.9	31.5	27.3	28.5	29.6	34.9	21.6	23.1	24.8	26.9	28.9	32.1	42.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2013	2012	2011	Other
Pass 4	6,915	11,103	3,396	3,644
Active	30,270	10,252	4,614	10,594
Inactive	1,358	6,582	2,469	4,754
Drop	0	2,838	7,259	8,411
Lost Cd	0	533	1,434	1,557

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	47,127	102,717	46.2%	56.3%	73.4
<12	23,636	36,453	16.4%	54.6%	73.5
<18	15,229	23,265	10.5%	49.0%	72.4
<24	7,678	12,240	5.5%	41.9%	70.5
>24	19,787	47,621	21.4%	37.6%	69.4
Total	**85,476**	**222,296**	**100%**	**50.4%**	**72.3**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1,315	5,384	4.09	5.2%	97.7%
<12	7,040	74,645	10.60	28.1%	37.7%
<18	7,159	35,579	4.97	28.6%	80.5%
<24	3,944	23,175	5.88	15.7%	68.1%
>24	5,600	24,160	4.31	22.3%	92.7%
Total	**25,058**	**162,943**	**6.50**	**100%**	**61.5%**

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	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%

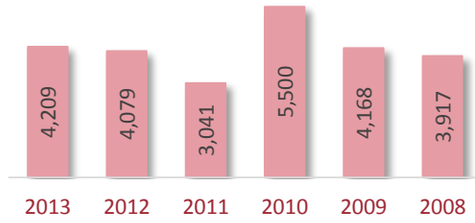
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	72.6%	61.0%	64.0%	60.9%	58.9%	55.5%	49.8%
2013	72.8%	65.5%	65.7%	64.7%	61.6%	59.9%	53.2%
2012	73.7%	63.0%	64.9%	63.0%	59.4%	57.5%	52.0%
2011	72.3%	54.7%	61.5%	55.5%	54.7%	49.5%	44.9%
Other	70.0%	48.9%	58.9%	49.9%	53.0%	43.7%	39.6%

International Resident

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: U.S.A.	Residence: Int'l	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <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	90	923	1,485	1,277	1,183	2,227	2,285
Sections	9,748	13,786	222,296	23,689	11,041	6,646	2,259	3,743	212	2,386	3,555	2,975	2,814	5,617	6,130
% Pass	38.9%	40.3%	50.4%	39.7%	42.3%	42.6%	36.1%	27.6%	50.9%	46.6%	43.3%	41.3%	39.9%	39.5%	33.8%
Avg Score	67.3	68.4	72.3	67.9	66.9	69.9	68.8	66.6	70.4	69.1	68.6	67.8	67.8	68.0	67.1
Avg Age	30.2	32.4	28.9	31.5	29.9	31.1	31.9	38.3	21.5	23.2	24.9	26.9	28.9	32.2	41.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2013	2012	2011	Other
Pass 4	436	935	313	263
Active	3,556	1,271	410	902
Inactive	217	935	247	472
Drop	0	488	727	1,028
Lost Cd	0	533	1,434	1,557

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	5,019	11,251	47.5%	42.4%	67.0
<12	2,356	4,091	17.3%	44.0%	69.9
<18	1,613	2,726	11.5%	40.1%	69.9
<24	697	1,260	5.3%	34.6%	68.3
>24	1,633	4,361	18.4%	29.9%	67.2
Total	**8,839**	**23,689**	**100%**	**39.7%**	**67.9**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	95	395	4.16	4.9%	96.2%
<12	576	6,871	11.93	29.6%	33.5%
<18	563	2,965	5.27	28.9%	76.0%
<24	372	2,347	6.31	19.1%	63.4%
>24	341	1,588	4.66	17.5%	85.9%
Total	**1,947**	**14,166**	**7.28**	**100%**	**55.0%**

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	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
Overall	52.8%	45.2%	46.3%	48.7%	51.2%	44.4%	44.0%
2013	51.6%	44.6%	44.9%	46.8%	48.7%	44.2%	43.5%
2012	55.5%	47.8%	50.5%	52.5%	57.0%	46.5%	47.1%
2011	53.1%	45.3%	47.3%	48.0%	51.6%	45.7%	45.5%
Other	51.8%	42.3%	43.0%	49.4%	49.0%	40.4%	39.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	51.6%	60.8%	59.2%	47.3%	63.6%	59.8%	32.5%
2013	50.4%	61.4%	59.0%	47.0%	61.8%	59.2%	38.8%
2012	56.7%	63.6%	63.4%	48.3%	68.2%	65.2%	32.8%
2011	51.9%	59.2%	59.9%	45.4%	63.8%	59.2%	25.6%
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
Overall	50.9%	46.7%	46.5%	56.8%	51.9%	43.6%
2013	51.0%	48.6%	48.0%	57.1%	51.8%	45.7%
2012	50.6%	45.9%	45.4%	56.5%	52.8%	42.0%
2011	54.2%	42.7%	47.9%	57.3%	52.4%	39.3%
Other	49.7%	40.2%	39.9%	55.4%	50.9%	37.5%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	51.7%	54.9%	53.1%	56.4%	49.0%	53.7%	40.1%
2013	45.6%	51.6%	50.7%	52.7%	46.1%	50.1%	39.8%
2012	58.0%	61.6%	57.4%	62.4%	54.7%	61.8%	45.9%
2011	58.4%	54.3%	55.2%	59.4%	53.4%	54.0%	37.9%
Other	49.6%	48.9%	48.2%	50.9%	40.8%	45.4%	29.4%

Residency: Country of Origin

This section contains a breakdown of performance by country of residence. The residence is determined by the address entered at the time of 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%

The Uniform CPA Examination continued its international presence. In 2013:

8,739 candidates from **97** countries other than the U.S. sat for **23,423** sections

Of those

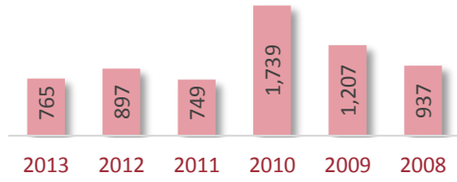
41.2% were Women and **11.1%** had earned a Masters Degree

Country - Japan

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: -	Residence: -	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	562	1,418	-	-	771	550	203	461	2	39	129	208	246	563	903
Sections	1,605	4,013	-	-	1,863	1,660	604	1,504	4	86	322	523	596	1,433	2,667
% Pass	30.2%	32.1%	-	-	37.5%	32.4%	29.8%	22.4%	75.0%	40.7%	32.6%	35.4%	35.6%	33.8%	28.2%
Avg Score	65.5	66.5	-	-	65.5	66.8	67.4	65.2	72.8	65.8	64.4	66.1	66.3	67.0	65.9
Avg Age	35.8	36.1	-	-	33.4	35.0	36.1	41.7	21.6	23.2	25.1	26.9	29.0	32.3	43.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2013	2012	2011	Other
Pass 4	51	168	74	85
Active	657	322	120	335
Inactive	57	218	61	167
Drop	0	114	181	350
Lost Cd	0	24	50	91

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	902	1,746	31.0%	35.6%	64.9
<12	459	764	13.6%	40.3%	70.3
<18	328	569	10.1%	33.7%	68.1
<24	209	356	6.3%	25.0%	66.4
>24	485	1,317	23.4%	26.5%	66.4
Total	**1,985**	**5,631**	**100%**	**31.6%**	**66.2**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	4	17	4.25	1.1%	94.1%
<12	47	220	4.68	12.4%	85.5%
<18	94	515	5.48	24.9%	73.0%
<24	74	502	6.78	19.6%	59.0%
>24	159	2,275	14.31	42.1%	28.0%
Total	**378**	**3,529**	**9.34**	**100%**	**42.8%**

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	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
Overall	43.2%	37.7%	41.8%	40.5%	47.3%	32.1%	39.1%
2013	38.9%	33.6%	40.0%	38.7%	41.8%	30.4%	36.4%
2012	45.9%	41.5%	45.1%	41.7%	54.5%	34.8%	43.3%
2011	43.4%	45.7%	48.6%	41.0%	49.1%	37.0%	41.0%
Other	45.8%	34.9%	36.7%	41.2%	44.9%	28.4%	36.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	42.2%	61.6%	61.5%	43.0%	68.8%	62.3%	9.8%
2013	39.3%	63.9%	62.3%	45.4%	68.4%	61.6%	13.8%
2012	46.8%	61.0%	63.7%	42.3%	69.7%	66.2%	9.5%
2011	41.7%	63.5%	70.3%	38.5%	74.5%	66.2%	7.3%
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
Overall	44.7%	40.1%	39.5%	55.2%	51.2%	38.4%
2013	46.5%	43.5%	43.7%	57.0%	52.3%	42.8%
2012	40.7%	34.2%	30.9%	51.4%	48.6%	32.7%
2011	51.0%	43.3%	44.2%	53.9%	61.5%	31.7%
Other	41.4%	34.7%	33.8%	54.1%	47.1%	33.3%

