CPA Exam Performance: *All Jurisdictions*

2010 Q-4

Overall Performance

Unique Candidates	**61,750**
New Candidates	**19,568**
Total Sections	**95,154**
Passing 4th Section	**9,664**
Sections/Candidate	**1.54**
Pass Rate	**45.2%**
Average Score	**70.1**

Section Performance

	Sections	Score	% Pass
First Time	**56,075**	**70.4**	**49.6%**
Re-Exam	**39,079**	**69.6**	**38.7%**
AUD	**21,471**	**70.7**	**44.9%**
BEC	**31,197**	**69.7**	**44.3%**
FAR	**25,264**	**69.5**	**45.0%**
REG	**17,222**	**70.8**	**47.3%**

Top 3 Jurisdictions

Most Candidates

1. California   **9,636**
2. New York   **5,767**
3. Texas   **3,846**

Highest Pass Rate

1. Utah   **63.3%**
2. North Dakota   **59.5%**
3. Oregon   **53.7%**

Exam Type by Percent

Re-Exam 41%

First Time 59%

Candidates

2009 Q-1	2009 Q-2	2009 Q-3	2009 Q-4	2010 Q-1	2010 Q-2	2010 Q-3	2010 Q-4
38,681	40,349	48,216	49,149	40,709	42,281	52,994	61,750

Sections

2009 Q-1	2009 Q-2	2009 Q-3	2009 Q-4	2010 Q-1	2010 Q-2	2010 Q-3	2010 Q-4
50,814	56,083	70,643	69,830	52,677	57,839	79,515	95,154

% Pass

2009 Q-1	2009 Q-2	2009 Q-3	2009 Q-4	2010 Q-1	2010 Q-2	2010 Q-3	2010 Q-4
47%	51%	52%	47%	47%	50%	52%	45%
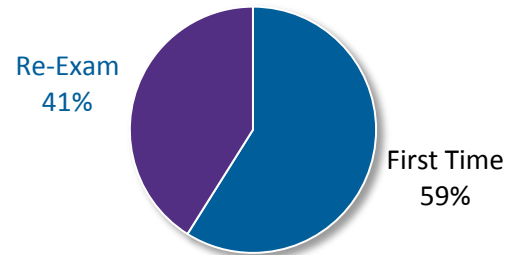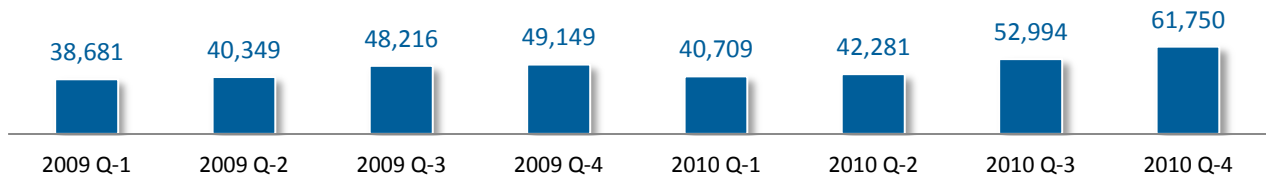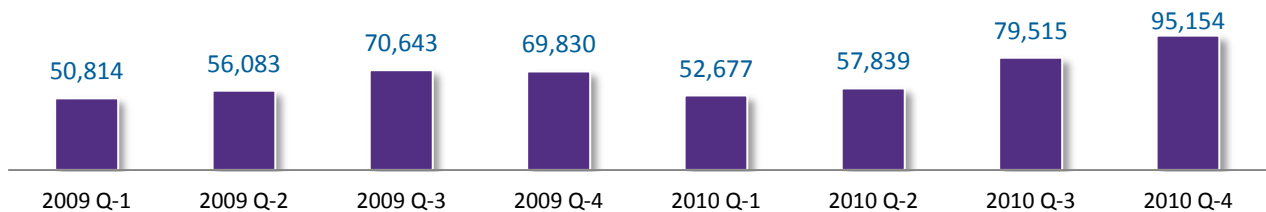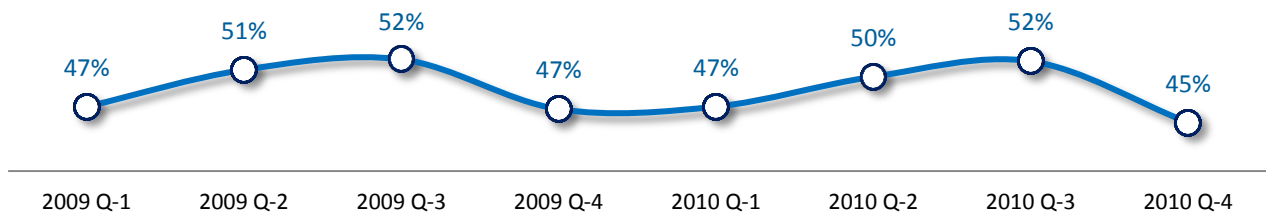
CPA Exam Performance: *All Jurisdictions*

