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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 2014. 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.

NOTE ABOUT THIS EDITION

The users of this and other reports related to university performance on the CPA examination need to be aware of several factors affecting its usability as a comparative tool across institutions.

1. Many/most students are classified as bachelor's students though they are in graduate programs. For example, if a student applies to take the CPA exam while in a Master's program, the student may list only a bachelor's degree for completed degrees. Consequently, the Advanced degree results represent a subset of students with Advanced degrees.
2. Because of 1, the Institution results may be the best indication of university performance
3. Custom analysis using university-provided graduation lists yield the most accurate information about program performance.
4. In the first-time within one year results, the degree date was missing for XX percent of the candidates.
5. Because of space considerations, we provide summary pass rate information for individual schools. However, school and program reports with content area results (similar to the Overall Performance report on pages 13 and 14) are available to universities as part of a custom analysis. Information on custom analysis and pricing can be found at nasbareport.com.
6. The school results should be interpreted cautiously because school missions and student demographics differ.

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 2014 there were 25,614 candidates who passed their 4th part of the exam, 19,704 candidates dropped out of the exam, and 60,273 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.

H. Fred Mittelstaedt, PhD, CPA, Deloitte Foundation Professor of Accountancy, Mendoza College of Business, University of Notre Dame; BS 1979, MS 1982, Illinois State University; Ph.D. 1987, University of Illinois

Fred Mittelstaedt joined the University of Notre Dame faculty in 1992. He has served as the Department of Accountancy chairman since 2007. Prior to coming to Notre Dame, he held a faculty appointment at Arizona State University.

Professor Mittelstaedt has taught financial reporting courses to undergraduates, masters in accountancy students, MBAs, and Executive MBAs. While at Notre Dame, he has received the Kaneb Undergraduate Teaching Award and the Arnie Ludwig Executive MBA Outstanding Teacher Award. He is a coauthor on Financial Reporting & Analysis (6th Edition), a textbook used in graduate and undergraduate courses at numerous universities.

His research focuses on financial reporting and retirement benefit issues and has been published in the Journal of Accounting and Economics, The Accounting Review, Review of Accounting Studies, and several other accounting and finance journals. He is a reviewer for numerous academic journals, and he has served on the Editorial Advisory and Review Board for The Accounting Review. In addition, he has testified on retiree health benefit issues before the U.S. House of Representatives Committee on Education and the Workforce.

Professor Mittelstaedt is a past president of the Federation of Schools of Accountancy and currently serves on the AACSB Accounting Accreditation Committee. He is a member of the American Accounting Association and the American Institute of Certified Public Accountants. Prior to joining academia, he was an auditor with Price Waterhouse & Co. and received an Elijah Watt Sells Award for exceptional performance on the Uniform CPA Exam.

Section Descriptions

This section contains in-depth descriptions of the data in this publication.

Overall

This portion of the report provides the highest level overview of examination volume and performance. In 2014, a total of 91,380 unique candidates passed 49.5% of the 234,440 section attempts with an average score of 71.9. These candidates had an average age of 29.0 years at the time of examination.

	Overall	Exam Type		Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	91,380	67,849	47,993	49,952	45,398	49,206	46,445
Sections	234,440	136,279	98,161	62,486	53,796	60,197	57,961
% Pass	49.5%	55.0%	41.9%	46.4%	55.5%	47.6%	49.4%
Avg Score	71.9	72.6	70.8	72.4	73.8	70.1	71.3
Avg Age	29.0	28.0	30.5	28.9	29.3	29.0	28.9

Cohort Size Trend

2014	2013	2012	2011	2010	2009
41,066	42,752	41,819	39,010	49,515	44,128

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 2014 a total of 67,849 unique candidates passed 55.0% of the 136,279 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 (62,486 attempts) which resulted in the lowest pass-rate of the 4 sections (46.4%). 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 2014 cohort size was 41,066 candidates, which represents a 1,688 candidate (3.9%) decline from 2013. The cohort size increase seen in 2010 and the subsequent drop in 2011 is related largely to the CPA Exam update to the next iteration of computer based testing (CBTe).

Section Description

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 2014. *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 2014, a total of 8,589 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 50.6%.

	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	43,681	43,563	82,911	8,589	41,066	25,120	9,413	15,781	1,364	22,274	21,240	13,434	10,280	15,815	16,674
Sections	109,391	111,851	211,788	22,652	104,828	66,079	23,538	39,995	2,759	57,814	47,653	29,224	22,381	36,468	38,141
% Pass	46.7%	52.5%	50.6%	39.7%	55.1%	51.2%	42.1%	34.6%	67.7%	61.9%	49.0%	46.8%	46.3%	44.7%	38.7%
Avg Score	70.9	72.9	72.3	67.9	72.7	72.6	70.5	68.5	77.5	75.7	71.6	71.1	70.9	70.4	68.4
Avg Age	28.9	29.0	28.8	31.5	27.4	28.6	30.0	35.6	21.7	23.2	24.9	26.9	29.0	32.2	42.1

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 2011 cohorts. In 2014 a total of 9,413 candidates who began in the 2012 cohort year sat for the examination and achieved a 42.1% 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 2014 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:

- o Pass 4: The count of candidates in each defined cohort group who passed their 4th section in the reported year.
- o 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.
- o 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. 1,687 candidates from the 2014 cohort year are reported as inactive, meaning they sat for their first and last section during the first testing window of 2014 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.
- o 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 2014 calendar year 7,668 candidates from the 2012 cohort year are reported as having dropped from the examination process.
- o 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

	2014	2013	2012	Other
Pass 4	6,825	11,671	3,572	3,580
Active	32,553	11,875	5,083	10,762
Inactive	1,687	8,306	3,053	5,479
Drop	0	3,536	7,668	8,500
Lost Cd	0	1,930	3,126	10,394

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	21,644	41,509	17.7%	51.1%	71.2
<12	19,422	63,319	27.0%	57.8%	73.7
<18	16,061	43,725	18.7%	53.0%	73.0
<24	9,059	22,354	9.5%	47.6%	71.8
>24	25,194	63,533	27.1%	38.6%	69.6
Total	91,380	234,440	100%	49.5%	71.9

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1,298	5,334	4.11	5.1%	97.3%
<12	5,527	23,784	4.30	21.5%	93.0%
<18	7,084	35,102	4.96	27.6%	80.7%
<24	4,587	27,077	5.90	17.9%	67.8%
>24	7,152	76,406	10.68	27.9%	37.4%
Total	25,648	167,703	6.54	100%	61.2%

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	6,825	11,671	3,572	3,580
Active	32,553	11,875	5,083	10,762
Inactive	1,687	8,306	3,053	5,479
Drop	0	3,536	7,668	8,500
Lost Cd	0	876	2,189	2,317

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	49,878	107,451	45.8%	55.3%	72.8
<12	25,204	39,268	16.7%	53.4%	73.1
<18	16,786	26,277	11.2%	47.4%	71.8
<24	8,292	13,323	5.7%	40.6%	70.2
>24	20,140	48,121	20.5%	37.0%	69.2
Total	91,380	234,440	100%	49.5%	71.9

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1,298	5,334	4.11	5.1%	97.3%
<12	5,527	23,784	4.30	21.5%	93.0%
<18	7,084	35,102	4.96	27.6%	80.7%
<24	4,587	27,077	5.90	17.9%	67.8%
>24	7,152	76,406	10.68	27.9%	37.4%
Total	25,648	167,703	6.54	100%	61.2%

Attempted

This area looks at performance based on time since the first section that a candidates 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 will 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 2014 approximately 20% of the attempted sections were from students who began the examination process more than 2 years before. These attempts had an overall pass rate of 37%, contrasting greatly with the under-12-month sections that had a 53% 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 2014, 7,084 of the 25,648 candidates passed their 4th part of the examination between 12 and 18 months after beginning the examination process with an 80.7% 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	49,952	62,486	46.4%	72.4	45,398	53,796	55.5%	73.8	49,206	60,197	47.6%	70.1	46,445	57,961	49.4%	71.3
2014	24,500	28,328	50.0%	72.9	21,614	23,356	64.7%	75.5	26,737	30,000	53.2%	70.9	20,561	23,144	54.3%	72.1
2013	13,507	18,205	47.4%	73.0	12,233	14,936	58.3%	74.5	11,039	14,454	47.6%	70.7	13,984	18,484	51.8%	72.2
2012	4,352	5,952	40.2%	71.2	4,031	5,372	44.5%	71.8	4,291	5,946	40.9%	69.2	4,440	6,268	42.7%	70.1
Other	7,593	10,001	36.1%	69.8	7,520	10,132	33.2%	69.0	7,139	9,797	33.0%	66.9	7,460	10,065	36.2%	68.4

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 31.5 percentage point difference in BEC pass rate between the 2014 cohort and those prior to 2012 is the largest of the 4 sections. The associated difference for the AUD section is only 13.9 percentage points.

Section Description

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	60.6%	61.2%	58.0%	60.1%	60.0%	62.9%	52.5%
2014	62.2%	64.2%	60.9%	62.0%	60.0%	65.0%	53.8%
2013	60.6%	62.4%	58.8%	61.1%	61.4%	63.8%	54.4%
2012	58.0%	57.2%	54.1%	57.6%	60.5%	61.0%	48.9%
Other	56.9%	52.1%	49.8%	53.6%	57.7%	55.8%	47.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	63.5%	64.7%	58.9%	67.0%	59.3%	60.9%	68.6%
2014	66.0%	68.9%	64.3%	69.2%	65.1%	65.9%	74.8%
2013	65.0%	65.7%	61.4%	67.3%	61.3%	62.5%	69.1%
2012	60.3%	59.4%	51.0%	62.7%	51.7%	55.1%	61.2%
Other	55.4%	53.7%	43.5%	62.1%	43.4%	47.1%	53.9%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	54.4%	52.3%	52.2%	60.6%	59.0%		48.0%
2014	57.2%	56.9%	56.5%	63.7%	60.1%		51.5%
2013	54.0%	52.8%	51.9%	61.6%	59.5%		47.9%
2012	50.1%	46.3%	47.0%	57.8%	57.9%		42.1%
Other	46.7%	38.0%	39.8%	49.2%	54.5%		38.8%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	67.1%	56.7%	63.6%	59.3%	61.3%	54.8%	49.9%
2014	68.8%	61.0%	66.2%	62.1%	64.1%	57.6%	53.0%
2013	68.5%	57.8%	64.6%	61.6%	62.1%	57.6%	51.8%
2012	64.6%	51.4%	60.5%	55.9%	57.2%	50.7%	43.4%
Other	61.4%	46.0%	56.4%	49.4%	54.7%	44.4%	41.4%

Content and Skill Area

The content and skills section 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. In 2014, the highest performing area was Information Systems where 69.2% of the cohort received a comparable or stronger score. The lowest performance was 38.0% C/S in Financial Statement Accounts for the pre-2012 cohorts.

Content Area Legend

Auditing & Attestation

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%)

Financial Accounting & Reporting

FAR
- Framework and Standards (17-23%)
- Financial Statement Accounts (27-33%)
- Specific Transactions/Events (27-33%)
- Governmental (8-12%)
- Not-for-Profit (8-12%)

Business Environment & Concepts

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%)

Regulation

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%)

Section Description

2014 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	370	888	478	410	46.9%	70.7	31.2
Alaska	1,292	3,471	2,148	1,323	40.2%	67.8	30.9
Arizona	862	2,229	1,298	931	51.5%	72.2	30.4
Arkansas	455	1,159	643	516	43.2%	69.4	28.8
California	12,381	30,650	16,833	13,817	45.5%	70.4	30.1
Colorado	2,228	5,912	3,475	2,437	51.1%	72.7	30.6
Connecticut	1,171	2,939	1,595	1,344	48.4%	72.0	27.9
Delaware	471	1,122	548	574	40.5%	68.3	31.7
District of Columbia	180	439	288	151	46.9%	70.4	30.8
Florida	2,904	7,038	4,203	2,835	53.6%	73.7	30.6
Georgia	3,069	7,584	4,643	2,941	52.6%	73.0	29.1
Guam	838	2,342	1,314	1,028	38.5%	68.2	33.3
Hawaii	296	741	331	410	40.1%	69.8	30.8
Idaho	284	804	459	345	47.0%	70.8	30.5
Illinois	4,850	13,138	7,842	5,296	53.1%	73.2	27.9
Indiana	1,265	3,500	2,075	1,425	49.6%	72.4	28.0
Iowa	644	1,769	1,173	596	54.1%	73.7	26.7
Kansas	341	949	524	425	52.0%	73.4	28.2
Kentucky	862	2,195	1,263	932	46.1%	71.3	28.8
Louisiana	916	2,266	1,274	992	46.9%	71.2	29.0
Maine	1,024	2,776	1,568	1,208	45.6%	69.7	30.8
Maryland	1,695	4,273	2,259	2,014	45.9%	70.9	29.4
Massachusetts	2,783	7,104	4,301	2,803	54.6%	73.6	27.0
Michigan	1,929	5,000	3,150	1,850	56.6%	74.3	27.4
Minnesota	1,517	4,220	2,692	1,528	54.9%	73.8	26.9
Mississippi	329	827	430	397	38.8%	69.3	30.3
Missouri	1,244	3,586	2,319	1,267	58.1%	74.5	27.2
Montana	720	2,111	1,253	858	44.0%	69.2	28.5
Nebraska	299	776	485	291	55.8%	74.1	27.0
Nevada	335	882	564	318	53.9%	73.3	30.4
New Hampshire	4,215	10,175	5,657	4,518	42.3%	68.5	30.9
New Jersey	2,786	6,844	3,457	3,387	41.6%	69.4	28.6
New Mexico	433	1,106	628	478	45.1%	71.0	32.7
New York	10,122	25,236	14,216	11,020	49.0%	71.7	27.5
North Carolina	1,714	4,832	3,135	1,697	56.7%	74.0	28.6

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	246	646	399	247	52.0%	73.5	27.8
Ohio	2,553	6,723	3,890	2,833	51.5%	72.6	28.0
Oklahoma	668	1,605	919	686	47.4%	70.3	31.2
Oregon	736	1,780	1,129	651	56.6%	74.3	29.8
Pennsylvania	3,056	7,821	4,401	3,420	49.3%	72.1	27.1
Puerto Rico	865	1,955	997	958	34.1%	65.6	27.7
Rhode Island	153	350	225	125	44.9%	70.4	27.6
South Carolina	550	1,466	911	555	57.0%	74.2	28.4
South Dakota	140	333	193	140	58.3%	75.0	29.0
Tennessee	1,477	4,031	2,391	1,640	51.6%	72.8	29.0
Texas	5,668	15,007	9,048	5,959	53.7%	73.4	29.4
Utah	507	1,246	847	399	62.3%	76.4	31.0
Vermont	464	1,373	690	683	46.4%	70.3	28.0
Virginia	3,246	8,307	4,824	3,483	51.5%	72.9	29.4
Washington	2,668	6,822	4,309	2,513	50.1%	71.7	31.3
West Virginia	234	574	245	329	39.6%	68.8	29.3
Wisconsin	1,250	3,312	2,242	1,070	58.8%	75.0	27.5
Wyoming	74	199	104	95	41.2%	70.9	29.9

Overall Performance   2014 CPA Examination

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	91,380	67,849	47,993	49,952	45,398	49,206	46,445
Sections	234,440	136,279	98,161	62,486	53,796	60,197	57,961
% Pass	49.5%	55.0%	41.9%	46.4%	55.5%	47.6%	49.4%
Avg Score	71.9	72.6	70.8	72.4	73.8	70.1	71.3
Avg Age	29.0	28.0	30.5	28.9	29.3	29.0	28.9

Cohort Size Trend

2014	2013	2012	2011	2010	2009
41,066	42,752	41,819	39,010	49,515	44,128

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	43,681	43,563	82,911	8,589	41,066	25,120	9,413	15,781	1,364	22,274	21,240	13,434	10,280	15,815	16,674
Sections	109,391	111,851	211,788	22,652	104,828	66,079	23,538	39,995	2,759	57,814	47,653	29,224	22,381	36,468	38,141
% Pass	46.7%	52.5%	50.6%	39.7%	55.1%	51.2%	42.1%	34.6%	67.7%	61.9%	49.0%	46.8%	46.3%	44.7%	38.7%
Avg Score	70.9	72.9	72.3	67.9	72.7	72.6	70.5	68.5	77.5	75.7	71.6	71.1	70.9	70.4	68.4
Avg Age	28.9	29.0	28.8	31.5	27.4	28.6	30.0	35.6	21.7	23.2	24.9	26.9	29.0	32.2	42.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	6,825	11,671	3,572	3,580
Active	32,553	11,875	5,083	10,762
Inactive	1,687	8,306	3,053	5,479
Drop	0	3,536	7,668	8,500
Lost Cd	0	876	2,189	2,317

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	49,878	107,451	45.8%	55.3%	72.8
<12	25,204	39,268	16.7%	53.4%	73.1
<18	16,786	26,277	11.2%	47.4%	71.8
<24	8,292	13,323	5.7%	40.6%	70.2
>24	20,140	48,121	20.5%	37.0%	69.2
Total	91,380	234,440	100%	49.5%	71.9

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1,298	5,334	4.11	5.1%	97.3%
<12	5,527	23,784	4.30	21.5%	93.0%
<18	7,084	35,102	4.96	27.6%	80.7%
<24	4,587	27,077	5.90	17.9%	67.8%
>24	7,152	76,406	10.68	27.9%	37.4%
Total	25,648	167,703	6.54	100%	61.2%

Cohort Performance: Section, Content Area, Skills Area

AUD / BEC / FAR / REG

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	49,952	62,486	46.4%	72.4	45,398	53,796	55.5%	73.8	49,206	60,197	47.6%	70.1	46,445	57,961	49.4%	71.3
2014	24,500	28,328	50.0%	72.9	21,614	23,356	64.7%	75.5	26,737	30,000	53.2%	70.9	20,561	23,144	54.3%	72.1
2013	13,507	18,205	47.4%	73.0	12,233	14,936	58.3%	74.5	11,039	14,454	47.6%	70.7	13,984	18,484	51.8%	72.2
2012	4,352	5,952	40.2%	71.2	4,031	5,372	44.5%	71.8	4,291	5,946	40.9%	69.2	4,440	6,268	42.7%	70.1
Other	7,593	10,001	36.1%	69.8	7,520	10,132	33.2%	69.0	7,139	9,797	33.0%	66.9	7,460	10,065	36.2%	68.4

AUD / BEC

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim		BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	60.6%	61.2%	58.0%	60.1%	60.0%	62.9%	52.5%		Overall	63.5%	64.7%	58.9%	67.0%	59.3%	60.9%	68.6%
2014	62.2%	64.2%	60.9%	62.0%	60.0%	65.0%	53.8%		2014	66.0%	68.9%	64.3%	69.2%	65.1%	65.9%	74.8%
2013	60.6%	62.4%	58.8%	61.1%	61.4%	63.8%	54.4%		2013	65.0%	65.7%	61.4%	67.3%	61.3%	62.5%	69.1%
2012	58.0%	57.2%	54.1%	57.6%	60.5%	61.0%	48.9%		2012	60.3%	59.4%	51.0%	62.7%	51.7%	55.1%	61.2%
Other	56.9%	52.1%	49.8%	53.6%	57.7%	55.8%	47.2%		Other	55.4%	53.7%	43.5%	62.1%	43.4%	47.1%	53.9%

FAR / REG

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim		REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	54.4%	52.3%	52.2%	60.6%	59.0%		48.0%		Overall	67.1%	56.7%	63.6%	59.3%	61.3%	54.8%	49.9%
2014	57.2%	56.9%	56.5%	63.7%	60.1%		51.5%		2014	68.8%	61.0%	66.2%	62.1%	64.1%	57.6%	53.0%
2013	54.0%	52.8%	51.9%	61.6%	59.5%		47.9%		2013	68.5%	57.8%	64.6%	61.6%	62.1%	57.6%	51.8%
2012	50.1%	46.3%	47.0%	57.8%	57.9%		42.1%		2012	64.6%	51.4%	60.5%	55.9%	57.2%	50.7%	43.4%
Other	46.7%	38.0%	39.8%	49.2%	54.5%		38.8%		Other	61.4%	46.0%	56.4%	49.4%	54.7%	44.4%	41.4%

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	67,849	67,849	-	34,531	33,273	35,657	32,818
Sections	136,279	136,279	-	34,531	33,273	35,657	32,818
% Pass	55.0%	55.0%	-	49.8%	65.1%	52.5%	53.1%
Avg Score	72.6	72.6	-	72.7	75.6	70.6	71.7
Avg Age	28.0	28.0	-	27.9	27.9	28.0	28.0

Cohort Size Trend
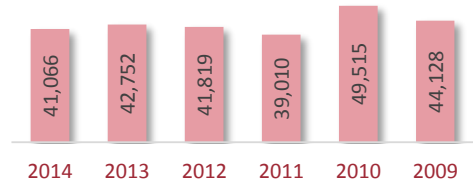
2014	2013	2012	2011	2010	2009
41,066	42,752	41,819	39,010	49,515	44,128

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	31,717	32,727	61,589	6,296	41,064	18,793	4,015	3,977	1,329	19,865	15,225	8,715	6,495	10,264	10,665
Sections	62,539	66,294	123,940	12,339	93,410	32,751	5,228	4,890	2,555	45,801	26,741	14,710	10,752	17,671	18,049
% Pass	51.7%	58.4%	56.3%	42.2%	56.3%	56.8%	40.9%	31.6%	68.8%	65.3%	52.7%	50.2%	50.7%	48.5%	43.2%
Avg Score	71.3	73.9	73.2	66.9	72.9	73.5	68.9	65.7	77.7	76.4	71.7	71.1	71.0	70.3	68.0
Avg Age	27.9	27.9	27.7	30.6	27.3	28.6	30.3	35.8	21.7	23.1	24.9	26.9	29.0	32.2	42.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	47,963	96,756	71.0%	56.3%	72.8
<12	16,532	20,856	15.3%	59.5%	74.2
<18	8,038	9,318	6.8%	51.6%	72.3
<24	2,685	3,028	2.2%	38.9%	68.4
>24	5,198	6,321	4.6%	33.2%	66.3
Total	67,849	136,279	100%	55.0%	72.6

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1,170	4,680	4.00	11.3%	100.0%
<12	4,269	17,076	4.00	41.2%	100.0%
<18	3,502	14,008	4.00	33.8%	100.0%
<24	1,169	4,676	4.00	11.3%	100.0%
>24	253	1,012	4.00	2.4%	100.0%
Total	10,363	41,452	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

AUD

	Cand	Secs	%P	Score
Overall	34,531	34,531	49.8%	72.7
2014	24,499	24,499	50.7%	72.9
2013	7,793	7,793	51.1%	73.5
2012	1,074	1,074	35.2%	68.5
Other	1,165	1,165	30.6%	66.6

BEC

	Cand	Secs	%P	Score
Overall	33,273	33,273	65.1%	75.6
2014	21,614	21,614	66.5%	75.8
2013	9,285	9,285	67.1%	76.2
2012	1,462	1,462	49.5%	72.2
Other	912	912	36.0%	67.8

FAR

	Cand	Secs	%P	Score
Overall	35,657	35,657	52.5%	70.6
2014	26,737	26,737	54.1%	70.9
2013	6,242	6,242	53.2%	71.4
2012	1,256	1,256	39.1%	67.3
Other	1,422	1,422	30.2%	63.7

REG

	Cand	Secs	%P	Score
Overall	32,818	32,818	53.1%	71.7
2014	20,560	20,560	55.2%	72.2
2013	9,431	9,431	53.9%	72.2
2012	1,436	1,436	37.8%	67.2
Other	1,391	1,391	31.8%	66.1

AUD (Content/Skills Area)

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	60.6%	63.5%	60.2%	60.4%	58.7%	64.2%	54.7%
2014	61.9%	64.4%	61.2%	61.7%	59.6%	65.1%	54.5%
2013	59.5%	64.0%	60.7%	60.0%	58.7%	64.3%	59.1%
2012	52.2%	52.9%	48.3%	50.4%	50.8%	56.1%	44.2%
Other	50.1%	50.9%	45.4%	43.3%	48.4%	53.5%	41.0%

BEC (Content/Skills Area)

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	66.8%	69.4%	64.8%	69.6%	65.1%	65.8%	74.1%
2014	66.9%	69.9%	65.5%	69.9%	66.2%	66.8%	75.8%
2013	68.9%	71.2%	66.8%	70.8%	66.8%	66.8%	74.0%
2012	62.2%	60.7%	52.7%	64.5%	53.5%	55.7%	64.4%
Other	50.5%	53.6%	44.4%	59.0%	42.2%	48.7%	49.8%

FAR (Content/Skills Area)

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	56.6%	55.9%	55.3%	61.9%	59.3%		54.4%
2014	57.7%	57.5%	57.1%	63.8%	60.0%		54.5%
2013	57.2%	56.6%	55.2%	60.7%	60.1%		59.1%
2012	47.6%	44.1%	43.2%	50.8%	52.4%		44.2%
Other	39.8%	33.5%	33.8%	43.4%	50.0%		41.0%

REG (Content/Skills Area)

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	68.2%	59.6%	65.1%	60.6%	62.6%	56.9%	52.4%
2014	69.1%	61.6%	66.3%	62.1%	64.3%	57.9%	53.8%
2013	68.9%	59.4%	65.2%	61.5%	62.9%	59.0%	53.6%
2012	60.2%	46.0%	56.5%	50.3%	50.8%	46.0%	39.1%
Other	57.8%	44.8%	55.1%	42.1%	48.3%	39.5%	37.3%

2014 Jurisdiction Performance: Overall and First-Time Sections

This section contains data of candidate performance for each jurisdiction. The jurisdictions independently provide data to NASBA, which may occasionally result in incomplete information.

Alabama

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**370**	256	206	190	189	195	173
Sections	**888**	478	410	231	228	233	196
% Pass	**46.9%**	47.9%	45.6%	45.0%	48.3%	44.2%	50.5%
Avg Score	**70.7**	70.3	71.1	72.0	70.8	68.5	71.5
Avg Age	**31.2**	30.6	31.9	31.4	31.0	31.3	31.1
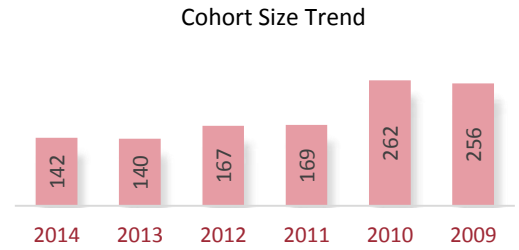
Cohort Size Trend

2014	2013	2012	2011	2010	2009
142	140	167	169	262	256

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	123	99	370	0	142	94	46	88	1	29	64	62	57	105	85
Sections	226	202	888	0	345	239	102	202	1	65	156	126	127	233	180
% Pass	45.6%	54.0%	46.9%	0.0%	44.9%	51.1%	44.1%	45.6%	0.0%	52.3%	41.0%	49.2%	58.3%	45.9%	41.7%
Avg Score	70.3	73.4	70.7	0.0	69.3	73.1	70.4	70.5	53.0	72.8	69.3	71.1	73.8	70.1	69.5
Avg Age	32.1	30.8	31.2	0.0	29.9	30.2	33.5	35.2	21.9	23.2	24.9	27.1	28.9	32.3	43.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	15	40	19	16
Active	118	45	22	61
Inactive	9	30	7	28
Drop	0	12	31	43
Lost Cd	0	2	12	17

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	177	364	47.8%	45.6%	69.5
<12	84	142	22.7%	53.5%	73.8
<18	58	89	15.7%	49.4%	72.5
<24	31	42	8.4%	38.1%	73.0
>24	117	251	31.6%	45.4%	69.6
Total	370	888	100%	46.9%	70.7

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	3	12	4.00	3.3%	100.0%
<12	12	55	4.58	13.3%	87.3%
<18	26	131	5.04	28.9%	79.4%
<24	14	86	6.14	15.6%	65.1%
>24	35	359	10.26	38.9%	39.0%
Total	90	643	7.14	100%	56.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	190	231	45.0%	72.0	189	228	48.3%	70.8	195	233	44.2%	68.5	173	196	50.5%	71.5
2014	82	96	42.7%	70.8	75	85	48.2%	70.5	82	92	40.2%	66.1	67	72	50.0%	69.8
2013	47	62	43.6%	74.0	50	63	54.0%	72.6	49	60	56.7%	73.6	44	54	50.0%	72.3
2012	20	25	48.0%	71.9	22	27	44.4%	72.1	23	28	42.9%	65.2	18	22	40.9%	73.2
Other	41	48	51.8%	72.9	42	53	46.4%	69.4	41	53	36.0%	69.2	44	48	57.6%	72.7

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	59.3%	62.7%	55.4%	62.5%	59.3%	62.7%	49.7%
2014	60.4%	63.5%	53.1%	59.4%	51.0%	59.4%	43.8%
2013	58.1%	64.5%	56.5%	66.1%	62.9%	67.7%	51.6%
2012	72.0%	48.0%	56.0%	52.0%	60.0%	52.0%	64.0%
Other	52.1%	66.3%	58.4%	69.6%	71.2%	68.6%	52.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	63.8%	56.7%	46.3%	74.3%	51.2%	52.8%	67.9%
2014	65.9%	65.9%	44.7%	70.6%	48.2%	51.8%	70.6%
2013	63.5%	52.4%	57.1%	82.5%	50.8%	54.0%	68.3%
2012	74.1%	48.2%	37.0%	81.5%	51.9%	55.6%	66.7%
Other	55.1%	50.0%	41.2%	67.5%	56.5%	51.9%	63.4%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	47.8%	44.3%	48.2%	57.4%	55.3%		49.9%
2014	50.0%	41.3%	46.7%	56.5%	51.1%		44.6%
2013	51.7%	56.7%	58.3%	68.3%	58.3%		60.0%
2012	50.0%	25.0%	39.3%	46.4%	53.6%		42.9%
Other	37.5%	46.2%	44.1%	52.4%	61.1%		52.2%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	66.4%	53.3%	65.2%	52.4%	69.3%	51.2%	52.9%
2014	68.1%	58.3%	68.1%	47.2%	61.1%	50.0%	47.2%
2013	70.4%	46.3%	64.8%	59.3%	74.1%	50.0%	51.9%
2012	63.6%	54.6%	63.6%	50.0%	77.3%	50.0%	59.1%
Other	60.9%	52.1%	61.8%	54.5%	73.6%	54.7%	60.0%

Alabama

Exam Type / Exam Section / Cohort Size Trend

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	256	256	-	118	127	123	110
Sections	478	478	-	118	127	123	110
% Pass	47.9%	47.9%	-	44.9%	50.4%	47.2%	49.1%
Avg Score	70.3	70.3	-	71.4	71.4	67.7	70.7
Avg Age	30.6	30.6	-	31.0	30.2	30.6	30.7
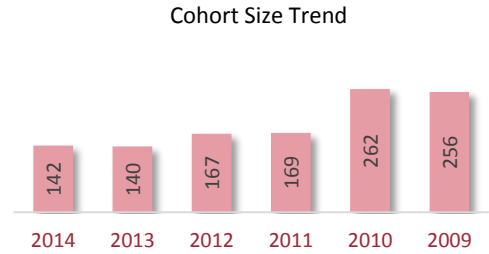
Cohort Size Trend

2014	2013	2012	2011	2010	2009
142	140	167	169	262	256

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	76	61	256	-	142	72	22	20	1	23	51	39	32	69	55
Sections	119	104	478	-	306	117	28	27	1	45	97	72	60	115	88
% Pass	43.7%	57.7%	47.9%	-	44.1%	56.4%	46.4%	56.0%	0.0%	55.6%	42.3%	44.4%	55.0%	46.1%	51.1%
Avg Score	68.7	75.0	70.3	-	68.7	74.1	69.3	72.2	53.0	73.3	68.4	69.0	75.0	69.8	69.7
Avg Age	31.4	30.6	30.6	-	30.0	31.0	33.4	34.6	21.9	23.2	24.8	27.1	28.8	32.4	43.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	171	328	68.6%	44.5%	69.1
<12	48	65	13.6%	61.5%	74.5
<18	29	34	7.1%	55.9%	74.3
<24	11	13	2.7%	46.2%	73.5
>24	30	38	7.9%	47.4%	68.8
Total	256	478	100%	47.9%	70.3

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	3	12	4.00	10.3%	100.0%
<12	8	32	4.00	27.6%	100.0%
<18	12	48	4.00	41.4%	100.0%
<24	4	16	4.00	13.8%	100.0%
>24	2	8	4.00	6.9%	100.0%
Total	29	116	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	118	118	44.9%	71.4	127	127	50.4%	71.4	123	123	47.2%	67.7	110	110	49.1%	70.7
2014	82	82	42.7%	69.9	75	75	45.3%	70.0	82	82	40.2%	65.7	67	67	49.3%	69.6
2013	23	23	47.8%	75.5	40	40	55.0%	72.7	23	23	73.9%	77.7	31	31	51.6%	72.3
2012	5	5	60.0%	78.8	6	6	66.7%	77.2	10	10	40.0%	57.7	7	7	28.6%	72.3
Other	8	8	30.0%	64.6	6	6	75.0%	76.0	8	8	53.3%	71.7	5	5	55.6%	75.3

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	58.5%	62.0%	56.4%	61.7%	53.2%	64.1%	42.7%
2014	57.3%	61.0%	52.4%	59.8%	48.8%	61.0%	40.2%
2013	60.9%	73.9%	56.5%	65.2%	65.2%	73.9%	52.2%
2012	80.0%	60.0%	100.0%	80.0%	80.0%	60.0%	60.0%
Other	50.0%	40.0%	70.0%	60.0%	46.7%	70.0%	30.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	64.4%	62.0%	51.8%	72.6%	49.0%	53.0%	70.9%
2014	65.3%	64.0%	48.0%	68.0%	45.3%	48.0%	70.7%
2013	60.0%	55.0%	57.5%	82.5%	55.0%	55.0%	65.0%
2012	83.3%	83.3%	50.0%	50.0%	66.7%	66.7%	83.3%
Other	62.5%	62.5%	62.5%	87.5%	37.5%	87.5%	100.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	52.7%	46.1%	52.9%	56.6%	52.3%		53.6%
2014	50.0%	40.2%	48.8%	56.1%	50.0%		46.3%
2013	65.2%	82.6%	73.9%	82.6%	69.6%		69.6%
2012	40.0%	10.0%	30.0%	20.0%	30.0%		50.0%
Other	60.0%	46.7%	63.3%	33.3%	53.3%		86.7%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	68.6%	56.7%	63.8%	48.0%	61.6%	50.7%	51.7%
2014	71.6%	59.7%	68.7%	46.3%	58.2%	49.3%	47.8%
2013	61.3%	45.2%	58.1%	54.8%	67.7%	51.6%	58.1%
2012	57.1%	71.4%	57.1%	28.6%	71.4%	57.1%	42.9%
Other	88.9%	66.7%	44.4%	55.6%	55.6%	55.6%	77.8%

Alaska

2014 CPA Examination: All Test Results

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,292	1,047	591	719	691	782	597
Sections	3,471	2,148	1,323	901	858	965	747
% Pass	40.2%	42.6%	36.2%	37.3%	41.0%	41.4%	41.2%
Avg Score	67.8	66.9	69.3	67.3	70.3	67.2	66.4
Avg Age	30.9	30.0	32.5	30.8	30.8	31.4	30.6
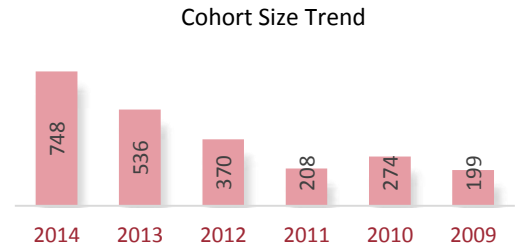
Cohort Size Trend

2014	2013	2012	2011	2010	2009
748	536	370	208	274	199

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	593	699	458	840	748	314	96	134	23	191	192	191	188	273	343
Sections	1,574	1,897	1,180	2,291	1,890	927	250	404	50	528	495	473	414	677	834
% Pass	38.7%	41.4%	50.3%	35.0%	41.0%	42.6%	41.2%	28.7%	48.0%	48.1%	37.8%	41.7%	41.1%	42.3%	33.2%
Avg Score	66.5	68.9	71.9	65.7	66.3	69.6	70.7	68.4	70.6	67.9	65.3	67.9	68.1	69.7	67.4
Avg Age	29.9	31.7	29.9	31.4	29.6	30.6	32.7	38.5	21.6	23.1	24.9	27.0	29.0	32.3	42.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	68	120	34	29
Active	634	159	50	60
Inactive	46	145	29	25
Drop	0	52	94	47
Lost Cd	0	14	16	12

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	859	1,898	66.5%	41.8%	66.5
<12	328	584	25.4%	43.2%	69.7
<18	183	342	14.2%	40.4%	69.6
<24	83	141	6.4%	36.2%	68.5
>24	186	506	14.4%	31.8%	69.3
Total	1,292	3,471	100%	40.2%	67.8

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	8	32	4.00	3.2%	100.0%
<12	60	270	4.50	23.9%	88.9%
<18	76	385	5.07	30.3%	79.0%
<24	44	298	6.77	17.5%	59.1%
>24	63	679	10.78	25.1%	37.1%
Total	251	1,664	6.63	100%	60.3%

Cohort Performance: Section, Content Area, Skills Area

AUD	Cand	Secs	%P	Score	BEC	Cand	Secs	%P	Score	FAR	Cand	Secs	%P	Score	REG	Cand	Secs	%P	Score
Overall	719	901	37.3%	67.3	**Overall**	691	858	41.0%	70.3	**Overall**	782	965	41.4%	67.2	**Overall**	597	747	41.2%	66.4
2014	417	487	35.1%	64.7	**2014**	404	449	45.0%	69.9	**2014**	522	601	43.4%	66.0	**2014**	318	353	39.7%	64.6
2013	186	257	40.9%	70.0	**2013**	174	240	40.8%	70.9	**2013**	137	186	40.9%	69.1	**2013**	180	244	47.5%	68.3
2012	47	62	46.8%	73.2	**2012**	36	50	34.0%	71.1	**2012**	47	67	40.3%	70.0	**2012**	47	71	42.3%	68.8
Other	69	95	27.5%	68.3	**Other**	77	119	32.4%	70.9	**Other**	76	111	37.7%	69.1	**Other**	52	79	27.2%	64.8

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	51.1%	48.5%	48.4%	51.2%	54.1%	45.3%	46.1%
2014	48.5%	48.3%	45.0%	48.5%	46.4%	42.7%	43.9%
2013	57.2%	49.8%	52.1%	54.5%	63.0%	49.4%	49.4%
2012	51.6%	54.8%	58.1%	53.2%	75.8%	51.6%	59.7%
Other	49.8%	42.5%	52.5%	57.4%	61.3%	45.9%	40.9%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	50.6%	66.3%	63.4%	53.6%	57.4%	57.0%	42.5%
2014	49.9%	66.2%	62.4%	51.9%	56.4%	55.5%	46.1%
2013	51.3%	63.8%	66.7%	55.8%	56.7%	59.2%	37.5%
2012	46.0%	72.0%	58.0%	56.0%	54.0%	70.0%	38.0%
Other	54.9%	70.1%	63.8%	56.8%	66.5%	53.7%	37.4%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	53.0%	48.9%	49.6%	58.7%	56.1%		41.6%
2014	52.1%	46.9%	49.1%	57.7%	53.9%		42.6%
2013	54.3%	51.1%	52.7%	62.4%	55.9%		39.3%
2012	47.8%	50.8%	40.3%	71.6%	56.7%		43.3%
Other	60.3%	57.2%	53.0%	50.8%	71.5%		38.3%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	53.3%	50.1%	53.6%	51.4%	50.2%	51.0%	40.6%
2014	51.3%	49.0%	50.7%	47.3%	46.2%	48.4%	42.2%
2013	59.0%	52.1%	58.6%	57.8%	55.7%	55.3%	41.0%
2012	54.9%	52.1%	54.9%	57.8%	52.1%	56.3%	35.2%
Other	43.9%	48.1%	53.0%	48.3%	53.4%	46.5%	34.5%

Alaska

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**1,047**	1,047	-	538	529	609	472
Sections	**2,148**	2,148	-	538	529	609	472
% Pass	**42.6%**	42.6%	-	39.0%	45.8%	43.7%	42.0%
Avg Score	**66.9**	66.9	-	66.0	70.3	66.0	65.3
Avg Age	**30.0**	30.0	-	29.8	29.9	30.3	29.8
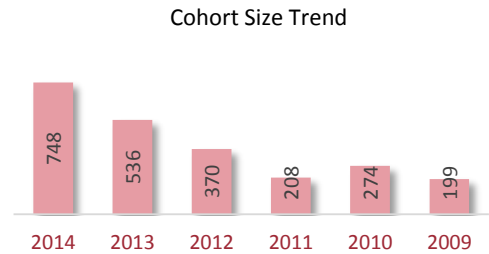
Cohort Size Trend