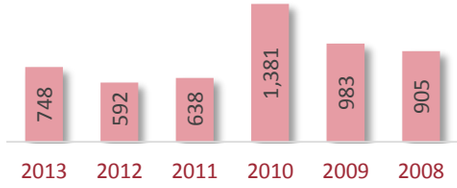
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	41.3%	47.1%	50.5%	56.3%	45.7%	54.3%	38.3%
2013	38.0%	52.2%	54.0%	57.6%	48.6%	55.8%	45.3%
2012	45.4%	50.4%	50.6%	59.5%	47.9%	58.8%	41.7%
2011	41.5%	39.3%	52.6%	55.6%	45.9%	50.4%	34.8%
Other	39.3%	40.2%	45.5%	50.9%	39.5%	48.1%	27.1%

Country - Korea, Republic of

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: -	Residence: -	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	675	669	-	-	760	302	125	165	23	137	219	263	198	414	201
Sections	2,107	2,111	-	-	2,472	895	382	497	74	476	673	700	557	1,190	576
% Pass	39.4%	41.1%	-	-	42.4%	42.5%	31.4%	30.6%	56.8%	50.2%	48.3%	38.3%	41.8%	34.5%	33.5%
Avg Score	67.5	67.6	-	-	67.0	69.1	66.6	68.9	70.4	71.3	70.8	66.2	67.6	66.1	64.8
Avg Age	28.4	30.8	-	-	28.7	29.4	31.1	34.8	21.5	23.2	25.0	26.9	28.9	32.1	40.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2013	2012	2011	Other
Pass 4	131	137	48	41
Active	577	135	60	108
Inactive	40	125	34	53
Drop	0	82	164	187
Lost Cd	0	12	32	25

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	864	2,446	57.6%	42.4%	67.2
<12	304	615	14.5%	43.7%	68.8
<18	179	353	8.3%	38.8%	69.0
<24	98	203	4.8%	32.0%	66.1
>24	221	629	14.8%	32.0%	67.2
Total	**1,352**	**4,246**	**100%**	**40.3%**	**67.5**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	27	113	4.19	7.6%	95.6%
<12	104	502	4.83	29.1%	82.9%
<18	83	470	5.66	23.2%	70.6%
<24	54	367	6.80	15.1%	58.9%
>24	89	1,106	12.43	24.9%	32.2%
Total	**357**	**2,558**	**7.17**	**100%**	**55.8%**

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	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%

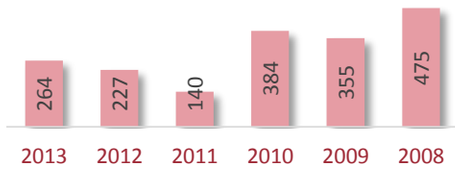
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	43.2%	45.1%	49.2%	51.6%	50.2%	51.2%	42.9%
2013	40.9%	43.8%	49.7%	49.3%	47.6%	48.2%	42.6%
2012	49.4%	48.7%	51.3%	56.9%	53.9%	63.6%	51.3%
2011	43.0%	42.0%	57.0%	54.0%	52.0%	50.0%	37.0%
Other	40.6%	46.0%	35.7%	48.9%	53.3%	39.9%	31.1%

Country - India

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: -	Residence: -	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	149	275	-	-	266	96	32	34	7	87	111	61	44	84	63
Sections	513	908	-	-	963	266	94	110	23	310	350	174	121	246	209
% Pass	36.7%	44.4%	-	-	41.1%	42.1%	44.7%	47.1%	34.8%	34.8%	40.9%	42.0%	45.5%	45.5%	45.5%
Avg Score	64.5	68.5	-	-	66.2	69.1	70.2	69.1	62.8	63.7	67.2	68.4	67.7	67.4	70.2
Avg Age	26.0	30.2	-	-	28.4	29.0	26.7	35.1	21.7	23.0	24.9	26.8	28.9	32.2	42.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2013	2012	2011	Other
Pass 4	52	39	23	11
Active	203	50	8	27
Inactive	9	63	9	27
Drop	0	33	39	57
Lost Cd	0	2	4	6

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	283	956	66.7%	40.9%	65.9
<12	83	170	11.9%	40.0%	69.2
<18	63	132	9.2%	44.7%	70.1
<24	20	44	3.1%	40.9%	71.0
>24	43	131	9.1%	44.3%	68.3
Total	**428**	**1,433**	**100%**	**41.5%**	**67.0**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	26	107	4.12	20.8%	97.2%
<12	26	128	4.92	20.8%	81.3%
<18	26	142	5.46	20.8%	73.2%
<24	13	97	7.46	10.4%	53.6%
>24	34	403	11.85	27.2%	33.7%
Total	**125**	**877**	**7.02**	**100%**	**57.0%**

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	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%

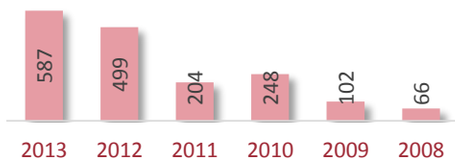
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	53.3%	62.4%	56.6%	54.5%	46.7%	47.6%	35.6%
2013	50.9%	58.1%	53.0%	51.7%	42.7%	45.3%	33.3%
2012	63.3%	74.7%	63.3%	65.8%	57.0%	55.7%	44.3%
2011	56.3%	71.9%	62.5%	53.1%	56.3%	46.9%	40.6%
Other	42.7%	55.3%	63.1%	48.2%	42.7%	44.7%	24.7%

Country - China

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: -	Residence: -	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	741	262	-	-	601	315	56	35	5	95	184	148	153	291	184
Sections	1,801	717	-	-	1,537	799	113	93	9	203	424	346	351	727	482
% Pass	46.6%	50.8%	-	-	47.6%	49.6%	50.4%	34.5%	33.3%	52.2%	46.5%	48.8%	46.7%	50.1%	43.6%
Avg Score	68.5	71.2	-	-	67.9	71.9	69.8	66.4	70.3	70.4	68.7	68.2	68.8	69.8	69.1
Avg Age	30.0	31.0	-	-	30.6	29.5	30.6	33.3	21.6	23.3	24.9	27.0	28.9	32.2	38.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2013	2012	2011	Other
Pass 4	69	149	22	3
Active	491	149	17	18
Inactive	27	74	13	6
Drop	0	48	41	31
Lost Cd	0	7	9	3

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	699	1,569	61.7%	48.0%	68.3
<12	296	536	21.1%	49.6%	71.1
<18	154	243	9.6%	47.3%	71.7
<24	45	82	3.2%	45.1%	67.0
>24	46	112	4.4%	37.5%	68.2
Total	1,007	2,542	100%	47.7%	69.2

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	12	49	4.08	4.9%	98.0%
<12	57	260	4.56	23.5%	87.7%
<18	96	495	5.16	39.5%	77.6%
<24	53	341	6.43	21.8%	62.2%
>24	25	187	7.48	10.3%	53.5%
Total	243	1,332	5.48	100%	73.0%

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	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%

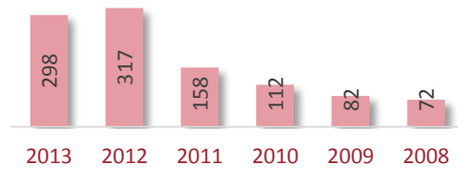
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	50.6%	56.0%	53.2%	56.9%	48.8%	57.2%	44.7%
2013	42.2%	49.6%	47.8%	53.0%	44.1%	50.4%	38.9%
2012	55.9%	60.2%	57.1%	62.2%	53.9%	63.0%	53.2%
2011	72.3%	68.1%	66.0%	61.7%	61.7%	68.1%	48.9%
Other	56.7%	67.4%	55.2%	44.2%	31.5%	59.7%	23.0%

Country - United Arab Emirates

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: -	Residence: -	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	139	441	-	-	299	184	46	52	17	59	101	76	66	125	177
Sections	330	1,010	-	-	620	479	115	128	33	124	232	145	122	284	402
% Pass	36.1%	40.4%	-	-	40.7%	42.2%	27.8%	33.2%	51.5%	40.3%	34.9%	33.1%	33.6%	44.4%	41.3%
Avg Score	66.3	69.3	-	-	67.1	70.4	67.8	69.2	69.5	68.8	65.7	67.2	67.0	69.8	70.3
Avg Age	27.6	32.9	-	-	31.1	31.4	30.6	35.4	21.4	23.1	24.9	27.0	28.8	32.6	40.7

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2013	2012	2011	Other
Pass 4	14	65	17	10
Active	272	101	24	27
Inactive	12	91	22	18
Drop	0	41	42	29
Lost Cd	0	6	9	7

