CPA Exam Performance: *All Jurisdictions*

2007 Q-4

Overall Performance

Unique Candidates	**41,289**
New Candidates	**14,659**
Total Sections	**59,542**
Passing 4th Section	**6,032**
Sections/Candidate	**1.44**
Pass Rate	**46.2%**
Average Score	**70.6**

Section Performance

	Sections	Score	% Pass
First Time	**37,511**	**70.8**	**49.3%**
Re-Exam	**22,031**	**70.3**	**40.9%**
AUD	**14,240**	**71.3**	**45.5%**
BEC	**16,290**	**70.6**	**46.7%**
FAR	**14,298**	**69.8**	**46.0%**
REG	**14,714**	**70.8**	**46.5%**

Top 3 Jurisdictions

Most Candidates

1. California — **5,876**
2. New York — **3,876**
3. Texas — **2,521**

Highest Pass Rate

1. Utah — **68.7%**
2. Nebraska — **61.4%**
3. North Dakota — **61.2%**

Exam Type by Percent

Re-Exam 37%

First Time 63%

Candidates

2006 Q-1	2006 Q-2	2006 Q-3	2006 Q-4	2007 Q-1	2007 Q-2	2007 Q-3	2007 Q-4
26,196	30,027	33,488	36,989	30,307	33,158	39,780	41,289

Sections

2006 Q-1	2006 Q-2	2006 Q-3	2006 Q-4	2007 Q-1	2007 Q-2	2007 Q-3	2007 Q-4
36,650	43,229	50,531	55,340	41,281	47,198	59,166	59,542

% Pass

2006 Q-1	2006 Q-2	2006 Q-3	2006 Q-4	2007 Q-1	2007 Q-2	2007 Q-3	2007 Q-4
41%	43%	47%	44%	44%	48%	50%	46%
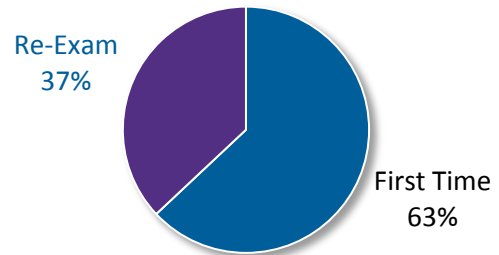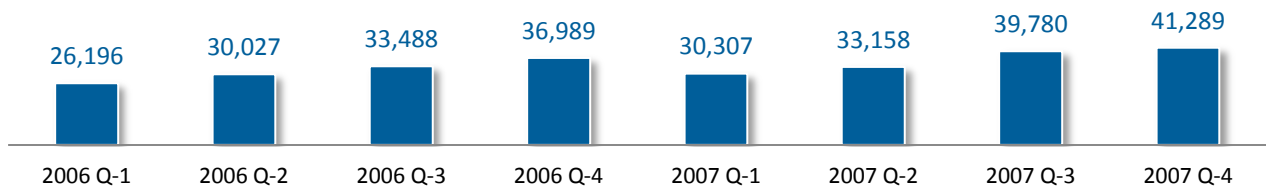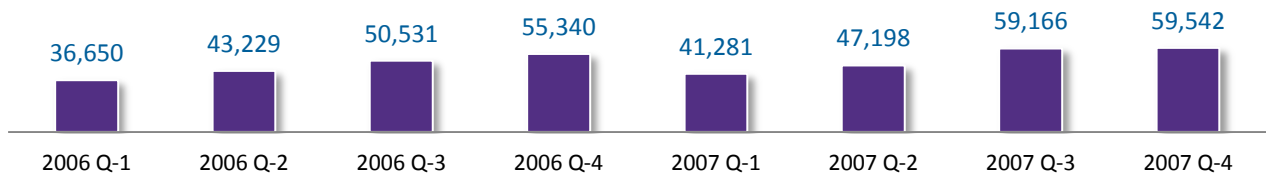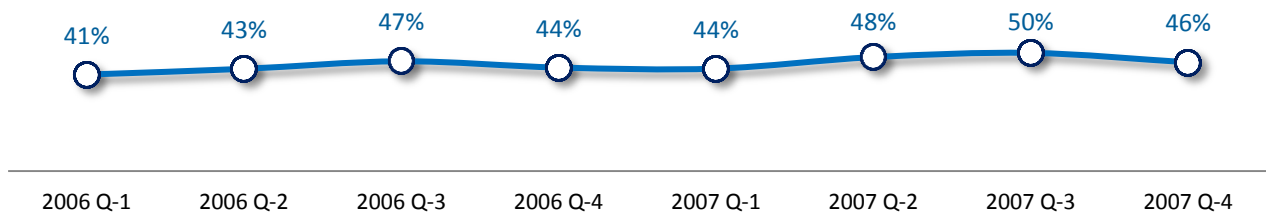
CPA Exam Performance: *All Jurisdictions*