2014	2013	2012	2011	2010	2009
748	536	370	208	274	199

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	470	577	363	686	748	228	41	30	22	171	147	151	145	217	249
Sections	969	1,179	719	1,429	1,661	394	55	38	43	413	319	286	249	398	440
% Pass	39.4%	45.3%	54.9%	36.5%	42.0%	48.0%	32.7%	25.0%	51.2%	49.2%	37.0%	38.5%	47.0%	44.5%	38.4%
Avg Score	64.9	68.6	72.1	64.3	66.1	70.1	68.0	61.6	70.4	67.2	63.4	66.4	68.6	69.0	66.4
Avg Age	29.0	30.8	29.2	30.3	29.5	31.0	33.9	38.4	21.7	23.0	24.9	27.0	29.0	32.2	41.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	834	1,701	79.2%	42.2%	66.2
<12	198	263	12.2%	49.4%	71.0
<18	80	98	4.6%	48.0%	69.4
<24	28	30	1.4%	33.3%	66.2
>24	46	56	2.6%	21.4%	65.9
Total	1,047	2,148	100%	42.6%	66.9

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	8	32	4.00	8.5%	100.0%
<12	40	160	4.00	42.6%	100.0%
<18	35	140	4.00	37.2%	100.0%
<24	9	36	4.00	9.6%	100.0%
>24	2	8	4.00	2.1%	100.0%
Total	94	376	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	538	538	39.0%	66.0	529	529	45.8%	70.3	609	609	43.7%	66.0	472	472	42.0%	65.3
2014	417	417	35.3%	64.2	404	404	46.3%	69.9	522	522	44.6%	65.7	318	318	41.2%	64.4
2013	97	97	54.6%	72.1	105	105	47.6%	72.2	66	66	37.9%	68.0	126	126	48.4%	68.0
2012	16	16	43.8%	71.7	9	9	33.3%	70.7	11	11	45.5%	72.2	19	19	15.8%	61.2
Other	8	8	43.8%	69.1	11	11	22.2%	68.6	10	10	29.2%	56.1	9	9	24.4%	65.5

AUD

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	49.4%	50.1%	47.8%	47.7%	50.2%	45.2%	45.3%
2014	48.2%	48.9%	45.6%	46.5%	45.8%	43.2%	42.9%
2013	55.7%	54.6%	57.7%	52.6%	63.9%	52.6%	53.6%
2012	50.0%	50.0%	43.8%	56.3%	68.8%	43.8%	50.0%
Other	37.5%	56.3%	50.0%	31.3%	75.0%	62.5%	56.3%

BEC

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	50.5%	66.2%	63.3%	51.8%	56.7%	57.9%	47.1%
2014	49.5%	66.3%	61.9%	51.2%	55.9%	56.9%	48.3%
2013	55.2%	66.7%	70.5%	56.2%	61.0%	62.9%	42.9%
2012	66.7%	66.7%	66.7%	55.6%	44.4%	77.8%	33.3%
Other	27.8%	55.6%	44.4%	27.8%	55.6%	27.8%	55.6%

FAR

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	52.1%	47.6%	49.2%	56.4%	52.3%		43.6%
2014	51.9%	46.6%	50.0%	57.7%	52.9%		44.3%
2013	54.6%	56.1%	48.5%	50.0%	51.5%		40.9%
2012	63.6%	63.6%	36.4%	54.6%	54.6%		45.5%
Other	35.4%	29.2%	29.2%	37.5%	27.1%		25.0%

REG

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	53.1%	51.7%	53.6%	50.2%	48.1%	51.2%	40.5%
2014	51.9%	50.6%	50.6%	47.5%	46.2%	49.1%	42.5%
2013	58.7%	57.1%	61.9%	57.9%	56.4%	54.8%	39.7%
2012	36.8%	36.8%	36.8%	47.4%	31.6%	52.6%	15.8%
Other	48.9%	42.2%	75.6%	42.2%	31.1%	75.6%	37.8%

Arizona

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**862**	647	460	489	439	456	455
Sections	**2,229**	1,298	931	619	501	539	570
% Pass	**51.5%**	54.6%	47.2%	46.0%	58.9%	52.3%	50.0%
Avg Score	**72.2**	72.4	71.9	72.6	74.4	70.5	71.2
Avg Age	**30.4**	29.4	31.7	30.3	31.0	30.0	30.2
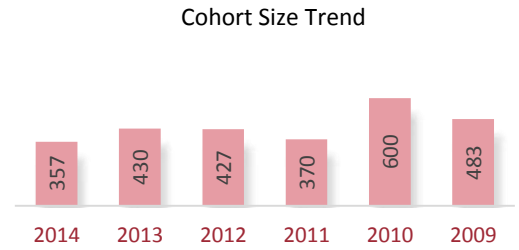
Cohort Size Trend

2014	2013	2012	2011	2010	2009
357	430	427	370	600	483

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	363	373	853	11	357	276	78	151	8	162	160	120	99	187	208
Sections	870	968	2,198	31	901	756	175	397	17	398	389	277	213	444	491
% Pass	48.5%	53.8%	51.8%	25.8%	54.9%	53.0%	52.0%	37.2%	88.2%	64.1%	54.2%	51.6%	51.6%	49.1%	39.7%
Avg Score	71.2	73.6	72.3	62.5	71.9	73.2	72.3	70.6	81.1	76.6	73.3	72.4	71.0	71.4	68.3
Avg Age	30.5	30.6	30.3	35.3	29.3	28.8	31.2	37.4	21.8	23.2	24.9	27.0	29.1	32.2	42.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	48	132	35	35
Active	288	120	38	109
Inactive	21	85	29	44
Drop	0	28	78	85
Lost Cd	0	12	12	28

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	478	975	55.5%	53.3%	71.5
<12	280	444	32.5%	55.2%	74.2
<18	166	260	19.3%	56.2%	73.5
<24	54	82	6.3%	54.9%	73.1
>24	189	468	21.9%	40.8%	70.6
Total	862	2,229	100%	51.5%	72.2

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	4	16	4.00	1.6%	100.0%
<12	44	184	4.18	17.6%	95.7%
<18	82	404	4.93	32.8%	81.2%
<24	50	292	5.84	20.0%	68.5%
>24	70	721	10.30	28.0%	38.8%
Total	250	1,617	6.47	100%	61.8%

Cohort Performance: Section, Content Area, Skills Area

AUD / BEC / FAR / REG

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	489	619	46.0%	72.6	439	501	58.9%	74.4	456	539	52.3%	70.5	455	570	50.0%	71.2
2014	207	239	46.9%	71.9	194	204	66.2%	75.6	229	247	54.7%	69.8	191	211	53.6%	70.9
2013	156	216	47.2%	73.7	127	150	64.7%	75.3	136	178	51.1%	71.6	155	212	52.4%	72.5
2012	41	49	46.9%	71.5	35	42	57.1%	73.4	32	37	67.6%	74.8	33	47	40.4%	70.0
Other	85	115	38.0%	72.5	83	105	37.7%	71.4	59	77	43.6%	69.2	76	100	43.2%	70.5

AUD Skills

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	60.8%	61.4%	58.5%	57.6%	56.8%	63.0%	55.3%
2014	59.0%	67.4%	58.6%	57.3%	54.8%	63.2%	55.2%
2013	58.3%	60.7%	57.9%	57.4%	56.5%	67.6%	57.4%
2012	63.3%	57.1%	61.2%	59.2%	61.2%	63.3%	53.1%
Other	68.8%	50.4%	58.2%	57.6%	59.8%	53.8%	52.8%

BEC Skills

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.8%	62.1%	59.6%	70.5%	57.0%	60.8%	78.1%
2014	71.6%	62.3%	64.7%	73.5%	67.2%	62.3%	81.4%
2013	74.0%	63.3%	62.7%	70.0%	54.7%	65.3%	81.3%
2012	69.1%	57.1%	47.6%	73.8%	50.0%	47.6%	76.2%
Other	59.4%	62.2%	48.0%	63.0%	39.7%	55.8%	66.3%

FAR Skills

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	55.9%	51.9%	51.7%	57.3%	59.5%		52.7%
2014	54.7%	53.9%	55.5%	59.9%	59.9%		50.6%
2013	54.5%	53.4%	50.6%	59.0%	58.4%		57.3%
2012	75.7%	59.5%	56.8%	67.6%	62.2%		54.1%
Other	52.9%	37.2%	37.3%	37.5%	58.7%		49.4%

REG Skills

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	67.2%	51.7%	62.1%	55.9%	58.3%	52.4%	52.6%
2014	68.7%	52.1%	62.1%	60.2%	61.6%	56.9%	52.6%
2013	72.6%	56.6%	66.0%	58.5%	58.5%	53.3%	52.8%
2012	68.1%	40.4%	53.2%	40.4%	46.8%	42.6%	57.5%
Other	51.9%	45.6%	58.1%	46.8%	54.3%	43.6%	50.0%

Arizona

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	647	647	-	325	319	332	322
Sections	1,298	1,298	-	325	319	332	322
% Pass	54.6%	54.6%	-	47.1%	65.2%	53.9%	52.2%
Avg Score	72.4	72.4	-	72.2	75.5	70.6	71.2
Avg Age	29.4	29.4	-	29.2	29.6	29.4	29.5
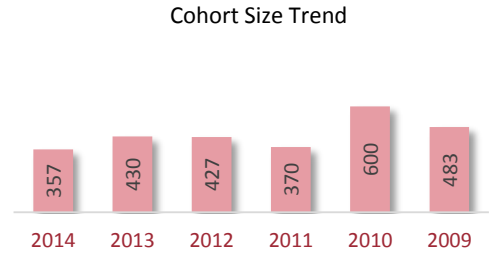
Cohort Size Trend

2014	2013	2012	2011	2010	2009
357	430	427	370	600	483

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	249	265	638	9	357	221	33	36	6	150	119	84	64	132	129
Sections	464	492	1,279	19	821	389	42	46	13	320	238	146	109	234	238
% Pass	48.5%	61.4%	54.9%	31.6%	54.9%	56.3%	50.0%	42.2%	100.0%	66.9%	55.0%	54.1%	44.0%	52.6%	42.0%
Avg Score	70.6	75.3	72.5	60.8	71.9	73.9	71.0	67.7	84.6	77.3	73.9	73.4	66.6	70.4	67.5
Avg Age	29.7	29.1	29.3	36.0	29.3	28.7	31.5	35.9	21.8	23.2	24.9	27.0	29.1	32.2	42.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	462	897	69.1%	53.1%	71.3
<12	172	229	17.6%	62.5%	76.7
<18	79	91	7.0%	63.7%	75.4
<24	20	23	1.8%	39.1%	68.7
>24	45	58	4.5%	37.9%	68.1
Total	647	1,298	100%	54.6%	72.4

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	4	16	4.00	4.1%	100.0%
<12	37	148	4.00	37.8%	100.0%
<18	39	156	4.00	39.8%	100.0%
<24	14	56	4.00	14.3%	100.0%
>24	4	16	4.00	4.1%	100.0%
Total	98	392	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	325	325	47.1%	72.2	319	319	65.2%	75.5	332	332	53.9%	70.6	322	322	52.2%	71.2
2014	207	207	47.3%	71.9	194	194	65.0%	75.4	229	229	54.2%	69.9	191	191	53.9%	70.9
2013	96	96	49.0%	74.1	103	103	68.9%	76.5	82	82	52.4%	72.3	108	108	53.7%	72.6
2012	11	11	36.4%	60.8	12	12	50.0%	73.1	9	9	77.8%	77.8	10	10	40.0%	73.5
Other	11	11	53.3%	72.8	10	10	40.0%	66.7	12	12	44.4%	68.7	13	13	20.8%	53.8

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	59.4%	65.5%	58.8%	57.8%	55.1%	63.9%	55.6%
2014	59.4%	68.1%	59.9%	56.5%	55.1%	61.8%	55.6%
2013	57.3%	61.5%	57.3%	59.4%	59.4%	66.7%	57.3%
2012	63.6%	36.4%	36.4%	45.5%	45.5%	54.6%	36.4%
Other	73.3%	80.0%	73.3%	80.0%	26.7%	86.7%	60.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	71.9%	62.3%	64.5%	72.1%	63.4%	63.3%	81.2%
2014	71.7%	60.8%	63.9%	73.7%	67.0%	62.9%	80.9%
2013	76.7%	68.0%	68.0%	68.0%	58.3%	68.9%	85.4%
2012	66.7%	50.0%	58.3%	91.7%	50.0%	41.7%	75.0%
Other	33.3%	46.7%	46.7%	60.0%	63.3%	40.0%	50.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	55.2%	53.4%	55.2%	58.7%	58.3%		55.0%
2014	54.2%	55.0%	56.3%	59.0%	59.0%		50.2%
2013	58.5%	48.8%	52.4%	57.3%	57.3%		65.9%
2012	66.7%	77.8%	77.8%	77.8%	66.7%		66.7%
Other	44.4%	36.1%	36.1%	50.0%	47.2%		63.9%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	68.5%	53.5%	62.1%	57.1%	58.6%	56.0%	54.0%
2014	69.1%	53.9%	62.3%	60.2%	61.8%	57.1%	55.0%
2013	70.4%	56.5%	64.8%	54.6%	57.4%	55.6%	54.6%
2012	50.0%	40.0%	60.0%	60.0%	50.0%	70.0%	60.0%
Other	58.3%	33.3%	37.5%	29.2%	29.2%	33.3%	29.2%

Arkansas

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	455	316	251	223	230	234	245
Sections	1,159	643	516	294	278	281	306
% Pass	43.2%	46.8%	38.8%	39.8%	45.7%	43.8%	43.8%
Avg Score	69.4	69.4	69.4	69.8	70.2	68.5	69.2
Avg Age	28.8	27.4	30.5	29.2	29.0	28.8	28.2
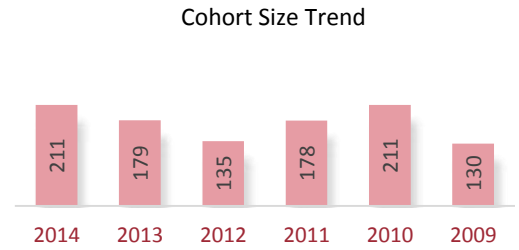
Cohort Size Trend

2014	2013	2012	2011	2010	2009
211	179	135	178	211	130

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	243	222	455	0	211	116	45	83	4	104	118	76	50	76	80
Sections	577	581	1,159	0	538	330	110	181	10	266	274	160	102	182	165
% Pass	39.5%	47.0%	43.2%	0.0%	46.7%	43.0%	32.7%	32.5%	70.0%	46.2%	42.0%	47.5%	49.0%	44.0%	30.3%
Avg Score	68.0	70.9	69.4	0.0	69.6	70.2	66.8	68.1	81.3	69.6	69.5	70.1	70.2	70.4	66.0
Avg Age	29.1	28.5	28.8	0.0	27.1	28.3	32.4	34.1	21.7	23.3	25.0	26.9	28.8	32.3	43.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	29	50	17	27
Active	169	59	23	47
Inactive	13	31	8	26
Drop	0	15	28	41
Lost Cd	0	3	12	6

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	258	556	56.7%	47.3%	69.6
<12	117	188	25.7%	44.7%	70.7
<18	75	125	16.5%	33.6%	68.9
<24	37	66	8.1%	47.0%	70.0
>24	106	224	23.3%	36.2%	68.2
Total	455	1,159	100%	43.2%	69.4

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	9	36	4.00	7.3%	100.0%
<12	20	89	4.45	16.3%	89.9%
<18	34	181	5.32	27.6%	75.1%
<24	16	118	7.38	13.0%	54.2%
>24	44	547	12.43	35.8%	32.2%
Total	123	971	7.89	100%	50.7%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	223	294	39.8%	69.8	230	278	45.7%	70.2	234	281	43.8%	68.5	245	306	43.8%	69.2
2014	110	125	44.0%	70.4	115	134	50.0%	71.8	131	142	47.2%	68.1	122	137	45.3%	68.2
2013	57	88	39.8%	70.1	64	78	44.9%	69.4	49	67	41.8%	70.6	68	97	45.4%	70.6
2012	19	34	17.7%	64.8	15	18	44.4%	65.8	20	30	33.3%	66.9	19	28	42.9%	69.9
Other	37	47	41.2%	69.4	36	48	32.2%	69.1	34	42	35.7%	66.8	36	44	28.3%	66.9

AUD

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	57.5%	54.7%	46.3%	55.9%	54.0%	61.5%	48.2%
2014	60.0%	59.2%	48.8%	57.6%	51.2%	64.0%	47.2%
2013	51.1%	54.6%	50.0%	43.2%	53.4%	61.4%	53.4%
2012	52.9%	44.1%	32.4%	55.9%	52.9%	55.9%	35.3%
Other	62.5%	46.8%	40.3%	70.6%	63.5%	57.3%	49.5%

BEC

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	60.5%	55.5%	45.1%	62.4%	49.1%	52.0%	67.9%
2014	59.0%	57.5%	49.3%	62.7%	53.0%	58.2%	74.6%
2013	64.1%	52.6%	43.6%	59.0%	48.7%	41.0%	69.2%
2012	61.1%	50.0%	27.8%	66.7%	33.3%	55.6%	61.1%
Other	59.0%	56.8%	41.5%	66.0%	44.1%	49.9%	47.0%

FAR

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	49.2%	43.8%	47.8%	54.6%	55.0%		48.3%
2014	49.3%	48.6%	50.0%	48.6%	52.8%		50.0%
2013	52.2%	38.8%	49.3%	64.2%	62.7%		47.8%
2012	40.0%	36.7%	36.7%	63.3%	50.0%		43.3%
Other	50.0%	36.8%	43.9%	59.1%	55.1%		45.5%

REG

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	64.9%	45.2%	55.5%	47.1%	59.7%	44.6%	47.6%
2014	64.2%	46.0%	56.2%	47.5%	58.4%	43.1%	47.5%
2013	63.9%	44.3%	57.7%	57.7%	59.8%	49.5%	49.5%
2012	64.3%	46.4%	60.7%	46.4%	64.3%	50.0%	57.1%
Other	69.4%	43.8%	46.0%	26.2%	61.3%	38.0%	39.5%

Arkansas

2014 CPA Examination: First-Time Section

Exam Type / Exam Section / Cohort Size Trend

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	316	316	-	151	159	166	167
Sections	643	643	-	151	159	166	167
% Pass	46.8%	46.8%	-	41.1%	51.6%	48.8%	45.5%
Avg Score	69.4	69.4	-	69.4	71.3	68.6	68.5
Avg Age	27.4	27.4	-	27.5	27.6	27.5	27.1
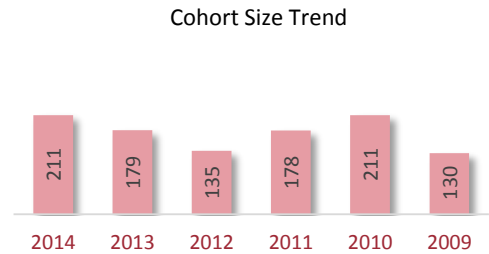
Cohort Size Trend

2014	2013	2012	2011	2010	2009
211	179	135	178	211	130

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	168	151	316	-	211	77	12	16	4	91	84	44	29	43	47
Sections	317	326	643	-	478	134	14	17	10	219	146	77	45	82	64
% Pass	44.2%	49.4%	46.8%	-	48.1%	50.0%	21.4%	4.2%	70.0%	48.4%	48.6%	53.3%	55.6%	43.9%	23.4%
Avg Score	67.3	71.5	69.4	-	69.6	70.3	68.4	61.8	81.3	70.0	70.1	69.8	72.9	69.7	61.1
Avg Age	28.1	26.7	27.4	-	26.9	28.4	29.5	34.0	21.7	23.2	25.0	26.8	28.8	32.6	42.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	244	498	77.4%	48.0%	69.5
<12	65	82	12.8%	54.9%	72.0
<18	30	33	5.1%	30.3%	67.0
<24	11	12	1.9%	50.0%	72.4
>24	17	18	2.8%	5.6%	59.9
Total	316	643	100%	46.8%	69.4

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	9	36	4.00	25.7%	100.0%
<12	13	52	4.00	37.1%	100.0%
<18	12	48	4.00	34.3%	100.0%
<24	1	4	4.00	2.9%	100.0%
>24	-	-	-	-	-
Total	35	140	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	151	151	41.1%	69.4	159	159	51.6%	71.3	166	166	48.8%	68.6	167	167	45.5%	68.5
2014	110	110	44.6%	70.2	115	115	53.0%	72.1	131	131	48.9%	68.2	122	122	45.9%	68.2
2013	34	34	38.2%	68.5	36	36	55.6%	71.3	26	26	57.7%	72.2	38	38	50.0%	69.6
2012	3	3	0.0%	66.3	4	4	25.0%	66.0	3	3	33.3%	70.3	4	4	25.0%	70.8
Other	4	4	0.0%	59.3	4	4	0.0%	52.0	6	6	8.3%	58.3	3	3	0.0%	66.3

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	53.0%	57.0%	49.0%	49.7%	47.7%	58.3%	46.4%
2014	59.1%	63.6%	50.0%	58.2%	50.0%	61.8%	46.4%
2013	44.1%	47.1%	55.9%	32.4%	50.0%	58.8%	55.9%
2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	56.6%	57.9%	47.2%	58.5%	52.2%	51.6%	69.8%
2014	58.3%	56.5%	48.7%	60.9%	54.8%	57.4%	74.8%
2013	63.9%	75.0%	52.8%	63.9%	55.6%	44.4%	69.4%
2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	50.6%	45.2%	50.9%	48.5%	53.3%		50.6%
2014	51.2%	48.1%	51.2%	48.9%	52.7%		51.2%
2013	57.7%	46.2%	57.7%	61.5%	69.2%		61.5%
2012	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%
Other	33.3%	0.0%	41.7%	8.3%	25.0%		16.7%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	59.9%	45.5%	58.7%	48.5%	53.9%	42.5%	46.1%
2014	64.8%	46.7%	59.0%	47.5%	58.2%	41.8%	48.4%
2013	55.3%	50.0%	68.4%	60.5%	50.0%	52.6%	47.4%
2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	12,382	8,806	6,560	6,495	6,036	6,424	6,159
Sections	30,650	16,833	13,817	8,043	7,220	7,770	7,617
% Pass	45.5%	49.7%	40.3%	43.0%	49.9%	43.6%	45.8%
Avg Score	70.4	70.5	70.3	70.9	72.3	68.5	70.2
Avg Age	30.1	29.0	31.4	29.9	30.4	30.0	30.0
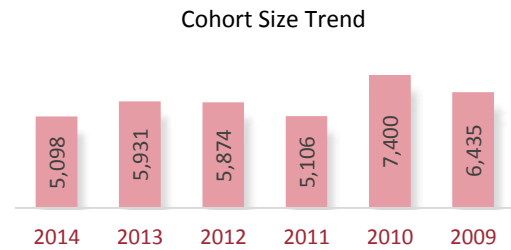
Cohort Size Trend

2014	2013	2012	2011	2010	2009
5,098	5,931	5,874	5,106	7,400	6,435

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	6,328	5,382	11,729	673	5,101	3,462	1,388	2,431	160	2,388	2,528	1,869	1,588	2,506	2,541
Sections	15,316	13,501	28,697	1,953	11,866	9,168	3,433	6,183	293	5,525	5,636	4,023	3,412	5,789	5,972
% Pass	43.4%	48.3%	45.8%	41.5%	49.8%	48.9%	41.5%	33.0%	65.5%	58.6%	47.4%	43.9%	42.6%	43.1%	35.7%
Avg Score	69.7	71.5	70.5	68.6	70.6	71.6	70.4	67.8	77.4	74.6	70.9	70.3	69.2	69.4	67.4
Avg Age	29.8	30.1	30.0	31.5	28.7	28.9	30.5	36.2	21.7	23.1	25.0	26.9	29.0	32.3	42.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	541	1,479	508	516
Active	4,327	1,741	759	1,677
Inactive	230	1,309	507	999
Drop	0	580	1,225	1,387
Lost Cd	0	123	321	371

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	6,457	12,602	52.1%	50.3%	70.8
<12	3,321	5,254	26.8%	50.2%	71.6
<18	2,345	3,629	18.9%	46.2%	71.5
<24	1,127	1,870	9.1%	38.5%	69.7
>24	3,046	7,295	24.6%	35.2%	68.5
Total	12,382	30,650	100%	45.5%	70.4

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	129	531	4.12	4.2%	97.2%
<12	412	1,807	4.39	13.5%	91.2%
<18	951	4,634	4.87	31.2%	82.1%
<24	528	3,161	5.99	17.3%	66.8%
>24	1,024	11,408	11.14	33.6%	35.9%
Total	3,044	21,541	7.08	100%	56.5%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	6,495	8,043	43.0%	70.9	6,036	7,220	49.9%	72.3	6,424	7,770	43.6%	68.5	6,159	7,617	45.8%	70.2
2014	2,628	2,939	44.8%	70.5	2,521	2,689	58.6%	73.5	3,256	3,617	48.6%	69.2	2,366	2,621	48.2%	69.9
2013	2,006	2,642	46.3%	72.3	1,727	2,111	55.0%	73.5	1,446	1,831	44.4%	68.8	1,990	2,584	49.7%	71.4
2012	662	903	39.2%	70.4	610	827	42.1%	71.7	612	822	40.5%	68.8	638	881	44.2%	70.6
Other	1,199	1,559	35.2%	68.8	1,178	1,593	30.5%	68.2	1,110	1,500	31.2%	65.9	1,165	1,531	35.3%	68.1

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	57.2%	56.6%	54.0%	56.6%	57.4%	58.1%	51.9%
2014	58.0%	58.4%	54.8%	57.4%	55.0%	57.4%	52.3%
2013	58.4%	60.0%	57.3%	59.8%	58.7%	61.9%	54.8%
2012	56.4%	53.9%	50.2%	56.7%	61.9%	58.3%	49.9%
Other	54.1%	48.7%	49.0%	49.7%	57.9%	53.0%	47.3%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	57.0%	62.9%	57.4%	61.0%	57.3%	58.9%	60.8%
2014	59.0%	66.0%	61.3%	63.2%	60.8%	63.3%	66.2%
2013	59.4%	64.5%	60.3%	62.1%	61.5%	60.7%	64.2%
2012	56.1%	58.7%	57.2%	59.7%	55.1%	57.2%	56.4%
Other	49.8%	56.1%	45.0%	55.4%	44.9%	47.9%	46.7%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	51.7%	49.1%	49.0%	58.3%	56.2%		43.6%
2014	53.9%	54.0%	53.0%	61.6%	57.3%		46.5%
2013	51.6%	49.0%	49.1%	59.1%	55.9%		44.2%
2012	50.6%	46.5%	46.5%	61.1%	58.0%		38.8%
Other	45.8%	36.1%	38.6%	46.1%	52.0%		37.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	64.0%	53.6%	60.5%	57.3%	59.2%	53.1%	46.3%
2014	63.4%	54.8%	60.9%	57.6%	59.4%	53.3%	47.5%
2013	66.6%	57.1%	62.9%	60.4%	61.5%	56.4%	50.5%
2012	63.2%	53.0%	60.4%	58.3%	58.3%	55.2%	43.3%
Other	61.3%	45.5%	55.6%	50.7%	55.7%	45.6%	38.3%

California

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**8,806**	8,806	-	4,204	4,121	4,397	4,111
Sections	**16,833**	16,833	-	4,204	4,121	4,397	4,111
% Pass	**49.7%**	49.7%	-	45.0%	59.6%	46.9%	47.7%
Avg Score	**70.5**	70.5	-	70.4	73.8	68.3	69.6
Avg Age	**29.0**	29.0	-	28.9	28.8	29.1	29.1
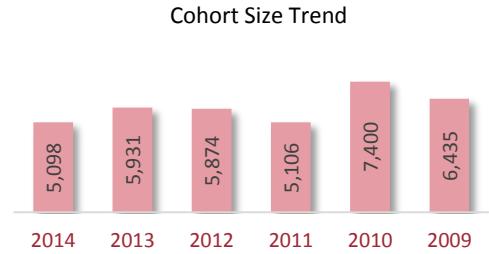
Cohort Size Trend

2014	2013	2012	2011	2010	2009
5,098	5,931	5,874	5,106	7,400	6,435

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	4,452	3,870	8,353	461	5,101	2,641	505	559	158	2,160	1,844	1,217	989	1,505	1,526
Sections	8,327	7,571	15,750	1,083	10,770	4,735	639	689	280	4,298	3,238	2,098	1,626	2,615	2,678
% Pass	47.3%	53.1%	50.1%	44.0%	50.4%	52.6%	40.2%	25.4%	66.8%	61.0%	49.4%	46.8%	45.1%	46.0%	38.9%
Avg Score	69.4	71.9	70.6	68.4	70.5	71.6	68.1	63.5	77.6	75.1	70.4	69.5	68.6	68.5	66.1
Avg Age	28.7	29.0	28.8	30.8	28.7	28.7	30.6	36.7	21.7	23.1	24.9	26.9	29.0	32.3	42.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	6,216	11,481	68.2%	50.8%	70.7
<12	2,393	3,046	18.1%	52.6%	71.2
<18	955	1,096	6.5%	49.5%	71.5
<24	329	371	2.2%	36.9%	66.8
>24	689	839	5.0%	29.7%	64.5
Total	8,806	16,833	100%	49.7%	70.5

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	117	468	4.00	11.1%	100.0%
<12	302	1,208	4.00	28.7%	100.0%
<18	486	1,944	4.00	46.2%	100.0%
<24	124	496	4.00	11.8%	100.0%
>24	23	92	4.00	2.2%	100.0%
Total	1,052	4,208	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	4,204	4,204	45.0%	70.4	4,121	4,121	59.6%	73.8	4,397	4,397	46.9%	68.3	4,111	4,111	47.7%	69.6
2014	2,627	2,627	44.8%	70.3	2,521	2,521	59.8%	73.7	3,256	3,256	48.8%	69.0	2,366	2,366	48.8%	69.7
2013	1,258	1,258	49.1%	72.1	1,300	1,300	62.3%	74.7	806	806	44.9%	67.2	1,371	1,371	51.3%	70.7
2012	146	146	30.8%	65.2	177	177	51.4%	73.0	143	143	43.4%	67.3	173	173	34.1%	66.2
Other	173	173	35.6%	67.9	123	123	37.3%	66.6	192	192	22.9%	60.8	201	201	16.7%	62.9

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	56.2%	58.2%	55.0%	56.8%	54.9%	58.1%	53.4%
2014	57.6%	58.2%	54.8%	57.1%	54.4%	57.0%	52.1%
2013	55.8%	61.0%	57.7%	59.4%	56.3%	62.4%	58.0%
2012	44.5%	43.8%	41.8%	47.3%	52.1%	45.2%	41.8%
Other	49.5%	50.7%	48.5%	41.1%	54.0%	55.3%	49.5%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	60.3%	67.3%	61.8%	63.3%	62.3%	62.5%	66.8%
2014	59.7%	66.8%	62.1%	63.7%	61.4%	63.9%	66.7%
2013	62.5%	69.5%	63.2%	64.7%	65.4%	62.4%	69.2%
2012	66.1%	65.5%	65.0%	57.1%	57.1%	58.2%	59.9%
Other	42.9%	55.0%	37.9%	51.1%	55.4%	41.5%	52.8%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	52.8%	51.9%	51.0%	58.4%	55.3%		45.2%
2014	54.0%	53.9%	53.1%	60.8%	56.7%		46.6%
2013	51.7%	48.8%	47.0%	53.6%	52.9%		43.8%
2012	49.0%	51.1%	49.0%	54.6%	54.6%		37.8%
Other	38.6%	30.4%	34.6%	41.6%	42.3%		34.2%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	63.2%	53.5%	60.5%	56.6%	58.1%	52.4%	47.3%
2014	63.2%	54.3%	61.0%	57.1%	58.7%	53.0%	48.2%
2013	65.7%	56.4%	62.4%	58.8%	59.5%	55.5%	51.1%
2012	58.4%	42.2%	54.9%	50.3%	47.4%	46.8%	34.7%
Other	50.9%	34.5%	46.1%	41.8%	50.9%	29.5%	20.7%

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,229	1,693	1,183	1,278	1,138	1,211	1,172
Sections	5,912	3,474	2,438	1,612	1,353	1,500	1,447
% Pass	51.1%	56.5%	43.3%	48.0%	56.3%	48.4%	52.4%
Avg Score	72.7	73.8	71.1	73.4	74.5	70.5	72.4
Avg Age	30.6	29.8	31.8	30.6	30.6	30.8	30.4
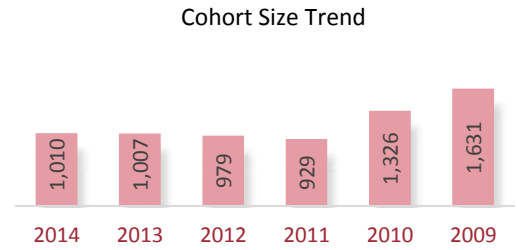
Cohort Size Trend

2014	2013	2012	2011	2010	2009
1,010	1,007	979	929	1,326	1,631

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,105	1,124	1,940	294	1,011	619	211	388	18	412	466	303	222	473	553
Sections	2,974	2,937	5,163	749	2,657	1,646	517	1,092	30	1,120	1,071	706	518	1,132	1,335
% Pass	47.1%	55.1%	52.3%	42.7%	55.7%	53.7%	47.4%	36.0%	63.3%	66.1%	51.9%	47.0%	46.9%	47.1%	44.6%
Avg Score	71.7	73.7	73.1	69.8	73.5	73.6	72.7	68.9	77.2	77.1	73.0	71.4	71.7	71.7	70.5
Avg Age	30.9	30.3	30.7	29.7	28.9	30.8	31.1	36.1	21.8	23.2	24.9	27.0	29.0	32.4	42.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	170	295	97	100
Active	800	286	97	253
Inactive	40	160	56	108
Drop	0	85	168	187
Lost Cd	0	15	53	51

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,217	2,659	54.6%	56.9%	73.7
<12	644	1,035	28.9%	54.2%	73.6
<18	402	660	18.0%	50.5%	73.3
<24	193	286	8.7%	42.0%	70.7
>24	482	1,272	21.6%	38.6%	69.9
Total	2,229	5,912	100%	51.1%	72.7

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	31	125	4.03	4.7%	99.2%
<12	139	602	4.33	21.0%	92.4%
<18	176	839	4.77	26.6%	83.9%
<24	119	694	5.83	18.0%	68.6%
>24	197	2,027	10.29	29.8%	38.9%
Total	662	4,287	6.48	100%	61.8%

Cohort Performance: Section, Content Area, Skills Area

AUD

	Cand	Secs	%P	Score
Overall	1,278	1,612	48.0%	73.4
2014	640	746	52.3%	73.6
2013	334	460	46.7%	73.8
2012	93	127	49.6%	75.1
Other	211	279	36.6%	70.1

BEC

	Cand	Secs	%P	Score
Overall	1,138	1,353	56.3%	74.5
2014	547	608	65.3%	76.4
2013	307	370	59.2%	75.0
2012	92	122	43.4%	72.8
Other	192	253	36.0%	69.8

FAR

	Cand	Secs	%P	Score
Overall	1,211	1,500	48.4%	70.5
2014	616	698	53.3%	71.4
2013	299	381	51.4%	71.3
2012	92	119	46.2%	72.0
Other	204	302	34.6%	67.6

REG

	Cand	Secs	%P	Score
Overall	1,172	1,447	52.4%	72.4
2014	527	605	53.2%	72.7
2013	344	435	58.4%	74.1
2012	110	149	49.7%	71.0
Other	191	258	38.4%	68.7

AUD Skills Area

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	61.9%	62.7%	58.4%	61.2%	59.7%	65.5%	56.8%
2014	62.1%	63.7%	61.8%	63.5%	59.0%	67.4%	58.7%
2013	61.7%	66.3%	59.1%	58.5%	59.4%	67.2%	57.2%
2012	67.7%	63.8%	55.1%	65.4%	66.1%	70.9%	55.9%
Other	59.1%	53.3%	48.4%	56.3%	59.7%	54.6%	50.5%

BEC Skills Area

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	64.6%	64.1%	58.0%	70.9%	58.2%	59.6%	71.8%
2014	68.9%	66.0%	64.3%	73.5%	63.7%	64.8%	78.5%
2013	66.8%	68.9%	60.5%	73.5%	57.3%	58.1%	71.4%
2012	56.6%	61.5%	57.4%	61.5%	59.8%	57.4%	59.0%
Other	52.9%	52.6%	36.0%	63.6%	43.5%	48.5%	59.7%

FAR Skills Area

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	54.2%	51.9%	53.7%	59.3%	57.3%		49.9%
2014	57.3%	54.9%	57.6%	60.2%	58.6%		52.9%
2013	53.8%	54.6%	55.6%	61.4%	59.1%		53.0%
2012	52.1%	52.9%	51.3%	68.9%	58.8%		44.5%
Other	46.6%	38.3%	40.0%	49.1%	50.2%		39.0%

REG Skills Area

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	69.6%	55.7%	65.3%	60.0%	62.1%	56.2%	54.4%
2014	71.9%	59.7%	67.9%	60.7%	62.6%	55.9%	55.2%
2013	74.9%	58.2%	66.7%	62.5%	65.5%	63.2%	60.9%
2012	63.8%	49.7%	62.4%	57.7%	53.7%	57.1%	49.7%
Other	56.8%	44.0%	57.1%	54.7%	59.2%	44.2%	43.2%

Colorado

2014 CPA Examination: First-Time Section

Exam Type / Exam Section / Cohort Size Trend

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**1,693**	1,693	-	901	853	872	848
Sections	**3,474**	3,474	-	901	853	872	848
% Pass	**56.5%**	56.5%	-	53.1%	65.2%	53.3%	54.6%
Avg Score	**73.8**	73.8	-	74.2	76.5	71.3	73.1
Avg Age	**29.8**	29.8	-	30.0	29.5	29.9	29.7
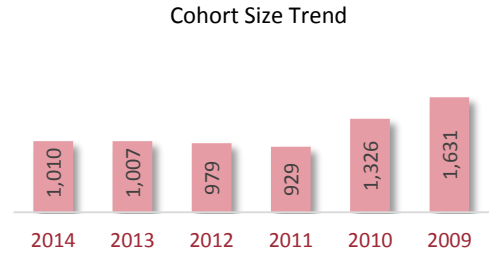
Cohort Size Trend

2014	2013	2012	2011	2010	2009
1,010	1,007	979	929	1,326	1,631

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	838	855	1,499	195	1,009	481	92	111	16	373	345	194	156	324	383
Sections	1,728	1,745	3,123	351	2,328	869	117	160	26	926	617	341	285	573	706
% Pass	52.1%	60.8%	57.7%	45.3%	56.8%	60.8%	44.4%	33.3%	61.5%	71.1%	55.6%	49.3%	52.6%	49.7%	48.4%
Avg Score	72.5	75.0	74.2	70.0	73.8	75.2	71.5	64.7	77.0	78.5	73.8	71.5	72.7	71.8	70.6
Avg Age	30.2	29.4	30.0	28.1	28.8	31.2	32.5	37.1	21.7	23.2	24.9	26.9	29.0	32.4	42.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,173	2,379	68.5%	58.3%	74.1
<12	447	579	16.7%	59.1%	75.0
<18	208	250	7.2%	55.2%	74.4
<24	70	80	2.3%	35.0%	69.3
>24	133	186	5.4%	36.6%	67.3
Total	1,693	3,474	100%	56.5%	73.8

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	30	120	4.00	11.0%	100.0%
<12	105	420	4.00	38.5%	100.0%
<18	101	404	4.00	37.0%	100.0%
<24	26	104	4.00	9.5%	100.0%
>24	11	44	4.00	4.0%	100.0%
Total	273	1,092	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	901	901	53.1%	74.2	853	853	65.2%	76.5	872	872	53.3%	71.3	848	848	54.6%	73.1
2014	640	640	53.3%	74.0	547	547	66.7%	76.9	615	615	54.2%	71.5	526	526	54.0%	73.0
2013	202	202	57.9%	76.2	246	246	66.3%	76.3	174	174	58.1%	72.9	247	247	59.5%	74.7
2012	21	21	33.3%	72.8	34	34	52.9%	74.9	27	27	40.7%	70.5	35	35	45.7%	68.3
Other	38	38	34.9%	68.3	26	26	30.6%	71.5	56	56	29.1%	59.5	40	40	40.4%	64.8