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	362	644	48.0%	40.5%	67.1
<12	192	298	22.2%	45.6%	70.6
<18	117	174	13.0%	37.4%	71.0
<24	46	77	5.7%	24.7%	65.9
>24	63	149	11.1%	32.2%	69.7
Total	**581**	**1,342**	**100%**	**39.4%**	**68.6**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	14	62	4.43	#DIV/0!	90.3%
<12	37	185	5.00	#DIV/0!	80.0%
<18	28	166	5.93	#DIV/0!	67.5%
<24	27	276	10.22	#DIV/0!	39.1%
>24	106	689	6.50	#DIV/0!	61.5%
Total	**0**	**0**	**#DIV/0!**	**#DIV/0!**	**#DIV/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	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%

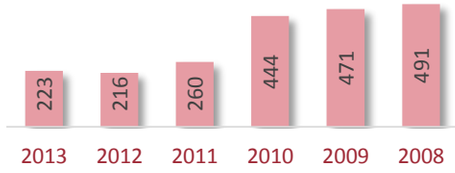
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	61.6%	65.2%	53.9%	57.8%	50.2%	54.5%	35.9%
2013	56.4%	55.3%	45.7%	50.0%	43.6%	50.0%	34.0%
2012	62.7%	72.0%	62.7%	64.4%	55.1%	60.2%	39.8%
2011	75.7%	67.6%	59.5%	56.8%	64.9%	62.2%	27.0%
Other	62.4%	73.3%	42.4%	61.9%	39.0%	39.5%	36.7%

Country - Canada

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: -	Residence: -	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	264	252	-	-	230	130	71	99	2	46	85	74	57	126	181
Sections	606	606	-	-	490	366	162	225	4	100	158	184	126	281	390
% Pass	50.3%	53.6%	-	-	58.2%	50.8%	53.1%	31.5%	100.0%	73.0%	49.4%	58.7%	46.8%	51.3%	45.4%
Avg Score	71.9	73.6	-	-	73.5	73.6	72.8	68.2	88.3	78.3	72.3	75.8	72.2	71.3	71.3
Avg Age	32.0	33.2	-	-	31.2	32.4	31.5	39.0	20.6	23.3	24.9	26.7	29.0	32.3	42.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2013	2012	2011	Other
Pass 4	24	64	36	24
Active	183	54	27	69
Inactive	16	49	26	35
Drop	0	34	67	87
Lost Cd	0	9	13	11

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	271	495	39.8%	55.8%	72.9
<12	136	218	17.5%	56.9%	74.4
<18	103	164	13.2%	54.9%	74.9
<24	57	91	7.3%	45.1%	71.5
>24	125	275	22.1%	40.7%	70.5
Total	**530**	**1,243**	**100%**	**51.7%**	**72.8**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	4	18	4.50	2.7%	88.9%
<12	20	85	4.25	13.5%	94.1%
<18	40	210	5.25	27.0%	76.2%
<24	24	131	5.46	16.2%	73.3%
>24	60	592	9.87	40.5%	40.5%
Total	**148**	**1,036**	**7.00**	**100%**	**57.1%**

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	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%

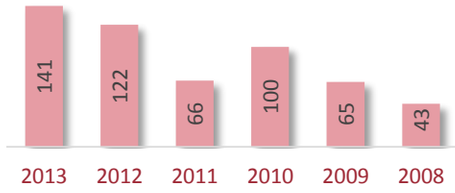
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	70.0%	64.2%	64.8%	62.7%	57.7%	58.4%	50.1%
2013	58.3%	65.5%	65.5%	61.9%	60.7%	66.7%	54.8%
2012	73.5%	70.9%	68.4%	63.3%	63.3%	59.0%	49.6%
2011	75.5%	49.1%	62.3%	67.9%	52.8%	56.6%	45.3%
Other	81.7%	62.7%	57.1%	56.6%	42.5%	40.2%	46.5%

Country - Saudi Arabia

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: -	Residence: -	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	15	289	-	-	141	83	27	55	2	24	47	45	35	82	95
Sections	28	660	-	-	258	216	80	139	2	44	89	78	67	178	235
% Pass	35.7%	37.1%	-	-	36.4%	45.4%	42.5%	19.6%	50.0%	52.3%	33.7%	47.4%	35.8%	36.0%	32.8%
Avg Score	63.1	68.4	-	-	65.1	72.7	71.4	65.7	73.0	70.1	67.1	71.5	68.3	66.7	68.2
Avg Age	27.9	33.3	-	-	30.3	34.3	32.7	38.7	21.8	23.2	25.0	26.7	29.2	31.9	42.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2013	2012	2011	Other
Pass 4	4	25	10	3
Active	131	55	14	41
Inactive	6	22	9	13
Drop	0	13	15	17
Lost Cd	0	5	9	7

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	168	273	39.4%	37.0%	66.2
<12	77	119	17.2%	49.6%	72.3
<18	60	90	13.0%	37.8%	70.5
<24	27	48	6.9%	35.4%	69.5
>24	68	163	23.5%	27.6%	66.7
Total	306	693	100%	36.9%	68.2

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	0	0	0.00	0.0%	0.0%
<12	4	19	4.75	9.5%	84.2%
<18	16	75	4.69	38.1%	85.3%
<24	9	48	5.33	21.4%	75.0%
>24	13	118	9.08	31.0%	44.1%
Total	42	260	6.19	100%	64.6%

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	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%

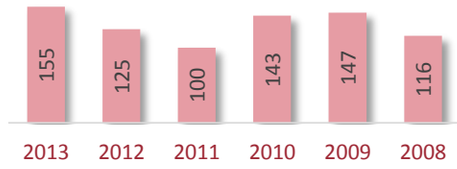
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	58.1%	63.1%	62.6%	64.2%	50.2%	62.6%	29.8%
2013	44.4%	51.9%	51.9%	63.0%	51.9%	66.7%	33.3%
2012	70.9%	76.4%	74.6%	72.7%	61.8%	67.3%	36.4%
2011	81.5%	74.1%	74.1%	74.1%	48.2%	74.1%	29.6%
Other	32.4%	42.6%	43.6%	43.1%	28.3%	42.4%	14.3%

Country - Taiwan

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: -	Residence: -	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	177	93	-	-	157	67	22	25	50	48	39	43	61	45	0
Sections	519	273	-	-	501	176	47	70	173	134	107	95	159	126	0
% Pass	46.4%	51.3%	-	-	49.9%	48.3%	48.9%	31.9%	59.0%	52.2%	43.0%	60.0%	40.9%	32.5%	0.0%
Avg Score	69.5	70.5	-	-	69.5	70.9	72.0	68.2	73.8	71.0	67.5	73.0	67.8	65.3	0.0
Avg Age	28.7	30.0	-	-	27.7	29.5	31.6	37.0	23.2	24.7	27.0	28.8	32.1	40.4	0.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2013	2012	2011	Other
Pass 4	35	30	8	8
Active	111	26	9	12
Inactive	9	25	12	10
Drop	0	16	23	37
Lost Cd	0	3	5	7

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	177	496	62.5%	50.4%	69.9
<12	65	130	16.4%	43.1%	68.9
<18	39	61	7.7%	59.0%	73.1
<24	18	29	3.7%	37.9%	69.1
>24	29	78	9.8%	35.9%	68.8
Total	271	794	100%	48.0%	69.8

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	3	13	4.33	3.7%	92.3%
<12	32	144	4.50	39.5%	88.9%
<18	22	130	5.91	27.2%	67.7%
<24	8	67	8.38	9.9%	47.8%
>24	16	202	12.63	19.8%	31.7%
Total	81	556	6.86	100%	58.3%

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	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%

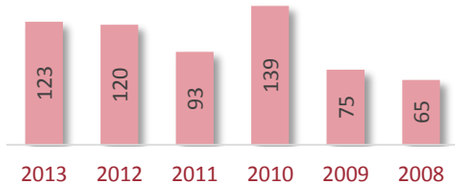
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	51.8%	52.5%	55.1%	54.2%	49.2%	51.9%	42.4%
2013	53.2%	54.1%	55.9%	53.2%	45.1%	49.6%	46.9%
2012	49.2%	52.5%	59.3%	59.3%	55.9%	61.0%	39.0%
2011	55.6%	61.1%	38.9%	66.7%	55.6%	50.0%	50.0%
Other	47.9%	34.4%	53.1%	34.4%	50.0%	42.7%	17.7%