Demographics

- Male: 15,364
- Female: 17,444
- Not Reported: 8,481
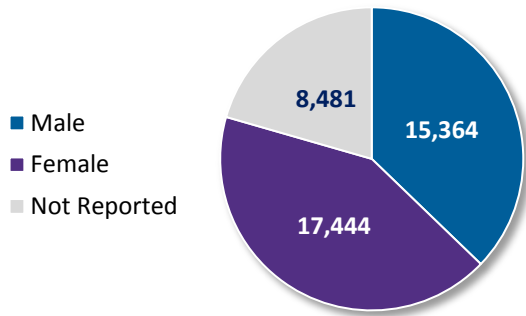
Residency

Candidate Count
- In-State Address: **32,796**
- Out of State Address: **5,443**
- Foreign Address: **3,050**

% of Candidates
- In-State Address: **79.4%**
- Out of State Address: **13.2%**
- Foreign Address: **7.4%**

Average Age

2006 Q-1	2006 Q-2	2006 Q-3	2006 Q-4	2007 Q-1	2007 Q-2	2007 Q-3	2007 Q-4
30.2	30.0	29.4	29.5	29.8	29.6	29.1	29.3
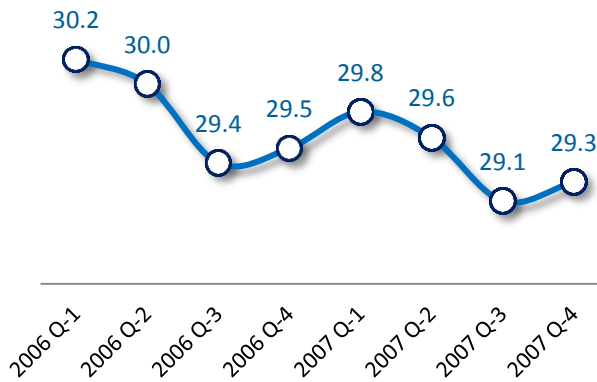
Degree Type

Candidate Count
- Bachelor's Degree: **29,011**
- Advanced Degree: **6,286**
- None/Other: **8,481**

% of Candidates
- Bachelor's Degree: **70.3%**
- Advanced Degree: **15.2%**
- None/Other: **20.5%**

New Candidates vs Candidates Passing 4th Section

	2006 Q-1	2006 Q-2	2006 Q-3	2006 Q-4	2007 Q-1	2007 Q-2	2007 Q-3	2007 Q-4
New Candidates	9,044	10,305	11,596	13,051	10,223	10,673	14,140	14,659
Pass 4th	3,375	3,815	4,396	5,129	3,995	4,656	5,558	6,032
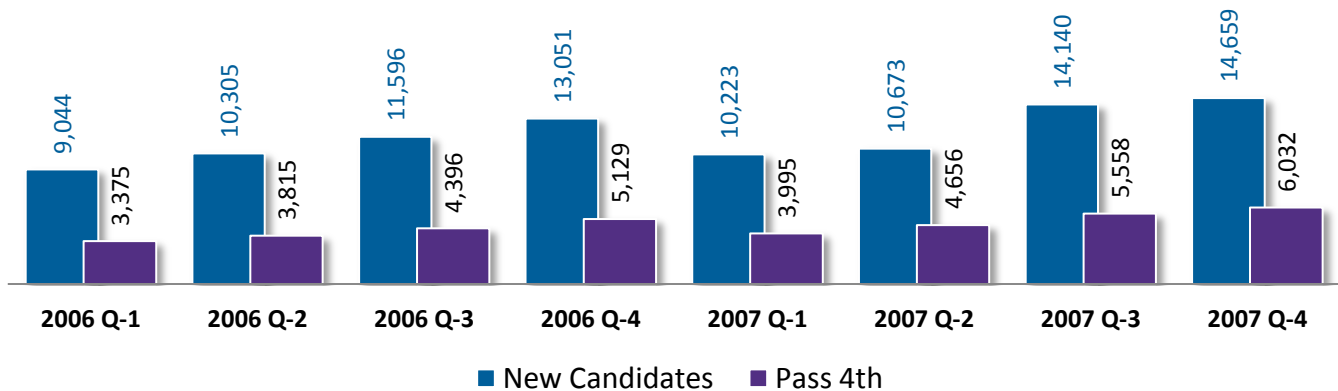
Notes about the Data

1. All the the data used to develop this report was pulled from NASBA's Gateway system, which houses Uniform CPA Examination's Application and Performance information for all 55 Jusrisdictions

2. The demographic data related to Age, Gender and Degree Type is provided by the individual Candidates and may not be 100% accurate.

2007 Q-4

Data and Trends published by NASBA (www.nasba.org)

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