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	63.4%	65.0%	62.8%	62.7%	58.2%	69.0%	60.7%
2014	62.3%	65.3%	63.0%	65.3%	59.1%	68.9%	58.6%
2013	67.3%	65.4%	67.3%	59.9%	57.4%	70.3%	70.3%
2012	66.7%	66.7%	42.9%	52.4%	47.6%	71.4%	52.4%
Other	58.5%	57.2%	46.4%	40.1%	53.3%	62.7%	49.5%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	68.8%	68.5%	65.3%	73.2%	63.5%	64.5%	76.3%
2014	70.4%	67.6%	66.5%	73.5%	65.3%	65.8%	79.9%
2013	68.3%	70.7%	65.5%	75.2%	62.6%	63.8%	72.8%
2012	52.9%	70.6%	55.9%	70.6%	61.8%	58.8%	64.7%
Other	60.0%	63.1%	51.1%	50.3%	35.6%	49.7%	48.3%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	55.4%	54.7%	57.1%	59.4%	57.2%		52.4%
2014	57.4%	55.3%	58.1%	61.0%	58.4%		53.7%
2013	59.2%	60.9%	60.3%	62.6%	60.3%		55.2%
2012	44.4%	51.9%	55.6%	66.7%	44.4%		48.2%
Other	27.2%	30.9%	36.8%	29.2%	40.7%		31.9%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	73.1%	60.1%	66.6%	60.7%	63.9%	58.3%	56.9%
2014	72.1%	60.1%	68.4%	62.0%	63.3%	57.0%	55.9%
2013	77.7%	62.8%	66.0%	62.8%	66.8%	65.2%	62.8%
2012	71.4%	48.6%	57.1%	48.6%	62.9%	51.4%	45.7%
Other	60.1%	54.2%	55.5%	41.7%	53.7%	38.2%	42.8%

Connecticut

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,171	876	667	605	550	608	569
Sections	2,940	1,596	1,344	768	657	782	733
% Pass	48.4%	52.4%	43.7%	46.4%	55.7%	43.4%	49.4%
Avg Score	72.0	72.5	71.4	72.8	73.5	69.6	72.4
Avg Age	27.9	27.3	28.7	27.8	28.4	27.7	27.7
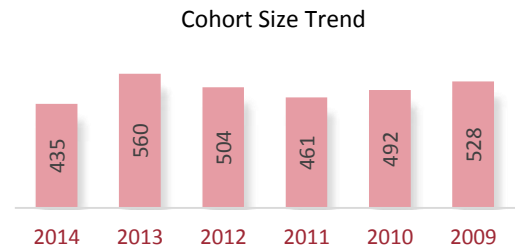
Cohort Size Trend

2014	2013	2012	2011	2010	2009
435	560	504	461	492	528

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	543	628	1,162	9	435	382	146	208	27	409	281	172	106	157	153
Sections	1,352	1,588	2,911	29	988	1,031	396	525	50	979	609	365	237	325	375
% Pass	44.0%	52.1%	48.6%	27.6%	50.4%	53.9%	39.4%	36.8%	68.0%	53.7%	46.6%	44.4%	56.1%	44.3%	37.3%
Avg Score	70.6	73.1	72.1	63.9	71.5	73.7	71.2	70.0	76.7	73.3	71.5	71.7	73.4	70.4	69.5
Avg Age	28.2	27.6	27.9	34.3	27.0	27.2	28.3	33.8	21.7	23.1	24.9	27.0	29.0	32.4	42.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	40	175	53	51
Active	383	187	84	145
Inactive	12	107	40	56
Drop	0	42	83	90
Lost Cd	0	8	32	21

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	587	1,069	50.1%	51.9%	71.9
<12	367	601	31.3%	56.4%	74.3
<18	271	386	23.1%	45.1%	72.0
<24	140	224	12.0%	41.1%	71.4
>24	274	660	23.4%	39.9%	70.2
Total	1,171	2,940	100%	48.4%	72.0

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	13	52	4.00	4.1%	100.0%
<12	27	118	4.37	8.5%	91.5%
<18	133	658	4.95	41.7%	80.9%
<24	42	245	5.83	13.2%	68.6%
>24	104	1,064	10.23	32.6%	39.1%
Total	319	2,137	6.70	100%	59.7%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	605	768	46.4%	72.8	550	657	55.7%	73.5	608	782	43.4%	69.6	569	733	49.4%	72.4
2014	214	254	42.9%	71.6	176	191	63.4%	73.8	276	329	45.6%	69.5	189	214	55.1%	72.6
2013	222	287	53.7%	74.7	211	245	64.5%	75.4	176	230	46.1%	70.9	201	269	51.3%	73.3
2012	70	97	41.2%	71.1	64	84	38.1%	70.9	60	103	35.0%	70.4	76	112	42.9%	72.1
Other	99	130	38.3%	71.2	99	137	34.4%	70.2	96	120	39.5%	67.0	103	138	38.2%	71.3

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	62.4%	65.7%	59.4%	61.4%	59.7%	66.9%	50.1%
2014	64.2%	60.6%	60.6%	57.1%	55.5%	65.4%	47.2%
2013	61.3%	70.4%	61.3%	67.6%	64.1%	70.0%	56.8%
2012	59.8%	68.0%	60.8%	65.0%	65.0%	66.0%	42.3%
Other	62.7%	64.7%	51.4%	54.2%	55.3%	63.6%	46.6%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	64.1%	60.9%	53.0%	68.8%	58.8%	54.4%	75.0%
2014	63.9%	64.4%	58.1%	67.0%	59.2%	60.7%	79.6%
2013	66.5%	65.3%	60.8%	72.7%	65.7%	58.4%	77.6%
2012	60.7%	58.3%	36.9%	65.5%	45.2%	44.1%	72.6%
Other	61.6%	46.9%	37.9%	65.9%	52.5%	41.6%	63.2%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	53.5%	52.0%	48.2%	61.3%	55.2%		43.3%
2014	54.1%	52.3%	48.3%	66.3%	58.4%		42.9%
2013	51.3%	53.5%	52.2%	64.4%	59.1%		41.3%
2012	56.3%	45.6%	44.7%	56.3%	58.3%		46.6%
Other	54.1%	52.3%	42.4%	44.7%	37.0%		46.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.4%	59.1%	68.7%	65.3%	66.5%	53.2%	48.8%
2014	72.9%	63.1%	71.0%	66.8%	67.8%	55.6%	54.2%
2013	68.4%	60.6%	72.1%	69.9%	69.1%	54.3%	51.3%
2012	71.4%	56.3%	62.5%	61.6%	58.9%	54.5%	42.9%
Other	74.6%	51.1%	62.6%	56.1%	64.9%	45.8%	38.1%

Connecticut

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**876**	876	-	388	412	395	401
Sections	**1,596**	1,596	-	388	412	395	401
% Pass	**52.4%**	52.4%	-	46.7%	63.1%	46.3%	52.9%
Avg Score	**72.5**	72.5	-	72.7	74.8	69.7	72.6
Avg Age	**27.3**	27.3	-	27.5	27.6	26.7	27.3
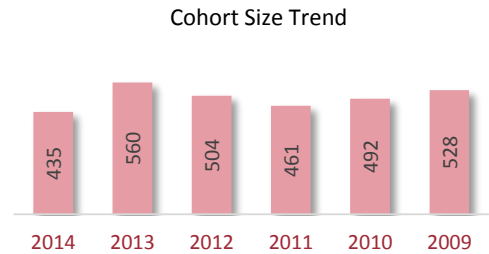
Cohort Size Trend

2014	2013	2012	2011	2010	2009
435	560	504	461	492	528

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	388	488	869	7	435	313	74	54	27	358	162	107	69	103	105
Sections	681	915	1,584	12	855	567	108	66	44	693	239	168	115	153	184
% Pass	47.4%	56.1%	52.6%	25.0%	51.8%	58.4%	34.3%	33.7%	68.2%	57.1%	50.2%	44.6%	62.6%	43.1%	41.9%
Avg Score	70.4	74.0	72.5	64.3	71.6	74.9	69.8	68.2	76.9	74.0	71.2	72.0	74.7	69.3	68.8
Avg Age	28.0	26.8	27.2	34.6	27.0	27.1	28.9	31.6	21.7	23.0	24.9	27.0	29.0	32.5	42.7

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	547	923	57.8%	53.1%	72.0
<12	257	340	21.3%	60.0%	75.5
<18	142	169	10.6%	48.5%	72.8
<24	55	63	3.9%	39.7%	69.7
>24	78	101	6.3%	34.7%	67.5
Total	876	1,596	100%	52.4%	72.5

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	13	52	4.00	11.6%	100.0%
<12	18	72	4.00	16.1%	100.0%
<18	69	276	4.00	61.6%	100.0%
<24	8	32	4.00	7.1%	100.0%
>24	4	16	4.00	3.6%	100.0%
Total	112	448	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	388	388	46.7%	72.7	412	412	63.1%	74.8	395	395	46.3%	69.7	401	401	52.9%	72.6
2014	214	214	43.9%	71.4	176	176	63.6%	74.2	276	276	47.8%	69.6	189	189	55.6%	72.5
2013	143	143	52.5%	75.3	187	187	69.0%	76.3	89	89	48.3%	71.3	148	148	56.8%	74.7
2012	17	17	35.3%	69.9	35	35	34.3%	70.1	18	18	16.7%	67.6	38	38	42.1%	70.5
Other	14	14	45.8%	73.1	14	14	57.5%	74.6	12	12	41.7%	61.2	26	26	17.6%	65.7

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	59.9%	64.8%	61.7%	58.7%	57.7%	69.4%	51.2%
2014	61.7%	61.2%	60.8%	56.1%	56.1%	65.4%	47.7%
2013	58.0%	71.3%	65.0%	65.0%	62.2%	73.4%	58.0%
2012	58.8%	58.8%	47.1%	47.1%	58.8%	88.2%	29.4%
Other	54.2%	61.1%	61.1%	48.6%	36.1%	66.7%	61.1%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	63.9%	66.9%	59.7%	71.5%	62.9%	58.5%	79.4%
2014	62.5%	64.2%	59.7%	67.1%	60.8%	61.4%	80.7%
2013	66.8%	70.1%	62.6%	75.4%	66.8%	62.0%	79.7%
2012	51.4%	60.0%	37.1%	71.4%	48.6%	31.4%	74.3%
Other	72.5%	76.7%	77.5%	75.8%	72.5%	43.3%	73.3%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	52.5%	53.2%	49.2%	64.1%	58.4%		43.5%
2014	55.4%	52.5%	50.7%	65.6%	58.7%		44.2%
2013	50.6%	60.7%	52.8%	67.4%	59.6%		43.8%
2012	33.3%	33.3%	22.2%	38.9%	61.1%		33.3%
Other	29.2%	41.7%	29.2%	41.7%	37.5%		41.7%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.9%	62.7%	72.9%	65.2%	66.3%	56.3%	51.4%
2014	73.0%	64.0%	72.0%	65.1%	67.7%	55.0%	54.5%
2013	75.0%	65.5%	78.4%	73.0%	71.6%	60.8%	56.1%
2012	68.4%	57.9%	60.5%	60.5%	50.0%	44.7%	42.1%
Other	51.9%	43.5%	66.7%	28.7%	49.1%	57.4%	15.7%

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	471	316	266	230	217	238	209
Sections	1,122	548	574	285	270	303	264
% Pass	40.5%	43.1%	38.0%	34.4%	49.3%	37.0%	42.1%
Avg Score	68.3	67.4	69.1	67.8	70.8	66.8	68.1
Avg Age	31.7	30.1	33.3	32.0	32.0	31.4	31.5
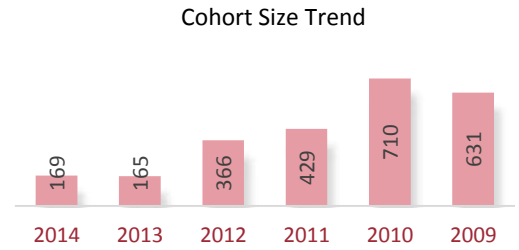
Cohort Size Trend

2014	2013	2012	2011	2010	2009
169	165	366	429	710	631

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	257	214	407	64	170	101	62	138	120	1,291	2,102	2,502	2,619	5,196	6,691
Sections	597	525	933	189	383	254	135	350	323	3,390	5,334	6,360	6,764	13,891	18,486
% Pass	38.7%	42.5%	41.3%	36.5%	40.7%	48.4%	43.7%	30.8%	46.5%	45.2%	40.5%	38.5%	38.2%	36.0%	30.8%
Avg Score	68.1	68.6	68.6	66.8	66.5	71.5	69.8	67.1	70.2	69.6	67.9	67.5	67.1	67.1	66.0
Avg Age	31.9	31.5	31.5	32.8	29.4	30.3	31.1	37.0	21.6	23.2	25.0	27.0	29.0	32.4	42.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	8	43	21	39
Active	151	53	39	176
Inactive	10	33	31	85
Drop	0	27	93	164
Lost Cd	0	6	10	42

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	201	392	42.7%	41.1%	66.6
<12	95	141	20.2%	51.8%	71.8
<18	81	114	17.2%	48.3%	71.2
<24	45	65	9.6%	40.0%	69.3
>24	168	410	35.7%	33.9%	67.7
Total	471	1,122	100%	40.5%	68.3

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	4	17	4.25	3.6%	94.1%
<12	4	17	4.25	3.6%	94.1%
<18	18	86	4.78	16.2%	83.7%
<24	25	147	5.88	22.5%	68.0%
>24	60	763	12.72	54.1%	31.5%
Total	111	1,030	9.28	100%	43.1%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	230	285	34.4%	67.8	217	270	49.3%	70.8	238	303	37.0%	66.8	209	264	42.1%	68.1
2014	85	100	33.0%	66.7	73	80	53.8%	70.4	104	121	38.0%	64.8	72	82	41.5%	64.9
2013	47	65	38.5%	70.8	54	65	61.5%	73.5	45	63	39.7%	69.1	46	61	54.1%	72.6
2012	27	32	34.4%	69.8	21	26	61.5%	74.0	31	38	39.5%	65.9	28	39	43.6%	70.9
Other	71	88	29.2%	66.3	69	99	35.1%	68.6	58	81	33.7%	67.8	63	82	32.1%	66.3

AUD

	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	55.1%	49.9%	49.7%	48.3%	50.9%	52.7%	43.8%
2014	58.0%	54.0%	52.0%	45.0%	43.0%	53.0%	47.0%
2013	60.0%	47.7%	53.9%	47.7%	63.1%	52.3%	50.8%
2012	53.1%	53.1%	46.9%	50.0%	34.4%	71.9%	43.8%
Other	49.2%	45.2%	45.3%	52.1%	58.7%	45.4%	35.3%

BEC

	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	53.6%	61.6%	59.1%	65.2%	54.3%	57.4%	54.2%
2014	52.5%	60.0%	61.3%	62.5%	52.5%	52.5%	58.8%
2013	64.6%	72.3%	66.2%	66.2%	69.2%	64.6%	67.7%
2012	61.5%	69.2%	61.5%	80.8%	65.4%	69.2%	61.5%
Other	43.6%	52.7%	50.5%	62.6%	41.3%	53.4%	36.7%

FAR

	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	48.1%	47.1%	39.5%	53.0%	51.8%		37.2%
2014	43.0%	43.0%	40.5%	47.1%	44.6%		44.6%
2013	54.0%	60.3%	38.1%	61.9%	58.7%		33.3%
2012	52.6%	47.4%	47.4%	52.6%	50.0%		34.2%
Other	50.4%	44.2%	34.7%	57.0%	60.4%		28.6%

REG

	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	61.9%	54.8%	54.8%	50.7%	46.8%	49.2%	40.2%
2014	54.9%	54.9%	50.0%	45.1%	46.3%	45.1%	42.7%
2013	72.1%	62.3%	67.2%	67.2%	57.4%	60.7%	50.8%
2012	69.2%	56.4%	41.0%	56.4%	41.0%	51.3%	38.5%
Other	59.3%	48.6%	57.4%	42.4%	42.3%	44.6%	30.5%

Delaware

Exam Type / Exam Section / Cohort Size Trend

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	316	316	-	134	131	150	133
Sections	548	548	-	134	131	150	133
% Pass	43.1%	43.1%	-	33.6%	60.3%	38.7%	40.6%
Avg Score	67.4	67.4	-	66.3	73.5	64.4	65.9
Avg Age	30.1	30.1	-	30.6	29.3	30.4	30.1
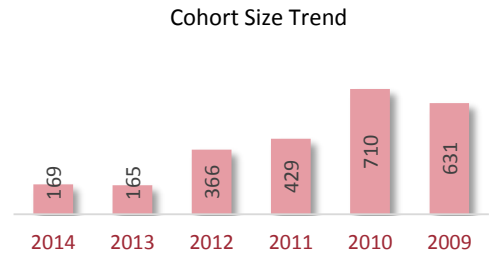
Cohort Size Trend

2014	2013	2012	2011	2010	2009
169	165	366	429	710	631

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	176	140	285	31	169	83	27	37	-	49	82	42	35	56	71
Sections	293	255	487	61	333	136	35	44	-	93	151	55	48	88	113
% Pass	37.2%	49.8%	42.1%	50.8%	41.1%	53.7%	37.1%	27.9%	-	51.6%	44.4%	38.2%	35.4%	34.1%	46.9%
Avg Score	65.4	69.7	67.1	70.0	66.1	71.8	66.5	65.5	-	72.2	66.9	64.6	63.2	66.8	67.8
Avg Age	30.2	30.0	30.1	30.3	29.3	30.7	31.3	36.4	-	23.2	24.9	26.8	29.0	32.2	43.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	193	341	62.2%	41.1%	66.2
<12	66	79	14.4%	59.5%	73.5
<18	50	54	9.9%	53.7%	70.8
<24	21	22	4.0%	22.7%	63.9
>24	45	52	9.5%	28.9%	64.4
Total	316	548	100%	43.1%	67.4

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	3	12	4.00	11.5%	100.0%
<12	3	12	4.00	11.5%	100.0%
<18	10	40	4.00	38.5%	100.0%
<24	9	36	4.00	34.6%	100.0%
>24	1	4	4.00	3.8%	100.0%
Total	26	104	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	134	134	33.6%	66.3	131	131	60.3%	73.5	150	150	38.7%	64.4	133	133	40.6%	65.9
2014	84	84	33.3%	66.4	73	73	57.5%	71.3	104	104	37.5%	64.1	72	72	38.9%	63.7
2013	31	31	41.9%	69.2	41	41	70.7%	77.1	28	28	46.4%	67.2	36	36	50.0%	71.4
2012	5	5	20.0%	65.6	9	9	55.6%	76.1	10	10	30.0%	57.1	11	11	36.4%	67.5
Other	14	14	10.7%	57.0	8	8	38.9%	73.5	8	8	33.3%	66.8	14	14	27.3%	60.6

AUD

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	49.6%	45.1%	45.9%	44.0%	45.5%	51.9%	44.0%
2014	58.3%	51.2%	51.2%	46.4%	44.1%	53.6%	45.2%
2013	45.2%	29.0%	45.2%	48.4%	58.1%	48.4%	58.1%
2012	40.0%	60.0%	20.0%	20.0%	40.0%	80.0%	40.0%
Other	10.7%	39.3%	25.0%	28.6%	28.6%	39.3%	7.1%

BEC

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	57.0%	69.0%	65.7%	69.4%	62.3%	60.7%	65.8%
2014	54.8%	63.0%	63.0%	65.8%	54.8%	53.4%	60.3%
2013	65.9%	80.5%	75.6%	70.7%	75.6%	73.2%	70.7%
2012	55.6%	77.8%	66.7%	100.0%	77.8%	77.8%	77.8%
Other	33.3%	55.6%	38.9%	61.1%	44.4%	44.4%	77.8%

FAR

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	42.4%	45.3%	40.4%	48.7%	49.1%		39.6%
2014	42.3%	46.2%	40.4%	48.1%	45.2%		41.4%
2013	39.3%	53.6%	46.4%	53.6%	60.7%		42.9%
2012	40.0%	30.0%	30.0%	40.0%	30.0%		30.0%
Other	58.3%	25.0%	33.3%	50.0%	83.3%		16.7%

REG

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	55.8%	53.0%	51.3%	47.3%	45.4%	45.4%	40.1%
2014	55.6%	54.2%	45.8%	43.1%	47.2%	43.1%	38.9%
2013	61.1%	63.9%	58.3%	63.9%	52.8%	52.8%	44.4%
2012	54.6%	54.6%	63.6%	36.4%	27.3%	45.5%	36.4%
Other	44.7%	18.0%	52.0%	34.7%	31.3%	38.0%	38.0%

District of Columbia

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**180**	138	84	117	83	92	94
Sections	**439**	288	151	139	86	107	107
% Pass	**46.9%**	53.5%	34.4%	39.6%	62.8%	46.7%	43.9%
Avg Score	**70.4**	72.1	67.3	70.1	73.3	69.9	69.1
Avg Age	**30.8**	29.5	33.2	31.3	30.3	30.1	31.3
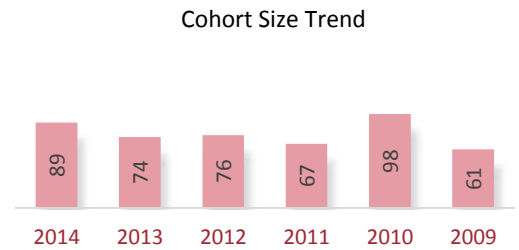
Cohort Size Trend

2014	2013	2012	2011	2010	2009
89	74	76	67	98	61

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	42	46	179	1	89	47	22	22	6	31	27	23	24	45	47
Sections	76	94	437	2	234	109	46	50	10	83	55	53	42	92	104
% Pass	48.7%	52.1%	46.9%	50.0%	51.3%	56.0%	30.4%	18.2%	60.0%	57.8%	58.2%	52.8%	40.5%	37.0%	39.4%
Avg Score	72.6	70.8	70.4	65.5	71.9	71.4	64.5	65.8	80.0	75.1	72.5	72.2	69.3	66.2	67.9
Avg Age	28.8	31.3	30.8	40.4	29.2	31.1	30.8	39.8	21.8	23.1	25.0	26.9	29.1	32.6	42.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	13	20	6	2
Active	72	24	15	22
Inactive	4	14	9	8
Drop	0	4	10	12
Lost Cd	0	2	7	4

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	105	238	58.3%	54.6%	72.4
<12	49	74	27.2%	50.0%	71.4
<18	32	38	17.8%	44.7%	69.7
<24	15	20	8.3%	25.0%	62.3
>24	34	69	18.9%	24.6%	65.3
Total	180	439	100%	46.9%	70.4

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	3	12	4.00	7.3%	100.0%
<12	10	46	4.60	24.4%	87.0%
<18	13	59	4.54	31.7%	88.1%
<24	7	39	5.57	17.1%	71.8%
>24	8	64	8.00	19.5%	50.0%
Total	41	220	5.37	100%	74.5%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	117	139	39.6%	70.1	83	86	62.8%	73.3	92	107	46.7%	69.9	94	107	43.9%	69.1
2014	65	78	42.3%	72.2	51	52	65.4%	73.4	51	58	51.7%	71.3	44	46	50.0%	70.5
2013	30	34	47.1%	70.9	20	20	75.0%	77.2	19	21	52.4%	69.2	30	34	55.9%	70.0
2012	10	13	30.8%	60.1	7	8	25.0%	63.0	9	11	45.5%	69.1	10	14	21.4%	65.9
Other	12	14	14.3%	65.7	5	6	50.0%	72.0	13	17	27.5%	65.5	10	13	6.7%	61.6

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	53.7%	60.1%	55.8%	54.0%	60.9%	54.5%	43.8%
2014	56.4%	62.8%	64.1%	59.0%	57.7%	51.3%	44.9%
2013	52.9%	58.8%	55.9%	55.9%	73.5%	64.7%	50.0%
2012	46.2%	53.9%	46.2%	38.5%	38.5%	61.5%	30.8%
Other	47.6%	53.6%	19.0%	35.7%	65.5%	40.5%	33.3%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.5%	63.6%	57.4%	66.0%	60.7%	60.4%	74.2%
2014	67.3%	67.3%	57.7%	69.2%	59.6%	63.5%	76.9%
2013	75.0%	60.0%	70.0%	60.0%	70.0%	65.0%	75.0%
2012	62.5%	50.0%	25.0%	50.0%	50.0%	25.0%	62.5%
Other	80.0%	60.0%	50.0%	80.0%	50.0%	60.0%	60.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	60.2%	58.3%	48.3%	60.1%	61.3%		42.1%
2014	67.2%	63.8%	51.7%	63.8%	63.8%		46.6%
2013	57.1%	61.9%	42.9%	61.9%	52.4%		38.1%
2012	63.6%	63.6%	72.7%	63.6%	54.6%		36.4%
Other	35.0%	27.5%	25.8%	40.8%	69.2%		34.2%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	69.0%	57.8%	56.3%	57.3%	58.7%	52.8%	45.3%
2014	67.4%	58.7%	60.9%	63.0%	63.0%	65.2%	50.0%
2013	64.7%	55.9%	67.7%	58.8%	55.9%	50.0%	55.9%
2012	71.4%	64.3%	21.4%	78.6%	57.1%	35.7%	21.4%
Other	86.7%	53.3%	36.7%	6.7%	50.0%	23.3%	16.7%

District of Columbia

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	138	138	-	87	68	64	69
Sections	288	288	-	87	68	64	69
% Pass	53.5%	53.5%	-	43.7%	67.7%	53.1%	52.2%
Avg Score	72.1	72.1	-	72.2	74.5	71.3	70.3
Avg Age	29.5	29.5	-	29.9	29.1	29.0	30.0
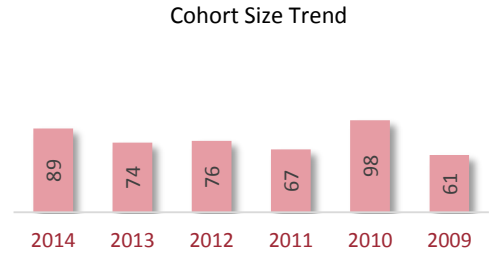
Cohort Size Trend

2014	2013	2012	2011	2010	2009
89	74	76	67	98	61

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	29	32	137	1	89	36	9	4	6	31	23	17	16	34	28
Sections	56	62	286	2	211	62	10	5	10	74	37	35	20	62	50
% Pass	53.6%	56.5%	53.5%	50.0%	51.7%	61.3%	60.0%	16.7%	60.0%	62.2%	59.5%	60.0%	45.0%	40.3%	50.0%
Avg Score	73.1	72.2	72.1	65.5	71.7	73.6	72.4	64.2	80.0	75.8	72.5	76.7	68.5	66.8	69.5
Avg Age	27.5	31.4	29.5	40.4	29.2	29.7	32.0	36.9	21.8	23.0	24.9	26.8	29.1	32.2	43.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	102	223	77.4%	54.7%	72.3
<12	31	38	13.2%	50.0%	71.3
<18	15	15	5.2%	60.0%	74.9
<24	2	2	0.7%	50.0%	76.5
>24	9	10	3.5%	30.0%	64.7
Total	138	288	100%	53.5%	72.1

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	3	12	4.00	13.6%	100.0%
<12	7	28	4.00	31.8%	100.0%
<18	10	40	4.00	45.5%	100.0%
<24	-	-	-	-	-
>24	2	8	4.00	9.1%	100.0%
Total	22	88	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	87	87	43.7%	72.2	68	68	67.7%	74.5	64	64	53.1%	71.3	69	69	52.2%	70.3
2014	65	65	43.1%	72.0	51	51	64.7%	73.4	51	51	51.0%	71.1	44	44	50.0%	70.3
2013	18	18	50.0%	73.8	14	14	78.6%	78.3	11	11	54.6%	70.2	19	19	63.2%	71.9
2012	2	2	50.0%	78.5	3	3	66.7%	74.7	2	2	100.0%	81.5	3	3	33.3%	60.0
Other	2	2	0.0%	60.0	0	0	0.0%	0.0	0	0	0.0%	0.0	3	3	25.0%	67.5

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	52.9%	59.8%	59.8%	54.0%	58.6%	49.4%	47.1%
2014	55.4%	60.0%	63.1%	55.4%	56.9%	49.2%	47.7%
2013	55.6%	72.2%	61.1%	61.1%	77.8%	61.1%	55.6%
2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.6%	63.2%	57.4%	63.2%	60.3%	63.2%	75.0%
2014	66.7%	66.7%	56.9%	68.6%	60.8%	62.8%	78.4%
2013	85.7%	64.3%	71.4%	57.1%	71.4%	78.6%	78.6%
2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	64.1%	62.5%	46.9%	60.9%	59.4%		42.2%
2014	68.6%	62.8%	51.0%	62.8%	64.7%		47.1%
2013	54.6%	72.7%	36.4%	63.6%	45.5%		27.3%
2012	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	60.9%	52.2%	56.5%	55.1%	56.5%	55.1%	50.7%
2014	65.9%	59.1%	59.1%	61.4%	61.4%	63.6%	50.0%
2013	68.4%	52.6%	68.4%	57.9%	63.2%	52.6%	68.4%
2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Florida

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**2,905**	2,230	1,521	1,477	1,363	1,425	1,475
Sections	**7,038**	4,203	2,835	1,857	1,634	1,738	1,809
% Pass	**53.6%**	59.0%	45.5%	49.3%	57.8%	52.0%	55.7%
Avg Score	**73.7**	74.6	72.4	74.2	74.7	72.1	73.9
Avg Age	**30.6**	29.5	32.3	30.4	30.9	30.4	30.7
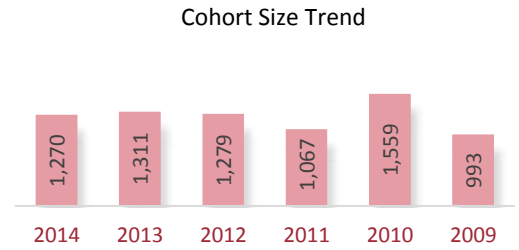
Cohort Size Trend

2014	2013	2012	2011	2010	2009
1,270	1,311	1,279	1,067	1,559	993

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,513	1,392	2,896	9	1,272	826	310	497	27	477	570	421	360	565	765
Sections	3,567	3,471	7,020	18	2,982	2,131	744	1,181	61	1,176	1,261	897	762	1,221	1,660
% Pass	50.1%	57.1%	53.7%	22.2%	58.6%	56.8%	46.4%	38.7%	77.1%	71.3%	56.2%	55.0%	50.3%	50.7%	41.0%
Avg Score	72.6	74.8	73.7	66.6	74.5	74.8	72.1	70.6	81.2	78.7	74.6	74.2	72.8	72.6	70.2
Avg Age	31.2	30.0	30.6	29.9	28.9	30.3	30.9	37.3	21.6	23.2	24.9	26.9	29.0	32.3	42.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	195	390	121	114
Active	1,024	380	167	313
Inactive	51	245	94	141
Drop	0	106	184	220
Lost Cd	0	30	65	76

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,523	2,949	52.4%	58.4%	74.6
<12	874	1,331	30.1%	59.4%	75.1
<18	566	870	19.5%	53.6%	73.7
<24	283	455	9.7%	48.1%	72.8
>24	642	1,433	22.1%	40.1%	70.8
Total	2,905	7,038	100%	53.6%	73.7

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	17	69	4.06	2.1%	98.6%
<12	178	753	4.23	21.7%	94.6%
<18	222	1,046	4.71	27.1%	84.9%
<24	168	974	5.80	20.5%	69.0%
>24	235	2,237	9.52	28.7%	42.0%
Total	820	5,079	6.19	100%	64.6%

Cohort Performance: Section, Content Area, Skills Area

AUD

	Cand	Secs	%P	Score
Overall	1,477	1,857	49.3%	74.2
2014	721	844	53.4%	75.0
2013	405	551	49.7%	74.9
2012	135	192	41.2%	72.7
Other	216	270	41.8%	71.5

BEC

	Cand	Secs	%P	Score
Overall	1,363	1,634	57.8%	74.7
2014	592	640	69.2%	76.6
2013	415	514	59.9%	75.5
2012	135	177	46.9%	72.3
Other	221	303	36.5%	70.5

FAR

	Cand	Secs	%P	Score
Overall	1,425	1,738	52.0%	72.1
2014	681	778	55.8%	72.5
2013	396	493	56.0%	73.5
2012	126	165	49.1%	70.7
Other	222	302	39.0%	69.8

REG

	Cand	Secs	%P	Score
Overall	1,475	1,809	55.7%	73.9
2014	636	720	58.1%	74.2
2013	456	573	61.4%	75.3
2012	152	210	48.6%	72.6
Other	231	306	41.7%	71.3

AUD

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	65.4%	63.2%	61.5%	65.1%	61.7%	69.0%	54.0%
2014	68.5%	67.3%	63.7%	68.0%	63.0%	72.4%	53.7%
2013	65.7%	63.3%	62.6%	66.6%	63.0%	66.8%	57.5%
2012	56.8%	60.9%	60.9%	59.4%	62.0%	67.2%	45.8%
Other	59.9%	51.0%	52.0%	56.4%	54.4%	63.3%	53.8%

BEC

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.2%	66.6%	62.8%	71.4%	61.1%	63.7%	71.1%
2014	70.9%	70.8%	68.6%	74.4%	67.8%	66.6%	79.1%
2013	74.1%	71.4%	68.7%	72.6%	63.4%	67.5%	66.7%
2012	59.9%	59.3%	51.4%	62.7%	49.7%	63.8%	62.2%
Other	61.2%	51.0%	42.9%	66.5%	45.8%	49.0%	63.5%

FAR

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	60.3%	57.9%	55.9%	63.9%	62.0%		52.4%
2014	60.9%	61.1%	57.3%	64.5%	65.0%		53.9%
2013	63.5%	63.3%	59.8%	68.8%	62.1%		54.2%
2012	55.8%	56.4%	56.4%	57.0%	55.8%		46.1%
Other	55.3%	39.8%	44.3%	57.0%	56.1%		48.2%

REG

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	73.2%	63.3%	67.4%	65.3%	66.7%	61.2%	54.4%
2014	74.4%	64.6%	67.5%	67.2%	69.3%	63.1%	54.9%
2013	74.4%	68.2%	70.5%	69.6%	69.8%	64.8%	59.2%
2012	73.3%	57.6%	67.1%	58.6%	66.2%	56.7%	47.1%
Other	67.4%	53.5%	61.3%	55.6%	53.5%	52.2%	48.3%

Florida
2014 CPA Examination: First-Time Section

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,230	2,230	-	1,058	1,023	1,048	1,074
Sections	4,203	4,203	-	1,058	1,023	1,048	1,074
% Pass	59.0%	59.0%	-	52.7%	67.9%	56.2%	59.6%
Avg Score	74.6	74.6	-	74.8	76.4	72.7	74.5
Avg Age	29.5	29.5	-	29.6	29.4	29.3	29.8
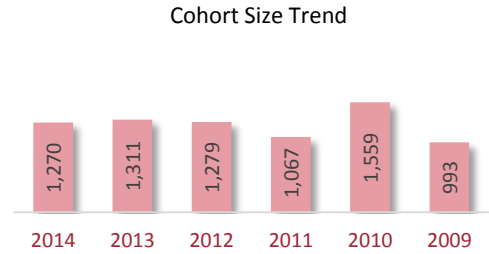
Cohort Size Trend

2014	2013	2012	2011	2010	2009
1,270	1,311	1,279	1,067	1,559	993

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,152	1,078	2,225	5	1,272	661	154	143	26	441	453	304	252	396	515
Sections	2,090	2,113	4,197	6	2,630	1,185	205	183	54	981	808	495	405	660	800
% Pass	54.2%	63.8%	59.1%	16.7%	59.8%	63.2%	43.4%	32.2%	77.8%	74.7%	60.5%	61.4%	52.4%	54.1%	43.0%
Avg Score	72.9	76.2	74.6	60.2	74.6	76.1	70.5	69.4	82.0	79.5	75.4	75.1	72.6	73.0	69.3
Avg Age	30.0	29.1	29.5	29.1	28.8	29.9	31.2	37.1	21.6	23.2	24.9	26.9	29.0	32.3	42.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,472	2,633	62.6%	59.5%	74.7
<12	629	792	18.8%	65.8%	76.3
<18	341	412	9.8%	60.7%	75.1
<24	113	127	3.0%	42.5%	70.6
>24	190	239	5.7%	37.2%	68.4
Total	2,230	4,203	100%	59.0%	74.6

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	16	64	4.00	4.7%	100.0%
<12	145	580	4.00	42.6%	100.0%
<18	120	480	4.00	35.3%	100.0%
<24	51	204	4.00	15.0%	100.0%
>24	8	32	4.00	2.4%	100.0%
Total	340	1,360	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	1,058	1,058	52.7%	74.8	1,023	1,023	67.9%	76.4	1,048	1,048	56.2%	72.7	1,074	1,074	59.6%	74.5
2014	721	721	54.5%	75.1	592	592	70.3%	76.8	681	681	57.1%	72.6	636	636	59.0%	74.3
2013	258	258	53.5%	76.0	332	332	71.1%	77.5	266	266	60.2%	74.8	329	329	65.4%	75.9
2012	38	38	34.2%	69.2	58	58	48.3%	70.7	53	53	45.3%	70.1	56	56	42.9%	71.7
Other	41	41	44.3%	72.2	41	41	39.0%	67.7	48	48	29.7%	68.1	53	53	45.2%	72.9

AUD

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	65.0%	65.6%	63.0%	64.2%	62.4%	69.5%	57.2%
2014	67.1%	67.3%	63.9%	67.3%	63.3%	71.7%	55.3%
2013	64.3%	63.6%	62.8%	62.8%	62.8%	64.7%	65.5%
2012	44.7%	55.3%	55.3%	39.5%	42.1%	57.9%	42.1%
Other	49.3%	58.3%	55.7%	42.5%	63.7%	72.0%	51.3%

BEC

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	73.5%	71.0%	68.5%	74.5%	66.8%	67.8%	75.5%
2014	71.6%	71.3%	69.1%	75.2%	68.4%	67.2%	79.7%
2013	78.9%	74.7%	74.1%	76.8%	69.9%	71.7%	74.7%
2012	63.8%	53.5%	51.7%	62.1%	53.5%	60.3%	56.9%
Other	71.3%	62.1%	37.9%	63.3%	37.9%	56.3%	46.8%

FAR

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	62.0%	61.0%	58.0%	64.9%	63.1%		55.4%
2014	62.4%	60.8%	58.7%	65.2%	65.5%		54.9%
2013	63.5%	66.5%	62.4%	69.9%	64.7%		59.0%
2012	60.4%	50.9%	41.5%	49.1%	49.1%		50.9%
Other	50.2%	45.2%	42.2%	51.1%	36.6%		46.5%

REG

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	74.4%	65.8%	69.1%	67.3%	68.6%	62.2%	56.8%
2014	74.8%	65.4%	67.3%	66.8%	69.2%	62.6%	55.5%
2013	75.4%	69.9%	72.0%	71.7%	70.5%	65.4%	61.4%
2012	71.4%	51.8%	67.9%	55.4%	62.5%	50.0%	50.0%
Other	67.2%	58.8%	74.2%	59.2%	57.2%	51.8%	50.7%

Georgia

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**3,069**	2,286	1,533	1,644	1,541	1,589	1,553
Sections	**7,584**	4,640	2,944	1,987	1,786	1,934	1,877
% Pass	**52.6%**	59.1%	42.4%	48.4%	58.3%	51.5%	52.9%
Avg Score	**73.0**	73.9	71.5	73.5	74.4	71.5	72.4
Avg Age	**29.1**	27.8	31.1	28.9	29.3	29.0	29.2
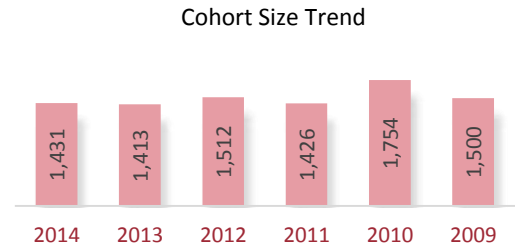
Column 1: Exam Type (FT, RE); Exam Section (AUD, BEC, FAR, REG)