Country - Egypt

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: -	Residence: -	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	53	244	-	-	124	80	43	51	3	34	86	57	48	55	37
Sections	119	554	-	-	243	185	120	128	4	62	174	108	115	116	97
% Pass	46.2%	40.6%	-	-	44.0%	48.7%	37.5%	37.5%	25.0%	56.5%	52.3%	37.0%	35.7%	44.0%	21.7%
Avg Score	69.3	69.7	-	-	69.0	71.6	71.4	66.2	68.5	67.7	73.8	68.5	68.1	71.2	64.0
Avg Age	28.0	29.3	-	-	27.4	28.8	29.4	35.2	21.8	23.2	25.0	26.9	28.8	32.1	39.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2013	2012	2011	Other
Pass 4	2	26	15	5
Active	116	52	26	50
Inactive	5	29	11	30
Drop	0	13	15	38
Lost Cd	0	0	10	18

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	137	235	34.8%	43.8%	68.8
<12	71	127	18.8%	53.5%	72.5
<18	59	95	14.1%	43.2%	71.9
<24	34	64	9.5%	37.5%	71.4
>24	64	155	22.9%	28.4%	66.1
Total	298	676	100%	41.4%	69.5

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	0	0	0.00	0.0%	0.0%
<12	2	8	4.00	4.2%	100.0%
<18	18	86	4.78	37.5%	83.7%
<24	8	46	5.75	16.7%	69.6%
>24	20	158	7.90	41.7%	50.6%
Total	48	298	6.21	100%	64.4%

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	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%

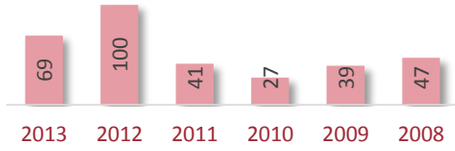
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	66.5%	66.0%	68.2%	74.5%	57.9%	71.6%	42.8%
2013	64.3%	57.1%	71.4%	57.1%	50.0%	64.3%	28.6%
2012	73.1%	78.9%	69.2%	80.8%	63.5%	78.9%	48.1%
2011	69.1%	54.8%	61.9%	78.6%	66.7%	71.4%	42.9%
Other	50.7%	60.7%	72.7%	66.7%	39.3%	61.3%	40.7%

Country - Kuwait

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: -	Residence: -	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	18	146	-	-	69	62	17	15	1	13	23	25	27	55	36
Sections	41	288	-	-	125	143	31	30	1	24	35	41	46	116	66
% Pass	36.6%	49.7%	-	-	44.8%	48.3%	67.7%	42.5%	0.0%	33.3%	42.9%	58.5%	47.8%	56.0%	36.4%
Avg Score	62.1	70.4	-	-	67.1	70.2	73.9	71.2	34.0	60.3	67.4	73.0	72.6	73.1	63.2
Avg Age	30.4	31.1	-	-	30.4	30.8	31.9	33.9	21.9	23.4	25.0	26.8	29.1	32.4	38.8

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2013	2012	2011	Other
Pass 4	2	20	13	3
Active	64	38	3	13
Inactive	3	17	4	9
Drop	0	15	5	8
Lost Cd	0	2	4	1

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	82	133	40.4%	45.1%	67.3
<12	58	79	24.0%	50.6%	71.0
<18	45	64	19.5%	53.1%	71.7
<24	16	18	5.5%	50.0%	66.7
>24	18	35	10.6%	42.9%	70.8
Total	**163**	**329**	**100%**	**48.0%**	**69.4**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	2	9	4.50	5.3%	88.9%
<12	0	0	0.00	0.0%	0.0%
<18	5	30	6.00	13.2%	66.7%
<24	15	80	5.33	39.5%	75.0%
>24	16	145	9.06	42.1%	44.1%
Total	**38**	**264**	**6.95**	**100%**	**57.6%**

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	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%

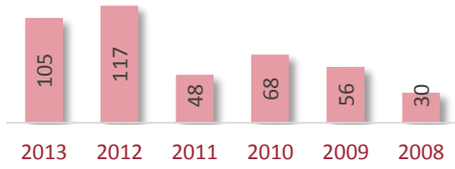
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	55.9%	60.4%	57.2%	66.6%	49.2%	60.8%	47.2%
2013	36.4%	45.5%	27.3%	63.6%	36.4%	63.6%	36.4%
2012	71.4%	67.9%	71.4%	75.0%	50.0%	67.9%	46.4%
2011	50.0%	50.0%	50.0%	58.3%	58.3%	58.3%	75.0%
Other	40.0%	77.5%	70.0%	52.5%	55.0%	30.0%	22.5%

Country - Bahrain

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: -	Residence: -	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	72	134	-	-	105	60	17	24	2	55	62	44	26	27	18
Sections	158	331	-	-	227	171	34	57	7	105	129	75	62	56	55
% Pass	23.4%	34.7%	-	-	26.4%	38.0%	35.3%	18.5%	42.9%	37.1%	34.1%	38.7%	17.7%	25.0%	21.8%
Avg Score	56.5	63.7	-	-	54.5	68.2	67.9	63.6	71.6	64.4	60.4	63.9	52.9	61.5	62.3
Avg Age	26.0	28.9	-	-	27.1	28.5	27.5	31.8	21.7	23.2	24.9	27.0	28.9	32.0	41.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2013	2012	2011	Other
Pass 4	2	22	6	9
Active	100	34	10	15
Inactive	3	38	6	7
Drop	0	16	10	21
Lost Cd	0	2	4	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	125	241	49.3%	24.9%	54.7
<12	54	88	18.0%	44.3%	69.1
<18	39	71	14.5%	38.0%	69.1
<24	19	28	5.7%	32.1%	67.5
>24	28	61	12.5%	27.9%	64.4
Total	206	489	100%	31.1%	61.4

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	0	0	0.00	0.0%	0.0%
<12	2	9	4.50	5.1%	88.9%
<18	9	44	4.89	23.1%	81.8%
<24	13	83	6.38	33.3%	62.7%
>24	15	180	12.00	38.5%	33.3%
Total	39	316	8.10	100%	49.4%

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	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%

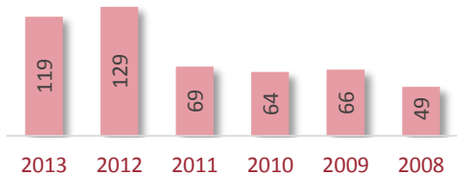
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	61.9%	78.0%	54.2%	61.9%	59.1%	54.0%	33.2%
2013	63.6%	77.3%	56.8%	70.5%	61.4%	63.6%	43.2%
2012	68.8%	100.0%	62.5%	62.5%	68.8%	50.0%	25.0%
2011	42.9%	43.2%	32.8%	43.8%	41.0%	31.2%	17.2%
Other	53.1%	49.0%	40.9%	50.9%	42.0%	53.7%	37.8%

Country - Lebanon

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence	Residence	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	93	136	-	-	119	83	16	11	9	74	84	31	21	25	17
Sections	227	317	-	-	288	192	44	20	14	162	171	66	48	46	37
% Pass	52.0%	50.8%	-	-	53.5%	53.1%	38.6%	35.4%	21.4%	55.6%	56.1%	56.1%	47.9%	43.5%	27.0%
Avg Score	70.2	72.4	-	-	71.0	73.1	70.5	59.9	62.3	72.9	72.1	70.9	71.0	70.1	68.9
Avg Age	26.8	26.3	-	-	26.2	25.9	28.9	32.0	21.7	23.2	24.8	26.7	29.2	32.0	40.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2013	2012	2011	Other
Pass 4	15	38	5	1
Active	103	41	8	11
Inactive	1	35	6	6
Drop	0	6	18	11
Lost Cd	0	3	1	3

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	146	312	57.4%	52.9%	71.0
<12	79	111	20.4%	56.8%	73.4
<18	48	67	12.3%	47.8%	72.9
<24	12	23	4.2%	34.8%	71.8
>24	17	31	5.7%	35.5%	65.5
Total	229	544	100%	51.3%	71.5

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	6	24	4.00	10.2%	100.0%
<12	9	39	4.33	15.3%	92.3%
<18	30	139	4.63	50.8%	86.3%
<24	8	36	4.50	13.6%	88.9%
>24	6	48	8.00	10.2%	50.0%
Total	59	286	4.85	100%	82.5%

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	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%

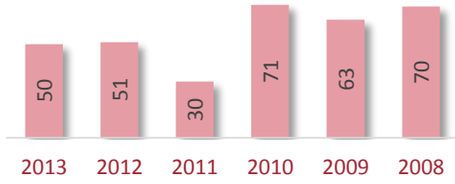
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	65.8%	70.4%	60.5%	61.1%	60.8%	64.2%	48.4%
2013	58.8%	74.5%	56.9%	56.9%	58.8%	56.9%	47.1%
2012	78.5%	69.2%	66.2%	67.7%	66.2%	72.3%	53.9%
2011	55.6%	77.8%	61.1%	66.7%	61.1%	77.8%	33.3%
Other	16.7%	16.7%	33.3%	16.7%	16.7%	16.7%	33.3%