Demographics

- Male
- Female
- Not Reported

10,911
24,586
26,253
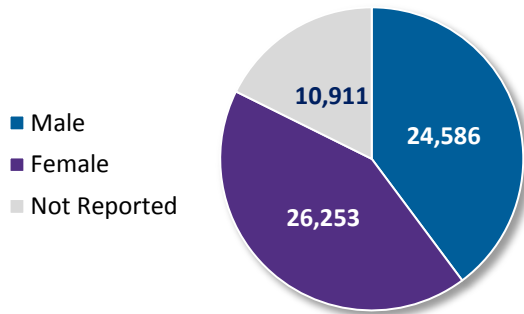
Residency

Candidate Count	
In-State Address	**47,475**
Out of State Address	**8,321**
Foreign Address	**5,954**
% of Candidates	
In-State Address	**76.9%**
Out of State Address	**13.5%**
Foreign Address	**9.6%**

Average Age

2009 Q-1	2009 Q-2	2009 Q-3	2009 Q-4	2010 Q-1	2010 Q-2	2010 Q-3	2010 Q-4
29.7	29.5	29.0	29.4	29.8	29.7	29.3	30.1
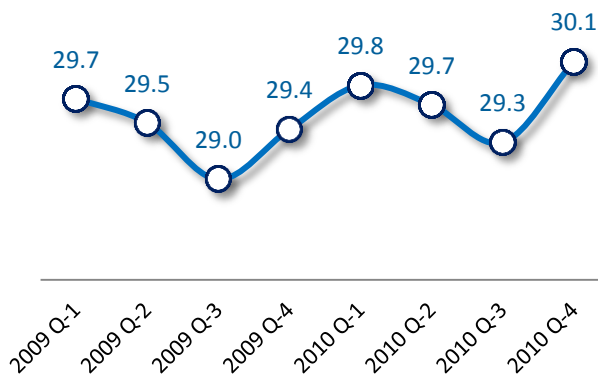
Degree Type

Candidate Count	
Bachelor's Degree	**42,246**
Advanced Degree	**8,978**
None/Other	**10,911**
% of Candidates	
Bachelor's Degree	**68.4%**
Advanced Degree	**14.5%**
None/Other	**17.7%**

New Candidates vs Candidates Passing 4th Section

	2009 Q-1	2009 Q-2	2009 Q-3	2009 Q-4	2010 Q-1	2010 Q-2	2010 Q-3	2010 Q-4
New Candidates	12,713	11,919	16,563	16,399	12,587	12,390	17,583	19,568
Pass 4th	5,408	6,198	7,269	7,465	5,705	6,186	8,076	9,664

- New Candidates
- Pass 4th
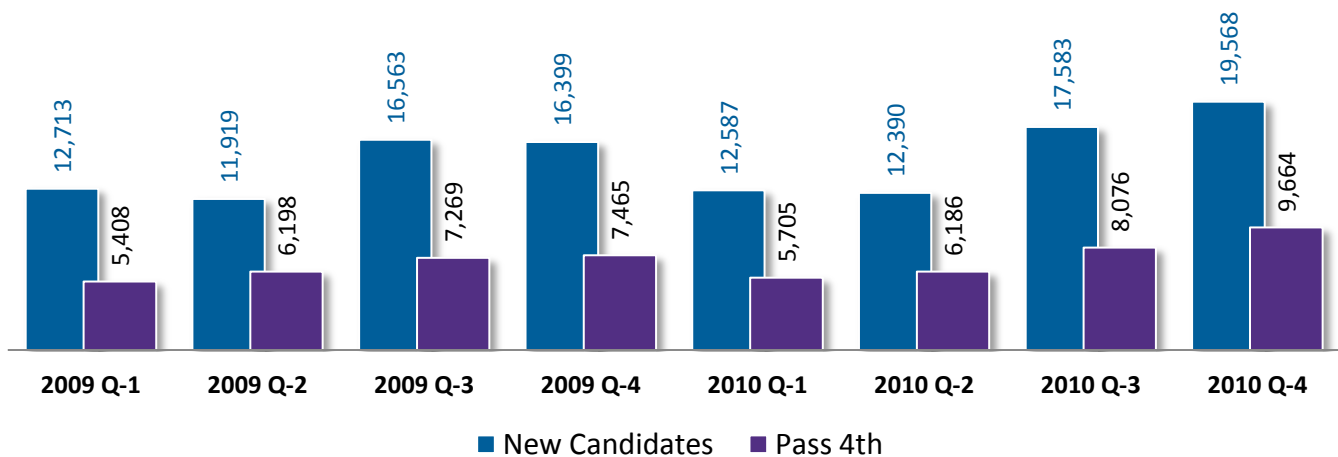
Notes about the Data

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.

2010 Q-4