Cohort Size Trend

2014	2013	2012	2011	2010	2009
1,431	1,413	1,512	1,426	1,754	1,500

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,616	1,453	2,984	88	1,432	760	308	569	41	767	643	405	343	539	640
Sections	3,935	3,649	7,359	225	3,640	1,852	764	1,328	84	2,084	1,392	868	692	1,149	1,315
% Pass	48.2%	57.3%	53.0%	40.9%	58.5%	56.7%	42.0%	35.6%	82.1%	70.8%	50.4%	45.5%	47.4%	44.7%	38.5%
Avg Score	71.5	74.5	73.0	70.1	73.8	74.4	71.0	69.5	78.4	78.3	72.5	71.6	71.2	70.6	68.5
Avg Age	29.1	29.0	29.1	29.7	26.9	28.9	30.8	36.4	21.7	23.2	24.9	26.9	29.0	32.2	42.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	293	377	109	121
Active	1,075	335	184	402
Inactive	63	263	93	191
Drop	0	128	276	299
Lost Cd	0	26	73	85

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,672	3,591	54.5%	59.2%	74.0
<12	815	1,207	26.6%	58.6%	74.9
<18	496	749	16.2%	49.5%	72.6
<24	272	414	8.9%	43.2%	71.3
>24	730	1,623	23.8%	37.5%	69.9
Total	3,069	7,584	100%	52.6%	73.0

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	29	117	4.03	3.2%	99.1%
<12	264	1,120	4.24	29.3%	94.3%
<18	223	1,053	4.72	24.8%	84.7%
<24	154	889	5.77	17.1%	69.3%
>24	230	2,378	10.34	25.6%	38.7%
Total	900	5,557	6.17	100%	64.8%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	1,644	1,987	48.4%	73.5	1,541	1,786	58.3%	74.4	1,589	1,934	51.5%	71.5	1,553	1,877	52.9%	72.4
2014	914	1,055	51.4%	74.0	766	832	67.3%	75.7	855	949	56.4%	72.2	728	804	61.1%	73.7
2013	352	456	49.8%	74.3	374	430	64.9%	76.4	359	461	56.2%	73.2	406	505	56.4%	73.8
2012	140	181	43.1%	72.4	134	172	46.5%	72.0	140	212	36.8%	69.5	141	199	42.7%	70.5
Other	238	295	36.9%	71.2	267	352	33.3%	69.9	235	312	36.8%	67.0	278	369	36.8%	69.8

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	63.4%	65.4%	62.0%	63.6%	63.6%	68.4%	51.3%
2014	65.6%	68.5%	64.8%	65.0%	64.4%	71.3%	51.7%
2013	61.4%	66.0%	64.7%	63.6%	64.5%	68.0%	52.9%
2012	62.4%	57.5%	56.4%	58.6%	58.0%	64.6%	54.1%
Other	58.7%	57.2%	50.2%	61.0%	63.0%	60.0%	46.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.5%	63.0%	58.9%	73.4%	60.6%	62.9%	72.4%
2014	71.9%	67.3%	63.0%	75.2%	64.5%	66.5%	79.0%
2013	73.0%	69.3%	65.4%	73.3%	68.8%	68.6%	73.7%
2012	63.4%	51.2%	48.3%	70.9%	45.9%	55.2%	68.6%
Other	60.7%	47.9%	43.6%	69.4%	45.0%	48.4%	53.8%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	57.5%	56.9%	54.6%	65.7%	60.9%		50.3%
2014	60.8%	62.9%	59.2%	67.8%	60.5%		53.6%
2013	60.7%	60.1%	54.0%	69.6%	65.9%		55.8%
2012	54.3%	46.2%	45.8%	59.9%	59.9%		34.4%
Other	42.6%	36.2%	44.1%	55.4%	55.6%		39.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.1%	58.8%	67.4%	61.2%	67.2%	59.2%	51.9%
2014	73.4%	64.2%	72.5%	64.9%	69.2%	62.3%	56.1%
2013	71.3%	62.4%	68.9%	63.2%	68.9%	63.8%	54.3%
2012	68.8%	48.7%	64.3%	47.2%	62.3%	46.7%	44.2%
Other	66.0%	44.7%	53.2%	55.8%	62.0%	50.5%	41.5%

Georgia

Exam Type / Exam Section / Cohort Size Trend

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**2,286**	2,286	-	1,186	1,159	1,183	1,112
Sections	**4,640**	4,640	-	1,186	1,159	1,183	1,112
% Pass	**59.1%**	59.1%	-	53.2%	68.9%	55.7%	58.9%
Avg Score	**73.9**	73.9	-	74.2	76.2	72.0	73.1
Avg Age	**27.8**	27.8	-	27.7	27.8	27.8	27.9
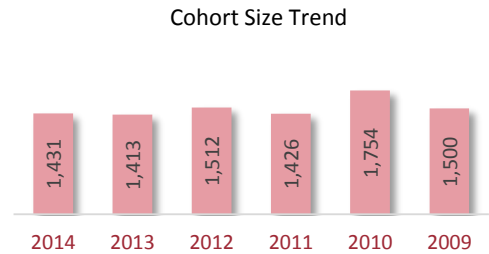
Cohort Size Trend

2014	2013	2012	2011	2010	2009
1,431	1,413	1,512	1,426	1,754	1,500

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,164	1,122	2,223	64	1,430	560	143	153	40	717	465	253	217	343	408
Sections	2,313	2,327	4,537	103	3,261	1,003	191	185	81	1,791	818	419	334	557	640
% Pass	54.9%	63.3%	59.5%	41.8%	60.2%	63.8%	40.3%	29.5%	82.7%	73.5%	53.7%	47.7%	47.3%	50.3%	44.1%
Avg Score	72.0	75.8	74.0	68.7	74.1	75.5	69.4	64.4	78.4	79.0	72.6	70.7	70.2	70.5	67.5
Avg Age	27.8	27.8	27.8	29.1	26.8	29.1	31.1	37.4	21.7	23.1	24.8	26.9	29.0	32.2	41.7

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,620	3,279	70.7%	60.4%	74.1
<12	557	703	15.2%	67.4%	76.6
<18	260	308	6.6%	52.0%	72.3
<24	92	104	2.2%	44.2%	70.2
>24	200	246	5.3%	34.2%	66.3
Total	2,286	4,640	100%	59.1%	73.9

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	28	112	4.00	6.6%	100.0%
<12	215	860	4.00	50.7%	100.0%
<18	127	508	4.00	30.0%	100.0%
<24	46	184	4.00	10.8%	100.0%
>24	8	32	4.00	1.9%	100.0%
Total	424	1,696	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	1,186	1,186	53.2%	74.2	1,159	1,159	68.9%	76.2	1,183	1,183	55.7%	72.0	1,112	1,112	58.9%	73.1
2014	913	913	53.2%	74.2	765	765	69.8%	76.2	855	855	57.1%	72.2	728	728	62.5%	73.9
2013	200	200	56.5%	74.9	301	301	73.8%	78.1	232	232	63.8%	75.0	270	270	58.2%	73.7
2012	35	35	42.9%	72.8	56	56	50.0%	71.0	42	42	21.4%	64.8	58	58	43.1%	69.2
Other	38	38	52.3%	74.9	37	37	29.9%	64.6	54	54	12.8%	58.2	56	56	23.1%	64.7

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	64.9%	68.9%	65.1%	64.9%	62.4%	70.6%	55.5%
2014	65.5%	69.2%	65.7%	65.3%	63.6%	71.2%	54.1%
2013	60.0%	67.0%	67.0%	64.5%	59.5%	68.5%	61.5%
2012	71.4%	65.7%	51.4%	60.0%	54.3%	68.6%	57.1%
Other	71.7%	74.7%	53.5%	63.5%	56.4%	68.9%	55.1%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	71.7%	68.2%	64.8%	74.4%	66.0%	68.4%	77.4%
2014	72.6%	68.4%	64.7%	75.3%	65.6%	68.6%	79.6%
2013	75.1%	74.4%	72.1%	74.8%	75.1%	74.1%	77.4%
2012	58.9%	50.0%	46.4%	66.1%	41.1%	55.4%	67.9%
Other	46.8%	42.8%	35.1%	66.3%	37.8%	36.7%	45.1%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	60.7%	61.1%	57.1%	66.5%	59.6%		52.7%
2014	61.9%	63.4%	59.7%	67.0%	60.4%		53.9%
2013	64.7%	66.4%	59.9%	71.6%	69.4%		62.5%
2012	40.5%	33.3%	42.9%	54.8%	45.2%		23.8%
Other	39.9%	24.8%	16.0%	44.9%	16.6%		13.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	72.1%	62.9%	70.2%	63.0%	68.4%	60.5%	54.4%
2014	73.6%	65.4%	72.9%	65.5%	70.2%	63.3%	57.0%
2013	70.7%	62.2%	71.1%	62.2%	69.3%	63.0%	56.7%
2012	65.5%	44.8%	56.9%	37.9%	55.2%	41.4%	46.6%
Other	66.4%	52.5%	43.5%	59.0%	53.8%	31.8%	17.7%

Guam

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**839**	628	445	503	454	499	389
Sections	**2,342**	1,314	1,028	651	588	599	504
% Pass	**38.5%**	43.5%	32.2%	34.3%	38.4%	42.7%	39.1%
Avg Score	**68.2**	68.0	68.4	66.9	70.5	68.5	66.8
Avg Age	**33.3**	31.5	35.6	32.9	33.8	33.6	33.1
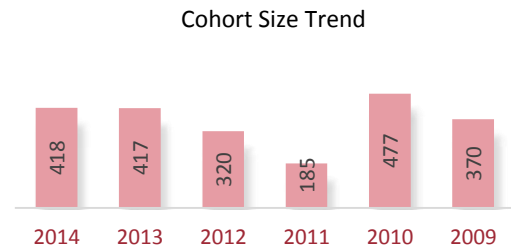
Cohort Size Trend

2014	2013	2012	2011	2010	2009
418	417	320	185	477	370

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	326	512	141	704	419	230	80	110	5	57	108	106	98	222	294
Sections	945	1,394	382	1,960	1,131	666	220	325	8	163	258	291	222	564	836
% Pass	43.1%	35.4%	56.5%	35.0%	43.1%	39.0%	31.8%	27.7%	37.5%	68.7%	46.5%	42.3%	39.2%	36.0%	30.4%
Avg Score	70.0	67.0	73.8	67.1	67.6	70.4	66.1	67.2	72.0	76.5	69.0	69.8	68.6	67.0	66.4
Avg Age	31.4	34.6	29.4	34.1	31.1	33.0	37.2	43.2	21.8	23.2	25.0	27.1	29.0	32.2	42.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	57	85	26	11
Active	336	128	38	59
Inactive	25	96	41	37
Drop	0	47	77	63
Lost Cd	0	11	21	18

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	494	1,138	58.9%	44.6%	68.2
<12	244	398	29.1%	40.7%	70.2
<18	153	266	18.2%	32.3%	68.6
<24	85	153	10.1%	26.8%	66.2
>24	142	387	16.9%	27.1%	66.5
Total	839	2,342	100%	38.5%	68.2

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	8	34	4.25	4.5%	94.1%
<12	49	218	4.45	27.4%	89.9%
<18	50	261	5.22	27.9%	76.6%
<24	35	232	6.63	19.6%	60.3%
>24	37	412	11.14	20.7%	35.9%
Total	179	1,157	6.46	100%	61.9%

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	503	651	34.3%	66.9	454	588	38.4%	70.5	499	599	42.7%	68.5	389	504	39.1%	66.8
2014	263	314	35.7%	65.3	221	248	47.6%	70.4	318	362	47.8%	69.1	182	207	40.6%	65.2
2013	143	205	36.6%	70.2	126	175	36.6%	71.6	89	111	37.8%	68.2	126	175	45.1%	70.7
2012	44	59	35.6%	67.4	44	66	27.3%	67.7	32	40	32.5%	64.3	35	55	32.7%	64.0
Other	53	73	20.0%	62.8	63	99	25.8%	69.4	60	86	39.6%	69.1	46	67	24.3%	62.3

AUD

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	48.2%	41.3%	48.1%	47.4%	57.0%	39.1%	47.8%
2014	45.2%	42.0%	50.6%	46.5%	53.2%	44.3%	47.5%
2013	53.7%	47.8%	49.3%	54.6%	62.9%	37.6%	52.7%
2012	49.2%	40.7%	47.5%	42.4%	57.6%	42.4%	50.9%
Other	47.5%	20.5%	33.3%	36.7%	59.0%	15.3%	34.1%

BEC

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	45.4%	69.7%	69.9%	48.5%	68.3%	63.5%	23.1%
2014	47.6%	70.6%	69.8%	48.8%	69.4%	62.9%	28.2%
2013	44.6%	76.0%	71.4%	52.6%	70.9%	66.3%	21.7%
2012	42.4%	65.2%	68.2%	42.4%	62.1%	63.6%	13.6%
Other	41.5%	57.2%	68.9%	43.8%	63.9%	59.7%	14.7%

FAR

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	52.3%	51.2%	48.1%	63.0%	58.3%		42.6%
2014	55.0%	53.0%	51.4%	64.4%	56.6%		45.9%
2013	46.0%	54.1%	44.1%	64.9%	62.2%		36.0%
2012	35.0%	42.5%	45.0%	55.0%	52.5%		32.5%
Other	56.6%	41.7%	38.4%	57.3%	64.6%		40.5%

REG

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	49.9%	51.1%	57.2%	53.6%	48.7%	55.4%	38.5%
2014	46.9%	50.7%	54.1%	51.2%	46.4%	49.8%	42.0%
2013	56.0%	57.1%	65.1%	64.0%	58.3%	66.9%	41.1%
2012	47.3%	47.3%	49.1%	45.5%	36.4%	47.3%	29.1%
Other	46.9%	39.3%	54.1%	40.5%	40.7%	52.2%	24.5%

Guam

Exam Type / Exam Section / Cohort Size Trend

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**628**	628	-	352	315	358	289
Sections	**1,314**	1,314	-	352	315	358	289
% Pass	**43.5%**	43.5%	-	35.5%	49.2%	50.0%	38.8%
Avg Score	**68.0**	68.0	-	65.7	70.9	69.7	65.7
Avg Age	**31.5**	31.5	-	31.3	31.3	31.8	31.7
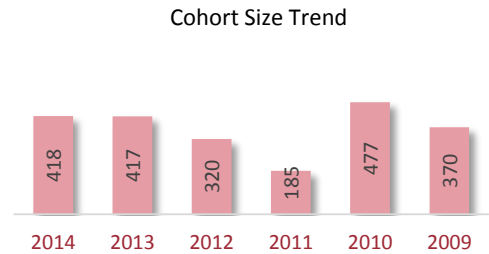
Cohort Size Trend: 2014: 418, 2013: 417, 2012: 320, 2011: 185, 2010: 477, 2009: 370

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	248	379	120	509	419	157	26	26	5	50	88	85	76	166	187
Sections	554	759	272	1,042	984	267	33	30	8	138	184	188	138	303	355
% Pass	49.5%	39.0%	61.4%	38.8%	44.1%	46.8%	21.2%	12.2%	37.5%	69.6%	48.9%	46.3%	42.8%	36.3%	35.5%
Avg Score	70.3	66.4	74.6	66.3	67.5	71.8	58.5	61.2	72.0	76.5	68.8	69.8	68.3	65.0	65.8
Avg Age	29.6	33.0	28.5	32.3	30.9	32.7	35.3	38.2	21.8	23.1	24.9	27.0	29.1	32.1	41.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	478	1,022	77.8%	44.4%	67.9
<12	132	161	12.3%	48.5%	71.6
<18	52	63	4.8%	41.3%	69.7
<24	26	29	2.2%	20.7%	60.9
>24	33	39	3.0%	18.0%	60.1
Total	628	1,314	100%	43.5%	68.0

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	6	24	4.00	9.0%	100.0%
<12	35	140	4.00	52.2%	100.0%
<18	20	80	4.00	29.9%	100.0%
<24	6	24	4.00	9.0%	100.0%
>24	-	-	-	-	-
Total	67	268	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	352	352	35.5%	65.7	315	315	49.2%	70.9	358	358	50.0%	69.7	289	289	38.8%	65.7
2014	263	263	34.6%	64.5	221	221	50.2%	70.3	318	318	49.4%	69.5	182	182	41.2%	65.2
2013	76	76	40.8%	70.6	78	78	51.3%	73.8	34	34	61.8%	75.5	79	79	41.8%	69.4
2012	7	7	28.6%	63.0	12	12	33.3%	63.0	1	1	0.0%	33.0	13	13	7.7%	53.8
Other	6	6	8.3%	56.6	4	4	0.0%	68.8	5	5	25.0%	57.4	15	15	15.7%	62.2

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	45.9%	41.8%	50.7%	44.2%	54.5%	41.8%	48.6%
2014	44.9%	41.1%	52.1%	43.0%	52.1%	43.0%	46.0%
2013	54.0%	46.1%	51.3%	51.3%	65.8%	39.5%	59.2%
2012	28.6%	28.6%	28.6%	42.9%	42.9%	14.3%	57.1%
Other	8.3%	33.3%	8.3%	8.3%	33.3%	50.0%	16.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	47.0%	70.8%	67.6%	50.8%	68.9%	61.6%	29.5%
2014	48.4%	70.1%	68.3%	49.8%	69.7%	61.1%	29.9%
2013	46.2%	82.1%	70.5%	57.7%	71.8%	68.0%	33.3%
2012	41.7%	33.3%	58.3%	41.7%	58.3%	50.0%	8.3%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	56.0%	54.5%	52.6%	62.1%	56.3%		48.7%
2014	55.7%	54.4%	52.8%	62.0%	55.0%		47.8%
2013	61.8%	64.7%	55.9%	70.6%	70.6%		61.8%
2012	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%
Other	50.0%	0.0%	25.0%	25.0%	50.0%		25.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	47.0%	51.2%	56.0%	51.3%	50.6%	49.9%	39.6%
2014	45.6%	51.1%	53.9%	52.8%	48.9%	49.5%	43.4%
2013	51.9%	55.7%	64.6%	59.5%	59.5%	58.2%	39.2%
2012	46.2%	23.1%	23.1%	15.4%	15.4%	23.1%	7.7%
Other	38.6%	52.4%	64.8%	22.4%	55.2%	35.2%	22.4%

Hawaii

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**296**	200	180	129	135	154	149
Sections	**741**	331	410	172	184	198	187
% Pass	**40.1%**	44.1%	36.8%	37.2%	40.8%	38.4%	43.9%
Avg Score	**69.8**	69.9	69.6	69.5	71.6	67.1	70.9
Avg Age	**30.8**	28.5	32.7	30.2	32.2	30.8	30.0
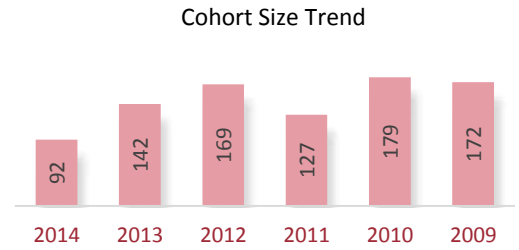
Cohort Size Trend

2014	2013	2012	2011	2010	2009
92	142	169	127	179	172

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	164	132	258	38	92	88	48	68	5	41	70	48	39	61	61
Sections	428	313	640	101	179	235	122	205	11	86	156	108	76	145	159
% Pass	33.6%	48.9%	40.0%	40.6%	42.5%	49.8%	38.5%	27.1%	45.5%	46.5%	43.6%	36.1%	40.8%	37.2%	37.7%
Avg Score	67.5	72.8	69.8	69.7	68.7	72.7	69.7	67.0	67.2	70.0	71.2	68.4	67.3	70.7	69.6
Avg Age	30.1	31.7	29.8	37.1	27.1	30.2	31.1	37.4	21.6	23.3	25.0	27.1	28.9	32.4	43.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	2	42	16	13
Active	86	39	25	57
Inactive	4	37	24	26
Drop	0	13	36	40
Lost Cd	0	4	12	19

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	116	195	39.2%	44.1%	69.6
<12	83	117	28.0%	47.9%	71.6
<18	76	120	25.7%	47.5%	71.7
<24	44	71	14.9%	42.3%	71.1
>24	86	238	29.1%	28.6%	67.5
Total	296	741	100%	40.1%	69.8

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.4%	100.0%
<12	1	4	4.00	1.4%	100.0%
<18	19	90	4.74	26.0%	84.4%
<24	23	142	6.17	31.5%	64.8%
>24	29	315	10.86	39.7%	36.8%
Total	73	555	7.60	100%	52.6%

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	129	172	37.2%	69.5	135	184	40.8%	71.6	154	198	38.4%	67.1	149	187	43.9%	70.9
2014	34	38	42.1%	70.5	34	36	47.2%	71.8	59	65	41.5%	66.8	39	40	40.0%	67.4
2013	40	55	41.8%	73.2	41	55	54.6%	73.9	39	53	47.2%	69.9	54	72	54.2%	73.4
2012	23	34	38.2%	68.5	19	27	37.0%	71.9	22	28	39.3%	65.4	24	33	39.4%	72.7
Other	32	45	35.5%	67.9	41	66	26.9%	69.1	34	52	27.3%	65.1	32	42	25.9%	65.3

AUD Skills Area

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	51.0%	56.4%	54.0%	49.9%	63.8%	51.1%	48.1%
2014	60.5%	57.9%	55.3%	44.7%	57.9%	52.6%	44.7%
2013	49.1%	72.7%	61.8%	47.3%	67.3%	60.0%	56.4%
2012	44.1%	50.0%	50.0%	52.9%	67.7%	64.7%	47.1%
Other	48.3%	38.8%	45.7%	56.4%	62.9%	28.6%	41.9%

BEC Skills Area

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	59.9%	64.0%	51.3%	67.8%	50.4%	59.9%	58.1%
2014	61.1%	58.3%	47.2%	72.2%	50.0%	61.1%	72.2%
2013	60.0%	67.3%	60.0%	70.9%	61.8%	61.8%	63.6%
2012	51.9%	59.3%	48.2%	51.9%	44.4%	66.7%	63.0%
Other	62.5%	67.7%	47.5%	68.5%	42.2%	53.8%	38.5%

FAR Skills Area

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	43.7%	43.6%	46.2%	52.7%	55.7%		40.0%
2014	53.9%	49.2%	43.1%	60.0%	55.4%		41.5%
2013	45.3%	56.6%	56.6%	54.7%	58.5%		47.2%
2012	50.0%	39.3%	46.4%	39.3%	64.3%		35.7%
Other	20.0%	21.9%	39.5%	46.5%	47.4%		32.0%

REG Skills Area

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	60.1%	56.7%	58.8%	56.0%	50.7%	45.4%	48.9%
2014	67.5%	50.0%	57.5%	52.5%	52.5%	40.0%	50.0%
2013	73.6%	65.3%	65.3%	59.7%	55.6%	54.2%	58.3%
2012	45.5%	54.6%	63.6%	72.7%	57.6%	51.5%	45.5%
Other	39.2%	51.9%	45.9%	41.5%	35.0%	32.7%	34.2%

Hawaii

2014 CPA Examination: First-Time Section

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**200**	200	-	72	75	96	88
Sections	**331**	331	-	72	75	96	88
% Pass	**44.1%**	44.1%	-	34.7%	52.0%	43.8%	45.5%
Avg Score	**69.9**	69.9	-	68.9	73.2	68.1	69.8
Avg Age	**28.5**	28.5	-	27.4	27.8	29.3	29.0
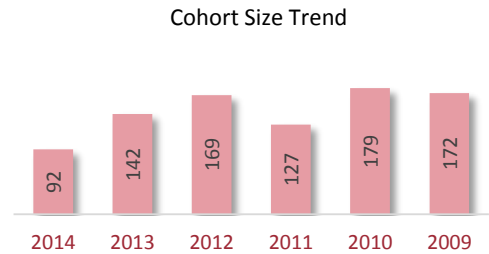
Cohort Size Trend

Year	Size
2014	92
2013	142
2012	169
2011	127
2010	179
2009	172

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	113	87	180	20	92	68	22	18	5	37	51	30	24	39	29
Sections	178	153	302	29	166	116	26	23	10	61	79	53	32	56	40
% Pass	34.8%	54.9%	43.1%	55.2%	44.0%	52.6%	34.6%	7.9%	50.0%	49.2%	41.8%	39.6%	40.6%	41.1%	52.5%
Avg Score	66.0	74.5	69.9	69.4	69.5	73.6	66.1	56.0	67.3	71.4	70.8	69.2	66.8	69.1	71.1
Avg Age	27.8	29.3	27.8	35.4	27.0	29.9	29.8	31.1	21.6	23.2	25.0	27.0	29.0	32.4	41.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	112	182	55.0%	45.6%	69.9
<12	56	65	19.6%	46.2%	72.7
<18	37	42	12.7%	59.5%	73.5
<24	13	14	4.2%	35.7%	65.9
>24	23	28	8.5%	10.7%	59.9
Total	200	331	100%	44.1%	69.9

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	6.3%	100.0%
<12	1	4	4.00	6.3%	100.0%
<18	8	32	4.00	50.0%	100.0%
<24	5	20	4.00	31.3%	100.0%
>24	1	4	4.00	6.3%	100.0%
Total	16	64	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	72	72	34.7%	68.9	75	75	52.0%	73.2	96	96	43.8%	68.1	88	88	45.5%	69.8
2014	34	34	41.2%	70.4	34	34	50.0%	72.8	59	59	44.1%	68.3	39	39	41.0%	67.6
2013	25	25	36.0%	72.9	29	29	65.5%	75.8	25	25	52.0%	72.2	37	37	54.1%	73.2
2012	7	7	28.6%	58.9	7	7	28.6%	68.6	5	5	40.0%	66.2	7	7	42.9%	70.7
Other	6	6	0.0%	54.9	5	5	12.5%	63.6	7	7	25.0%	55.5	5	5	33.3%	64.7

AUD

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	49.0%	55.6%	52.4%	36.1%	53.5%	51.0%	45.1%
2014	61.8%	55.9%	52.9%	44.1%	55.9%	55.9%	44.1%
2013	40.0%	76.0%	68.0%	40.0%	60.0%	60.0%	48.0%
2012	28.6%	28.6%	28.6%	14.3%	42.9%	28.6%	57.1%
Other	37.5%	0.0%	12.5%	0.0%	25.0%	12.5%	25.0%

BEC

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	60.3%	63.3%	50.2%	62.2%	57.5%	58.5%	72.3%
2014	64.7%	61.8%	50.0%	70.6%	52.9%	61.8%	76.5%
2013	58.6%	72.4%	58.6%	65.5%	65.5%	62.1%	75.9%
2012	71.4%	42.9%	42.9%	42.9%	42.9%	42.9%	71.4%
Other	25.0%	50.0%	12.5%	12.5%	62.5%	37.5%	25.0%

FAR

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	49.7%	50.0%	50.8%	56.4%	57.7%		47.1%
2014	52.5%	52.5%	44.1%	62.7%	55.9%		45.8%
2013	48.0%	56.0%	72.0%	56.0%	60.0%		56.0%
2012	60.0%	60.0%	60.0%	20.0%	60.0%		40.0%
Other	25.0%	0.0%	25.0%	31.3%	62.5%		31.3%

REG

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	67.4%	57.8%	56.4%	56.4%	50.6%	48.5%	51.4%
2014	69.2%	51.3%	59.0%	51.3%	53.9%	41.0%	48.7%
2013	70.3%	70.3%	62.2%	62.2%	54.1%	56.8%	54.1%
2012	42.9%	14.3%	28.6%	71.4%	42.9%	57.1%	57.1%
Other	66.7%	77.8%	33.3%	33.3%	11.1%	33.3%	44.4%

Idaho

2014 CPA Examination: All Test Results

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**284**	212	157	163	156	164	167
Sections	**804**	459	345	206	184	204	210
% Pass	**47.0%**	51.4%	41.2%	44.7%	53.8%	44.6%	45.7%
Avg Score	**70.8**	70.4	71.4	71.0	73.1	69.4	69.9
Avg Age	**30.5**	29.6	31.7	30.6	30.2	30.4	30.6
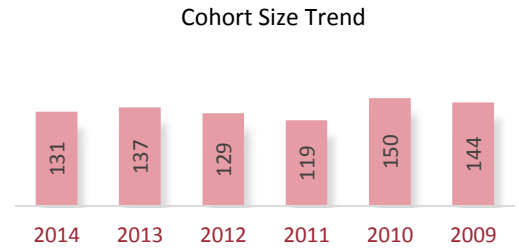
Cohort Size Trend

2014	2013	2012	2011	2010	2009
131	137	129	119	150	144

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	85	104	284	0	131	78	33	42	2	39	57	62	46	52	64
Sections	185	243	804	0	352	245	95	112	3	103	140	146	120	121	171
% Pass	36.8%	53.1%	47.0%	0.0%	50.6%	49.0%	40.0%	28.8%	33.3%	53.4%	51.4%	44.5%	45.8%	52.9%	38.6%
Avg Score	67.0	71.2	70.8	0.0	70.2	72.1	70.2	67.8	74.3	72.4	71.1	71.0	71.1	72.2	68.1
Avg Age	31.8	29.8	30.5	0.0	29.1	30.3	31.3	37.3	21.8	23.1	25.2	26.9	28.9	32.2	42.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	17	39	13	7
Active	109	39	19	27
Inactive	5	22	8	17
Drop	0	14	27	24
Lost Cd	0	0	4	6

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	158	361	55.6%	47.1%	69.5
<12	84	143	29.6%	54.6%	73.7
<18	58	99	20.4%	50.5%	72.0
<24	30	55	10.6%	41.8%	70.4
>24	58	146	20.4%	39.0%	70.3
Total	284	804	100%	47.0%	70.8

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	2	8	4.00	2.6%	100.0%
<12	15	62	4.13	19.7%	96.8%
<18	18	97	5.39	23.7%	74.2%
<24	21	131	6.24	27.6%	64.1%
>24	20	220	11.00	26.3%	36.4%
Total	76	518	6.82	100%	58.7%

Cohort Performance: Section, Content Area, Skills Area

AUD

	Cand	Secs	%P	Score
Overall	163	206	44.7%	71.0
2014	73	80	50.0%	70.1
2013	50	76	40.8%	71.5
2012	16	22	36.4%	71.1
Other	24	28	38.1%	71.3

BEC

	Cand	Secs	%P	Score
Overall	156	184	53.8%	73.1
2014	79	86	57.0%	73.0
2013	39	45	64.4%	75.3
2012	17	25	44.0%	72.0
Other	21	28	39.5%	71.0

FAR

	Cand	Secs	%P	Score
Overall	164	204	44.6%	69.4
2014	90	95	48.4%	68.5
2013	40	58	48.3%	72.0
2012	19	29	37.9%	68.4
Other	15	22	20.0%	65.5

REG

	Cand	Secs	%P	Score
Overall	167	210	45.7%	69.9
2014	78	91	47.3%	69.5
2013	51	66	48.5%	70.7
2012	14	19	42.1%	69.6
Other	24	34	47.2%	69.5

AUD

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	52.5%	55.7%	52.3%	55.0%	47.5%	55.1%	55.7%
2014	51.3%	56.3%	56.3%	50.0%	48.8%	52.5%	53.8%
2013	52.6%	59.2%	51.3%	63.2%	50.0%	54.0%	63.2%
2012	77.3%	68.2%	63.6%	54.6%	40.9%	54.6%	50.0%
Other	39.3%	38.1%	34.5%	53.6%	42.9%	65.5%	50.0%

BEC

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	59.2%	62.7%	51.6%	71.7%	45.4%	51.9%	79.1%
2014	60.5%	61.6%	54.7%	68.6%	45.4%	50.0%	82.6%
2013	60.0%	71.1%	57.8%	77.8%	51.1%	60.0%	80.0%
2012	64.0%	56.0%	48.0%	68.0%	44.0%	44.0%	72.0%
Other	48.9%	56.8%	31.7%	75.3%	36.2%	50.7%	69.8%

FAR

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	42.5%	37.7%	41.1%	47.1%	53.3%		58.3%
2014	45.3%	41.1%	44.2%	50.5%	51.6%		57.9%
2013	53.5%	41.4%	37.9%	55.2%	63.8%		62.1%
2012	24.1%	34.5%	44.8%	31.0%	48.3%		58.6%
Other	20.0%	11.7%	26.7%	25.0%	41.7%		50.0%

REG

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	63.4%	50.1%	52.1%	52.0%	53.8%	46.4%	56.1%
2014	59.3%	50.6%	58.2%	50.6%	50.6%	49.5%	53.9%
2013	66.7%	48.5%	51.5%	54.6%	50.0%	43.9%	60.6%
2012	63.2%	47.4%	31.6%	63.2%	68.4%	42.1%	52.6%
Other	70.1%	54.0%	45.0%	44.4%	64.0%	44.1%	56.2%

Idaho

2014 CPA Examination: First-Time Section

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**212**	212	-	109	112	129	109
Sections	**459**	459	-	109	112	129	109
% Pass	**51.4%**	51.4%	-	44.0%	59.8%	49.6%	52.3%
Avg Score	**70.4**	70.4	-	69.2	73.9	68.8	69.8
Avg Age	**29.6**	29.6	-	29.7	29.0	29.6	29.9
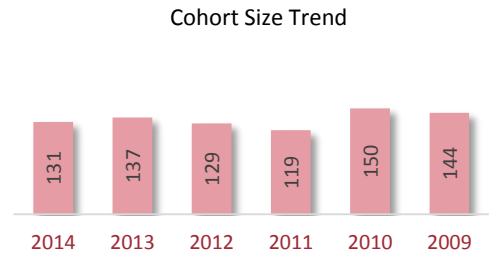
Cohort Size Trend

2014	2013	2012	2011	2010	2009
131	137	129	119	150	144

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	50	71	212	-	131	60	15	6	2	35	49	44	30	30	40
Sections	102	141	459	-	320	113	18	8	3	76	101	86	60	50	83
% Pass	40.2%	60.3%	51.4%	-	51.6%	54.0%	33.3%	35.0%	33.3%	57.9%	53.5%	47.7%	55.0%	54.0%	43.4%
Avg Score	65.8	71.3	70.4	-	70.1	72.0	66.0	62.4	74.3	71.7	71.0	71.2	72.1	69.5	66.7
Avg Age	32.1	28.1	29.6	-	29.1	30.2	32.1	36.3	21.8	23.0	25.2	27.0	28.8	32.0	42.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	155	328	71.5%	48.5%	69.2
<12	60	81	17.6%	61.7%	75.8
<18	21	23	5.0%	73.9%	72.5
<24	12	14	3.1%	35.7%	68.9
>24	11	13	2.8%	38.5%	63.8
Total	212	459	100%	51.4%	70.4

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	2	8	4.00	9.1%	100.0%
<12	13	52	4.00	59.1%	100.0%
<18	5	20	4.00	22.7%	100.0%
<24	2	8	4.00	9.1%	100.0%
>24	-	-	-	-	-
Total	22	88	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

AUD / BEC / FAR / REG

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	109	109	44.0%	69.2	112	112	59.8%	73.9	129	129	49.6%	68.8	109	109	52.3%	69.8
2014	73	73	48.0%	69.8	79	79	57.0%	73.1	90	90	50.0%	68.4	78	78	51.3%	69.5
2013	31	31	32.3%	67.2	27	27	74.1%	78.3	30	30	56.7%	72.0	25	25	56.0%	71.1
2012	2	2	50.0%	78.0	5	5	40.0%	69.4	8	8	25.0%	62.5	3	3	33.3%	61.7
Other	3	3	75.0%	71.5	1	1	0.0%	49.0	1	1	0.0%	55.0	3	3	50.0%	68.8

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	46.8%	52.3%	49.5%	49.5%	41.3%	45.9%	50.5%
2014	50.7%	57.5%	54.8%	52.1%	46.6%	50.7%	52.1%
2013	45.2%	48.4%	45.2%	51.6%	35.5%	41.9%	54.8%
2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	62.5%	67.0%	58.0%	71.4%	49.1%	55.4%	80.4%
2014	64.6%	63.3%	54.4%	67.1%	46.8%	49.4%	82.3%
2013	59.3%	77.8%	74.1%	88.9%	55.6%	74.1%	85.2%
2012	60.0%	80.0%	40.0%	60.0%	60.0%	60.0%	40.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	45.7%	38.8%	41.9%	50.4%	51.9%		58.9%
2014	46.7%	43.3%	44.4%	51.1%	53.3%		57.8%
2013	50.0%	30.0%	46.7%	56.7%	53.3%		70.0%
2012	25.0%	25.0%	0.0%	25.0%	37.5%		37.5%
Other	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	58.7%	44.0%	54.1%	50.5%	47.7%	46.8%	56.0%
2014	60.3%	47.4%	57.7%	51.3%	47.4%	48.7%	56.4%
2013	68.0%	44.0%	56.0%	60.0%	60.0%	52.0%	68.0%
2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Illinois

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**4,850**	3,565	2,634	2,850	2,498	2,732	2,743
Sections	**13,138**	7,842	5,296	3,542	2,898	3,313	3,385
% Pass	**53.1%**	59.6%	43.5%	50.0%	62.4%	49.8%	51.5%
Avg Score	**73.2**	74.4	71.3	73.8	76.0	71.3	72.0
Avg Age	**27.9**	26.5	29.9	27.8	28.3	27.8	27.7
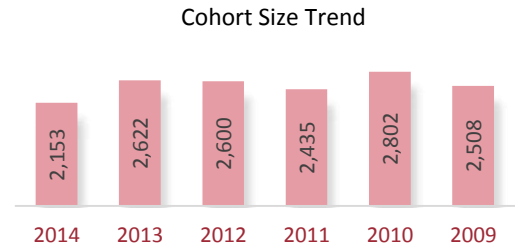
Cohort Size Trend

2014	2013	2012	2011	2010	2009
2,153	2,622	2,600	2,435	2,802	2,508

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	2,391	2,455	4,752	104	2,154	1,452	488	756	88	1,590	1,249	618	451	682	721
Sections	6,426	6,697	12,888	250	6,305	3,668	1,214	1,951	181	4,530	2,808	1,319	1,033	1,607	1,660
% Pass	50.5%	55.6%	53.2%	45.6%	60.9%	52.1%	41.6%	36.2%	70.7%	65.0%	51.3%	45.9%	43.4%	46.4%	39.8%
Avg Score	72.3	74.0	73.2	71.9	75.0	72.6	71.1	69.4	78.5	76.8	72.4	70.6	71.2	71.3	69.0
Avg Age	27.9	27.9	27.7	35.1	25.6	28.2	29.7	35.9	21.7	23.2	24.8	27.0	29.0	32.1	42.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	527	712	170	168
Active	1,572	642	268	536
Inactive	54	452	195	237
Drop	0	189	430	424
Lost Cd	0	56	136	120

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	2,622	6,463	54.1%	60.7%	74.9
<12	1,421	2,101	29.3%	55.3%	73.5
<18	993	1,577	20.5%	47.6%	71.7
<24	413	640	8.5%	38.6%	70.6
>24	978	2,357	20.2%	37.8%	69.7
Total	4,850	13,138	100%	53.1%	73.2

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	88	361	4.10	5.6%	97.5%
<12	439	1,873	4.27	27.8%	93.8%
<18	347	1,723	4.97	22.0%	80.6%
<24	365	2,149	5.89	23.1%	67.9%
>24	338	3,581	10.59	21.4%	37.8%
Total	1,577	9,687	6.14	100%	65.1%

Cohort Performance: Section, Content Area, Skills Area

AUD

	Cand	Secs	%P	Score
Overall	2,850	3,542	50.0%	73.8
2014	1,493	1,733	56.2%	75.4
2013	751	999	49.2%	73.2
2012	222	301	40.2%	71.9
Other	384	509	37.8%	71.0

BEC

	Cand	Secs	%P	Score
Overall	2,498	2,898	62.4%	76.0
2014	1,263	1,360	73.1%	78.6
2013	664	789	62.4%	75.4
2012	193	253	47.0%	72.7
Other	378	496	38.2%	70.8

FAR

	Cand	Secs	%P	Score
Overall	2,732	3,313	49.8%	71.3
2014	1,532	1,713	58.6%	73.2
2013	635	812	46.1%	69.9
2012	234	336	36.3%	69.5
Other	331	452	34.4%	68.0

REG

	Cand	Secs	%P	Score
Overall	2,743	3,385	51.5%	72.0
2014	1,328	1,499	57.9%	73.6
2013	810	1,068	52.0%	71.9
2012	237	324	44.1%	70.9
Other	368	494	35.2%	67.8