Country - Bahamas

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: -	Residence: -	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	115	35	-	-	50	32	11	58	3	35	37	18	23	21	29
Sections	297	92	-	-	132	89	32	138	8	101	94	39	44	47	58
% Pass	26.3%	38.0%	-	-	29.6%	41.6%	31.3%	20.4%	37.5%	38.6%	41.5%	18.0%	22.7%	17.0%	13.8%
Avg Score	65.2	66.3	-	-	63.2	68.8	68.8	64.1	73.5	66.9	70.3	60.6	65.1	61.3	61.1
Avg Age	28.5	28.7	-	-	26.2	26.3	26.8	33.8	21.2	23.1	24.9	26.9	28.8	32.3	43.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2013	2012	2011	Other
Pass 4	2	9	1	4
Active	46	22	7	46
Inactive	2	9	2	20
Drop	0	10	7	17
Lost Cd	0	0	1	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	59	137	35.0%	25.6%	62.4
<12	29	43	11.0%	65.1%	73.0
<18	20	35	9.0%	34.3%	68.0
<24	13	29	7.4%	37.9%	68.6
>24	64	147	37.6%	19.1%	65.0
Total	**151**	**391**	**100%**	**29.2%**	**65.5**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	0	0	0.00	0.0%	0.0%
<12	2	9	4.50	12.5%	88.9%
<18	5	22	4.40	31.3%	90.9%
<24	4	29	7.25	25.0%	55.2%
>24	5	105	21.00	31.3%	19.0%
Total	**16**	**165**	**10.31**	**100%**	**38.8%**

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	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%

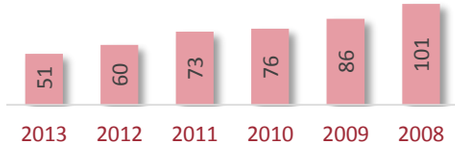
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	74.9%	65.4%	41.4%	50.9%	34.2%	30.1%	25.3%
2013	60.0%	60.0%	30.0%	40.0%	40.0%	35.0%	10.0%
2012	73.3%	73.3%	66.7%	73.3%	33.3%	46.7%	40.0%
2011	85.7%	71.4%	42.9%	35.7%	28.6%	28.6%	35.7%
Other	82.7%	63.3%	35.8%	51.5%	32.5%	18.5%	25.0%

Country - Hong Kong

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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*: Female	Gender*: Male	Residence: -	Residence: -	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <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	33
Sections	188	194	-	-	133	105	49	99	3	56	83	64	36	72	72
% Pass	34.0%	39.7%	-	-	33.8%	45.7%	28.6%	30.2%	33.3%	32.1%	39.8%	31.3%	27.8%	29.2%	55.6%
Avg Score	67.7	67.6	-	-	63.9	70.6	69.7	69.3	75.7	67.7	67.6	63.5	65.1	66.8	73.5
Avg Age	29.4	30.0	-	-	28.5	27.4	30.2	35.6	21.7	23.3	24.9	27.1	28.7	32.6	40.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2013	2012	2011	Other
Pass 4	4	14	3	6
Active	45	20	11	12
Inactive	2	12	7	10
Drop	0	7	19	17
Lost Cd	0	3	4	3

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	59	127	32.9%	36.2%	64.2
<12	34	63	16.3%	42.9%	69.2
<18	26	51	13.2%	37.3%	70.2
<24	13	27	7.0%	37.0%	70.3
>24	45	118	30.6%	34.8%	69.0
Total	**147**	**386**	**100%**	**37.1%**	**67.7**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	2	8	4.00	7.4%	100.0%
<12	2	10	5.00	7.4%	80.0%
<18	11	58	5.27	40.7%	75.9%
<24	3	17	5.67	11.1%	70.6%
>24	9	122	13.56	33.3%	29.5%
Total	**27**	**215**	**7.96**	**100%**	**50.2%**

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	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%

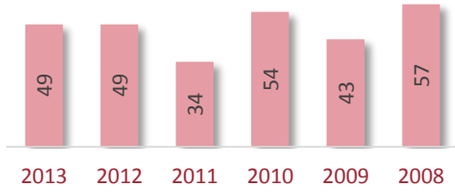
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	56.6%	58.7%	50.6%	53.6%	49.0%	45.2%	45.1%
2013	53.9%	50.0%	46.2%	46.2%	34.6%	30.8%	42.3%
2012	48.7%	76.9%	48.7%	59.0%	51.3%	48.7%	46.2%
2011	70.0%	60.0%	40.0%	70.0%	60.0%	50.0%	30.0%
Other	64.6%	42.8%	61.6%	47.8%	56.2%	53.0%	52.2%

Country - Jamaica

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence	Residence	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	75	25	-	-	49	18	4	29	1	6	17	15	16	22	27
Sections	152	53	-	-	99	30	15	61	1	12	36	33	28	49	46
% Pass	23.0%	37.7%	-	-	16.2%	30.0%	46.7%	30.0%	0.0%	16.7%	33.3%	30.3%	50.0%	28.6%	6.5%
Avg Score	63.9	65.8	-	-	58.1	68.4	70.1	67.3	70.0	58.3	65.1	67.2	67.4	66.4	59.4
Avg Age	31.2	31.5	-	-	31.1	29.5	26.5	34.0	21.9	23.1	25.1	27.1	28.7	32.4	41.7

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2013	2012	2011	Other
Pass 4	0	1	1	10
Active	47	16	4	16
Inactive	2	22	1	19
Drop	0	9	14	22
Lost Cd	0	2	0	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	51	96	46.8%	15.6%	57.7
<12	14	18	8.8%	38.9%	69.8
<18	11	18	8.8%	16.7%	65.2
<24	3	6	2.9%	83.3%	78.3
>24	32	67	32.7%	37.3%	71.1
Total	**100**	**205**	**100%**	**26.8%**	**64.4**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	0	0	0.00	0.0%	0.0%
<12	0	0	0.00	0.0%	0.0%
<18	1	5	5.00	8.3%	80.0%
<24	0	0	0.00	0.0%	0.0%
>24	11	153	13.91	91.7%	28.8%
Total	**12**	**158**	**13.17**	**100%**	**30.4%**

Cohort Performance: Section, Content Area, Skills Area

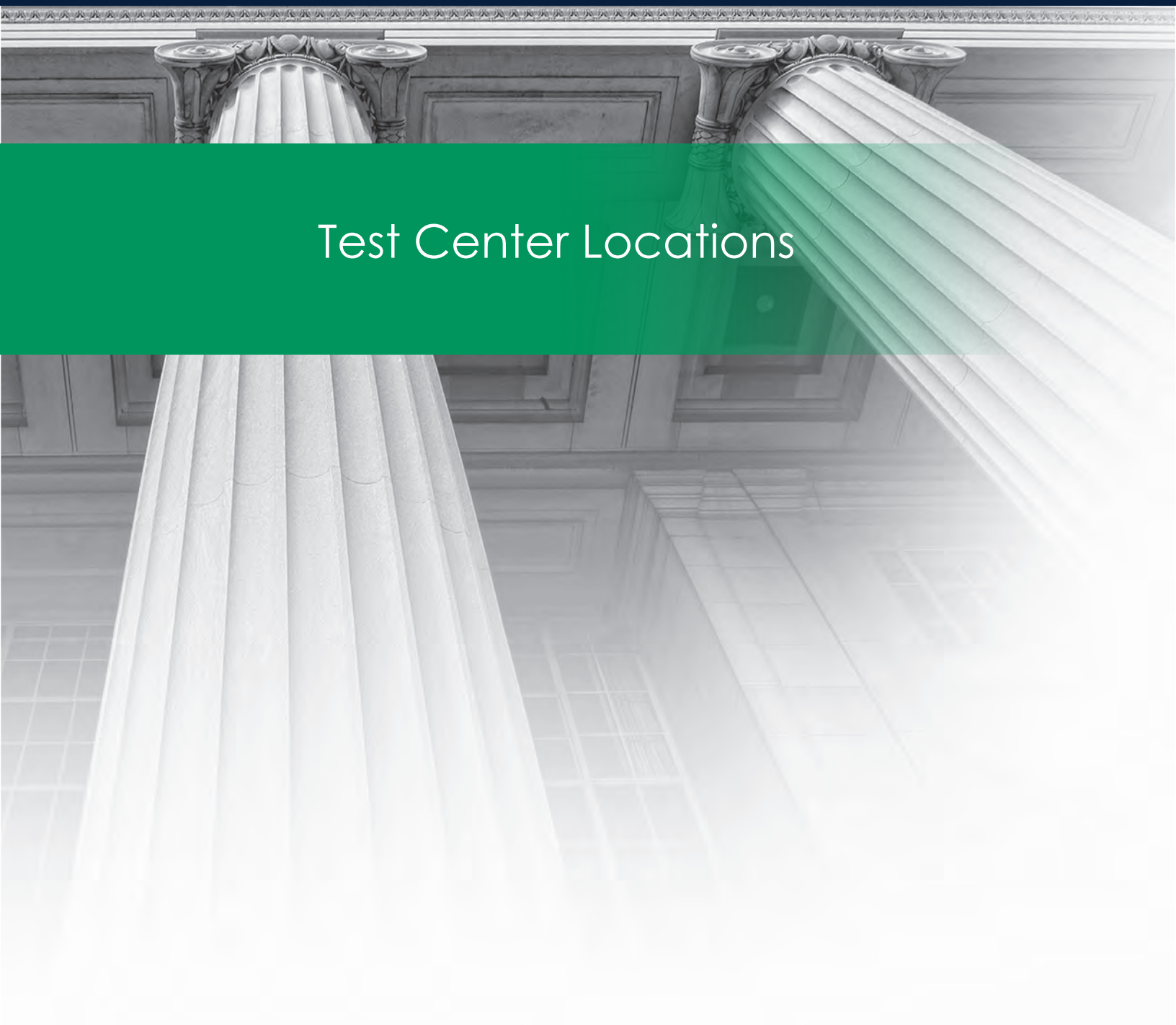
	AUD: Cand	AUD: Secs	AUD: %P	AUD: Score	BEC: Cand	BEC: Secs	BEC: %P	BEC: Score	FAR: Cand	FAR: Secs	FAR: %P	FAR: Score	REG: Cand	REG: Secs	REG: %P	REG: Score
Overall	43	49	26.5%	63.8	42	48	33.3%	67.9	47	56	28.6%	63.1	40	52	19.2%	63.1
2013	26	28	17.9%	57.3	21	22	18.2%	61.8	23	27	22.2%	59.0	19	22	4.6%	54.2
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

