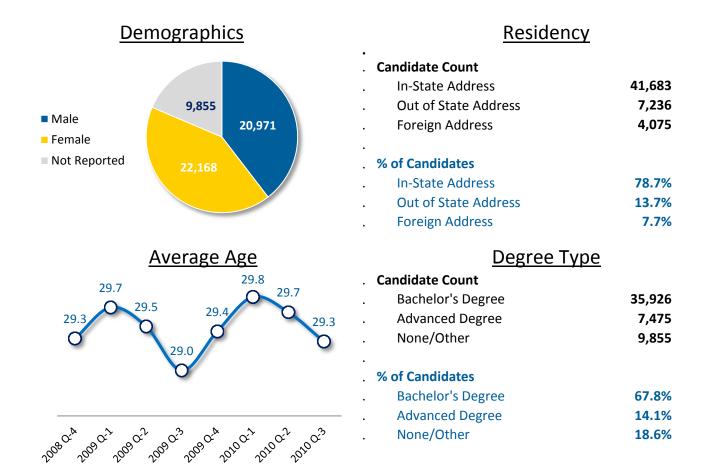
CPA Exam Performance: *All Jurisdictions*

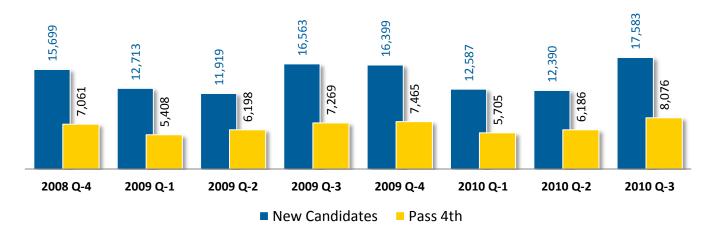
2010 Q-3

| Overall Performance | | | | | Section Performance | | | |
|---|-----------|----------------------------------|-------------------------|-----------------------|------------------------------|-----------------------|--|-----------------|
| Unique Candidates New Candidates Total Sections | | 52,994 . 17,583 . 79,515 . | | First Time Re-Exam | Sections 50,132 29,383 | Score 73.6 70.6 | % Pass 57.3% 42.0% | |
| Passing 4th Section | | | 8,076 | | AUD | 19,068 | 72.7 | 49.4% |
| Sections/Candidate | | | 1.50 | | BEC | 22,466 | 71.7 | 50.8% |
| Pass Rate | | 51.7% . | | | FAR | 20,270 | 72.3 | 52.7 % |
| Average Score | | | 72.5 . | | REG | 17,711 | 73.4 | 54.0% |
| Top 3 Jurisdictions | | | | | Exam Type by Percent | | | |
| Most Candidates . | | | | | | | | |
| 1. Ca | alifornia | | 7,90 | 8. | | | | |
| 2. New York | | | 4,854 . | | Re-Exam 37% | | | |
| 3. Texas | | | 3,491 . | | 3/70 | | | |
| Highest Pass Rate 1. Utah 2. Kansas 3. Oregon | | | 64.7% 64.3% 62.8% | | | | Fil | rst Time 63% |
| Candidates | 45,598 | 38,681 | 40,349 | 48,216 | 49,149 | 40,709 | 42,281 | 52,994 |
| <u>ප</u> | 2008 Q-4 | 2009 Q-1 | 2009 Q-2 | 2009 Q-3 | 2009 Q-4 | 2010 Q-1 | 2010 Q-2 | 2010 Q-3 |
| Sections | 66,177 | 50,814 | 56,083 | 70,643 | 69,830 | 52,677 | 57,839 | 79,515 |
| · ., | 2008 Q-4 | 2009 Q-1 | 2009 Q-2 | 2009 Q-3 | 2009 Q-4 | 2010 Q-1 | 2010 Q-2 | 2010 Q-3 |
| % Pass | 47% O | 47% | 51% | 52% | 47% | 47% O | 50% | 52% ——O |
| Ο 11 | 2008 Q-4 | 2009 Q-1 | 2009 Q-2 | 2009 Q-3 | 2009 Q-4 | 2010 Q-1 | 2010 Q-2 | 2010 Q-3 |

CPA Exam Performance: All Jurisdictions



New Candidates vs Candidates Passing 4th Section



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

2010 Q-3