AUD

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	62.8%	64.7%	60.9%	64.3%	62.9%	68.5%	54.2%
2014	66.0%	69.4%	66.1%	68.3%	65.3%	72.2%	56.7%
2013	59.8%	60.8%	58.6%	62.7%	61.0%	66.6%	54.1%
2012	55.2%	61.5%	53.5%	58.1%	58.8%	66.8%	49.5%
Other	60.8%	55.9%	49.5%	55.1%	59.6%	58.9%	48.0%

BEC

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.5%	69.4%	62.7%	71.3%	63.8%	64.7%	76.1%
2014	74.9%	75.0%	69.7%	74.0%	71.9%	71.8%	83.1%
2013	67.9%	65.9%	61.1%	71.2%	59.3%	63.5%	75.3%
2012	59.7%	60.5%	54.9%	65.2%	54.9%	53.4%	67.2%
Other	58.8%	61.3%	46.0%	65.3%	49.3%	48.9%	59.0%

FAR

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	55.4%	54.6%	56.4%	63.1%	60.0%		50.7%
2014	60.7%	61.5%	62.3%	67.5%	62.9%		56.4%
2013	52.1%	49.1%	52.8%	59.7%	57.3%		47.2%
2012	44.1%	44.6%	49.4%	57.1%	56.6%		39.6%
Other	45.2%	40.5%	40.9%	53.5%	54.1%		38.8%

REG

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	70.1%	59.4%	64.3%	62.4%	62.4%	55.5%	51.4%
2014	73.1%	66.2%	68.1%	66.3%	67.1%	59.4%	55.5%
2013	69.5%	56.7%	62.6%	62.6%	61.0%	57.2%	51.6%
2012	66.7%	50.0%	63.9%	60.8%	58.0%	50.9%	43.8%
Other	63.1%	47.1%	54.6%	48.8%	51.1%	40.8%	41.1%

Illinois

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**3,565**	3,565	-	1,972	1,882	2,002	1,986
Sections	**7,842**	7,842	-	1,972	1,882	2,002	1,986
% Pass	**59.6%**	59.6%	-	55.6%	71.5%	56.0%	55.7%
Avg Score	**74.4**	74.4	-	74.8	78.2	72.2	72.8
Avg Age	**26.5**	26.5	-	26.5	26.5	26.5	26.6
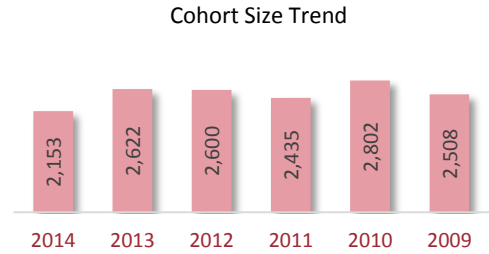
Cohort Size Trend

2014	2013	2012	2011	2010	2009
2,153	2,622	2,600	2,435	2,802	2,508

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,715	1,845	3,512	53	2,153	1,033	216	163	87	1,411	855	385	266	402	441
Sections	3,756	4,076	7,756	86	5,615	1,742	281	204	171	3,668	1,532	622	454	681	714
% Pass	55.9%	62.9%	59.5%	61.6%	62.6%	56.2%	39.2%	32.7%	71.4%	68.5%	55.4%	47.9%	47.8%	52.0%	44.4%
Avg Score	73.1	75.7	74.4	75.7	75.3	73.3	69.4	67.5	78.9	77.7	72.8	70.2	70.9	71.4	69.3
Avg Age	26.6	26.5	26.5	31.6	25.5	28.3	30.4	35.8	21.7	23.1	24.8	26.9	29.0	32.1	41.8

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	2,525	5,890	75.1%	62.2%	75.2
<12	805	975	12.4%	60.8%	74.7
<18	476	568	7.2%	48.8%	71.9
<24	108	119	1.5%	32.8%	67.7
>24	235	290	3.7%	32.8%	67.0
Total	3,565	7,842	100%	59.6%	74.4

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	81	324	4.00	11.8%	100.0%
<12	352	1,408	4.00	51.2%	100.0%
<18	157	628	4.00	22.8%	100.0%
<24	86	344	4.00	12.5%	100.0%
>24	12	48	4.00	1.7%	100.0%
Total	688	2,752	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	1,972	1,972	55.6%	74.8	1,882	1,882	71.5%	78.2	2,002	2,002	56.0%	72.2	1,986	1,986	55.7%	72.8
2014	1,493	1,493	58.0%	75.6	1,262	1,262	75.1%	79.1	1,532	1,532	59.9%	73.4	1,328	1,328	59.1%	73.7
2013	373	373	52.8%	73.3	507	507	68.2%	77.2	343	343	48.4%	69.8	519	519	52.0%	71.7
2012	56	56	37.5%	70.8	77	77	45.5%	72.4	73	73	34.3%	66.3	75	75	38.7%	68.5
Other	50	50	20.4%	64.6	36	36	33.0%	68.4	54	54	26.5%	65.0	64	64	41.7%	70.2

AUD

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	63.3%	68.3%	64.1%	65.9%	62.1%	71.1%	57.7%
2014	65.2%	70.1%	66.5%	68.3%	65.2%	73.2%	58.3%
2013	59.3%	63.0%	59.5%	60.6%	54.2%	67.0%	59.3%
2012	55.4%	57.1%	50.0%	57.1%	51.8%	55.4%	50.0%
Other	46.2%	64.9%	40.8%	43.3%	42.6%	54.3%	36.0%

BEC

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	73.1%	73.0%	68.8%	74.1%	69.4%	70.3%	81.8%
2014	75.6%	75.8%	71.7%	74.9%	73.4%	72.9%	84.2%
2013	70.8%	71.2%	66.3%	74.8%	64.7%	68.8%	79.9%
2012	55.8%	55.8%	54.6%	64.9%	52.0%	52.0%	66.2%
Other	53.6%	38.4%	35.1%	55.7%	32.4%	40.2%	58.0%

FAR

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	59.9%	59.4%	60.0%	64.9%	61.8%		55.1%
2014	61.8%	62.9%	63.0%	68.4%	63.5%		57.3%
2013	57.7%	53.1%	53.9%	57.1%	57.7%		52.5%
2012	43.8%	37.0%	43.8%	45.2%	50.7%		39.7%
Other	40.8%	33.6%	34.6%	40.5%	57.7%		29.1%

REG

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.8%	63.9%	67.5%	65.0%	65.5%	59.4%	53.9%
2014	73.4%	67.5%	68.5%	66.3%	67.7%	59.9%	55.9%
2013	69.4%	59.7%	65.3%	64.7%	60.9%	59.9%	52.2%
2012	64.0%	44.0%	60.0%	54.7%	57.3%	53.3%	36.0%
Other	67.3%	46.3%	73.7%	50.5%	68.1%	52.1%	48.6%

Indiana

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,266	921	683	730	692	704	724
Sections	3,500	2,075	1,425	927	782	885	906
% Pass	49.6%	55.7%	40.7%	46.6%	60.7%	46.2%	46.4%
Avg Score	72.4	73.3	71.0	73.0	75.4	70.5	70.9
Avg Age	28.0	27.1	29.3	27.6	28.1	28.1	28.1
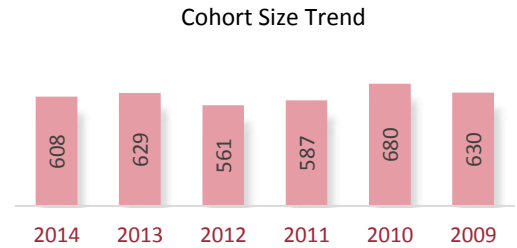
Cohort Size Trend

2014	2013	2012	2011	2010	2009
608	629	561	587	680	630

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	576	690	1,258	12	608	360	109	189	12	355	347	201	131	188	186
Sections	1,556	1,944	3,464	36	1,779	938	289	494	31	1,096	777	453	286	425	432
% Pass	43.4%	54.5%	49.9%	25.0%	56.3%	47.1%	38.4%	42.1%	80.7%	58.1%	44.8%	44.4%	47.6%	49.2%	41.7%
Avg Score	70.3	74.0	72.4	66.2	73.6	71.6	71.1	70.3	81.0	74.8	71.6	71.4	71.5	71.7	69.2
Avg Age	28.2	27.8	28.0	25.4	26.1	28.7	29.3	34.9	21.6	23.2	24.9	26.9	29.0	32.5	42.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	139	161	39	54
Active	447	177	59	122
Inactive	22	126	41	58
Drop	0	33	101	123
Lost Cd	0	17	21	22

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	719	1,823	56.8%	56.7%	73.8
<12	338	518	26.7%	50.6%	72.2
<18	226	380	17.9%	40.3%	70.2
<24	115	179	9.1%	39.7%	70.5
>24	245	600	19.4%	36.0%	70.1
Total	1,266	3,500	100%	49.6%	72.4

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	31	131	4.23	7.9%	94.7%
<12	108	467	4.32	27.5%	92.5%
<18	96	503	5.24	24.4%	76.3%
<24	65	416	6.40	16.5%	62.5%
>24	93	1,040	11.18	23.7%	35.8%
Total	393	2,557	6.51	100%	61.5%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	730	927	46.6%	73.0	692	782	60.7%	75.4	704	885	46.2%	70.5	724	906	46.4%	70.9
2014	404	468	53.4%	74.5	398	421	70.3%	77.7	413	464	51.9%	71.1	375	426	50.2%	71.3
2013	200	290	41.4%	71.7	143	165	55.8%	73.6	154	212	44.3%	69.6	205	271	50.2%	71.8
2012	43	57	40.4%	74.0	52	67	43.3%	72.5	58	85	42.4%	70.4	50	80	28.8%	68.8
Other	83	112	45.7%	71.3	99	129	47.7%	71.4	79	124	33.4%	69.4	94	129	38.5%	69.0

AUD

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	64.5%	64.5%	60.1%	61.1%	57.1%	69.5%	54.1%
2014	66.7%	68.4%	63.3%	66.7%	61.1%	71.8%	54.3%
2013	63.8%	60.3%	56.9%	53.8%	50.3%	68.3%	52.4%
2012	70.2%	66.7%	57.9%	49.1%	61.4%	64.9%	56.1%
Other	52.8%	54.8%	53.9%	57.5%	51.8%	63.8%	56.7%

BEC

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	65.1%	66.1%	58.9%	73.9%	62.0%	66.2%	80.8%
2014	69.6%	70.8%	67.2%	75.5%	67.7%	72.5%	86.0%
2013	57.0%	64.9%	50.3%	72.7%	59.4%	58.8%	78.8%
2012	55.2%	58.2%	35.8%	71.6%	59.7%	58.2%	70.2%
Other	64.1%	53.3%	50.0%	70.4%	43.8%	55.9%	68.4%

FAR

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	56.3%	50.4%	51.5%	58.2%	59.7%		49.8%
2014	58.8%	54.5%	57.1%	61.9%	60.8%		51.7%
2013	56.1%	47.6%	44.8%	57.1%	53.8%		47.6%
2012	49.4%	48.2%	43.5%	60.0%	63.5%		50.6%
Other	48.8%	35.5%	41.1%	40.2%	63.0%		43.7%

REG

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	65.4%	54.4%	66.3%	56.5%	59.8%	52.5%	50.3%
2014	65.3%	58.7%	68.5%	59.2%	59.6%	54.7%	50.5%
2013	67.9%	53.9%	67.2%	58.7%	62.7%	54.2%	54.6%
2012	61.3%	47.5%	68.8%	51.3%	56.3%	37.5%	36.3%
Other	62.4%	41.8%	53.9%	44.1%	56.0%	48.0%	48.0%

Indiana

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	921	921	-	504	522	523	526
Sections	2,075	2,075	-	504	522	523	526
% Pass	55.7%	55.7%	-	50.2%	70.5%	52.0%	50.0%
Avg Score	73.3	73.3	-	73.6	77.7	70.9	71.1
Avg Age	27.1	27.1	-	26.8	27.0	26.9	27.6
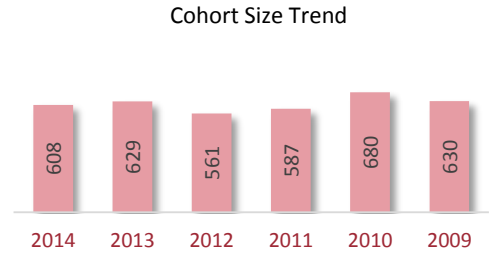
Cohort Size Trend

2014	2013	2012	2011	2010	2009
608	629	561	587	680	630

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	409	512	916	7	608	225	45	43	12	318	227	117	71	130	120
Sections	884	1,191	2,059	16	1,590	375	57	53	29	890	397	198	124	232	205
% Pass	49.0%	60.7%	56.0%	18.8%	57.1%	54.9%	33.3%	46.6%	82.8%	62.3%	49.6%	48.5%	53.2%	52.2%	47.8%
Avg Score	70.5	75.4	73.4	66.0	73.7	72.6	68.6	70.9	82.1	75.5	71.8	71.7	71.8	72.7	68.8
Avg Age	27.3	26.9	27.1	25.3	26.1	29.5	29.5	36.9	21.6	23.2	24.8	27.0	29.0	32.6	41.8

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	690	1,639	79.0%	57.2%	73.8
<12	186	238	11.5%	56.7%	72.6
<18	84	94	4.5%	47.9%	70.4
<24	31	36	1.7%	36.1%	69.8
>24	56	68	3.3%	36.8%	69.0
Total	921	2,075	100%	55.7%	73.3

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	26	104	4.00	16.3%	100.0%
<12	80	320	4.00	50.0%	100.0%
<18	34	136	4.00	21.3%	100.0%
<24	18	72	4.00	11.3%	100.0%
>24	2	8	4.00	1.3%	100.0%
Total	160	640	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	504	504	50.2%	73.6	522	522	70.5%	77.7	523	523	52.0%	70.9	526	526	50.0%	71.1
2014	404	404	52.7%	74.3	398	398	71.6%	78.0	413	413	53.3%	71.4	375	375	50.7%	71.2
2013	78	78	43.6%	71.4	100	100	67.0%	76.7	81	81	53.1%	70.0	116	116	53.5%	71.7
2012	11	11	18.2%	67.0	14	14	64.3%	76.6	15	15	40.0%	67.2	17	17	11.8%	64.4
Other	11	11	36.1%	71.4	10	10	66.7%	75.4	14	14	33.3%	65.9	18	18	52.9%	70.1

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	62.6%	67.3%	60.1%	63.7%	57.6%	70.2%	52.9%
2014	64.6%	67.8%	62.4%	67.1%	59.9%	70.5%	53.2%
2013	53.9%	66.7%	51.3%	50.0%	50.0%	69.2%	52.6%
2012	45.5%	54.6%	45.5%	45.5%	36.4%	72.7%	36.4%
Other	66.7%	66.7%	52.8%	52.8%	50.0%	63.9%	58.3%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.2%	72.2%	66.4%	76.1%	68.4%	71.2%	85.4%
2014	69.1%	72.4%	68.8%	75.1%	68.3%	73.1%	86.2%
2013	63.0%	74.0%	58.0%	79.0%	68.0%	66.0%	85.0%
2012	50.0%	71.4%	57.1%	78.6%	78.6%	64.3%	78.6%
Other	58.3%	50.0%	66.7%	83.3%	58.3%	58.3%	66.7%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	59.2%	55.7%	55.8%	59.8%	59.6%		51.9%
2014	60.3%	57.1%	58.4%	62.2%	61.0%		52.3%
2013	59.3%	53.1%	50.6%	54.3%	56.8%		53.1%
2012	46.7%	46.7%	26.7%	60.0%	53.3%		33.3%
Other	38.3%	38.3%	41.7%	18.3%	41.7%		53.3%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	68.0%	56.9%	66.1%	58.0%	59.5%	53.7%	49.8%
2014	66.1%	58.7%	69.6%	59.7%	59.7%	53.9%	49.6%
2013	73.3%	57.8%	61.2%	55.2%	65.5%	55.2%	54.3%
2012	64.7%	41.2%	52.9%	29.4%	23.5%	41.2%	17.7%
Other	75.7%	29.8%	37.9%	67.1%	51.0%	52.9%	54.5%

Iowa

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**644**	513	301	413	342	357	370
Sections	**1,769**	1,173	596	518	388	416	447
% Pass	**54.1%**	58.5%	45.5%	49.4%	61.6%	51.2%	55.7%
Avg Score	**73.7**	74.6	71.8	73.7	75.3	72.5	73.4
Avg Age	**26.7**	26.4	27.2	26.4	26.7	27.0	26.6

Cohort Size Trend
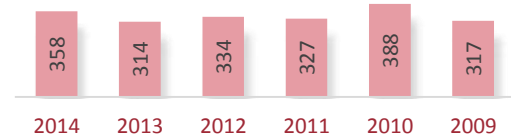
2014	2013	2012	2011	2010	2009
358	314	334	327	388	317

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	318	326	636	9	358	174	45	67	14	266	174	82	44	67	73
Sections	893	876	1,748	21	1,038	453	110	168	36	765	388	173	94	160	153
% Pass	46.4%	62.0%	54.1%	57.1%	56.3%	53.6%	49.1%	45.5%	52.8%	56.1%	53.1%	52.6%	45.7%	55.0%	52.9%
Avg Score	71.6	75.8	73.7	75.0	74.2	73.1	73.7	72.5	75.9	74.7	73.3	72.6	73.1	72.3	72.5
Avg Age	26.6	26.7	26.6	28.9	25.9	26.6	27.4	32.8	21.8	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	95	91	17	22
Active	253	70	23	39
Inactive	10	57	22	27
Drop	0	15	45	41
Lost Cd	0	5	15	7

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	417	1,044	64.8%	56.6%	74.3
<12	185	282	28.7%	56.0%	73.9
<18	95	158	14.8%	48.1%	71.8
<24	46	69	7.1%	52.2%	73.2
>24	88	216	13.7%	44.4%	72.2
Total	644	1,769	100%	54.1%	73.7

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	16	68	4.25	7.1%	94.1%
<12	79	341	4.32	35.1%	92.7%
<18	55	284	5.16	24.4%	77.5%
<24	36	231	6.42	16.0%	62.3%
>24	39	364	9.33	17.3%	42.9%
Total	225	1,288	5.72	100%	69.9%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	413	518	49.4%	73.7	342	388	61.6%	75.3	357	416	51.2%	72.5	370	447	55.7%	73.4
2014	250	301	47.5%	73.3	216	235	65.5%	76.3	239	268	55.2%	73.4	212	234	59.4%	74.1
2013	103	137	54.7%	74.6	79	101	58.4%	74.7	68	87	47.1%	69.9	98	128	53.1%	72.3
2012	19	28	46.4%	73.9	18	20	55.0%	72.4	18	20	45.0%	73.1	32	42	50.0%	74.5
Other	41	52	51.0%	73.8	29	32	50.4%	72.2	32	41	34.1%	71.0	28	43	57.0%	73.3

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	62.7%	64.9%	63.3%	59.2%	57.0%	66.5%	53.4%
2014	61.8%	68.4%	64.1%	61.5%	57.1%	68.4%	49.2%
2013	67.9%	65.0%	65.0%	65.7%	59.1%	67.9%	54.7%
2012	50.0%	60.7%	57.1%	50.0%	57.1%	57.1%	71.4%
Other	61.1%	45.5%	57.1%	33.2%	50.7%	56.0%	67.6%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	65.4%	65.7%	60.0%	70.6%	57.7%	59.7%	81.5%
2014	64.7%	68.5%	61.7%	73.2%	62.1%	62.6%	84.7%
2013	69.3%	66.3%	62.4%	67.3%	57.4%	59.4%	73.3%
2012	65.0%	60.0%	50.0%	60.0%	50.0%	40.0%	75.0%
Other	60.7%	46.1%	46.8%	66.8%	30.7%	51.8%	84.3%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	56.5%	50.2%	55.0%	57.2%	59.2%		59.9%
2014	59.7%	57.1%	58.2%	61.9%	59.3%		60.8%
2013	55.2%	41.4%	54.0%	54.0%	54.0%		54.0%
2012	55.0%	45.0%	35.0%	45.0%	65.0%		65.0%
Other	36.2%	20.6%	44.2%	35.2%	65.7%		62.7%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.1%	55.7%	65.6%	58.8%	61.2%	58.7%	58.3%
2014	71.8%	59.8%	68.8%	63.3%	66.2%	61.1%	56.8%
2013	68.8%	56.3%	60.9%	57.0%	56.3%	53.1%	57.8%
2012	69.1%	33.3%	61.9%	64.3%	52.4%	57.1%	59.5%
Other	76.9%	48.3%	61.3%	24.5%	49.9%	61.4%	69.9%

Iowa

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	513	513	-	317	284	289	283
Sections	1,173	1,173	-	317	284	289	283
% Pass	58.5%	58.5%	-	53.6%	66.9%	55.4%	58.7%
Avg Score	74.6	74.6	-	74.8	76.4	73.2	74.1
Avg Age	26.4	26.4	-	26.1	26.2	26.7	26.4
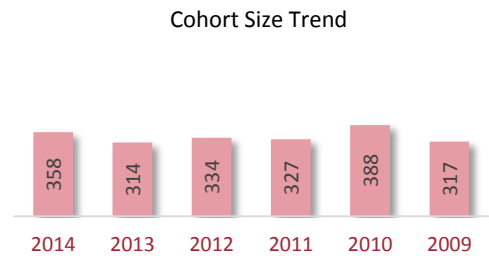
Cohort Size Trend

2014	2013	2012	2011	2010	2009
358	314	334	327	388	317

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	254	259	507	6	358	120	19	16	14	241	120	48	29	51	56
Sections	588	585	1,166	7	917	210	23	23	34	594	220	81	44	100	100
% Pass	49.5%	67.5%	58.5%	57.1%	58.9%	57.6%	56.5%	52.2%	52.9%	60.3%	55.9%	60.5%	54.6%	59.0%	55.0%
Avg Score	72.0	77.3	74.6	74.7	74.6	74.7	73.9	75.3	76.1	75.9	74.0	74.2	72.8	71.9	71.9
Avg Age	26.3	26.4	26.3	27.3	26.0	27.3	28.4	30.4	21.8	23.2	24.8	26.8	28.9	32.3	42.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	403	948	80.8%	58.0%	74.5
<12	102	129	11.0%	65.9%	76.7
<18	45	51	4.3%	51.0%	73.4
<24	13	15	1.3%	60.0%	76.1
>24	23	30	2.6%	53.3%	73.2
Total	513	1,173	100%	58.5%	74.6

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	12	48	4.00	11.0%	100.0%
<12	62	248	4.00	56.9%	100.0%
<18	23	92	4.00	21.1%	100.0%
<24	10	40	4.00	9.2%	100.0%
>24	2	8	4.00	1.8%	100.0%
Total	109	436	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	317	317	53.6%	74.8	284	284	66.9%	76.4	289	289	55.4%	73.2	283	283	58.7%	74.1
2014	250	250	52.4%	74.3	216	216	68.1%	76.8	239	239	56.1%	73.3	212	212	60.4%	74.3
2013	56	56	58.9%	76.8	55	55	67.3%	76.5	41	41	48.8%	72.1	58	58	53.5%	73.0
2012	6	6	50.0%	75.3	7	7	42.9%	65.4	3	3	66.7%	79.7	7	7	71.4%	78.7
Other	5	5	50.0%	76.3	6	6	70.0%	75.9	6	6	66.7%	74.5	6	6	44.4%	72.7

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	64.4%	68.6%	66.8%	63.6%	58.8%	68.9%	55.6%
2014	62.8%	68.4%	66.8%	63.6%	58.0%	69.6%	53.6%
2013	67.9%	69.6%	69.6%	67.9%	62.5%	67.9%	62.5%
2012	66.7%	66.7%	66.7%	33.3%	50.0%	66.7%	66.7%
Other	100.0%	66.7%	33.3%	50.0%	66.7%	50.0%	66.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	66.1%	69.6%	64.9%	73.0%	62.4%	63.7%	81.7%
2014	67.1%	69.4%	64.4%	73.6%	63.0%	63.9%	86.1%
2013	67.3%	70.9%	67.3%	78.2%	63.6%	70.9%	72.7%
2012	57.1%	57.1%	57.1%	42.9%	28.6%	28.6%	42.9%
Other	30.0%	80.0%	70.0%	40.0%	70.0%	30.0%	50.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	60.2%	55.0%	57.4%	60.9%	60.6%		59.5%
2014	60.3%	56.9%	58.6%	61.9%	61.1%		60.3%
2013	65.9%	46.3%	56.1%	61.0%	61.0%		58.5%
2012	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%
Other	50.0%	66.7%	50.0%	50.0%	66.7%		66.7%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	72.1%	58.5%	68.0%	60.0%	64.8%	58.5%	58.8%
2014	72.2%	59.9%	69.3%	62.7%	65.6%	61.3%	57.6%
2013	70.7%	53.5%	65.5%	53.5%	62.1%	51.7%	60.3%
2012	71.4%	42.9%	71.4%	71.4%	57.1%	57.1%	85.7%
Other	83.3%	77.8%	38.9%	11.1%	72.2%	27.8%	55.6%

Kansas

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**344**	240	188	203	182	189	192
Sections	**949**	524	425	251	225	242	231
% Pass	**52.0%**	58.4%	44.0%	49.8%	54.2%	50.0%	54.1%
Avg Score	**73.4**	74.7	71.9	74.7	74.4	71.6	73.1
Avg Age	**28.2**	27.9	28.5	28.2	28.1	28.4	28.0
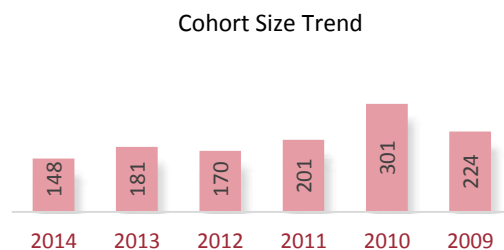
Cohort Size Trend

2014	2013	2012	2011	2010	2009
148	181	170	201	301	224

	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	186	158	344	0	149	108	29	58	1	65	98	65	50	65	43
Sections	494	455	949	0	422	297	80	150	1	173	259	139	125	161	91
% Pass	48.4%	55.8%	52.0%	0.0%	57.8%	51.5%	38.8%	35.8%	100.0%	59.0%	51.0%	52.5%	47.2%	50.3%	49.5%
Avg Score	72.8	74.1	73.4	0.0	74.7	73.4	71.6	69.0	75.0	75.0	73.0	73.7	72.9	72.9	73.1
Avg Age	28.7	27.6	28.2	0.0	27.5	27.7	29.5	31.5	21.9	23.3	24.9	26.9	28.9	32.1	40.7

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	27	53	16	24
Active	117	52	11	29
Inactive	4	26	12	16
Drop	0	9	33	39
Lost Cd	0	2	7	7

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	190	445	55.2%	57.1%	74.3
<12	114	162	33.1%	56.8%	75.3
<18	67	119	19.5%	46.2%	72.6
<24	31	46	9.0%	34.8%	69.9
>24	69	177	20.1%	42.9%	71.1
Total	344	949	100%	52.0%	73.4

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	12	48	4.00	10.0%	100.0%
<12	15	64	4.27	12.5%	93.8%
<18	40	215	5.38	33.3%	74.4%
<24	13	65	5.00	10.8%	80.0%
>24	40	515	12.88	33.3%	31.1%
Total	120	907	7.56	100%	52.9%

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	203	251	49.8%	74.7	182	225	54.2%	74.4	189	242	50.0%	71.6	192	231	54.1%	73.1
2014	102	114	48.3%	74.3	89	97	66.0%	77.0	103	116	56.0%	72.7	89	95	63.2%	75.1
2013	63	82	56.1%	76.6	51	69	49.3%	73.7	48	60	51.7%	70.5	63	86	48.8%	72.2
2012	15	25	40.0%	73.6	10	14	42.9%	69.9	16	27	33.3%	70.3	9	14	42.9%	72.3
Other	23	30	42.0%	69.9	32	45	35.5%	70.4	22	39	35.5%	69.8	31	36	41.5%	65.5

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	64.7%	63.7%	58.5%	61.7%	59.0%	70.3%	56.6%
2014	64.9%	66.7%	57.9%	67.5%	57.9%	69.3%	49.1%
2013	63.4%	68.3%	69.5%	63.4%	65.9%	69.5%	65.9%
2012	68.0%	48.0%	64.0%	56.0%	60.0%	84.0%	56.0%
Other	65.1%	48.0%	27.7%	34.9%	44.9%	68.1%	64.5%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.3%	63.8%	49.4%	70.3%	58.5%	58.2%	82.6%
2014	73.2%	67.0%	55.7%	75.3%	63.9%	68.0%	91.8%
2013	59.4%	59.4%	53.6%	63.8%	60.9%	53.6%	71.0%
2012	50.0%	71.4%	35.7%	71.4%	57.1%	42.9%	85.7%
Other	68.6%	59.4%	29.3%	66.6%	40.3%	43.2%	74.9%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	46.9%	49.5%	50.9%	54.6%	55.8%		57.6%
2014	52.6%	52.6%	54.3%	56.9%	55.2%		61.2%
2013	40.0%	51.7%	41.7%	60.0%	53.3%		53.3%
2012	29.6%	48.2%	44.4%	51.9%	70.4%		51.9%
Other	47.7%	31.5%	59.8%	34.2%	53.2%		54.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	73.1%	56.2%	63.6%	57.2%	64.2%	53.7%	56.5%
2014	75.8%	59.0%	72.6%	61.1%	61.1%	61.1%	68.4%
2013	70.9%	52.3%	65.1%	58.1%	67.4%	50.0%	51.2%
2012	64.3%	57.1%	71.4%	64.3%	64.3%	50.0%	57.1%
Other	72.3%	55.7%	32.5%	41.9%	66.5%	41.2%	33.2%

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	240	240	-	134	127	131	132
Sections	524	524	-	134	127	131	132
% Pass	58.4%	58.4%	-	50.0%	66.1%	58.0%	59.9%
Avg Score	74.7	74.7	-	74.8	76.9	73.0	74.1
Avg Age	27.9	27.9	-	28.1	27.9	27.6	28.1
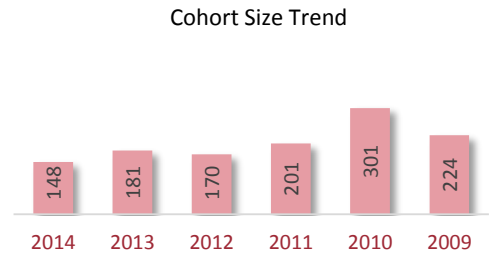
Cohort Size Trend

2014	2013	2012	2011	2010	2009
148	181	170	201	301	224

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	121	119	240	-	149	73	10	8	1	52	69	34	30	37	33
Sections	255	269	524	-	383	123	10	8	1	141	137	55	56	79	55
% Pass	54.5%	62.1%	58.4%	-	59.5%	60.2%	30.0%	5.6%	100.0%	62.4%	59.9%	65.5%	42.9%	59.5%	50.9%
Avg Score	73.9	75.4	74.7	-	75.0	74.8	72.3	58.7	75.0	75.5	74.1	77.3	71.8	75.7	72.9
Avg Age	28.5	27.3	27.9	-	27.5	28.9	28.2	32.2	21.9	23.3	24.9	26.9	28.9	32.1	41.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	176	399	76.1%	59.2%	74.5
<12	63	78	14.9%	68.0%	77.9
<18	26	31	5.9%	45.2%	73.3
<24	7	7	1.3%	28.6%	68.7
>24	9	9	1.7%	11.1%	61.8
Total	240	524	100%	58.4%	74.7

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	12	48	4.00	27.9%	100.0%
<12	13	52	4.00	30.2%	100.0%
<18	14	56	4.00	32.6%	100.0%
<24	3	12	4.00	7.0%	100.0%
>24	1	4	4.00	2.3%	100.0%
Total	43	172	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	134	134	50.0%	74.8	127	127	66.1%	76.9	131	131	58.0%	73.0	132	132	59.9%	74.1
2014	102	102	51.0%	74.7	89	89	66.3%	77.2	103	103	58.3%	72.9	89	89	64.0%	75.2
2013	30	30	50.0%	76.4	33	33	63.6%	75.4	22	22	72.7%	74.9	38	38	57.9%	73.1
2012	1	1	0.0%	69.0	3	3	100.0%	85.0	4	4	0.0%	66.8	2	2	0.0%	66.0
Other	1	1	0.0%	46.0	2	2	50.0%	71.5	2	2	0.0%	64.5	3	3	0.0%	58.0

AUD

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	62.7%	67.2%	57.5%	64.9%	56.0%	66.4%	55.2%
2014	64.7%	65.7%	56.9%	68.6%	56.9%	67.7%	52.9%
2013	60.0%	76.7%	63.3%	56.7%	56.7%	66.7%	66.7%
2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

BEC

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	66.9%	63.8%	54.3%	68.5%	63.0%	63.0%	85.8%
2014	73.0%	67.4%	53.9%	76.4%	65.2%	69.7%	92.1%
2013	60.6%	63.6%	63.6%	57.6%	66.7%	54.6%	81.8%
2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

FAR

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	52.7%	52.7%	52.7%	57.3%	52.7%		61.8%
2014	54.4%	53.4%	55.3%	57.3%	56.3%		63.1%
2013	59.1%	63.6%	54.6%	72.7%	50.0%		72.7%
2012	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%

REG

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.2%	56.1%	66.7%	56.8%	59.8%	55.3%	62.9%
2014	75.3%	60.7%	73.0%	60.7%	60.7%	60.7%	68.5%
2013	71.1%	52.6%	60.5%	55.3%	65.8%	50.0%	57.9%
2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Kentucky

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**863**	644	454	496	400	434	445
Sections	**2,195**	1,263	932	607	469	556	563
% Pass	**46.1%**	50.3%	40.5%	43.8%	53.3%	43.7%	44.9%
Avg Score	**71.3**	71.3	71.2	71.5	73.8	69.7	70.6
Avg Age	**28.8**	28.1	29.8	28.8	28.9	28.8	28.8
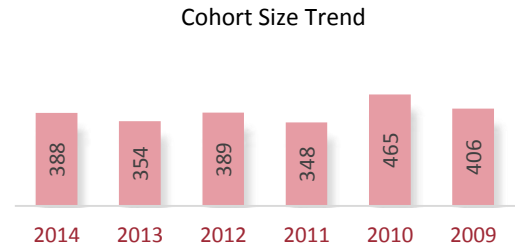
Cohort Size Trend

2014	2013	2012	2011	2010	2009
388	354	389	348	465	406

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	423	439	862	1	388	232	95	148	10	210	215	119	97	152	163
Sections	1,066	1,123	2,193	2	968	610	231	386	21	529	497	237	227	351	333
% Pass	40.5%	51.7%	46.2%	0.0%	49.9%	48.0%	40.7%	36.7%	61.9%	54.3%	42.5%	46.8%	50.7%	46.2%	33.9%
Avg Score	69.4	73.1	71.3	52.5	71.4	72.4	69.3	69.9	79.3	74.0	70.3	71.3	72.4	71.4	67.0
Avg Age	29.2	28.4	28.8	35.6	27.5	28.0	29.4	34.7	21.6	23.1	24.9	27.0	28.9	32.3	41.8

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	50	101	28	28
Active	320	113	53	107
Inactive	18	64	31	45
Drop	0	24	69	97
Lost Cd	0	12	27	29

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	472	983	54.7%	49.2%	71.2
<12	224	354	26.0%	47.7%	72.9
<18	173	257	20.0%	50.2%	72.4
<24	85	137	9.8%	40.9%	69.1
>24	193	464	22.4%	37.5%	70.3
Total	863	2,195	100%	46.1%	71.3

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	7	28	4.00	3.4%	100.0%
<12	43	180	4.19	20.8%	95.6%
<18	54	260	4.81	26.1%	83.1%
<24	47	278	5.91	22.7%	67.6%
>24	56	533	9.52	27.1%	42.0%
Total	207	1,279	6.18	100%	64.7%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	496	607	43.8%	71.5	400	469	53.3%	73.8	434	556	43.7%	69.7	445	563	44.9%	70.6
2014	244	282	44.7%	70.7	202	216	60.2%	75.1	215	242	49.6%	69.7	203	228	46.9%	70.4
2013	124	159	49.1%	73.3	102	121	59.5%	74.0	112	156	40.4%	71.0	130	174	46.0%	71.6
2012	44	56	39.3%	71.0	26	34	47.1%	71.4	49	74	40.5%	67.7	43	67	38.8%	68.6
Other	84	110	41.5%	71.9	70	98	34.0%	71.1	58	84	40.5%	67.9	69	94	42.0%	69.7

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	62.5%	59.9%	57.3%	58.1%	58.8%	63.4%	51.8%
2014	62.4%	58.9%	55.3%	57.8%	53.6%	63.8%	48.6%
2013	60.4%	64.2%	57.9%	66.0%	61.6%	65.4%	58.5%
2012	66.1%	51.8%	53.6%	60.7%	64.3%	55.4%	44.6%
Other	63.9%	60.6%	64.4%	46.1%	66.9%	63.6%	55.1%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.0%	59.9%	53.2%	73.2%	60.0%	58.8%	73.5%
2014	68.5%	62.0%	56.9%	74.5%	64.8%	66.7%	78.7%
2013	71.1%	64.5%	54.6%	71.1%	66.9%	61.2%	75.2%
2012	58.8%	44.1%	38.2%	64.7%	47.1%	55.9%	79.4%
Other	71.1%	52.7%	45.8%	75.8%	40.9%	33.9%	54.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	48.7%	47.8%	48.5%	56.4%	57.1%		51.8%
2014	51.2%	48.8%	52.9%	57.9%	60.3%		55.4%
2013	48.7%	52.6%	45.5%	57.1%	55.8%		50.0%
2012	44.6%	35.1%	44.6%	59.5%	52.7%		44.6%
Other	43.0%	45.9%	41.2%	47.4%	51.7%		48.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	68.1%	53.5%	61.8%	55.3%	56.7%	51.0%	49.7%
2014	67.5%	58.8%	60.1%	56.6%	59.2%	51.8%	50.9%
2013	65.5%	49.4%	67.2%	58.1%	55.8%	52.9%	50.0%
2012	68.7%	49.3%	58.2%	55.2%	49.3%	41.8%	44.8%
Other	74.5%	48.5%	58.5%	46.5%	55.6%	51.3%	48.9%

Kentucky

2014 CPA Examination: First-Time Section

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**644**	644	-	332	292	314	325
Sections	**1,263**	1,263	-	332	292	314	325
% Pass	**50.3%**	50.3%	-	46.4%	61.6%	48.7%	45.5%
Avg Score	**71.3**	71.3	-	70.7	75.1	69.5	70.2
Avg Age	**28.1**	28.1	-	28.1	27.7	28.4	28.2
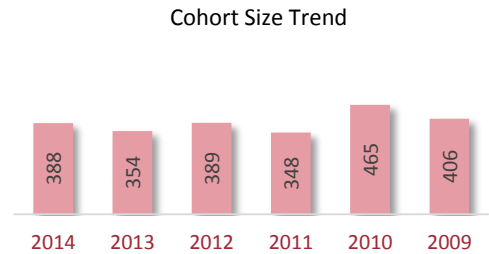
Cohort Size Trend

2014	2013	2012	2011	2010	2009
388	354	389	348	465	406

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	311	332	643	1	388	177	33	46	10	180	150	83	65	92	108
Sections	586	675	1,261	2	864	311	38	50	21	415	243	131	114	165	174
% Pass	43.2%	56.6%	50.4%	0.0%	51.6%	50.8%	42.1%	20.1%	61.9%	58.1%	44.9%	45.8%	55.3%	52.1%	36.2%
Avg Score	68.9	73.4	71.3	52.5	71.4	72.4	65.2	64.7	79.3	74.7	69.2	70.3	72.4	70.7	65.8
Avg Age	28.7	27.6	28.1	35.6	27.7	28.4	30.8	34.6	21.6	23.1	24.9	27.0	28.8	32.2	41.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	462	897	71.0%	50.7%	71.2
<12	156	189	15.0%	55.0%	74.0
<18	78	90	7.1%	50.0%	71.5
<24	19	23	1.8%	52.2%	67.2
>24	59	64	5.1%	29.7%	65.5
Total	644	1,263	100%	50.3%	71.3

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	7	28	4.00	8.1%	100.0%
<12	37	148	4.00	43.0%	100.0%
<18	28	112	4.00	32.6%	100.0%
<24	14	56	4.00	16.3%	100.0%
>24	-	-	-	-	-
Total	86	344	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	332	332	46.4%	70.7	292	292	61.6%	75.1	314	314	48.7%	69.5	325	325	45.5%	70.2
2014	244	244	47.1%	70.6	202	202	62.4%	75.4	215	215	50.7%	69.5	203	203	47.3%	70.4
2013	71	71	46.5%	72.4	77	77	64.9%	75.2	70	70	47.1%	71.2	93	93	45.2%	71.1
2012	6	6	66.7%	75.7	7	7	28.6%	69.0	13	13	30.8%	57.3	12	12	50.0%	66.3
Other	11	11	8.0%	59.8	6	6	30.0%	68.1	16	16	32.7%	72.2	17	17	29.8%	63.0