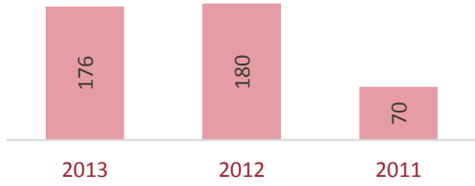
Country of Exam	Candidates Total	Sections Total	Sections First-Time	Sections Re-Exam	Percent Pass	Average Score	Average Age
Lebanon							
2011 Q-3	81	132	99	33	47.0%	68.7	27.1
2011 Q-4	140	200	148	52	55.5%	72.3	27.1
2012 Q-1	106	150	100	50	36.7%	65.2	27.7
2012 Q-2	132	159	89	70	48.4%	71.9	27.4
2012 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

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: BHR	Residence: Other	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	79	264	196	147	165	96	32	50	4	64	80	60	43	63	64
Sections	163	555	439	279	317	232	56	113	9	120	151	95	82	135	126
% Pass	23.9%	35.0%	30.8%	47.2%	27.4%	41.4%	39.3%	22.0%	33.3%	39.2%	30.5%	35.8%	25.6%	31.1%	31.8%
Avg Score	57.6	65.5	61.1	68.1	57.0	70.1	68.9	66.6	70.9	65.3	60.5	64.6	56.8	66.5	66.2
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	29.0	32.1	41.7

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2013	2012	2011	Other
Pass 4	3	25	8	-
Active	150	49	12	-
Inactive	5	49	6	-
Drop	0	16	10	-
Lost Cd	0	6	3	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	192	334	46.5%	26.1%	57.5
<12	86	135	18.8%	48.9%	70.9
<18	58	85	11.8%	40.0%	69.8
<24	33	45	6.3%	33.3%	68.4
>24	56	119	16.6%	26.1%	66.6
Total	**343**	**718**	**100%**	**32.5%**	**63.7**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	0	0	0.00	0.0%	0.0%
<12	3	13	4.33	8.3%	92.3%
<18	15	76	5.07	41.7%	78.9%
<24	10	63	6.30	27.8%	63.5%
>24	8	57	7.13	22.2%	56.1%
Total	**36**	**209**	**5.81**	**100%**	**68.9%**

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	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
Overall	46.0%	39.1%	40.8%	44.5%	49.4%	42.2%	30.1%
2013	37.6%	32.7%	34.7%	32.7%	41.6%	34.7%	24.8%
2012	59.2%	52.1%	50.7%	60.6%	57.8%	47.9%	32.4%
2011	38.5%	30.8%	46.2%	38.5%	38.5%	46.2%	30.8%
Other	58.0%	40.1%	42.0%	65.2%	74.2%	64.5%	52.3%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	51.0%	52.2%	46.1%	40.2%	52.2%	48.2%	27.9%
2013	47.6%	42.9%	34.9%	36.5%	46.0%	41.3%	34.9%
2012	53.5%	63.8%	58.6%	43.1%	63.8%	60.3%	31.0%
2011	60.0%	50.0%	40.0%	20.0%	50.0%	60.0%	20.0%
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
Overall	50.2%	42.3%	38.6%	57.8%	42.4%	33.1%
2013	38.6%	36.8%	31.6%	50.0%	35.1%	28.1%
2012	59.5%	54.1%	48.7%	75.7%	59.5%	51.4%
2011	75.0%	41.7%	58.3%	75.0%	41.7%	50.0%
Other	81.7%	52.4%	47.6%	60.3%	53.6%	21.0%

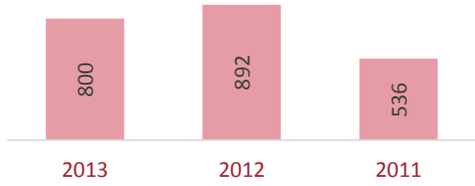
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	51.8%	65.9%	55.1%	55.2%	45.9%	52.8%	30.5%
2013	33.3%	48.7%	41.0%	33.3%	35.9%	30.8%	25.6%
2012	63.6%	74.2%	65.2%	71.2%	59.1%	68.2%	37.9%
2011	66.7%	90.5%	66.7%	71.4%	47.6%	61.9%	38.1%
Other	44.5%	57.3%	46.3%	41.7%	28.4%	47.3%	14.0%

Test Center: Japan

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: JPN	Residence: Other	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	555	1,405	1,860	112	778	560	211	416	2	36	129	212	240	566	881
Sections	1,496	3,956	5,187	271	1,858	1,665	628	1,307	4	79	321	530	559	1,423	2,542
% Pass	31.7%	32.4%	31.9%	39.1%	38.4%	32.3%	28.7%	22.9%	75.0%	43.0%	33.6%	37.4%	34.9%	33.8%	29.0%
Avg Score	65.8	66.7	66.3	68.7	66.0	66.7	67.6	65.3	72.8	67.1	64.7	66.6	66.3	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	26.9	28.9	32.3	43.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2013	2012	2011	Other
Pass 4	55	160	41	-
Active	648	296	70	-
Inactive	57	192	27	-
Drop	0	84	90	-
Lost Cd	0	24	33	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	977	1,954	35.8%	38.7%	66.2
<12	556	954	17.5%	33.5%	66.8
<18	400	710	13.0%	30.1%	66.8
<24	195	349	6.4%	26.4%	67.3
>24	507	1,491	27.3%	25.0%	66.1
Total	**1,965**	**5,458**	**100%**	**32.2%**	**66.4**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	7	29	4.14	2.7%	96.6%
<12	41	362	8.83	16.0%	45.3%
<18	96	522	5.44	37.5%	73.6%
<24	64	430	6.72	25.0%	59.5%
>24	48	225	4.69	18.8%	85.3%
Total	**256**	**1,568**	**6.13**	**100%**	**65.3%**

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	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
Overall	43.3%	38.0%	42.5%	40.2%	48.1%	32.8%	39.8%
2013	39.9%	35.1%	41.6%	38.6%	42.9%	31.4%	37.3%
2012	46.7%	41.0%	44.9%	41.6%	54.6%	34.6%	44.2%
2011	44.9%	46.0%	47.7%	40.3%	51.1%	38.6%	42.1%
Other	43.4%	33.8%	37.2%	40.7%	45.2%	29.1%	35.6%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	42.9%	62.1%	62.2%	43.9%	68.5%	62.0%	10.6%
2013	41.6%	64.6%	63.2%	46.0%	68.8%	62.7%	14.1%
2012	46.9%	61.5%	63.8%	43.2%	69.8%	65.4%	10.3%
2011	41.9%	63.6%	69.2%	39.4%	74.2%	64.7%	7.6%
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
Overall	45.6%	41.1%	40.3%	56.2%	52.6%	39.0%
2013	47.1%	44.8%	44.8%	58.5%	53.2%	44.3%
2012	40.0%	33.8%	32.0%	50.9%	49.5%	32.7%
2011	50.5%	44.0%	42.2%	51.4%	64.2%	26.6%
Other	44.6%	36.3%	34.5%	56.7%	49.5%	34.1%