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	61.7%	59.5%	54.8%	57.9%	53.6%	64.1%	51.8%
2014	63.9%	59.4%	56.6%	57.4%	53.7%	65.2%	48.8%
2013	57.8%	66.2%	52.1%	66.2%	56.3%	63.4%	59.2%
2012	66.7%	83.3%	66.7%	66.7%	66.7%	66.7%	83.3%
Other	34.7%	4.0%	28.0%	10.7%	28.0%	45.3%	54.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	70.2%	63.4%	59.7%	71.9%	66.3%	65.8%	76.3%
2014	67.3%	62.4%	59.4%	73.8%	66.3%	68.3%	78.2%
2013	79.2%	68.8%	61.0%	74.0%	74.0%	63.6%	74.0%
2012	71.4%	28.6%	42.9%	14.3%	28.6%	28.6%	85.7%
Other	50.0%	70.0%	70.0%	50.0%	10.0%	50.0%	30.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	52.2%	49.0%	49.1%	57.8%	58.5%		54.2%
2014	52.1%	49.3%	52.1%	57.7%	60.0%		57.2%
2013	51.4%	51.4%	50.0%	57.1%	58.6%		54.3%
2012	30.8%	23.1%	15.4%	46.2%	23.1%		30.8%
Other	75.0%	55.3%	32.7%	72.7%	66.0%		32.7%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	68.3%	55.0%	59.7%	55.4%	58.8%	52.5%	48.9%
2014	68.5%	59.1%	60.6%	56.2%	60.1%	51.7%	50.3%
2013	65.6%	48.4%	63.4%	55.9%	60.2%	57.0%	50.5%
2012	83.3%	41.7%	58.3%	58.3%	41.7%	41.7%	50.0%
Other	70.2%	50.6%	29.8%	41.1%	47.0%	45.2%	23.8%

Louisiana

	Overall	Exam Type		Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**916**	685	475	468	438	489	442
Sections	**2,266**	1,274	992	588	525	608	545
% Pass	**46.9%**	52.0%	40.4%	46.6%	49.1%	42.8%	49.7%
Avg Score	**71.2**	71.7	70.5	72.3	71.9	69.0	71.8
Avg Age	**29.0**	28.0	30.3	29.1	29.2	28.6	29.1
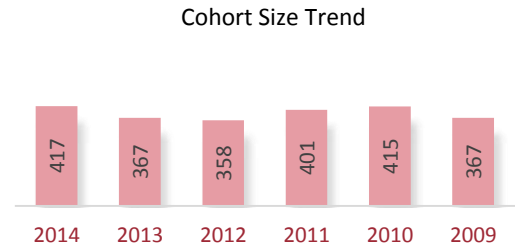
Cohort Size Trend

2014	2013	2012	2011	2010	2009
417	367	358	401	415	367

	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	524	392	915	1	417	237	79	183	1	155	243	179	114	186	142
Sections	1,249	1,017	2,263	3	936	626	197	507	1	342	536	381	268	426	312
% Pass	45.2%	49.1%	46.9%	66.7%	53.2%	50.2%	34.0%	34.1%	100.0%	62.3%	52.8%	44.9%	44.4%	39.2%	34.9%
Avg Score	70.4	72.2	71.2	71.3	72.2	72.0	68.5	68.6	80.0	75.3	72.3	71.4	70.3	69.6	67.5
Avg Age	28.9	29.2	29.0	32.8	27.5	28.5	28.8	34.3	21.9	23.3	24.9	27.0	28.9	32.1	40.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	44	98	22	48
Active	354	127	50	117
Inactive	19	76	23	65
Drop	0	20	60	81
Lost Cd	0	2	20	23

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	508	973	55.5%	52.1%	72.0
<12	229	363	25.0%	55.4%	72.8
<18	167	260	18.2%	45.8%	71.4
<24	59	94	6.4%	34.0%	68.5
>24	222	576	24.2%	35.4%	69.2
Total	916	2,266	100%	46.9%	71.2

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	12	48	4.00	5.7%	100.0%
<12	32	137	4.28	15.1%	93.4%
<18	76	380	5.00	35.8%	80.0%
<24	22	135	6.14	10.4%	65.2%
>24	70	805	11.50	33.0%	34.8%
Total	212	1,505	7.10	100%	56.3%

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	468	588	46.6%	72.3	438	525	49.1%	71.9	489	608	42.8%	69.0	442	545	49.7%	71.8
2014	211	243	50.2%	72.6	195	204	59.3%	73.5	248	282	49.3%	70.0	190	207	56.0%	73.4
2013	132	171	50.3%	72.7	128	160	51.3%	72.2	106	139	41.0%	69.7	126	156	57.1%	72.9
2012	34	49	34.7%	72.7	34	43	34.9%	69.4	35	45	28.9%	63.1	42	60	36.7%	68.6
Other	91	125	40.6%	70.5	81	118	29.7%	69.0	100	142	37.8%	66.9	84	122	36.1%	68.1

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	61.7%	62.8%	60.3%	60.8%	60.4%	68.3%	51.3%
2014	63.4%	66.7%	64.6%	60.9%	58.0%	70.0%	50.6%
2013	59.1%	62.0%	62.0%	63.7%	64.9%	67.8%	53.8%
2012	73.5%	63.3%	49.0%	59.2%	65.3%	61.2%	44.9%
Other	57.4%	55.0%	52.3%	56.7%	57.3%	67.8%	51.8%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	63.5%	56.9%	50.1%	69.8%	48.5%	53.9%	71.8%
2014	67.2%	58.8%	58.3%	71.6%	53.4%	62.3%	78.4%
2013	63.1%	56.3%	53.1%	71.9%	52.5%	55.0%	70.0%
2012	62.8%	60.5%	23.3%	58.1%	41.9%	34.9%	69.8%
Other	55.6%	51.6%	36.8%	67.1%	33.1%	39.9%	59.5%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	49.1%	47.4%	48.5%	61.3%	60.0%		44.7%
2014	54.6%	52.5%	55.3%	64.2%	65.6%		49.7%
2013	54.7%	48.2%	46.0%	61.9%	56.8%		41.7%
2012	26.7%	35.6%	35.6%	53.3%	51.1%		31.1%
Other	37.2%	38.1%	38.7%	56.2%	52.4%		40.4%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	69.9%	58.8%	63.8%	56.4%	64.3%	51.5%	52.3%
2014	75.4%	65.7%	67.2%	59.9%	67.6%	54.1%	57.5%
2013	67.3%	57.1%	66.0%	62.8%	69.2%	57.1%	59.0%
2012	66.7%	58.3%	58.3%	53.3%	46.7%	41.7%	40.0%
Other	62.9%	46.1%	55.8%	40.6%	58.0%	42.0%	36.7%

Louisiana

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**685**	685	-	320	306	344	304
Sections	**1,274**	1,274	-	320	306	344	304
% Pass	**52.0%**	52.0%	-	50.6%	56.5%	45.4%	56.3%
Avg Score	**71.7**	71.7	-	72.5	73.0	69.1	72.7
Avg Age	**28.0**	28.0	-	28.2	28.0	27.7	28.2
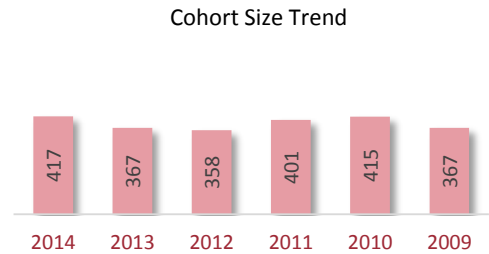
Cohort Size Trend

2014	2013	2012	2011	2010	2009
417	367	358	401	415	367

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	389	296	685	-	417	185	37	46	1	144	204	122	73	114	86
Sections	720	554	1,274	-	844	325	47	58	1	287	350	186	129	176	145
% Pass	48.3%	56.7%	52.0%	-	53.8%	52.3%	29.8%	18.9%	100.0%	62.7%	56.0%	48.9%	50.4%	39.8%	40.7%
Avg Score	70.5	73.3	71.7	-	72.2	71.7	67.5	65.5	80.0	75.7	73.0	71.6	70.1	68.0	67.0
Avg Age	28.0	28.0	28.0	-	27.5	28.5	28.6	34.0	21.9	23.3	24.8	26.9	28.9	32.3	40.8

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	483	866	68.0%	52.7%	71.9
<12	158	209	16.4%	60.3%	73.3
<18	87	103	8.1%	44.7%	70.6
<24	21	22	1.7%	36.4%	69.1
>24	61	74	5.8%	35.1%	68.1
Total	685	1,274	100%	52.0%	71.7

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	12	48	4.00	15.0%	100.0%
<12	25	100	4.00	31.3%	100.0%
<18	36	144	4.00	45.0%	100.0%
<24	4	16	4.00	5.0%	100.0%
>24	3	12	4.00	3.8%	100.0%
Total	80	320	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	320	320	50.6%	72.5	306	306	56.5%	73.0	344	344	45.4%	69.1	304	304	56.3%	72.7
2014	211	211	50.7%	72.8	195	195	59.5%	73.5	248	248	49.2%	69.9	190	190	57.4%	73.3
2013	85	85	51.8%	71.6	91	91	56.0%	72.6	62	62	41.9%	70.0	87	87	56.3%	72.2
2012	9	9	33.3%	71.4	8	8	25.0%	73.1	16	16	18.8%	60.7	14	14	42.9%	69.4
Other	15	15	43.5%	71.6	12	12	34.4%	66.9	18	18	7.6%	59.7	13	13	37.0%	69.9

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	59.2%	65.4%	63.6%	58.7%	57.9%	68.4%	53.3%
2014	62.6%	65.4%	64.5%	60.2%	59.7%	70.1%	52.6%
2013	51.8%	62.4%	62.4%	55.3%	55.3%	64.7%	55.3%
2012	77.8%	55.6%	44.4%	55.6%	55.6%	66.7%	55.6%
Other	43.5%	89.3%	69.6%	58.6%	48.2%	64.9%	50.6%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	64.9%	58.9%	57.5%	71.5%	52.2%	58.6%	74.5%
2014	66.7%	59.0%	58.5%	71.8%	52.8%	63.1%	77.4%
2013	64.8%	60.4%	55.0%	74.7%	57.1%	50.6%	72.5%
2012	50.0%	50.0%	37.5%	50.0%	37.5%	50.0%	75.0%
Other	46.9%	53.1%	75.0%	56.3%	15.6%	53.1%	40.6%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	49.6%	49.4%	50.0%	61.7%	62.5%		46.4%
2014	54.4%	54.8%	54.8%	63.7%	65.3%		49.2%
2013	50.0%	45.2%	45.2%	62.9%	58.1%		46.8%
2012	18.8%	18.8%	25.0%	50.0%	68.8%		25.0%
Other	9.1%	15.9%	22.7%	40.9%	32.6%		25.8%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	72.7%	60.9%	67.3%	60.6%	67.0%	53.3%	56.8%
2014	75.8%	66.8%	67.4%	61.6%	67.4%	55.8%	57.9%
2013	66.7%	51.7%	69.0%	62.1%	67.8%	50.6%	59.8%
2012	64.3%	64.3%	50.0%	64.3%	57.1%	57.1%	35.7%
Other	77.0%	33.0%	74.0%	32.0%	67.0%	32.0%	43.0%

Maine

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**1,024**	748	551	604	508	591	539
Sections	**2,776**	1,568	1,208	762	631	695	688
% Pass	**45.6%**	48.8%	41.4%	40.0%	49.9%	46.9%	46.4%
Avg Score	**69.7**	69.7	69.8	68.3	72.5	69.2	69.3
Avg Age	**30.8**	29.8	32.0	30.8	31.0	30.9	30.5

Cohort Size Trend
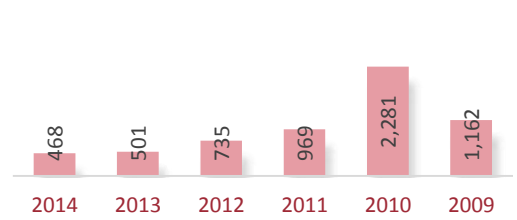
2014	2013	2012	2011	2010	2009
468	501	735	969	2,281	1,162

	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	603	421	445	583	468	281	110	165	2	108	188	150	140	284	227
Sections	1,646	1,130	1,113	1,663	1,293	749	267	467	6	264	467	389	342	735	573
% Pass	47.0%	43.5%	48.4%	43.7%	45.9%	49.5%	44.2%	49.8%	33.3%	53.4%	53.5%	46.8%	45.3%	43.8%	37.2%
Avg Score	70.3	68.9	71.4	68.6	69.1	70.9	71.4	69.0	72.8	72.4	71.7	71.3	69.7	69.6	65.9
Avg Age	29.6	32.6	29.4	31.7	29.8	29.9	31.1	36.5	21.6	23.3	24.9	26.9	29.0	32.4	40.7

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	66	129	50	68
Active	381	133	68	158
Inactive	21	111	47	104
Drop	0	48	163	148
Lost Cd	0	12	36	37

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	559	1,321	54.6%	46.1%	69.0
<12	254	454	24.8%	57.1%	72.9
<18	164	289	16.0%	40.1%	69.6
<24	97	163	9.5%	39.9%	69.6
>24	209	549	20.4%	39.3%	69.0
Total	1,024	2,776	100%	45.6%	69.7

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	15	62	4.13	4.8%	96.8%
<12	51	235	4.61	16.3%	86.8%
<18	81	387	4.78	25.9%	83.7%
<24	48	286	5.96	15.3%	67.1%
>24	118	1,390	11.78	37.7%	34.0%
Total	313	2,360	7.54	100%	53.1%

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	604	762	40.0%	68.3	508	631	49.9%	72.5	591	695	46.9%	69.2	539	688	46.4%	69.3
2014	299	346	42.2%	67.5	238	272	51.1%	72.1	354	399	48.1%	69.5	228	276	42.0%	67.4
2013	158	219	41.1%	69.4	132	168	58.9%	74.4	113	147	40.1%	67.5	170	215	57.2%	72.1
2012	57	71	40.9%	71.1	49	65	47.7%	73.6	43	51	49.0%	70.1	59	80	41.3%	70.6
Other	90	126	32.5%	65.8	89	126	50.6%	70.0	81	98	57.4%	68.4	82	117	47.7%	69.1

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	51.8%	47.2%	46.9%	52.7%	54.1%	47.1%	49.7%
2014	51.7%	46.8%	47.7%	53.5%	51.2%	47.7%	50.6%
2013	52.5%	55.3%	46.1%	52.1%	57.1%	47.0%	51.6%
2012	53.5%	47.9%	49.3%	57.8%	66.2%	57.8%	53.5%
Other	49.7%	33.8%	43.9%	48.1%	51.3%	38.2%	40.8%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	56.0%	69.6%	67.0%	47.3%	59.8%	66.3%	50.7%
2014	52.9%	70.6%	64.7%	44.1%	61.0%	64.7%	48.9%
2013	53.0%	77.4%	72.6%	50.6%	64.9%	70.2%	55.4%
2012	58.5%	67.7%	67.7%	49.2%	69.2%	76.9%	36.9%
Other	67.1%	56.6%	64.5%	49.9%	43.8%	58.8%	56.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	51.3%	51.3%	51.4%	62.9%	56.5%		46.2%
2014	53.4%	52.6%	51.6%	61.9%	55.9%		48.6%
2013	49.0%	45.6%	48.3%	64.0%	51.0%		40.1%
2012	51.0%	52.9%	51.0%	70.6%	58.8%		41.2%
Other	45.7%	52.9%	54.6%	62.0%	65.8%		46.6%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	56.5%	53.6%	62.2%	56.6%	56.1%	56.1%	48.3%
2014	47.8%	50.4%	56.2%	51.8%	51.1%	52.2%	46.4%
2013	64.2%	61.9%	69.3%	63.3%	64.2%	65.1%	51.2%
2012	57.5%	46.3%	70.0%	57.5%	45.0%	53.8%	48.8%
Other	63.7%	50.8%	58.8%	55.5%	61.4%	50.2%	47.7%

Maine

Exam Type / Exam Section / Cohort Size Trend

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**748**	748	-	410	360	414	384
Sections	**1,568**	1,568	-	410	360	414	384
% Pass	**48.8%**	48.8%	-	44.6%	54.4%	48.8%	47.9%
Avg Score	**69.7**	69.7	-	68.1	72.7	69.5	68.6
Avg Age	**29.8**	29.8	-	29.9	29.9	29.8	29.6
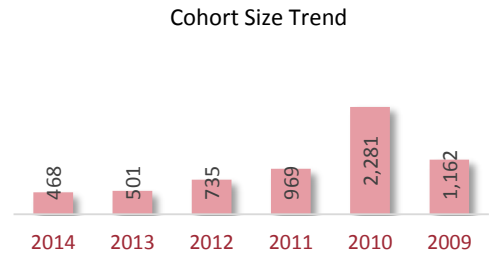
Cohort Size Trend

2014	2013	2012	2011	2010	2009
468	501	735	969	2,281	1,162

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	455	293	342	408	468	201	41	38	2	104	159	101	90	188	139
Sections	954	614	636	932	1,119	347	56	46	3	207	332	208	188	364	266
% Pass	50.6%	45.9%	52.7%	46.1%	47.0%	59.4%	33.9%	31.2%	66.7%	56.5%	55.4%	53.4%	48.9%	44.8%	36.1%
Avg Score	70.2	68.7	71.5	68.4	69.0	73.1	68.7	63.7	74.7	73.0	71.6	71.7	69.5	69.1	63.9
Avg Age	28.8	31.4	28.6	30.7	29.7	29.6	29.8	35.4	21.6	23.3	24.9	26.9	29.0	32.4	40.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	533	1,153	73.5%	46.5%	68.9
<12	167	229	14.6%	69.9%	76.0
<18	88	103	6.6%	44.7%	69.8
<24	21	25	1.6%	24.0%	64.6
>24	48	58	3.7%	29.3%	62.5
Total	748	1,568	100%	48.8%	69.7

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	13	52	4.00	13.1%	100.0%
<12	31	124	4.00	31.3%	100.0%
<18	40	160	4.00	40.4%	100.0%
<24	11	44	4.00	11.1%	100.0%
>24	4	16	4.00	4.0%	100.0%
Total	99	396	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	410	410	44.6%	68.1	360	360	54.4%	72.7	414	414	48.8%	69.5	384	384	47.9%	68.6
2014	299	299	43.5%	67.3	238	238	52.5%	72.0	354	354	48.9%	69.7	228	228	43.0%	66.8
2013	80	80	55.0%	73.6	102	102	64.7%	75.4	48	48	50.0%	68.1	117	117	61.5%	72.8
2012	13	13	38.5%	67.7	14	14	28.6%	70.6	6	6	50.0%	75.5	23	23	30.4%	66.3
Other	18	18	8.9%	51.7	6	6	12.5%	59.1	6	6	30.0%	59.7	16	16	68.8%	75.0

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	51.4%	50.0%	50.1%	53.6%	49.8%	49.1%	52.2%
2014	52.8%	48.5%	49.2%	54.2%	50.5%	47.5%	50.8%
2013	53.8%	65.0%	58.8%	58.8%	60.0%	60.0%	63.8%
2012	30.8%	38.5%	53.9%	38.5%	15.4%	61.5%	61.5%
Other	32.2%	17.8%	24.4%	31.1%	17.8%	18.9%	17.8%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	55.9%	73.0%	64.9%	46.5%	59.7%	65.5%	52.4%
2014	54.6%	70.2%	64.7%	43.3%	59.7%	63.9%	50.0%
2013	59.8%	81.4%	73.5%	53.9%	62.8%	71.6%	60.8%
2012	57.1%	64.3%	28.6%	50.0%	57.1%	50.0%	50.0%
Other	37.5%	62.5%	12.5%	37.5%	12.5%	62.5%	12.5%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	52.9%	52.7%	53.1%	61.1%	56.4%		49.5%
2014	53.1%	53.4%	52.5%	62.2%	56.2%		49.2%
2013	52.1%	45.8%	56.3%	56.3%	56.3%		52.1%
2012	50.0%	66.7%	66.7%	66.7%	66.7%		50.0%
Other	50.0%	50.0%	50.0%	30.0%	60.0%		50.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	53.6%	56.6%	62.0%	57.1%	55.7%	55.8%	51.8%
2014	47.4%	51.8%	55.3%	51.8%	50.9%	50.4%	48.7%
2013	65.8%	65.8%	74.4%	65.8%	66.7%	66.7%	57.3%
2012	43.5%	43.5%	52.2%	56.5%	34.8%	43.5%	43.5%
Other	67.7%	78.1%	82.3%	70.8%	75.0%	70.8%	67.7%

Maryland

2014 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	1,696	1,223	964	900	806	881	785
Sections	4,273	2,259	2,014	1,135	997	1,116	1,025
% Pass	45.9%	51.5%	39.6%	45.6%	50.6%	43.0%	44.9%
Avg Score	70.9	71.5	70.2	72.1	72.9	68.8	70.0
Avg Age	29.4	28.1	30.7	29.6	30.2	29.1	28.6
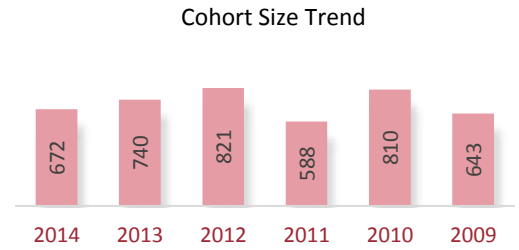
Cohort Size Trend

2014	2013	2012	2011	2010	2009
672	740	821	588	810	643

	Gender* Female	Gender* Male	Residence U.S.A.	Residence Int'l	Cohort Year 2014	Cohort Year 2013	Cohort Year 2012	Cohort Year Other	Age <22	Age 22-23	Age 24-25	Age 26-27	Age 28-29	Age 30-34	Age 35+
Candidates	550	433	1,692	4	672	482	225	317	39	390	397	269	194	274	334
Sections	1,056	771	4,266	7	1,598	1,253	564	858	84	949	896	594	419	606	725
% Pass	46.2%	51.2%	45.9%	28.6%	51.4%	49.2%	39.2%	33.2%	69.1%	55.2%	44.5%	46.3%	49.6%	42.2%	33.2%
Avg Score	71.0	72.4	70.9	71.9	71.7	72.1	68.7	69.0	77.0	74.0	70.9	70.5	72.5	70.0	66.3
Avg Age	28.8	28.3	29.3	32.3	27.6	28.5	28.4	37.4	21.7	23.1	25.0	26.9	29.0	32.2	43.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	79	208	78	75
Active	564	248	126	208
Inactive	29	135	68	98
Drop	0	57	143	141
Lost Cd	0	11	49	36

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	830	1,704	48.9%	52.6%	72.0
<12	437	655	25.8%	50.5%	72.6
<18	336	538	19.8%	44.8%	70.7
<24	193	313	11.4%	39.6%	69.4
>24	429	1,063	25.3%	34.6%	68.6
Total	1,696	4,273	100%	45.9%	70.9

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	38	156	4.11	8.6%	97.4%
<12	41	174	4.24	9.3%	94.3%
<18	131	651	4.97	29.8%	80.5%
<24	77	476	6.18	17.5%	64.7%
>24	153	1,560	10.20	34.8%	39.2%
Total	440	3,017	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	900	1,135	45.6%	72.1	806	997	50.6%	72.9	881	1,116	43.0%	68.8	785	1,025	44.9%	70.0
2014	377	430	50.0%	73.2	340	378	58.7%	74.5	411	461	48.8%	69.0	292	329	48.6%	70.3
2013	270	360	46.7%	72.9	222	268	59.3%	74.4	212	284	43.3%	70.6	250	341	48.7%	70.9
2012	95	125	42.4%	70.5	94	128	43.0%	70.7	116	164	35.4%	67.3	99	147	37.4%	67.1
Other	158	220	38.1%	70.1	150	223	27.3%	69.1	142	207	33.5%	66.5	144	208	39.6%	70.7

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	61.5%	61.6%	59.5%	62.9%	60.8%	63.6%	50.4%
2014	61.4%	65.4%	62.6%	62.8%	60.7%	64.4%	53.7%
2013	60.8%	64.2%	61.9%	66.7%	62.5%	65.0%	50.3%
2012	62.4%	60.8%	55.2%	61.6%	55.2%	58.4%	48.0%
Other	62.3%	48.8%	50.6%	57.5%	61.6%	62.6%	44.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	64.3%	58.8%	52.7%	70.2%	50.7%	56.1%	71.2%
2014	67.5%	63.2%	59.5%	70.6%	56.6%	63.5%	76.5%
2013	67.2%	60.1%	54.9%	68.7%	54.5%	60.8%	75.0%
2012	63.3%	49.2%	39.8%	68.8%	38.3%	45.3%	75.8%
Other	53.6%	52.6%	41.9%	72.2%	39.6%	38.9%	50.9%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	51.8%	46.8%	48.6%	56.3%	59.4%		44.2%
2014	51.2%	49.5%	49.5%	56.4%	59.2%		49.5%
2013	54.9%	50.0%	51.8%	60.2%	59.9%		43.0%
2012	49.4%	41.5%	40.9%	50.6%	58.5%		37.2%
Other	50.9%	38.9%	47.5%	55.1%	59.8%		36.3%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	72.8%	55.7%	62.4%	56.2%	59.2%	50.4%	43.1%
2014	71.1%	59.0%	63.5%	59.3%	61.1%	55.6%	46.2%
2013	71.9%	54.0%	62.8%	57.8%	59.2%	50.7%	45.5%
2012	71.4%	48.3%	56.5%	46.3%	49.7%	44.9%	36.7%
Other	78.8%	57.0%	63.7%	53.9%	62.0%	42.8%	37.3%

Maryland

2014 CPA Examination: First-Time Section

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,223	1,223	-	586	574	581	518
Sections	2,259	2,259	-	586	574	581	518
% Pass	51.5%	51.5%	-	51.0%	60.5%	48.0%	46.0%
Avg Score	71.5	71.5	-	72.7	74.7	68.6	69.8
Avg Age	28.1	28.1	-	28.2	28.4	28.3	27.6
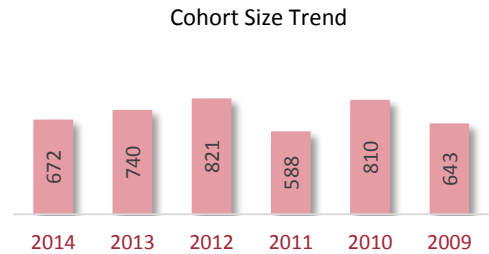
Cohort Size Trend

2014	2013	2012	2011	2010	2009
672	740	821	588	810	643

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	353	292	1,219	4	672	363	97	91	39	333	263	180	122	171	199
Sections	580	447	2,253	6	1,420	609	118	112	82	699	420	285	205	257	311
% Pass	50.7%	59.1%	51.5%	33.3%	52.1%	55.8%	34.8%	36.7%	68.3%	58.2%	48.3%	50.5%	54.6%	49.0%	37.0%
Avg Score	71.3	73.6	71.5	72.2	71.6	73.2	65.6	66.8	76.8	74.5	71.0	70.3	72.9	70.2	65.2
Avg Age	27.8	28.0	28.1	33.4	27.5	28.4	28.5	37.8	21.7	23.0	24.9	26.9	29.0	32.3	43.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	790	1,506	66.7%	52.9%	71.9
<12	283	350	15.5%	59.1%	74.2
<18	156	176	7.8%	47.7%	70.7
<24	70	78	3.5%	29.5%	64.7
>24	127	149	6.6%	35.6%	66.0
Total	1,223	2,259	100%	51.5%	71.5

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	34	136	4.00	22.8%	100.0%
<12	32	128	4.00	21.5%	100.0%
<18	60	240	4.00	40.3%	100.0%
<24	20	80	4.00	13.4%	100.0%
>24	3	12	4.00	2.0%	100.0%
Total	149	596	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

AUD

	Cand	Secs	%P	Score
Overall	586	586	51.0%	72.7
2014	377	377	51.2%	73.1
2013	163	163	53.4%	73.4
2012	22	22	50.0%	69.4
Other	24	24	27.0%	67.0

BEC

	Cand	Secs	%P	Score
Overall	574	574	60.5%	74.7
2014	340	340	59.7%	74.6
2013	169	169	68.1%	76.5
2012	35	35	45.7%	71.0
Other	30	30	48.8%	69.1

FAR

	Cand	Secs	%P	Score
Overall	581	581	48.0%	68.6
2014	411	411	48.9%	68.8
2013	107	107	55.1%	72.3
2012	34	34	23.5%	60.8
Other	29	29	35.4%	61.3

REG

	Cand	Secs	%P	Score
Overall	518	518	46.0%	69.8
2014	292	292	49.0%	70.4
2013	170	170	46.5%	70.2
2012	27	27	22.2%	61.8
Other	29	29	27.6%	67.9

AUD

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	60.8%	63.5%	60.8%	62.7%	59.4%	64.4%	54.7%
2014	62.1%	64.5%	62.9%	64.5%	59.7%	63.7%	54.4%
2013	57.1%	65.0%	63.2%	64.4%	62.6%	66.9%	53.4%
2012	63.6%	63.6%	45.5%	54.6%	50.0%	45.5%	50.0%
Other	64.6%	37.2%	25.7%	31.2%	43.1%	77.1%	73.0%

BEC

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	68.6%	64.9%	57.6%	71.5%	57.6%	61.0%	76.7%
2014	66.8%	65.0%	59.1%	70.9%	58.5%	64.4%	76.8%
2013	72.8%	66.9%	61.5%	71.6%	60.4%	63.9%	80.5%
2012	65.7%	57.1%	42.9%	74.3%	40.0%	25.7%	74.3%
Other	69.0%	62.7%	34.8%	75.2%	52.3%	46.7%	57.5%

FAR

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	50.8%	49.9%	48.0%	54.4%	58.6%		47.9%
2014	51.6%	49.6%	48.9%	55.5%	58.6%		50.1%
2013	58.9%	62.6%	57.9%	57.9%	64.5%		53.3%
2012	14.7%	23.5%	20.6%	38.2%	44.1%		29.4%
Other	52.2%	37.9%	30.9%	44.5%	52.8%		19.0%

REG

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	70.1%	57.0%	62.6%	55.2%	58.4%	53.4%	43.9%
2014	70.6%	59.3%	63.0%	58.6%	60.6%	55.5%	47.3%
2013	71.8%	53.5%	61.8%	58.2%	57.1%	50.6%	44.1%
2012	44.4%	29.6%	48.2%	33.3%	44.4%	48.2%	18.5%
Other	80.0%	79.9%	76.1%	24.4%	56.7%	54.5%	32.8%

Massachusetts

Exam Type / Exam Section / Cohort Size Trend

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,783	2,145	1,410	1,515	1,338	1,539	1,509
Sections	7,104	4,301	2,803	1,848	1,511	1,866	1,879
% Pass	54.6%	59.5%	47.1%	53.1%	63.7%	51.0%	52.3%
Avg Score	73.6	74.5	72.2	74.7	75.8	71.5	72.7
Avg Age	27.0	26.1	28.4	26.9	27.3	27.0	27.0
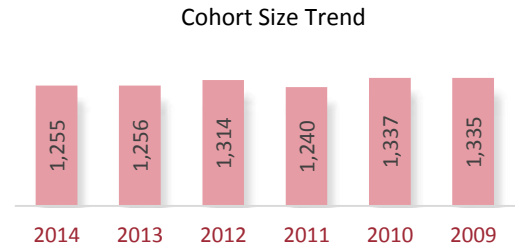
Cohort Size Trend

2014	2013	2012	2011	2010	2009
1,255	1,256	1,314	1,240	1,337	1,335

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,439	1,344	2,740	48	1,257	798	297	431	57	1,067	746	384	271	316	270
Sections	3,693	3,411	6,973	131	3,147	2,100	740	1,117	108	2,657	1,557	816	601	738	627
% Pass	51.0%	58.5%	54.7%	47.3%	60.9%	55.8%	46.5%	39.3%	74.1%	62.7%	51.6%	47.8%	48.3%	50.7%	44.0%
Avg Score	72.4	74.8	73.6	71.1	74.9	74.0	71.3	70.4	79.7	75.8	72.8	71.2	72.9	72.6	70.3
Avg Age	26.8	27.3	27.0	31.2	25.7	26.3	27.5	34.3	21.7	23.1	24.9	26.9	28.9	32.2	42.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	216	438	126	108
Active	998	315	151	301
Inactive	41	210	83	127
Drop	0	81	214	208
Lost Cd	0	27	66	87

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,540	3,269	55.3%	61.1%	74.9
<12	827	1,281	29.7%	57.4%	74.4
<18	535	818	19.2%	51.6%	73.3
<24	238	383	8.6%	47.5%	71.3
>24	565	1,353	20.3%	40.2%	70.4
Total	2,783	7,104	100%	54.6%	73.6

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	49	204	4.16	5.5%	96.1%
<12	167	705	4.22	18.8%	94.8%
<18	307	1,539	5.01	34.6%	79.8%
<24	131	768	5.86	14.8%	68.2%
>24	234	2,313	9.88	26.4%	40.5%
Total	888	5,529	6.23	100%	64.2%

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	1,515	1,848	53.1%	74.7	1,338	1,511	63.7%	75.8	1,539	1,866	51.0%	71.5	1,509	1,879	52.3%	72.7
2014	724	813	56.8%	75.5	636	668	73.8%	78.3	839	908	57.3%	72.7	681	758	58.3%	74.0
2013	441	594	52.7%	74.7	369	413	68.3%	76.4	374	491	51.9%	71.7	448	602	53.3%	73.5
2012	137	178	49.4%	73.3	120	155	54.2%	73.4	131	182	42.3%	69.3	152	225	42.2%	70.0
Other	213	263	41.6%	72.4	213	275	39.1%	70.6	195	285	36.5%	69.1	228	294	43.5%	70.9

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	63.5%	70.5%	64.3%	64.8%	62.1%	69.6%	56.7%
2014	64.0%	72.7%	66.9%	67.5%	64.0%	70.5%	58.3%
2013	65.5%	72.2%	63.0%	63.6%	60.1%	71.4%	57.4%
2012	60.7%	65.7%	64.0%	65.2%	61.8%	68.5%	53.4%
Other	59.5%	62.7%	58.3%	57.6%	60.2%	63.8%	51.8%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	70.1%	67.3%	63.6%	71.0%	62.9%	62.7%	78.3%
2014	72.0%	73.1%	72.2%	73.1%	71.7%	69.6%	83.7%
2013	72.4%	64.9%	63.4%	70.5%	62.0%	64.7%	79.9%
2012	69.7%	63.9%	46.5%	68.4%	55.5%	57.4%	69.0%
Other	60.7%	56.4%	47.8%	67.1%	42.5%	41.5%	64.9%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	59.5%	59.2%	56.7%	61.8%	60.8%		51.5%
2014	63.1%	63.2%	61.9%	64.8%	63.6%		55.0%
2013	57.8%	60.1%	54.8%	64.2%	57.6%		48.7%
2012	59.9%	53.3%	50.0%	55.0%	59.3%		38.5%
Other	46.5%	44.0%	42.8%	49.2%	56.4%		51.1%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	69.7%	59.9%	65.2%	64.6%	65.5%	58.5%	53.2%
2014	72.4%	67.0%	68.2%	67.3%	69.1%	60.7%	55.4%
2013	72.1%	58.8%	64.5%	66.6%	62.8%	59.6%	54.7%
2012	68.0%	48.4%	60.4%	59.6%	61.8%	56.4%	44.0%
Other	57.8%	48.6%	60.7%	55.7%	62.1%	51.4%	50.2%

Massachusetts

2014 CPA Examination: First-Time Section

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,145	2,145	-	1,065	1,018	1,135	1,083
Sections	4,301	4,301	-	1,065	1,018	1,135	1,083
% Pass	59.5%	59.5%	-	54.8%	73.5%	55.9%	54.9%
Avg Score	74.5	74.5	-	75.1	77.8	72.1	73.3
Avg Age	26.1	26.1	-	26.2	26.1	26.1	26.2
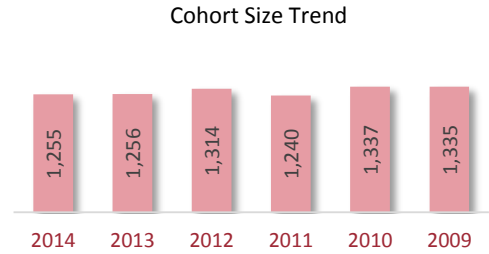
Cohort Size Trend

2014	2013	2012	2011	2010	2009
1,255	1,256	1,314	1,240	1,337	1,335

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,077	1,068	2,110	36	1,257	641	143	104	56	952	517	229	158	207	179
Sections	2,137	2,164	4,228	73	2,880	1,119	174	128	103	2,076	829	380	262	353	298
% Pass	56.5%	62.5%	59.6%	56.2%	62.1%	58.4%	42.5%	30.0%	72.8%	65.3%	55.0%	48.4%	58.4%	55.2%	47.7%
Avg Score	73.2	75.7	74.5	73.1	75.1	74.4	69.0	66.9	79.5	76.3	73.0	70.9	74.6	73.3	69.6
Avg Age	25.9	26.4	26.0	31.7	25.7	26.4	27.7	34.1	21.7	23.0	24.8	27.0	28.9	32.1	42.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,498	3,003	69.8%	61.7%	75.0
<12	588	729	16.9%	62.6%	75.6
<18	270	308	7.2%	50.0%	72.8
<24	77	89	2.1%	44.9%	69.0
>24	143	172	4.0%	33.7%	66.7
Total	2,145	4,301	100%	59.5%	74.5

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	41	164	4.00	11.2%	100.0%
<12	138	552	4.00	37.6%	100.0%
<18	147	588	4.00	40.1%	100.0%
<24	36	144	4.00	9.8%	100.0%
>24	5	20	4.00	1.4%	100.0%
Total	367	1,468	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	1,065	1,065	54.8%	75.1	1,018	1,018	73.5%	77.8	1,135	1,135	55.9%	72.1	1,083	1,083	54.9%	73.3
2014	724	724	57.3%	75.5	636	636	75.3%	78.7	839	839	58.5%	72.9	681	681	59.2%	74.2
2013	275	275	51.6%	74.9	310	310	75.8%	77.7	220	220	51.8%	71.1	314	314	51.6%	73.0
2012	41	41	39.0%	69.7	41	41	61.0%	73.1	42	42	35.7%	67.9	50	50	36.0%	65.9
Other	25	25	32.8%	63.9	31	31	28.3%	66.1	34	34	39.0%	67.7	38	38	28.4%	69.2

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	62.5%	72.6%	65.7%	65.3%	59.8%	70.0%	58.6%
2014	64.4%	74.2%	67.5%	67.5%	63.7%	71.0%	59.0%
2013	61.5%	71.6%	64.0%	63.3%	53.1%	70.6%	61.1%
2012	51.2%	65.9%	58.5%	53.7%	48.8%	63.4%	46.3%
Other	39.0%	47.3%	42.9%	42.6%	39.3%	46.6%	40.1%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	73.5%	72.2%	69.3%	72.9%	69.8%	68.1%	82.7%
2014	73.3%	74.4%	73.3%	73.9%	73.0%	70.1%	84.4%
2013	76.1%	70.7%	67.7%	71.0%	67.7%	69.0%	82.6%
2012	63.4%	65.9%	48.8%	82.9%	51.2%	51.2%	70.7%
Other	66.3%	50.1%	30.1%	59.4%	48.8%	38.3%	62.7%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	61.4%	61.2%	59.6%	62.7%	60.6%		54.6%
2014	63.5%	63.4%	62.8%	65.1%	63.5%		56.1%
2013	57.7%	57.7%	56.4%	57.3%	52.7%		50.9%
2012	61.9%	52.4%	35.7%	50.0%	47.6%		45.2%
Other	33.3%	41.2%	30.1%	54.8%	56.8%		52.1%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.8%	62.7%	66.3%	65.8%	65.3%	59.6%	54.7%
2014	73.0%	68.0%	68.4%	68.7%	69.0%	61.7%	56.0%
2013	72.3%	57.6%	63.7%	63.7%	60.5%	58.9%	54.8%
2012	60.0%	28.0%	56.0%	54.0%	56.0%	52.0%	40.0%
Other	62.8%	54.2%	63.8%	45.9%	51.3%	37.6%	51.7%

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Michigan

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,929	1,489	946	1,145	968	1,040	990
Sections	5,000	3,150	1,850	1,415	1,094	1,265	1,226
% Pass	56.6%	62.2%	47.0%	51.1%	66.6%	55.3%	55.3%
Avg Score	74.3	75.5	72.3	74.6	76.3	72.8	73.7
Avg Age	27.4	26.7	28.7	27.0	28.0	27.5	27.4
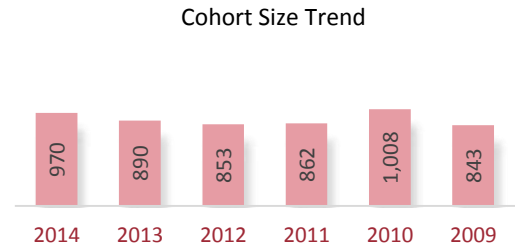
Cohort Size Trend

2014	2013	2012	2011	2010	2009
970	890	853	862	1,008	843

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	894	1,035	1,910	19	970	536	174	249	53	628	512	277	183	243	261
Sections	2,267	2,733	4,967	33	2,553	1,425	412	610	107	1,675	1,195	599	362	508	554
% Pass	49.8%	62.2%	56.6%	54.6%	62.2%	56.8%	44.2%	37.7%	73.8%	67.0%	54.3%	46.2%	51.7%	49.8%	47.1%
Avg Score	72.2	76.0	74.3	70.5	75.6	74.5	70.8	70.5	79.3	77.9	73.1	71.5	72.2	71.8	71.6
Avg Age	27.9	27.0	27.4	30.8	25.9	27.5	29.6	35.4	21.8	23.1	24.9	26.9	28.9	32.2	42.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	214	297	75	69
Active	733	224	85	162
Inactive	23	138	44	101
Drop	0	66	127	146
Lost Cd	0	11	45	32

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,131	2,541	58.6%	62.1%	75.6
<12	570	908	29.5%	60.7%	75.2
<18	359	547	18.6%	52.5%	73.0
<24	158	249	8.2%	45.4%	72.3
>24	329	755	17.1%	39.9%	70.2
Total	1,929	5,000	100%	56.6%	74.3

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	24	98	4.08	3.7%	98.0%
<12	190	822	4.33	29.0%	92.5%
<18	160	777	4.86	24.4%	82.4%
<24	137	795	5.80	20.9%	68.9%
>24	144	1,512	10.50	22.0%	38.1%
Total	655	4,004	6.11	100%	65.4%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	1,145	1,415	51.1%	74.6	968	1,094	66.6%	76.3	1,040	1,265	55.3%	72.8	990	1,226	55.3%	73.7
2014	687	794	54.7%	75.2	518	543	74.6%	78.1	600	659	61.3%	74.0	495	557	61.9%	75.4
2013	269	370	51.4%	74.7	266	320	68.1%	76.7	262	345	55.1%	73.0	289	390	54.1%	73.7
2012	79	107	41.1%	72.5	66	81	49.4%	70.8	69	100	41.0%	69.1	90	124	46.0%	70.6
Other	110	144	37.5%	72.3	118	150	36.8%	70.0	109	161	43.5%	69.9	116	155	37.5%	68.9

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	63.6%	64.4%	62.3%	63.8%	63.3%	69.5%	56.6%
2014	66.1%	66.9%	65.9%	67.1%	63.2%	73.2%	55.8%
2013	59.5%	64.6%	60.3%	65.1%	61.9%	64.9%	61.1%
2012	61.7%	56.1%	49.5%	57.0%	52.3%	63.6%	56.1%
Other	59.3%	54.4%	54.1%	44.5%	74.6%	62.7%	50.6%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	70.0%	70.1%	62.7%	72.7%	64.7%	62.6%	78.9%
2014	71.1%	73.3%	68.3%	74.6%	72.9%	70.2%	85.3%
2013	73.8%	70.0%	65.9%	73.4%	63.1%	63.4%	80.3%
2012	60.5%	53.1%	48.2%	64.2%	46.9%	40.7%	76.5%
Other	61.9%	66.0%	39.0%	67.7%	41.8%	39.4%	49.3%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	58.7%	58.7%	57.3%	66.0%	64.1%		55.8%
2014	60.4%	64.3%	63.0%	70.1%	65.1%		58.9%
2013	59.1%	54.2%	56.5%	64.6%	65.5%		57.4%
2012	48.0%	46.0%	41.0%	52.0%	53.0%		43.0%
Other	54.8%	46.5%	38.0%	55.2%	62.6%		42.7%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	70.7%	58.3%	68.7%	65.9%	67.4%	59.7%	54.7%
2014	71.5%	64.5%	72.2%	69.1%	68.2%	63.7%	61.0%
2013	73.3%	55.1%	71.5%	68.0%	68.0%	59.7%	53.6%
2012	65.3%	51.6%	60.5%	52.4%	64.5%	51.6%	47.6%
Other	65.3%	45.0%	53.1%	57.7%	64.8%	48.6%	36.4%

Michigan

Exam Type / Exam Section / Cohort Size Trend

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**1,489**	1,489	-	840	776	804	730
Sections	**3,150**	3,150	-	840	776	804	730
% Pass	**62.2%**	62.2%	-	53.6%	74.7%	61.0%	60.1%
Avg Score	**75.5**	75.5	-	75.1	78.1	74.0	74.7
Avg Age	**26.7**	26.7	-	26.5	26.8	26.7	26.7
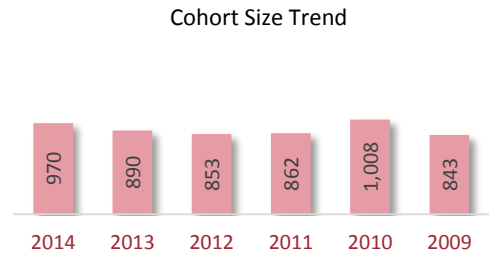
Cohort Size Trend

2014	2013	2012	2011	2010	2009
970	890	853	862	1,008	843

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	671	818	1,478	11	970	392	64	63	52	564	352	178	114	167	175
Sections	1,359	1,791	3,133	17	2,300	690	86	74	103	1,336	662	291	184	277	297
% Pass	54.5%	68.1%	62.2%	64.7%	63.4%	63.2%	50.0%	32.9%	72.8%	70.8%	57.9%	50.9%	62.0%	51.3%	50.8%
Avg Score	72.7	77.5	75.5	68.9	75.9	75.7	69.2	67.5	79.1	78.9	73.5	71.8	75.3	71.1	71.1
Avg Age	27.3	26.3	26.7	28.6	25.9	28.0	31.8	34.5	21.8	23.1	24.8	26.9	28.9	32.2	42.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,091	2,312	73.4%	63.2%	75.9
<12	387	510	16.2%	66.5%	76.6
<18	152	174	5.5%	57.5%	73.8
<24	52	61	1.9%	52.5%	71.8
>24	80	93	3.0%	28.0%	64.9
Total	1,489	3,150	100%	62.2%	75.5

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	22	88	4.00	7.5%	100.0%
<12	149	596	4.00	51.0%	100.0%
<18	83	332	4.00	28.4%	100.0%
<24	31	124	4.00	10.6%	100.0%
>24	7	28	4.00	2.4%	100.0%
Total	292	1,168	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	840	840	53.6%	75.1	776	776	74.7%	78.1	804	804	61.0%	74.0	730	730	60.1%	74.7
2014	687	687	55.5%	75.6	518	518	76.3%	78.5	600	600	61.8%	74.2	495	495	62.8%	75.6
2013	127	127	48.8%	74.2	220	220	75.5%	78.1	157	157	64.3%	75.2	186	186	57.5%	74.4
2012	10	10	20.0%	62.6	25	25	60.0%	75.0	24	24	54.2%	68.5	27	27	48.2%	66.8
Other	16	16	28.0%	69.6	13	13	19.0%	64.3	23	23	31.0%	66.6	22	22	54.6%	72.5

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	64.1%	66.3%	65.7%	65.7%	62.4%	71.6%	57.1%
2014	66.1%	67.8%	66.8%	67.0%	64.1%	73.9%	56.5%
2013	57.5%	63.0%	65.4%	63.0%	58.3%	65.4%	62.2%
2012	40.0%	30.0%	20.0%	60.0%	40.0%	30.0%	40.0%
Other	47.0%	48.0%	49.0%	39.0%	38.0%	48.0%	53.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	72.4%	72.7%	68.1%	76.3%	71.4%	69.1%	84.7%
2014	71.4%	74.7%	69.5%	75.7%	74.1%	71.4%	85.9%
2013	76.4%	71.4%	70.0%	79.1%	70.0%	66.4%	83.2%
2012	72.0%	60.0%	52.0%	72.0%	56.0%	64.0%	84.0%
Other	47.0%	39.3%	11.9%	63.1%	15.5%	31.5%	64.3%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	63.1%	63.4%	61.9%	69.4%	65.1%		59.1%
2014	62.8%	65.2%	63.7%	71.3%	65.0%		59.3%
2013	66.9%	64.3%	65.0%	66.9%	68.8%		61.8%
2012	54.2%	45.8%	33.3%	50.0%	54.2%		50.0%
Other	53.2%	28.7%	25.0%	55.1%	53.7%		45.8%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	73.0%	62.3%	71.2%	68.0%	68.9%	63.4%	60.2%
2014	72.9%	65.3%	71.9%	69.3%	69.3%	64.7%	62.0%
2013	74.7%	58.1%	73.1%	67.7%	69.9%	62.9%	59.1%
2012	66.7%	44.4%	48.2%	55.6%	55.6%	44.4%	44.4%
Other	66.2%	54.6%	65.8%	56.2%	67.7%	61.2%	46.2%

Minnesota

2014 CPA Examination: All Test Results

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,518	1,158	761	918	835	901	919
Sections	4,220	2,692	1,528	1,127	927	1,065	1,101
% Pass	54.9%	58.8%	48.0%	50.6%	67.1%	51.6%	52.0%
Avg Score	73.8	74.8	72.1	74.0	76.9	71.9	72.8
Avg Age	26.9	26.3	28.1	26.9	27.1	27.0	26.8
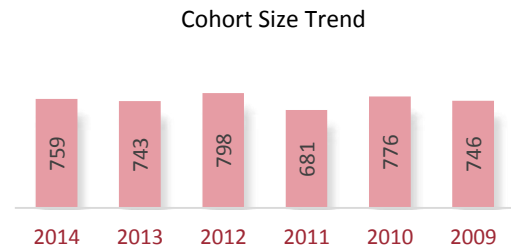
Cohort Size Trend

2014	2013	2012	2011	2010	2009
759	743	798	681	776	746

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	673	845	1,517	1	760	426	169	163	40	567	417	187	123	205	161
Sections	1,875	2,345	4,218	2	2,251	1,123	407	439	92	1,611	954	384	287	518	374
% Pass	50.6%	58.3%	54.9%	50.0%	59.6%	53.1%	45.2%	36.1%	69.6%	63.4%	51.1%	46.4%	51.2%	44.6%	50.0%
Avg Score	72.5	74.9	73.8	78.5	74.9	73.7	71.6	67.8	79.1	76.6	72.5	71.1	72.5	70.9	71.3
Avg Age	26.9	27.0	26.9	22.8	25.6	27.0	28.8	33.4	21.7	23.1	24.9	26.9	28.9	32.2	41.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	174	227	73	52
Active	570	177	76	96
Inactive	15	114	54	51
Drop	0	40	118	103
Lost Cd	0	13	44	17

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	916	2,343	60.3%	59.8%	75.0
<12	419	656	27.6%	53.7%	74.0
<18	266	412	17.5%	52.2%	73.4
<24	137	217	9.0%	42.4%	71.4
>24	233	592	15.3%	42.9%	70.1
Total	1,518	4,220	100%	54.9%	73.8

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	49	202	4.12	9.3%	97.0%
<12	125	535	4.28	23.8%	93.5%
<18	149	781	5.24	28.3%	76.3%
<24	78	459	5.88	14.8%	68.0%
>24	125	1,181	9.45	23.8%	42.3%
Total	526	3,158	6.00	100%	66.6%

Cohort Performance: Section, Content Area, Skills Area

AUD

	Cand	Secs	%P	Score
Overall	918	1,127	50.6%	74.0
2014	535	620	53.1%	74.8
2013	216	288	51.4%	73.9
2012	77	100	40.0%	71.7
Other	90	119	38.0%	69.6

BEC

	Cand	Secs	%P	Score
Overall	835	927	67.1%	76.9
2014	492	515	74.4%	78.5
2013	201	234	64.5%	76.4
2012	65	80	52.5%	73.7
Other	77	98	41.6%	70.2

FAR

	Cand	Secs	%P	Score
Overall	901	1,065	51.6%	71.9
2014	541	589	57.4%	72.9
2013	197	261	48.3%	72.0
2012	86	113	42.5%	70.3
Other	77	102	37.2%	65.7

REG

	Cand	Secs	%P	Score
Overall	919	1,101	52.0%	72.8
2014	481	527	55.4%	73.9
2013	262	340	50.3%	72.9
2012	81	114	47.4%	71.2
Other	95	120	41.2%	67.3

AUD

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	64.1%	64.7%	63.0%	59.3%	58.9%	65.8%	57.7%
2014	66.6%	67.6%	65.7%	62.9%	58.4%	67.7%	59.2%
2013	63.2%	64.2%	62.9%	54.9%	62.5%	68.1%	58.7%
2012	54.0%	54.0%	57.0%	58.0%	56.0%	64.0%	54.0%
Other	60.0%	57.7%	52.9%	49.8%	56.1%	50.8%	49.5%

BEC

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	70.1%	70.0%	62.7%	76.0%	64.5%	66.4%	83.4%
2014	73.0%	75.9%	68.9%	79.6%	71.5%	72.4%	85.6%
2013	70.1%	67.5%	58.1%	73.9%	62.0%	64.5%	83.8%
2012	62.5%	60.0%	48.8%	66.3%	48.8%	56.3%	85.0%
Other	58.4%	46.9%	46.1%	66.7%	40.3%	41.7%	67.4%

FAR

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	54.9%	54.0%	55.2%	60.1%	60.2%		54.8%
2014	57.1%	58.7%	61.1%	62.8%	61.1%		58.4%
2013	56.7%	55.2%	54.4%	61.7%	57.9%		51.7%
2012	51.3%	38.1%	42.5%	57.5%	56.6%		48.7%
Other	38.8%	35.9%	30.1%	39.6%	63.9%		43.9%

REG

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	69.0%	55.9%	65.7%	60.3%	64.9%	54.6%	53.5%
2014	73.1%	61.9%	68.5%	64.0%	68.9%	56.0%	55.8%
2013	70.6%	55.3%	69.4%	61.5%	63.2%	58.5%	53.5%
2012	64.9%	54.4%	57.9%	57.9%	60.5%	50.9%	48.3%
Other	48.0%	29.1%	48.4%	40.5%	52.8%	39.6%	46.3%

Minnesota

Exam Type / Exam Section / Cohort Size Trend

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,158	1,158	-	670	675	674	673
Sections	2,692	2,692	-	670	675	674	673
% Pass	58.8%	58.8%	-	51.0%	73.8%	55.9%	54.2%
Avg Score	74.8	74.8	-	74.2	78.5	72.8	73.5
Avg Age	26.3	26.3	-	26.2	26.3	26.3	26.3
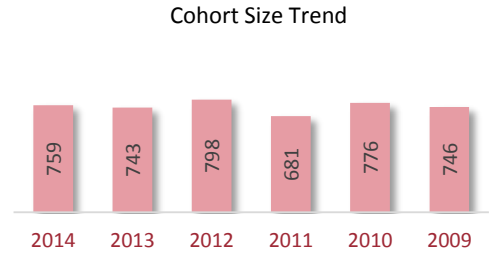
Cohort Size Trend

2014	2013	2012	2011	2010	2009
759	743	798	681	776	746

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	492	666	1,157	1	759	304	50	45	40	504	270	111	69	145	119
Sections	1,129	1,563	2,690	2	2,048	522	67	55	87	1,303	506	203	127	256	210
% Pass	54.3%	62.0%	58.8%	50.0%	60.5%	55.2%	49.3%	32.3%	69.0%	66.6%	54.2%	49.3%	49.6%	44.5%	49.1%
Avg Score	73.1	76.0	74.8	78.5	75.2	74.1	72.2	66.0	78.9	77.5	72.9	71.1	72.7	70.1	71.2
Avg Age	26.2	26.3	26.3	22.8	25.6	27.7	29.9	34.7	21.7	23.0	24.8	26.9	29.1	32.2	42.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	893	2,146	79.7%	60.5%	75.1
<12	251	319	11.8%	56.1%	75.0
<18	104	120	4.5%	51.7%	72.8
<24	29	33	1.2%	45.5%	71.4
>24	62	74	2.7%	36.5%	67.4
Total	1,158	2,692	100%	58.8%	74.8

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	44	176	4.00	20.0%	100.0%
<12	96	384	4.00	43.6%	100.0%
<18	63	252	4.00	28.6%	100.0%
<24	13	52	4.00	5.9%	100.0%
>24	4	16	4.00	1.8%	100.0%
Total	220	880	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	670	670	51.0%	74.2	675	675	73.8%	78.5	674	674	55.9%	72.8	673	673	54.2%	73.5
2014	535	535	52.5%	74.9	492	492	75.2%	78.8	541	541	59.0%	73.3	480	480	56.0%	74.0
2013	108	108	49.1%	72.7	148	148	74.3%	78.8	109	109	43.1%	71.1	157	157	49.7%	72.8
2012	12	12	25.0%	68.2	22	22	50.0%	72.7	14	14	50.0%	72.2	19	19	63.2%	74.1
Other	15	15	33.3%	65.4	13	13	62.5%	74.2	10	10	40.0%	65.9	17	17	33.0%	66.3

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	63.1%	64.7%	65.0%	58.4%	56.6%	66.3%	59.3%
2014	66.4%	68.2%	66.4%	62.1%	58.3%	66.9%	59.1%
2013	53.7%	53.7%	62.0%	44.4%	54.6%	64.8%	63.0%
2012	16.7%	33.3%	58.3%	58.3%	25.0%	50.0%	58.3%
Other	52.4%	45.2%	45.2%	28.6%	35.7%	66.7%	40.5%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	72.8%	76.4%	68.9%	79.3%	70.9%	71.9%	85.6%
2014	73.4%	76.0%	70.3%	80.7%	72.4%	73.6%	86.2%
2013	74.3%	78.4%	66.9%	77.7%	68.9%	70.3%	86.5%
2012	59.1%	72.7%	50.0%	72.7%	50.0%	54.6%	81.8%
Other	58.3%	72.9%	68.8%	54.2%	72.9%	58.3%	60.4%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	55.6%	57.9%	59.9%	63.3%	61.0%		58.6%
2014	57.1%	59.9%	62.5%	64.0%	61.4%		59.5%
2013	49.5%	50.5%	52.3%	60.6%	58.7%		56.0%
2012	64.3%	50.0%	50.0%	71.4%	64.3%		35.7%
Other	26.7%	43.3%	20.0%	46.7%	60.0%		70.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	73.2%	59.6%	67.8%	61.5%	66.9%	56.1%	56.6%
2014	74.4%	61.7%	69.2%	62.9%	69.8%	57.1%	56.5%
2013	71.3%	58.0%	68.2%	59.2%	59.2%	59.2%	56.1%
2012	63.2%	57.9%	52.6%	73.7%	79.0%	36.8%	79.0%
Other	70.4%	18.0%	41.2%	27.9%	44.2%	22.8%	39.8%

Mississippi

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**329**	220	191	170	154	165	164
Sections	**827**	430	397	211	190	210	216
% Pass	**38.8%**	42.6%	34.8%	37.4%	38.4%	38.6%	40.7%
Avg Score	**69.3**	68.9	69.7	69.6	70.7	67.3	69.7
Avg Age	**30.3**	29.4	31.3	30.5	30.0	30.4	30.4
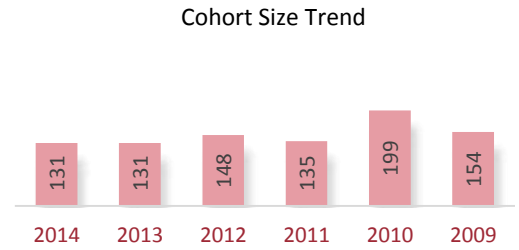
Cohort Size Trend

2014	2013	2012	2011	2010	2009
131	131	148	135	199	154

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	181	143	329	0	131	78	45	75	0	32	78	57	47	68	73
Sections	457	364	827	0	338	221	102	166	0	79	208	111	106	161	162
% Pass	33.5%	45.6%	38.8%	0.0%	45.6%	31.7%	52.9%	23.6%	0.0%	43.0%	40.4%	30.6%	47.2%	37.9%	35.8%
Avg Score	67.7	71.4	69.3	0.0	70.0	68.6	71.1	67.0	0.0	70.9	70.8	66.1	70.3	69.0	68.6
Avg Age	30.7	29.8	30.3	0.0	29.1	29.0	30.8	35.2	0.0	23.3	24.9	27.0	29.0	32.2	42.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	19	20	17	11
Active	102	52	25	58
Inactive	10	28	14	24
Drop	0	18	29	40
Lost Cd	0	2	4	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	161	337	48.9%	43.0%	69.3
<12	88	143	26.7%	41.3%	69.9
<18	54	91	16.4%	37.4%	70.7
<24	36	53	10.9%	47.2%	70.9
>24	95	203	28.9%	28.6%	67.9
Total	329	827	100%	38.8%	69.3

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.5%	100.0%
<12	18	77	4.28	26.9%	93.5%
<18	11	59	5.36	16.4%	74.6%
<24	9	55	6.11	13.4%	65.5%
>24	28	291	10.39	41.8%	38.5%
Total	67	486	7.25	100%	55.1%

Cohort Performance: Section, Content Area, Skills Area

AUD

	Cand	Secs	%P	Score
Overall	170	211	37.4%	69.6
2014	80	90	44.4%	70.8
2013	39	59	28.8%	69.2
2012	28	32	56.3%	70.8
Other	23	30	13.1%	63.3

BEC

	Cand	Secs	%P	Score
Overall	154	190	38.4%	70.7
2014	64	73	43.8%	71.5
2013	41	52	34.6%	69.6
2012	17	22	54.6%	72.8
Other	32	43	21.8%	67.7

FAR

	Cand	Secs	%P	Score
Overall	165	210	38.6%	67.3
2014	81	94	45.7%	67.7
2013	38	52	32.7%	67.3
2012	13	15	60.0%	69.7
Other	33	49	28.3%	67.4

REG

	Cand	Secs	%P	Score
Overall	164	216	40.7%	69.7
2014	70	81	48.2%	70.5
2013	41	58	31.0%	68.3
2012	22	33	45.5%	71.0
Other	31	44	39.2%	70.0

AUD

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	60.2%	58.3%	49.8%	49.5%	47.7%	62.2%	46.4%
2014	60.0%	62.2%	53.3%	55.6%	47.8%	65.6%	52.2%
2013	54.2%	64.4%	45.8%	47.5%	52.5%	54.2%	42.4%
2012	65.6%	56.3%	59.4%	46.9%	53.1%	71.9%	50.0%
Other	64.0%	36.9%	32.9%	34.8%	32.9%	51.9%	28.3%

BEC

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	59.2%	54.3%	36.7%	61.3%	40.8%	48.9%	69.9%
2014	56.2%	60.3%	39.7%	61.6%	46.6%	54.8%	67.1%
2013	67.3%	42.3%	25.0%	61.5%	40.4%	42.3%	71.2%
2012	54.6%	68.2%	50.0%	59.1%	54.6%	54.6%	72.7%
Other	57.4%	50.5%	38.6%	61.4%	22.6%	42.5%	72.4%

FAR

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	51.6%	44.5%	41.4%	57.8%	53.6%		42.8%
2014	54.3%	43.6%	47.9%	59.6%	55.3%		48.9%
2013	51.9%	42.3%	26.9%	65.4%	48.1%		32.7%
2012	46.7%	60.0%	60.0%	66.7%	40.0%		53.3%
Other	46.5%	43.0%	34.8%	41.3%	60.9%		35.0%

REG

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	67.8%	53.6%	56.9%	52.4%	59.9%	47.5%	43.9%
2014	64.2%	50.6%	60.5%	53.1%	66.7%	48.2%	49.4%
2013	65.5%	62.1%	63.8%	51.7%	44.8%	48.3%	36.2%
2012	78.8%	63.6%	54.6%	60.6%	63.6%	51.5%	42.4%
Other	71.1%	41.9%	41.6%	46.1%	61.7%	42.4%	42.8%

Mississippi

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	220	220	-	110	100	105	115
Sections	430	430	-	110	100	105	115
% Pass	42.6%	42.6%	-	43.6%	43.0%	42.9%	40.9%
Avg Score	68.9	68.9	-	69.9	71.2	66.3	68.4
Avg Age	29.4	29.4	-	29.5	29.4	29.6	29.2
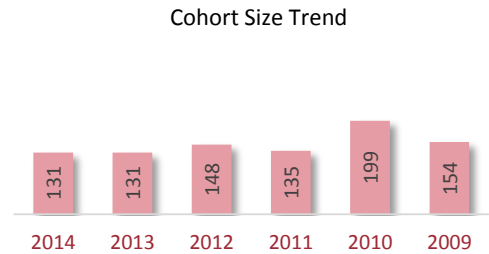
Cohort Size Trend

2014	2013	2012	2011	2010	2009
131	131	148	135	199	154

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	125	95	220	-	131	59	21	9	-	30	62	29	29	44	38
Sections	241	189	430	-	295	98	27	10	-	64	116	48	56	83	63
% Pass	35.7%	51.3%	42.6%	-	45.8%	31.6%	59.3%	7.1%	-	39.1%	46.6%	33.3%	57.1%	38.6%	38.1%
Avg Score	66.6	71.9	68.9	-	69.7	66.4	72.2	61.4	-	70.3	70.4	63.5	71.7	68.1	67.5
Avg Age	29.9	28.9	29.4	-	29.2	29.3	29.8	36.0	-	23.3	24.8	26.9	28.9	32.4	42.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	155	303	70.5%	42.6%	68.9
<12	53	74	17.2%	46.0%	69.7
<18	20	23	5.3%	47.8%	70.7
<24	12	13	3.0%	38.5%	65.6
>24	14	17	4.0%	23.5%	64.9
Total	220	430	100%	42.6%	68.9

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	4.5%	100.0%
<12	14	56	4.00	63.6%	100.0%
<18	4	16	4.00	18.2%	100.0%
<24	1	4	4.00	4.5%	100.0%
>24	2	8	4.00	9.1%	100.0%
Total	22	88	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

AUD / BEC / FAR / REG

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	110	110	43.6%	69.9	100	100	43.0%	71.2	105	105	42.9%	66.3	115	115	40.9%	68.4
2014	80	80	46.3%	70.8	64	64	45.3%	71.8	81	81	44.4%	67.1	70	70	47.1%	69.6
2013	21	21	28.6%	66.2	29	29	34.5%	68.7	19	19	36.8%	63.2	29	29	27.6%	66.2
2012	9	9	55.6%	70.9	5	5	80.0%	78.8	1	1	100.0%	82.0	12	12	50.0%	69.6
Other	0	0	0.0%	0.0	2	2	0.0%	66.5	4	4	25.0%	61.3	4	4	0.0%	58.8

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	60.0%	58.2%	51.8%	49.1%	48.2%	63.6%	50.9%
2014	60.0%	61.3%	53.8%	55.0%	47.5%	65.0%	53.8%
2013	52.4%	57.1%	38.1%	28.6%	47.6%	52.4%	47.6%
2012	77.8%	33.3%	66.7%	44.4%	55.6%	77.8%	33.3%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	57.0%	55.0%	36.0%	61.0%	44.0%	47.0%	68.0%
2014	56.3%	60.9%	40.6%	60.9%	45.3%	54.7%	68.8%
2013	55.2%	41.4%	24.1%	62.1%	44.8%	27.6%	72.4%
2012	100.0%	80.0%	60.0%	80.0%	40.0%	80.0%	60.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	46.7%	42.9%	41.9%	54.3%	48.6%		44.8%
2014	51.9%	45.7%	46.9%	56.8%	54.3%		48.2%
2013	36.8%	42.1%	31.6%	57.9%	36.8%		42.1%
2012	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	61.7%	49.6%	57.4%	49.6%	56.5%	46.1%	40.0%
2014	65.7%	50.0%	58.6%	52.9%	64.3%	48.6%	44.3%
2013	58.6%	55.2%	65.5%	48.3%	41.4%	48.3%	31.0%
2012	66.7%	50.0%	50.0%	50.0%	66.7%	41.7%	50.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Missouri

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,245	938	616	802	707	790	746
Sections	3,586	2,319	1,267	965	786	933	902
% Pass	58.1%	64.5%	46.3%	53.6%	68.8%	54.6%	57.1%
Avg Score	74.5	75.8	72.2	74.8	77.2	72.4	74.0
Avg Age	27.2	26.6	28.4	27.1	27.5	27.3	27.1
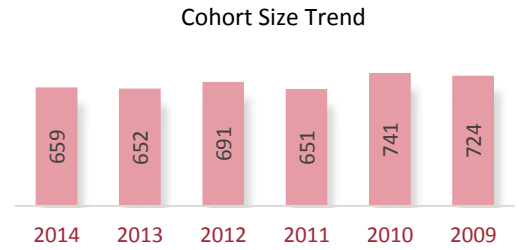
Cohort Size Trend

2014	2013	2012	2011	2010	2009
659	652	691	651	741	724

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	593	652	1,244	1	659	325	98	163	13	406	364	156	128	161	163
Sections	1,677	1,909	3,584	2	2,056	865	224	441	30	1,327	848	369	279	381	352
% Pass	53.7%	61.9%	58.1%	0.0%	65.6%	48.1%	47.8%	49.3%	70.0%	69.3%	54.4%	48.2%	53.4%	50.4%	46.0%
Avg Score	73.0	75.8	74.5	62.5	76.4	72.2	71.6	72.4	78.9	78.2	73.8	71.7	73.2	71.3	69.6
Avg Age	27.1	27.4	27.2	36.0	26.0	27.4	28.1	34.3	21.8	23.3	24.9	26.9	28.9	32.1	42.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	215	154	50	47
Active	430	156	39	116
Inactive	14	105	39	33
Drop	0	30	100	78
Lost Cd	0	22	37	25

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	768	2,068	61.7%	64.9%	76.2
<12	346	534	27.8%	52.3%	73.2
<18	231	353	18.6%	49.3%	72.5
<24	86	130	6.9%	38.5%	69.8
>24	194	501	15.6%	47.1%	71.6
Total	1,245	3,586	100%	58.1%	74.5

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	26	107	4.12	5.6%	97.2%
<12	189	807	4.27	40.6%	93.7%
<18	92	461	5.01	19.7%	79.8%
<24	62	374	6.03	13.3%	66.3%
>24	97	985	10.15	20.8%	39.4%
Total	466	2,734	5.87	100%	68.2%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	802	965	53.6%	74.8	707	786	68.8%	77.2	790	933	54.6%	72.4	746	902	57.1%	74.0
2014	476	550	58.0%	76.3	433	461	77.0%	79.3	504	549	63.6%	74.3	442	496	65.5%	76.2
2013	193	257	46.3%	72.6	141	166	59.6%	75.2	146	209	40.2%	69.9	179	233	48.9%	71.6
2012	44	51	39.2%	70.4	45	55	54.6%	73.2	47	58	50.0%	70.8	43	60	46.7%	71.9
Other	89	107	62.5%	76.0	88	104	52.1%	73.3	93	117	36.5%	68.9	82	113	54.8%	72.7

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	62.5%	65.4%	65.2%	66.3%	60.9%	72.4%	58.0%
2014	64.0%	69.8%	68.4%	70.6%	61.1%	75.6%	60.7%
2013	53.7%	65.4%	56.4%	58.8%	56.4%	66.2%	54.9%
2012	68.6%	58.8%	56.9%	49.0%	62.8%	64.7%	41.2%
Other	70.7%	45.1%	71.9%	68.1%	68.9%	72.7%	58.5%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	72.0%	70.9%	62.5%	76.9%	66.8%	68.4%	84.9%
2014	75.9%	74.8%	69.2%	79.6%	75.7%	76.4%	88.3%
2013	66.3%	66.3%	56.6%	68.1%	57.8%	60.8%	82.5%
2012	67.3%	58.2%	30.9%	70.9%	49.1%	52.7%	85.5%
Other	64.3%	65.1%	54.8%	80.4%	46.5%	49.6%	71.7%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	57.6%	56.3%	60.0%	64.3%	62.6%		54.8%
2014	63.2%	62.8%	66.3%	69.0%	66.3%		59.0%
2013	51.7%	47.4%	49.3%	57.9%	60.8%		43.1%
2012	44.8%	48.3%	51.7%	55.2%	62.1%		53.5%
Other	42.7%	38.5%	46.5%	53.3%	45.8%		51.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	73.7%	64.3%	71.1%	65.8%	67.6%	60.7%	57.8%
2014	77.6%	72.0%	75.2%	69.8%	72.0%	64.5%	61.5%
2013	66.5%	57.1%	64.4%	57.5%	61.4%	54.9%	48.9%
2012	68.3%	53.3%	63.3%	56.7%	61.7%	56.7%	51.7%
Other	71.5%	44.2%	67.4%	67.1%	61.0%	54.6%	60.9%

Missouri

Exam Type / Exam Section / Cohort Size Trend

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	938	938	-	583	562	608	566
Sections	2,319	2,319	-	583	562	608	566
% Pass	64.5%	64.5%	-	56.4%	76.2%	61.8%	64.0%
Avg Score	75.8	75.8	-	75.6	79.0	73.5	75.1
Avg Age	26.6	26.6	-	26.4	26.8	26.7	26.6
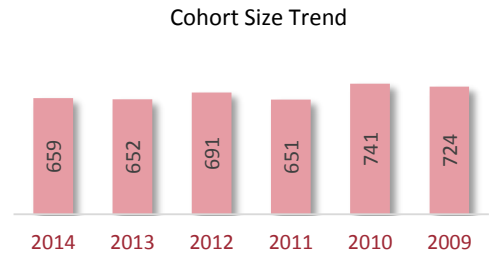
Cohort Size Trend

2014	2013	2012	2011	2010	2009
659	652	691	651	741	724

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	430	508	937	1	659	205	35	39	13	366	240	98	79	104	123
Sections	1,051	1,268	2,317	2	1,855	367	47	50	30	1,110	465	169	140	196	209
% Pass	61.4%	67.0%	64.5%	0.0%	66.5%	57.5%	59.6%	28.5%	70.0%	72.9%	62.2%	54.4%	55.7%	52.6%	49.3%
Avg Score	74.4	76.9	75.8	62.5	76.5	73.2	70.8	66.9	78.9	78.9	74.9	72.4	73.7	70.6	69.4
Avg Age	26.4	26.8	26.6	36.0	26.0	28.2	30.9	35.1	21.8	23.3	24.8	27.0	28.9	32.2	41.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	742	1,894	81.7%	65.7%	76.3
<12	186	238	10.3%	65.1%	75.0
<18	96	109	4.7%	53.2%	71.3
<24	23	27	1.2%	55.6%	68.6
>24	40	51	2.2%	45.1%	71.1
Total	938	2,319	100%	64.5%	75.8

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	23	92	4.00	10.1%	100.0%
<12	146	584	4.00	64.3%	100.0%
<18	40	160	4.00	17.6%	100.0%
<24	11	44	4.00	4.8%	100.0%
>24	7	28	4.00	3.1%	100.0%
Total	227	908	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	583	583	56.4%	75.6	562	562	76.2%	79.0	608	608	61.8%	73.5	566	566	64.0%	75.1
2014	476	476	58.2%	76.3	433	433	78.5%	79.7	504	504	63.7%	74.1	442	442	67.0%	76.4
2013	93	93	49.5%	73.3	100	100	72.0%	77.2	72	72	52.8%	70.1	102	102	53.9%	71.3
2012	10	10	50.0%	70.2	15	15	60.0%	74.2	14	14	71.4%	72.6	8	8	50.0%	61.9
Other	4	4	16.7%	66.5	14	14	50.0%	73.5	18	18	39.3%	70.9	14	14	44.0%	66.4

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	62.1%	68.1%	65.9%	66.6%	58.8%	74.1%	60.4%
2014	63.0%	69.5%	68.7%	68.7%	60.3%	75.6%	60.9%
2013	58.1%	65.6%	55.9%	58.1%	51.6%	71.0%	62.4%
2012	80.0%	50.0%	50.0%	70.0%	80.0%	60.0%	40.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	75.7%	75.7%	68.9%	78.2%	74.2%	73.1%	87.6%
2014	77.4%	76.4%	71.6%	79.9%	77.8%	76.7%	88.5%
2013	70.0%	73.0%	63.0%	72.0%	64.0%	64.0%	86.0%
2012	80.0%	60.0%	40.0%	73.3%	60.0%	53.3%	93.3%
Other	58.3%	87.5%	58.3%	75.0%	50.0%	50.0%	66.7%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	62.4%	61.5%	62.6%	67.0%	63.5%		58.4%
2014	63.5%	62.9%	66.1%	69.4%	65.5%		59.1%
2013	58.3%	59.7%	47.2%	55.6%	58.3%		48.6%
2012	64.3%	50.0%	50.0%	50.0%	64.3%		64.3%
Other	47.3%	37.5%	37.5%	58.5%	28.1%		71.4%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	75.2%	69.7%	72.5%	67.0%	69.1%	63.6%	60.5%
2014	77.2%	74.7%	76.2%	70.4%	72.9%	65.2%	62.9%
2013	67.7%	55.9%	62.8%	56.9%	62.8%	59.8%	51.0%
2012	62.5%	50.0%	50.0%	50.0%	25.0%	50.0%	50.0%
Other	74.0%	26.0%	38.0%	44.0%	24.0%	48.0%	60.0%

Montana

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	722	551	384	446	398	440	377
Sections	2,111	1,253	858	573	514	542	482
% Pass	44.0%	47.5%	38.9%	40.1%	44.8%	47.1%	44.4%
Avg Score	69.2	68.9	69.6	68.8	70.7	69.3	67.9
Avg Age	28.5	27.7	29.7	28.4	28.7	28.6	28.4
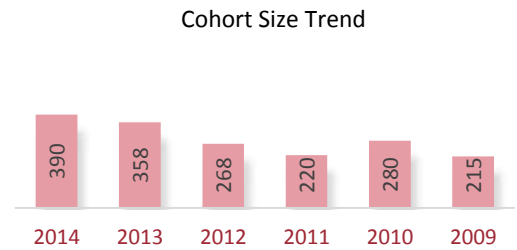
Cohort Size Trend

2014	2013	2012	2011	2010	2009
390	358	268	220	280	215

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	362	360	316	408	390	194	67	71	23	155	183	99	63	119	139
Sections	1,036	1,075	786	1,325	1,203	554	186	168	68	471	531	246	159	306	330
% Pass	38.9%	48.9%	47.6%	41.9%	46.9%	45.3%	37.1%	24.4%	55.9%	47.6%	48.0%	44.7%	40.3%	37.3%	37.6%
Avg Score	67.5	70.8	70.8	68.3	69.5	69.7	69.1	65.4	73.4	69.6	70.5	67.9	69.9	67.3	68.0
Avg Age	28.3	28.7	29.3	28.1	27.3	28.3	31.5	36.8	21.5	23.1	24.8	27.0	29.0	32.3	41.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	69	98	20	11
Active	299	83	38	34
Inactive	22	71	18	27
Drop	0	35	39	39
Lost Cd	0	9	8	4

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	452	1,235	62.6%	47.2%	69.5
<12	184	317	25.5%	48.0%	71.3
<18	116	211	16.1%	41.2%	68.4
<24	57	100	7.9%	32.0%	67.7
>24	111	248	15.4%	30.2%	66.5
Total	722	2,111	100%	44.0%	69.2

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	16	73	4.56	8.1%	87.7%
<12	53	239	4.51	26.8%	88.7%
<18	56	320	5.71	28.3%	70.0%
<24	42	261	6.21	21.2%	64.4%
>24	31	368	11.87	15.7%	33.7%
Total	198	1,261	6.37	100%	62.8%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	446	573	40.1%	68.8	398	514	44.8%	70.7	440	542	47.1%	69.3	377	482	44.4%	67.9
2014	280	343	41.1%	68.9	230	278	47.1%	71.1	291	338	52.1%	70.1	206	244	47.5%	67.5
2013	100	138	42.0%	68.5	106	139	51.8%	71.8	86	118	43.2%	68.9	111	159	44.0%	69.6
2012	35	48	43.8%	71.2	27	49	34.7%	70.9	32	46	32.6%	66.8	32	43	37.2%	67.2
Other	31	44	24.4%	66.0	35	48	19.4%	65.3	31	40	31.2%	65.8	28	36	37.0%	65.6