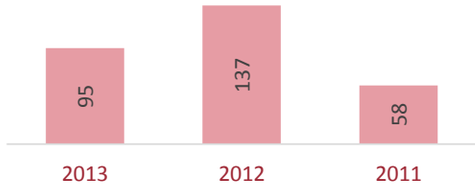
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	41.4%	47.9%	50.4%	57.1%	46.7%	54.1%	39.9%
2013	37.6%	53.8%	53.4%	59.6%	50.2%	56.3%	46.6%
2012	45.2%	50.1%	49.6%	59.2%	47.7%	57.2%	41.8%
2011	44.1%	40.0%	52.4%	55.9%	46.9%	51.7%	35.9%
Other	39.1%	40.9%	46.7%	51.3%	40.7%	47.5%	30.4%

Test Center: Kuwait

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: KWT	Residence: Other	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	26	179	157	47	90	77	22	15	1	20	39	36	34	58	35
Sections	56	332	316	72	157	164	38	29	1	36	59	56	55	116	65
% Pass	33.9%	48.5%	47.5%	34.2%	42.0%	48.2%	65.8%	33.2%	0.0%	33.3%	42.4%	58.9%	47.3%	55.2%	30.8%
Avg Score	62.7	70.1	69.4	64.9	66.9	69.8	74.4	69.2	34.0	60.7	67.7	73.0	71.6	72.7	63.0
Avg Age	29.2	30.3	30.8	26.5	29.5	30.3	30.6	31.9	21.9	23.4	25.0	26.9	29.1	32.3	38.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2013	2012	2011	Other
Pass 4	2	29	15	-
Active	82	50	4	-
Inactive	4	22	3	-
Drop	0	15	6	-
Lost Cd	0	2	5	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	106	167	43.0%	42.5%	67.1
<12	69	94	24.2%	52.1%	70.5
<18	49	69	17.8%	49.3%	70.9
<24	19	21	5.4%	47.6%	68.3
>24	20	37	9.5%	43.2%	70.4
Total	204	388	100%	46.4%	69.0

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	2	9	4.50	4.3%	88.9%
<12	0	0	0.00	0.0%	0.0%
<18	8	42	5.25	17.4%	76.2%
<24	21	113	5.38	45.7%	74.3%
>24	15	98	6.53	32.6%	61.2%
Total	46	262	5.70	100%	70.2%

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	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
Overall	62.4%	45.5%	47.4%	63.5%	55.2%	50.9%	40.2%
2013	60.3%	49.2%	49.2%	61.9%	52.4%	50.8%	34.9%
2012	67.4%	40.8%	38.8%	65.3%	53.1%	57.1%	44.9%
2011	50.0%	75.0%	62.5%	75.0%	87.5%	37.5%	50.0%
Other	62.5%	12.5%	66.7%	54.2%	58.3%	29.2%	45.8%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	60.8%	66.2%	66.2%	48.1%	69.8%	73.8%	30.3%
2013	60.0%	63.3%	63.3%	50.0%	66.7%	70.0%	33.3%
2012	61.5%	66.7%	66.7%	43.6%	69.2%	74.4%	30.8%
2011	53.9%	69.2%	92.3%	46.2%	69.2%	76.9%	38.5%
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
Overall	64.5%	48.3%	50.6%	65.6%	48.5%	32.2%
2013	62.8%	45.1%	39.2%	56.9%	52.9%	27.5%
2012	64.3%	52.4%	57.1%	69.1%	45.2%	40.5%
2011	80.0%	80.0%	80.0%	100.0%	40.0%	20.0%
Other	66.7%	0.0%	100.0%	100.0%	33.3%	33.3%

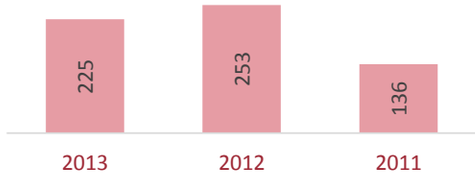
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	59.0%	61.7%	57.0%	63.7%	52.5%	59.9%	42.5%
2013	38.5%	53.9%	30.8%	61.5%	38.5%	61.5%	30.8%
2012	70.6%	67.7%	67.7%	67.7%	50.0%	64.7%	47.1%
2011	58.3%	41.7%	50.0%	66.7%	66.7%	66.7%	66.7%
Other	50.0%	75.0%	66.7%	50.0%	66.7%	33.3%	16.7%

Test Center: Lebanon

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: LBN	Residence: Other	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	116	288	227	179	198	150	37	21	10	105	131	71	46	51	35
Sections	267	601	533	338	427	326	82	36	17	225	262	126	92	87	62
% Pass	47.9%	46.9%	51.2%	50.0%	48.0%	50.0%	37.8%	50.2%	23.5%	49.8%	51.9%	53.2%	38.0%	42.5%	30.7%
Avg Score	69.9	71.4	71.5	71.3	70.0	72.6	70.3	71.0	63.9	71.8	72.2	69.5	70.8	70.8	67.0
Avg Age	26.7	26.9	26.5	28.3	26.3	26.4	29.3	32.2	21.7	23.2	24.8	26.7	29.0	32.1	39.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2013	2012	2011	Other
Pass 4	15	61	6	-
Active	168	74	19	-
Inactive	7	50	13	-
Drop	0	14	23	-
Lost Cd	0	3	8	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	240	450	51.7%	49.3%	70.2
<12	135	198	22.7%	49.0%	72.4
<18	90	126	14.5%	43.7%	72.0
<24	30	46	5.3%	43.5%	72.3
>24	32	51	5.9%	31.4%	67.2
Total	406	871	100%	47.1%	70.9

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	6	24	4.00	7.3%	100.0%
<12	9	39	4.33	11.0%	92.3%
<18	37	170	4.59	45.1%	87.1%
<24	24	122	5.08	29.3%	78.7%
>24	6	39	6.50	7.3%	61.5%
Total	82	394	4.80	100%	83.2%

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	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
Overall	58.4%	49.9%	56.6%	57.2%	63.4%	47.3%	40.9%
2013	56.1%	45.2%	51.0%	57.4%	60.0%	45.8%	35.5%
2012	64.7%	56.6%	63.6%	53.5%	66.7%	54.6%	44.4%
2011	50.0%	56.3%	62.5%	62.5%	62.5%	25.0%	56.3%
Other	50.0%	53.1%	71.9%	78.1%	87.5%	37.5%	68.8%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	63.0%	62.9%	65.7%	55.7%	71.3%	67.2%	44.2%
2013	60.8%	60.8%	66.2%	58.1%	71.6%	63.5%	51.4%
2012	70.4%	67.9%	64.2%	55.6%	72.8%	76.5%	46.9%
2011	50.0%	46.4%	71.4%	46.4%	78.6%	57.1%	10.7%
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
Overall	62.8%	56.8%	60.9%	67.9%	61.0%	43.4%
2013	66.4%	59.0%	64.2%	70.9%	60.5%	47.0%
2012	50.0%	52.5%	60.0%	65.0%	60.0%	35.0%
2011	57.1%	42.9%	42.9%	57.1%	71.4%	42.9%
Other	66.7%	50.0%	16.7%	33.3%	66.7%	16.7%

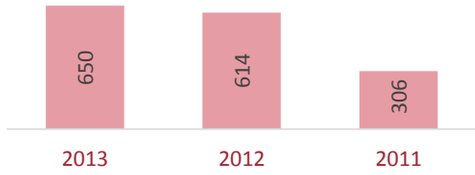
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	62.5%	69.1%	57.9%	65.0%	62.1%	67.0%	42.9%
2013	57.8%	70.3%	56.3%	59.4%	59.4%	57.8%	40.6%
2012	71.7%	67.0%	63.2%	67.9%	68.9%	71.7%	47.2%
2011	61.3%	74.2%	54.8%	67.7%	64.5%	74.2%	32.3%
Other	18.8%	68.8%	31.3%	68.8%	18.8%	68.8%	43.8%

Test Center: U.A.E.

2013 CPA Examination: All Test Results

	Overall	Exam Type: FT	Exam Type: RE	Exam Section: AUD	Exam Section: BEC	Exam Section: FAR	Exam Section: 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

Cohort Size Trend



	Gender*: Female	Gender*: Male	Residence: UAE	Residence: Other	Cohort Year: 2013	Cohort Year: 2012	Cohort Year: 2011	Cohort Year: Other	Age at Time of Examination: <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	226	953	563	628	600	378	100	107	26	171	248	168	132	233	284
Sections	502	2,070	1,287	1,297	1,186	905	260	233	49	344	480	303	253	504	651
% Pass	39.8%	41.1%	39.6%	50.6%	42.4%	43.5%	31.2%	33.0%	55.1%	43.9%	39.4%	41.6%	34.8%	42.7%	40.1%
Avg Score	67.7	69.4	68.6	71.3	67.6	71.1	69.5	68.7	72.5	67.8	68.2	69.7	68.3	69.3	70.2
Avg Age	27.3	31.5	31.5	30.7	29.5	31.1	30.7	35.8	21.5	23.2	24.9	26.9	28.9	32.2	40.7

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2013	2012	2011	Other
Pass 4	21	114	33	-
Active	537	192	39	-
Inactive	23	129	28	-
Drop	0	55	50	-
Lost Cd	0	5	22	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	709	1,212	46.9%	42.5%	67.5
<12	360	552	21.4%	44.6%	71.2
<18	251	375	14.5%	39.5%	71.3
<24	90	156	6.0%	32.1%	69.0
>24	134	289	11.2%	33.9%	69.2
Total	**1,185**	**2,584**	**100%**	**40.9%**	**69.1**

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	0.6%	100.0%
<12	20	89	4.45	11.9%	89.9%
<18	63	317	5.03	37.5%	79.5%
<24	51	297	5.82	30.4%	68.7%
>24	33	245	7.42	19.6%	53.9%
Total	**168**	**952**	**5.67**	**100%**	**70.6%**

Cohort Performance: Section, Content Area, Skills Area

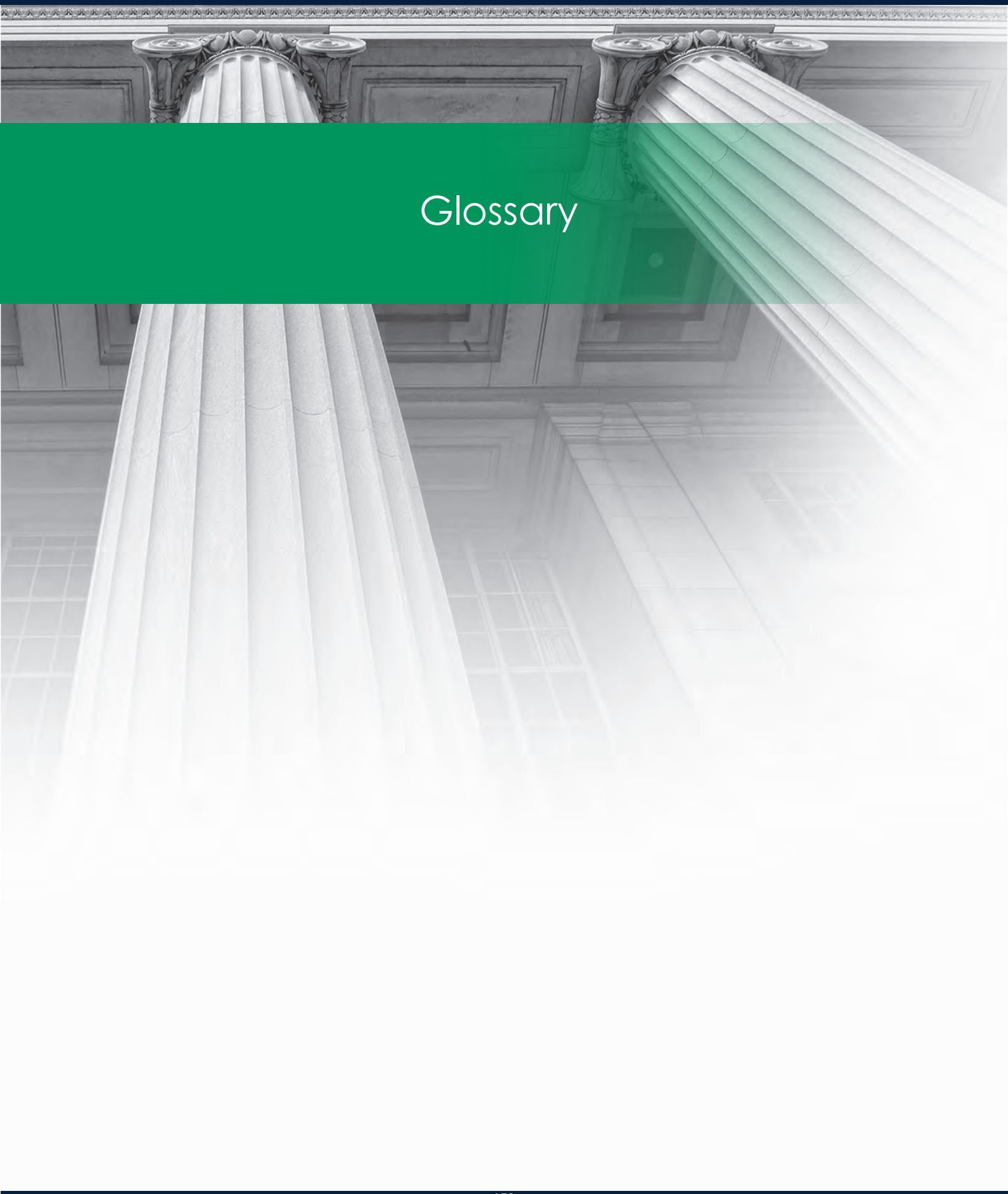
	AUD: Cand	AUD: Secs	AUD: %P	AUD: Score	BEC: Cand	BEC: Secs	BEC: %P	BEC: Score	FAR: Cand	FAR: Secs	FAR: %P	FAR: Score	REG: Cand	REG: Secs	REG: %P	REG: Score
Overall	606	760	36.3%	67.8	512	647	42.8%	71.5	540	629	42.6%	68.0	419	548	43.1%	69.4
2013	337	397	36.3%	66.5	231	260	49.6%	71.6	327	360	44.7%	66.6	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
Overall	61.2%	47.5%	48.6%	55.2%	56.6%	49.0%	40.5%
2013	61.7%	48.9%	49.4%	53.2%	56.2%	48.6%	38.5%
2012	59.8%	45.5%	47.6%	58.5%	61.8%	46.8%	43.1%
2011	65.4%	53.9%	46.2%	53.9%	46.2%	57.7%	44.2%
Other	59.1%	39.5%	49.7%	58.0%	49.0%	52.5%	40.9%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	57.4%	60.1%	58.6%	51.9%	63.9%	62.1%	36.3%
2013	56.5%	62.7%	60.8%	48.9%	65.8%	63.9%	45.8%
2012	60.6%	60.2%	58.5%	53.9%	64.3%	62.2%	31.5%
2011	56.5%	62.4%	55.3%	49.4%	58.8%	55.3%	24.7%
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
Overall	53.5%	48.1%	52.7%	56.2%	54.4%	40.2%
2013	52.5%	47.5%	52.5%	54.7%	53.3%	40.0%
2012	55.5%	54.4%	54.4%	62.6%	59.3%	43.4%
2011	65.8%	39.5%	52.6%	50.0%	34.2%	29.0%
Other	46.2%	36.3%	48.8%	48.9%	59.0%	38.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	61.8%	67.5%	56.5%	64.4%	53.5%	59.0%	37.9%
2013	52.7%	57.4%	52.7%	58.6%	47.9%	54.4%	37.3%
2012	67.8%	75.9%	60.6%	70.8%	57.6%	65.7%	42.0%
2011	71.8%	68.2%	60.0%	64.7%	64.7%	64.7%	30.6%
Other	54.1%	65.9%	46.5%	55.4%	38.6%	36.1%	31.4%



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 2014.

Active: A candidate who has attempted to sit for any section of the CPA examination in the last 9 months of a testing year is considered an active candidate at the end of that year.

Age: The exam candidate's age is calculated at the time she sits for a given section. If she sits 3 times in a year, her age at the time of each attempt will be included 3 times in the calculation of average (mean) age.

Age Rank: Ranking of jurisdictions based on the average age of its candidates. The youngest average age jurisdiction was arbitrarily given the ranking of 1. A higher or lower ranking is provided as a relative reference only and not intended to denote a level of performance.

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 his 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 US address or education.

Gender: A candidate's gender is determined by 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 his four 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 her 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.

Additional Products

Candidate Performance Publications

Jurisdiction Edition: Designed specifically with the State Boards 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 Custom 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 4 primary sections (AUD, BEC, FAR, REG), the new publications will include performance metrics by cohort for each of the 23 content areas and 4 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 4 parts or choose to drop out.

Past Publications

Candidate Performance Book: This publication, which included statistical information from all (4) testing windows in a given year was designed to meet the needs of both the NASBA's stakeholders and the book's numerous end users. **Years include 2006-2015.**

School Performance Book: This product helped numerous educational institutions by including more granular views into 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 include 2006 – 2015.

Please visit us at theNASBAReport.com to learn more and view samples reports.

THE NASBA REPORT ON THE CPA EXAM