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	51.2%	49.9%	45.4%	50.3%	58.1%	47.6%	55.3%
2014	51.3%	49.0%	45.5%	48.7%	58.6%	44.6%	58.6%
2013	50.0%	50.0%	47.8%	52.9%	57.3%	53.6%	55.1%
2012	62.5%	56.3%	43.8%	56.3%	56.3%	60.4%	52.1%
Other	41.1%	50.4%	39.1%	50.4%	58.1%	40.7%	30.6%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	51.0%	63.5%	61.1%	47.3%	55.7%	56.9%	52.8%
2014	50.0%	66.2%	63.3%	45.7%	57.2%	55.4%	54.0%
2013	60.4%	66.9%	65.5%	54.7%	55.4%	56.8%	56.1%
2012	49.0%	69.4%	63.3%	40.8%	57.1%	69.4%	34.7%
Other	30.6%	30.6%	31.9%	41.0%	45.8%	57.6%	48.6%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	50.0%	50.2%	47.6%	63.6%	54.8%		48.9%
2014	53.3%	54.4%	51.5%	66.9%	57.1%		52.7%
2013	47.5%	50.0%	45.8%	61.9%	48.3%		43.2%
2012	41.3%	32.6%	39.1%	54.4%	54.4%		47.8%
Other	34.9%	28.4%	25.6%	47.9%	51.3%		31.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	53.4%	47.8%	53.6%	54.2%	55.3%	52.4%	46.5%
2014	50.8%	49.2%	54.9%	56.2%	52.9%	54.1%	47.1%
2013	54.1%	48.4%	52.8%	53.5%	54.7%	54.1%	50.3%
2012	69.8%	48.8%	53.5%	46.5%	62.8%	46.5%	32.6%
Other	51.3%	34.2%	47.2%	51.2%	67.4%	39.5%	42.4%

Montana

Exam Type / Exam Section / Cohort Size Trend

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	551	551	-	331	307	334	281
Sections	1,253	1,253	-	331	307	334	281
% Pass	47.5%	47.5%	-	40.8%	49.8%	52.4%	47.0%
Avg Score	68.9	68.9	-	67.9	71.1	69.8	66.9
Avg Age	27.7	27.7	-	27.6	27.8	27.7	27.8
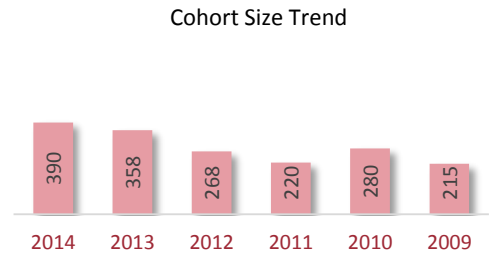
Cohort Size Trend: 2014: 390, 2013: 358, 2012: 268, 2011: 220, 2010: 280, 2009: 215

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	279	272	242	310	390	118	29	14	22	131	134	67	42	85	90
Sections	613	640	496	757	1,007	194	38	14	56	330	328	123	79	171	166
% Pass	41.6%	53.1%	53.0%	43.9%	47.6%	50.0%	39.5%	29.8%	58.9%	49.1%	50.3%	43.9%	45.6%	43.3%	42.8%
Avg Score	66.5	71.3	71.1	67.5	68.9	70.8	66.2	52.9	73.5	69.3	70.4	67.1	68.9	67.3	66.8
Avg Age	27.4	28.1	28.9	26.9	27.3	28.5	31.8	35.2	21.5	23.0	24.8	27.0	29.0	32.2	40.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	434	1,042	83.2%	47.5%	68.9
<12	90	118	9.4%	52.5%	72.3
<18	39	44	3.5%	50.0%	69.4
<24	19	22	1.8%	18.2%	64.5
>24	27	27	2.2%	44.4%	59.7
Total	551	1,253	100%	47.5%	68.9

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	10	40	4.00	12.7%	100.0%
<12	36	144	4.00	45.6%	100.0%
<18	19	76	4.00	24.1%	100.0%
<24	11	44	4.00	13.9%	100.0%
>24	3	12	4.00	3.8%	100.0%
Total	79	316	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	331	331	40.8%	67.9	307	307	49.8%	71.1	334	334	52.4%	69.8	281	281	47.0%	66.9
2014	280	280	41.1%	68.1	230	230	48.3%	70.9	291	291	53.3%	69.7	206	206	47.6%	66.7
2013	39	39	41.0%	68.0	64	64	57.8%	73.5	35	35	48.6%	71.1	56	56	48.2%	69.5
2012	7	7	57.1%	68.9	7	7	42.9%	72.7	7	7	28.6%	64.9	17	17	35.3%	62.9
Other	5	5	0.0%	56.0	6	6	41.7%	50.8	1	1	100.0%	76.0	2	2	50.0%	48.5

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	48.9%	48.9%	47.3%	48.5%	55.0%	45.9%	56.9%
2014	48.9%	49.6%	47.9%	48.9%	55.7%	45.0%	57.5%
2013	48.7%	51.3%	48.7%	41.0%	53.9%	56.4%	56.4%
2012	71.4%	42.9%	14.3%	85.7%	71.4%	42.9%	42.9%
Other	16.7%	0.0%	50.0%	33.3%	0.0%	16.7%	50.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	53.6%	66.3%	64.3%	49.4%	55.4%	55.2%	56.3%
2014	52.2%	65.7%	63.5%	47.0%	54.8%	54.4%	55.7%
2013	65.6%	70.3%	70.3%	59.4%	59.4%	59.4%	59.4%
2012	28.6%	57.1%	57.1%	71.4%	42.9%	57.1%	57.1%
Other	8.3%	58.3%	41.7%	8.3%	50.0%	41.7%	50.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	52.4%	53.0%	51.5%	64.1%	56.3%		53.0%
2014	51.9%	54.0%	51.6%	66.3%	57.7%		53.3%
2013	62.9%	51.4%	54.3%	48.6%	45.7%		51.4%
2012	28.6%	28.6%	42.9%	57.1%	57.1%		57.1%
Other	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	51.2%	50.2%	53.0%	53.7%	51.2%	53.7%	46.3%
2014	50.0%	50.5%	52.4%	55.3%	51.9%	53.4%	46.6%
2013	51.8%	53.6%	53.6%	51.8%	53.6%	58.9%	53.6%
2012	70.6%	41.2%	64.7%	47.1%	41.2%	47.1%	23.5%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Nebraska

2014 CPA Examination: All Test Results

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**299**	232	158	160	149	169	158
Sections	**776**	485	291	191	188	207	190
% Pass	**55.8%**	61.0%	47.1%	55.5%	58.0%	52.2%	57.9%
Avg Score	**74.1**	75.2	72.2	74.7	76.2	71.9	73.8
Avg Age	**27.0**	26.0	28.5	26.8	27.5	26.5	27.2
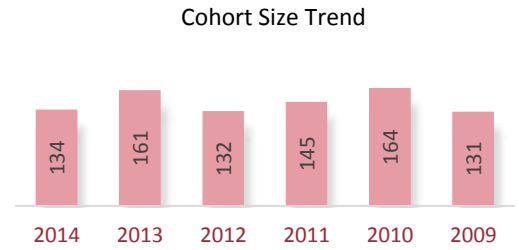
Cohort Size Trend

2014	2013	2012	2011	2010	2009
134	161	132	145	164	131

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	141	158	299	0	134	106	26	33	6	90	98	51	27	45	26
Sections	353	423	776	0	366	269	63	78	15	229	218	103	61	92	58
% Pass	54.1%	57.2%	55.8%	0.0%	63.9%	54.7%	36.5%	41.5%	73.3%	65.5%	57.3%	49.5%	41.0%	54.4%	36.2%
Avg Score	73.7	74.4	74.1	0.0	75.5	74.0	70.1	69.6	78.9	75.2	74.7	72.8	69.0	76.0	70.9
Avg Age	27.1	26.8	27.0	0.0	25.2	27.2	30.1	33.8	21.5	23.1	24.9	26.8	29.1	32.2	41.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	29	53	8	11
Active	101	47	17	18
Inactive	4	26	7	20
Drop	0	9	22	21
Lost Cd	0	4	3	6

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	175	389	58.5%	62.5%	75.4
<12	109	158	36.5%	57.6%	74.8
<18	65	95	21.7%	51.6%	72.7
<24	16	31	5.4%	41.9%	72.9
>24	48	103	16.1%	35.9%	69.9
Total	299	776	100%	55.8%	74.1

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	9	38	4.22	8.9%	94.7%
<12	20	86	4.30	19.8%	93.0%
<18	36	182	5.06	35.6%	79.1%
<24	17	91	5.35	16.8%	74.7%
>24	19	236	12.42	18.8%	32.2%
Total	101	633	6.27	100%	63.8%

Cohort Performance: Section, Content Area, Skills Area

AUD
	Cand	Secs	%P	Score
Overall	160	191	55.5%	74.7
2014	79	89	58.4%	75.6
2013	54	67	58.2%	76.1
2012	13	18	38.9%	66.6
Other	14	17	20.1%	67.0

BEC
	Cand	Secs	%P	Score
Overall	149	188	58.0%	76.2
2014	79	83	77.1%	79.5
2013	49	67	55.2%	75.0
2012	11	19	21.1%	71.8
Other	10	19	14.8%	66.5

FAR
	Cand	Secs	%P	Score
Overall	169	207	52.2%	71.9
2014	96	109	58.7%	72.9
2013	49	62	50.0%	71.6
2012	9	11	45.5%	70.5
Other	15	25	46.1%	70.5

REG
	Cand	Secs	%P	Score
Overall	158	190	57.9%	73.8
2014	75	85	63.5%	74.8
2013	57	73	54.8%	73.3
2012	11	15	46.7%	71.9
Other	15	17	51.2%	70.6

AUD
AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	55.8%	68.4%	59.0%	59.5%	59.7%	70.4%	57.3%
2014	59.6%	69.7%	64.0%	60.7%	65.2%	77.5%	59.6%
2013	56.7%	74.6%	67.2%	62.7%	58.2%	64.2%	64.2%
2012	61.1%	44.4%	38.9%	61.1%	44.4%	50.0%	38.9%
Other	25.7%	59.0%	18.1%	39.6%	48.6%	73.6%	35.4%

BEC
BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	66.2%	64.0%	60.4%	70.6%	63.2%	67.7%	83.7%
2014	72.3%	73.5%	67.5%	72.3%	71.1%	78.3%	94.0%
2013	64.2%	56.7%	61.2%	74.6%	59.7%	56.7%	74.6%
2012	57.9%	57.9%	42.1%	47.4%	47.4%	52.6%	68.4%
Other	37.6%	31.0%	21.4%	62.4%	35.7%	54.3%	64.3%

FAR
FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	58.9%	54.9%	53.3%	64.1%	66.0%		58.4%
2014	67.9%	62.4%	57.8%	72.5%	67.9%		58.7%
2013	51.6%	45.2%	54.8%	56.5%	62.9%		56.5%
2012	63.6%	54.6%	36.4%	45.5%	36.4%		54.6%
Other	22.7%	39.4%	29.4%	46.7%	81.3%		65.2%

REG
REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	68.1%	56.9%	66.0%	58.1%	69.4%	57.6%	61.2%
2014	69.4%	62.4%	64.7%	56.5%	67.1%	54.1%	69.4%
2013	72.6%	60.3%	67.1%	60.3%	69.9%	61.6%	61.6%
2012	86.7%	53.3%	80.0%	53.3%	80.0%	66.7%	33.3%
Other	30.4%	19.0%	57.7%	61.9%	72.0%	53.0%	38.7%

Nebraska

2014 CPA Examination: First-Time Section

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	232	232	-	115	120	136	114
Sections	485	485	-	115	120	136	114
% Pass	61.0%	61.0%	-	58.3%	70.8%	54.4%	61.4%
Avg Score	75.2	75.2	-	76.4	79.0	71.7	74.3
Avg Age	26.0	26.0	-	25.8	26.3	25.4	26.6
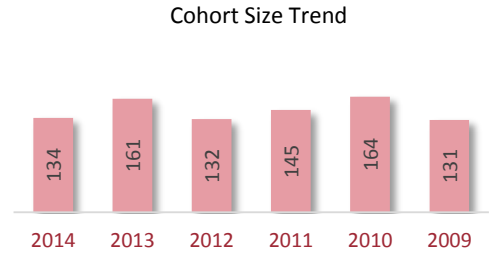
Cohort Size Trend

2014	2013	2012	2011	2010	2009
134	161	132	145	164	131

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	103	129	232	-	134	82	10	6	6	79	76	35	19	28	13
Sections	218	267	485	-	329	136	13	7	14	184	139	52	27	47	22
% Pass	59.6%	62.2%	61.0%	-	64.4%	56.6%	30.8%	58.3%	71.4%	66.9%	61.9%	50.0%	37.0%	68.1%	40.9%
Avg Score	75.1	75.4	75.2	-	75.7	74.9	69.3	72.6	78.4	75.8	75.7	72.8	66.4	78.9	73.8
Avg Age	26.3	25.8	26.0	-	25.2	27.3	29.8	31.4	21.6	23.0	24.8	26.8	29.1	32.3	42.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	166	354	73.0%	63.0%	75.6
<12	65	77	15.9%	59.7%	75.4
<18	33	36	7.4%	55.6%	73.7
<24	6	6	1.2%	33.3%	70.5
>24	10	12	2.5%	41.7%	69.3
Total	232	485	100%	61.0%	75.2

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	7	28	4.00	16.3%	100.0%
<12	14	56	4.00	32.6%	100.0%
<18	14	56	4.00	32.6%	100.0%
<24	8	32	4.00	18.6%	100.0%
>24	-	-	-	-	-
Total	43	172	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	115	115	58.3%	76.4	120	120	70.8%	79.0	136	136	54.4%	71.7	114	114	61.4%	74.3
2014	79	79	59.5%	75.9	79	79	78.5%	79.9	96	96	57.3%	72.7	75	75	64.0%	74.7
2013	36	36	55.6%	77.5	32	32	65.6%	78.3	33	33	48.5%	70.2	35	35	57.1%	73.7
2012	0	0	0.0%	0.0	7	7	28.6%	73.6	3	3	33.3%	62.7	3	3	33.3%	66.0
Other	0	0	0.0%	0.0	2	2	0.0%	72.5	4	4	66.7%	71.8	1	1	100.0%	80.0

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	60.9%	73.0%	67.0%	60.9%	67.0%	76.5%	62.6%
2014	64.6%	72.2%	65.8%	57.0%	68.4%	77.2%	59.5%
2013	52.8%	75.0%	69.4%	69.4%	63.9%	75.0%	69.4%
2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.2%	69.2%	66.7%	73.3%	71.7%	75.0%	85.8%
2014	70.9%	74.7%	69.6%	72.2%	73.4%	79.8%	94.9%
2013	71.9%	65.6%	71.9%	81.3%	75.0%	68.8%	71.9%
2012	57.1%	42.9%	28.6%	71.4%	57.1%	71.4%	71.4%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	61.0%	54.4%	53.7%	61.0%	61.8%		54.4%
2014	67.7%	61.5%	57.3%	70.8%	68.8%		57.3%
2013	54.6%	45.5%	54.6%	45.5%	54.6%		57.6%
2012	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	70.2%	59.7%	64.9%	53.5%	66.7%	54.4%	63.2%
2014	70.7%	62.7%	66.7%	56.0%	68.0%	53.3%	68.0%
2013	77.1%	60.0%	68.6%	54.3%	71.4%	62.9%	60.0%
2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Nevada

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	335	258	174	209	184	183	164
Sections	882	564	318	254	214	222	192
% Pass	53.9%	58.5%	45.6%	50.0%	61.2%	47.8%	57.8%
Avg Score	73.3	74.3	71.6	73.6	74.9	71.4	73.4
Avg Age	30.4	29.7	31.5	30.1	30.5	30.9	30.0
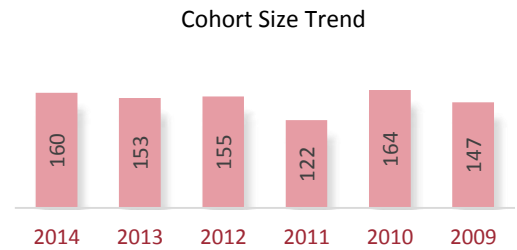
Cohort Size Trend

2014	2013	2012	2011	2010	2009
160	153	155	122	164	147

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	148	191	331	4	160	97	31	47	4	39	53	64	53	75	82
Sections	384	497	875	7	448	260	70	104	9	109	142	152	116	168	186
% Pass	52.6%	54.9%	53.8%	57.1%	54.7%	54.6%	57.1%	39.7%	88.9%	57.8%	47.9%	60.5%	53.5%	56.0%	47.3%
Avg Score	72.8	73.8	73.4	65.0	73.9	73.1	72.6	69.8	79.8	75.0	71.0	75.6	73.4	72.3	72.8
Avg Age	29.8	30.8	30.3	33.9	29.6	30.5	30.5	36.7	21.6	23.2	25.1	26.9	28.9	32.1	41.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	27	45	18	13
Active	128	44	12	27
Inactive	5	27	9	15
Drop	0	12	29	26
Lost Cd	0	0	2	4

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	199	454	59.4%	53.3%	73.5
<12	103	162	30.7%	56.2%	74.5
<18	65	97	19.4%	62.9%	73.8
<24	32	46	9.6%	50.0%	70.3
>24	58	123	17.3%	47.2%	71.9
Total	335	882	100%	53.9%	73.3

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	6	24	4.00	5.8%	100.0%
<12	21	90	4.29	20.4%	93.3%
<18	31	154	4.97	30.1%	80.5%
<24	14	80	5.71	13.6%	70.0%
>24	31	294	9.48	30.1%	42.2%
Total	103	642	6.23	100%	64.2%

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	209	254	50.0%	73.6	184	214	61.2%	74.9	183	222	47.8%	71.4	164	192	57.8%	73.4
2014	113	126	52.4%	73.3	98	108	61.1%	75.5	106	121	51.2%	72.8	80	93	54.8%	74.3
2013	54	78	47.4%	74.8	56	65	66.2%	74.1	41	54	40.7%	69.5	53	63	63.5%	72.9
2012	16	19	42.1%	71.5	12	16	62.5%	76.3	10	13	61.5%	69.8	18	22	63.6%	72.4
Other	26	31	47.5%	73.1	18	25	44.6%	72.6	26	34	39.5%	65.8	13	14	60.3%	72.4

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	59.1%	63.3%	60.7%	51.1%	59.7%	67.5%	56.4%
2014	58.7%	62.7%	57.9%	52.4%	60.3%	65.9%	58.7%
2013	51.3%	65.4%	62.8%	56.4%	59.0%	74.4%	57.7%
2012	57.9%	68.4%	68.4%	42.1%	42.1%	57.9%	36.8%
Other	77.8%	58.6%	63.9%	39.7%	69.5%	66.5%	55.6%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	65.3%	71.4%	54.3%	72.8%	61.9%	64.3%	75.0%
2014	67.6%	72.2%	55.6%	75.9%	61.1%	63.9%	82.4%
2013	58.5%	67.7%	53.9%	73.9%	63.1%	66.2%	72.3%
2012	68.8%	81.3%	50.0%	68.8%	87.5%	68.8%	56.3%
Other	72.0%	71.4%	51.8%	54.8%	45.2%	57.7%	55.4%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	55.9%	52.4%	48.9%	56.1%	57.9%		52.7%
2014	60.3%	61.2%	53.7%	57.9%	52.9%		56.2%
2013	51.9%	42.6%	35.2%	48.2%	59.3%		53.7%
2012	61.5%	69.2%	46.2%	69.2%	53.9%		46.2%
Other	42.3%	25.6%	52.1%	56.4%	77.5%		39.6%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	67.3%	61.7%	68.4%	60.1%	69.0%	60.3%	59.5%
2014	73.1%	64.5%	73.1%	63.4%	71.0%	55.9%	62.4%
2013	63.5%	60.3%	60.3%	61.9%	60.3%	65.1%	55.6%
2012	68.2%	68.2%	68.2%	59.1%	72.7%	63.6%	54.6%
Other	46.0%	40.5%	73.0%	34.1%	86.5%	62.7%	65.1%

Nevada

Exam Type / Exam Section / Cohort Size Trend

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	258	258	-	161	145	132	126
Sections	564	564	-	161	145	132	126
% Pass	58.5%	58.5%	-	52.8%	66.2%	54.6%	61.1%
Avg Score	74.3	74.3	-	73.7	76.0	72.7	74.7
Avg Age	29.7	29.7	-	29.7	29.4	30.2	29.7
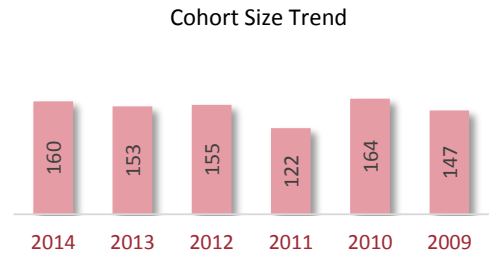
Cohort Size Trend:

2014	2013	2012	2011	2010	2009
160	153	155	122	164	147

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	110	150	256	2	160	77	13	8	4	36	45	45	48	52	51
Sections	228	336	560	4	397	137	17	13	6	86	95	91	85	102	99
% Pass	56.1%	60.1%	58.2%	100.0%	56.7%	62.0%	47.1%	91.7%	83.3%	67.4%	46.3%	64.8%	55.3%	62.8%	53.5%
Avg Score	73.4	74.9	74.2	85.8	74.2	74.3	70.8	79.9	76.8	76.8	70.7	75.9	73.4	74.3	74.5
Avg Age	29.2	30.1	29.7	33.3	29.7	29.9	29.0	34.3	21.8	23.2	25.1	26.9	28.9	31.9	41.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	189	408	72.3%	55.2%	73.7
<12	70	86	15.2%	66.3%	76.0
<18	32	37	6.6%	67.6%	75.1
<24	14	16	2.8%	50.0%	71.2
>24	12	17	3.0%	88.2%	79.8
Total	258	564	100%	58.5%	74.3

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	6	24	4.00	14.0%	100.0%
<12	18	72	4.00	41.9%	100.0%
<18	15	60	4.00	34.9%	100.0%
<24	4	16	4.00	9.3%	100.0%
>24	-	-	-	-	-
Total	43	172	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	161	161	52.8%	73.7	145	145	66.2%	76.0	132	132	54.6%	72.7	126	126	61.1%	74.7
2014	113	113	54.0%	73.3	98	98	62.2%	75.9	106	106	53.8%	73.1	80	80	57.5%	74.6
2013	39	39	46.2%	74.0	42	42	73.8%	75.7	18	18	55.6%	68.8	38	38	68.4%	75.5
2012	6	6	50.0%	72.8	2	2	50.0%	72.5	3	3	33.3%	71.7	6	6	50.0%	67.7
Other	3	3	100.0%	86.5	3	3	100.0%	83.5	5	5	88.9%	77.8	2	2	100.0%	84.0

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	57.1%	60.9%	57.8%	49.7%	57.8%	63.4%	57.8%
2014	58.4%	63.7%	59.3%	50.4%	60.2%	64.6%	60.2%
2013	51.3%	59.0%	59.0%	51.3%	56.4%	66.7%	56.4%
2012	100.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	64.1%	69.7%	57.9%	74.5%	64.1%	63.5%	77.2%
2014	67.4%	72.5%	59.2%	78.6%	62.2%	64.3%	82.7%
2013	64.3%	71.4%	61.9%	73.8%	76.2%	69.1%	73.8%
2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	58.1%	57.8%	53.4%	52.6%	52.2%		60.9%
2014	60.4%	61.3%	54.7%	55.7%	51.9%		61.3%
2013	61.1%	44.4%	44.4%	33.3%	55.6%		61.1%
2012	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%
Other	33.3%	66.7%	88.9%	88.9%	77.8%		88.9%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	69.8%	63.5%	69.8%	61.9%	69.8%	59.5%	62.7%
2014	76.3%	66.3%	75.0%	63.8%	73.8%	56.3%	63.8%
2013	60.5%	63.2%	63.2%	65.8%	65.8%	71.1%	65.8%
2012	66.7%	50.0%	66.7%	33.3%	66.7%	50.0%	50.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

New Hampshire

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**4,222**	3,192	2,206	2,111	1,941	2,209	1,820
Sections	**10,175**	5,656	4,519	2,688	2,414	2,636	2,437
% Pass	**42.3%**	45.7%	38.1%	39.5%	45.5%	42.0%	42.6%
Avg Score	**68.5**	67.7	69.5	68.6	71.0	66.4	68.1
Avg Age	**30.9**	30.2	31.8	30.8	31.1	30.8	30.8
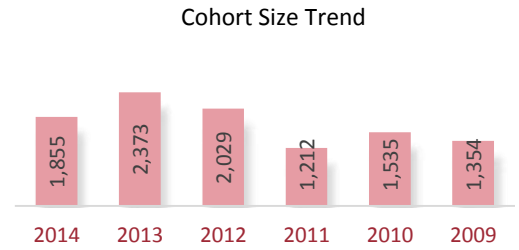
Cohort Size Trend

2014	2013	2012	2011	2010	2009
1,855	2,373	2,029	1,212	1,535	1,354

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,777	2,446	1,249	2,992	1,856	1,365	525	476	25	466	877	672	546	988	1,015
Sections	4,339	5,836	3,038	7,137	4,038	3,625	1,302	1,210	50	995	1,886	1,455	1,171	2,313	2,305
% Pass	42.3%	42.3%	50.4%	38.9%	41.8%	47.6%	39.7%	30.3%	44.0%	50.9%	42.6%	42.8%	44.4%	42.1%	37.1%
Avg Score	68.3	68.6	71.0	67.4	65.9	71.3	69.6	67.3	70.0	71.6	68.1	68.3	69.1	68.8	66.9
Avg Age	29.6	31.8	30.4	31.1	30.0	30.4	31.4	36.7	21.6	23.3	25.0	27.0	29.0	32.3	41.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	128	577	197	81
Active	1,570	686	276	281
Inactive	157	634	189	151
Drop	0	269	532	308
Lost Cd	0	58	132	68

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	2,315	4,299	54.8%	43.1%	66.5
<12	1,271	2,078	30.1%	48.2%	71.3
<18	895	1,457	21.2%	44.6%	70.8
<24	451	737	10.7%	36.9%	68.9
>24	694	1,604	16.4%	32.9%	67.8
Total	4,222	10,175	100%	42.3%	68.5

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	15	61	4.07	1.5%	98.4%
<12	113	490	4.34	11.5%	92.2%
<18	320	1,605	5.02	32.6%	79.8%
<24	257	1,446	5.63	26.1%	71.1%
>24	278	2,771	9.97	28.3%	40.1%
Total	983	6,373	6.48	100%	61.7%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	2,111	2,688	39.5%	68.6	1,941	2,414	45.5%	71.0	2,209	2,636	42.0%	66.4	1,820	2,437	42.6%	68.1
2014	922	1,090	37.7%	65.9	789	864	50.7%	69.9	1,235	1,399	40.8%	64.4	598	685	38.8%	64.0
2013	731	972	44.6%	71.4	682	894	49.9%	73.1	547	690	47.1%	69.6	764	1,069	48.6%	70.7
2012	230	328	35.7%	70.0	245	347	35.7%	69.9	214	260	45.0%	69.2	253	367	43.3%	69.2
Other	228	298	31.2%	67.1	225	309	27.7%	68.6	213	287	33.4%	66.7	205	316	30.7%	66.9

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	53.3%	51.3%	52.4%	55.2%	58.1%	48.8%	47.8%
2014	50.8%	48.6%	49.6%	52.4%	51.7%	45.7%	45.9%
2013	57.0%	55.3%	56.7%	59.7%	64.6%	54.4%	52.6%
2012	56.4%	51.5%	52.1%	57.0%	66.2%	49.7%	47.3%
Other	48.5%	49.5%	50.2%	50.5%	55.6%	42.6%	41.3%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	54.5%	67.2%	64.3%	53.0%	59.4%	63.0%	40.0%
2014	51.9%	65.7%	62.6%	51.7%	58.7%	61.6%	43.5%
2013	58.5%	70.5%	71.3%	56.2%	65.1%	69.2%	40.3%
2012	56.8%	66.9%	58.8%	51.3%	53.6%	60.5%	31.7%
Other	49.3%	63.2%	55.3%	50.0%	50.6%	51.7%	35.9%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	51.0%	47.7%	47.7%	58.3%	51.1%		38.3%
2014	46.0%	45.4%	44.5%	54.1%	47.5%		37.8%
2013	57.5%	53.2%	54.5%	62.9%	56.1%		41.7%
2012	57.3%	48.1%	51.2%	70.0%	55.4%		40.0%
Other	56.5%	46.8%	44.9%	59.0%	54.6%		30.1%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	55.5%	54.6%	59.1%	55.5%	53.7%	54.6%	40.2%
2014	47.5%	48.9%	53.9%	47.6%	48.9%	47.2%	38.3%
2013	59.2%	60.0%	63.0%	62.4%	57.0%	61.3%	45.4%
2012	58.9%	56.4%	60.8%	56.7%	55.9%	54.0%	37.9%
Other	60.8%	49.1%	57.7%	51.6%	53.2%	52.6%	29.1%

New Hampshire

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**3,192**	3,192	-	1,412	1,369	1,588	1,287
Sections	**5,656**	5,656	-	1,412	1,369	1,588	1,287
% Pass	**45.7%**	45.7%	-	41.4%	54.1%	43.6%	44.0%
Avg Score	**67.7**	67.7	-	67.5	71.7	65.3	66.6
Avg Age	**30.2**	30.2	-	30.0	30.2	30.3	30.2
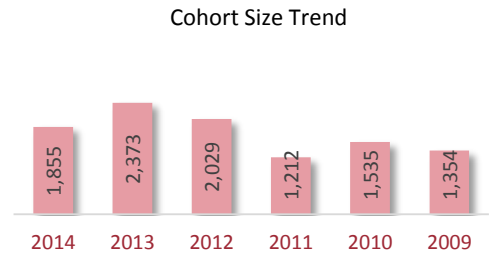
Cohort Size Trend

2014	2013	2012	2011	2010	2009
1,855	2,373	2,029	1,212	1,535	1,354

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,345	1,847	995	2,202	1,856	1,018	218	100	22	412	676	496	370	703	680
Sections	2,501	3,155	1,914	3,742	3,544	1,706	279	127	40	716	1,136	832	586	1,220	1,126
% Pass	46.1%	45.4%	54.2%	41.3%	42.5%	54.7%	37.3%	39.1%	42.5%	55.2%	46.0%	44.0%	47.6%	45.7%	39.7%
Avg Score	67.9	67.5	71.2	65.9	65.6	72.3	66.7	69.2	69.2	72.0	67.2	66.8	68.3	68.1	65.3
Avg Age	29.0	31.1	29.5	30.5	30.0	30.1	30.7	36.3	21.6	23.3	24.9	27.0	29.0	32.2	40.8

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	2,179	3,745	66.2%	43.2%	66.1
<12	808	1,031	18.2%	56.6%	72.5
<18	443	524	9.3%	51.0%	71.4
<24	144	165	2.9%	35.2%	65.5
>24	156	191	3.4%	29.3%	65.4
Total	3,192	5,656	100%	45.7%	67.7

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	14	56	4.00	4.1%	100.0%
<12	84	336	4.00	24.6%	100.0%
<18	156	624	4.00	45.6%	100.0%
<24	76	304	4.00	22.2%	100.0%
>24	12	48	4.00	3.5%	100.0%
Total	342	1,368	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	1,412	1,412	41.4%	67.5	1,369	1,369	54.1%	71.7	1,588	1,588	43.6%	65.3	1,287	1,287	44.0%	66.6
2014	922	922	37.9%	65.2	789	789	52.2%	70.1	1,235	1,235	41.4%	64.0	598	598	39.1%	63.4
2013	415	415	51.1%	72.9	473	473	61.1%	74.8	263	263	55.1%	71.0	555	555	51.7%	70.5
2012	49	49	22.5%	64.8	80	80	38.8%	69.0	59	59	45.8%	67.1	91	91	38.5%	65.5
Other	26	26	39.8%	69.3	27	27	43.9%	75.6	31	31	41.7%	67.1	43	43	23.6%	64.2

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	52.0%	52.2%	52.1%	53.5%	53.3%	49.2%	50.0%
2014	49.2%	47.9%	48.4%	50.7%	49.6%	45.7%	46.4%
2013	58.3%	61.9%	60.7%	61.2%	62.7%	58.3%	60.7%
2012	44.9%	38.8%	46.9%	49.0%	49.0%	44.9%	28.6%
Other	60.2%	73.2%	57.8%	40.1%	47.2%	39.7%	43.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	55.7%	68.7%	66.9%	53.7%	63.0%	65.4%	45.9%
2014	51.8%	65.8%	63.2%	52.3%	60.1%	61.5%	45.4%
2013	62.4%	74.6%	75.7%	57.5%	68.9%	72.7%	47.6%
2012	50.0%	62.5%	50.0%	46.3%	57.5%	60.0%	37.5%
Other	67.6%	70.6%	72.3%	49.4%	63.1%	69.8%	57.4%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	49.1%	48.5%	47.6%	55.3%	49.9%		39.5%
2014	46.6%	46.3%	44.9%	53.5%	47.1%		38.1%
2013	58.6%	59.3%	61.6%	64.3%	62.4%		46.4%
2012	55.9%	49.2%	49.2%	59.3%	47.5%		40.7%
Other	59.5%	43.3%	35.7%	43.7%	60.7%		38.1%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	52.5%	55.2%	57.6%	53.7%	51.9%	52.4%	41.0%
2014	46.8%	49.0%	53.0%	46.5%	47.3%	46.3%	38.1%
2013	57.5%	61.3%	62.3%	62.7%	57.1%	63.4%	46.1%
2012	53.9%	57.1%	55.0%	49.5%	48.4%	40.7%	36.3%
Other	65.1%	58.3%	66.4%	46.5%	55.6%	19.9%	24.7%

New Jersey

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,788	1,974	1,571	1,446	1,218	1,366	1,323
Sections	6,844	3,457	3,387	1,907	1,509	1,740	1,688
% Pass	41.6%	46.2%	37.0%	38.5%	47.7%	39.7%	41.7%
Avg Score	69.4	69.3	69.6	70.3	71.6	67.0	69.0
Avg Age	28.6	27.8	29.4	28.6	28.9	28.6	28.4
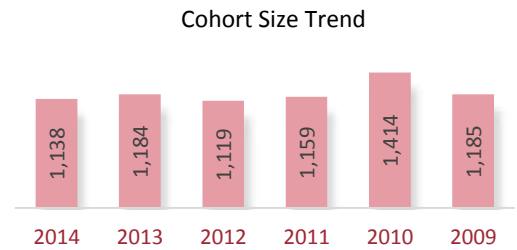
Cohort Size Trend

2014	2013	2012	2011	2010	2009
1,138	1,184	1,119	1,159	1,414	1,185

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,277	1,511	2,763	26	1,138	744	296	610	52	737	663	428	297	461	455
Sections	3,031	3,813	6,776	68	2,514	1,983	793	1,554	101	1,739	1,469	919	599	1,035	982
% Pass	38.1%	44.5%	41.6%	47.1%	45.8%	45.3%	38.5%	31.0%	59.4%	49.7%	36.4%	42.0%	40.2%	38.8%	36.7%
Avg Score	67.9	70.6	69.4	73.1	69.1	70.7	69.7	68.0	73.8	71.6	67.7	70.4	69.6	68.4	67.7
Avg Age	28.6	28.6	28.6	31.0	27.3	27.2	29.3	34.2	21.7	23.1	24.9	27.0	29.0	32.2	42.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	114	289	104	121
Active	961	408	174	414
Inactive	63	263	84	213
Drop	0	113	242	322
Lost Cd	0	22	58	98

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,422	2,659	51.0%	45.5%	69.1
<12	699	1,081	25.1%	48.9%	71.8
<18	544	829	19.5%	41.1%	69.7
<24	281	453	10.1%	41.1%	69.6
>24	755	1,822	27.1%	31.9%	68.3
Total	2,788	6,844	100%	41.6%	69.4

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	40	163	4.08	6.4%	98.2%
<12	74	320	4.32	11.8%	92.5%
<18	193	986	5.11	30.7%	78.3%
<24	96	613	6.39	15.3%	62.6%
>24	225	2,601	11.56	35.8%	34.6%
Total	628	4,683	7.46	100%	53.6%

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	1,446	1,907	38.5%	70.3	1,218	1,509	47.7%	71.6	1,366	1,740	39.7%	67.0	1,323	1,688	41.7%	69.0
2014	578	669	42.5%	70.0	465	502	55.8%	72.5	679	789	42.6%	66.5	491	554	45.3%	68.8
2013	412	573	41.9%	71.7	357	448	52.5%	72.5	290	390	42.6%	68.1	422	572	45.1%	70.2
2012	158	244	31.6%	69.2	131	173	44.5%	71.8	134	194	38.1%	68.1	132	182	42.3%	69.9
Other	298	421	29.5%	69.0	265	386	30.6%	69.0	263	367	31.0%	66.8	278	380	34.0%	67.1

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	57.1%	56.4%	54.5%	58.5%	61.3%	60.9%	44.3%
2014	57.0%	59.8%	58.2%	59.3%	58.0%	61.7%	44.8%
2013	60.9%	57.9%	57.2%	59.5%	66.0%	62.7%	48.5%
2012	57.4%	52.9%	50.8%	61.1%	60.7%	59.8%	37.7%
Other	52.1%	49.5%	45.5%	54.0%	61.4%	57.5%	40.8%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	59.8%	57.3%	51.7%	62.5%	50.6%	53.1%	70.5%
2014	59.2%	60.4%	54.4%	64.1%	56.6%	56.0%	75.1%
2013	62.0%	58.6%	52.6%	63.5%	53.2%	54.6%	76.3%
2012	63.0%	61.3%	50.9%	61.3%	44.5%	50.9%	67.1%
Other	56.5%	48.4%	46.2%	58.7%	39.7%	47.3%	56.3%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	48.4%	46.6%	47.2%	56.0%	55.4%		38.7%
2014	49.2%	49.3%	48.4%	57.0%	54.1%		38.4%
2013	48.2%	48.0%	48.2%	58.0%	56.4%		38.7%
2012	49.0%	46.9%	52.6%	55.7%	57.7%		37.6%
Other	46.4%	38.2%	40.2%	51.3%	56.6%		40.1%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	62.6%	53.3%	59.7%	53.8%	57.8%	49.5%	43.8%
2014	62.6%	55.1%	62.3%	55.6%	59.8%	49.8%	42.1%
2013	65.6%	56.6%	62.4%	57.2%	58.9%	52.6%	44.4%
2012	66.5%	51.1%	61.0%	59.9%	58.8%	50.0%	42.3%
Other	56.3%	46.4%	50.3%	42.7%	52.0%	44.2%	46.9%

New Jersey

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**1,974**	1,974	-	871	794	930	862
Sections	**3,457**	3,457	-	871	794	930	862
% Pass	**46.2%**	46.2%	-	41.3%	56.9%	41.4%	46.4%
Avg Score	**69.3**	69.3	-	69.8	72.9	66.0	68.9
Avg Age	**27.8**	27.8	-	27.6	27.9	27.9	27.8
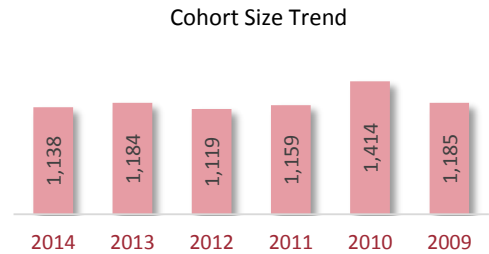
Cohort Size Trend

2014	2013	2012	2011	2010	2009
1,138	1,184	1,119	1,159	1,414	1,185

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	868	1,106	1,957	17	1,138	542	131	163	46	612	431	259	175	293	271
Sections	1,465	1,992	3,427	30	2,213	884	169	191	82	1,197	646	398	261	454	419
% Pass	42.2%	49.2%	46.2%	50.0%	46.5%	50.1%	40.8%	26.1%	59.8%	53.1%	36.8%	47.7%	43.3%	41.9%	43.2%
Avg Score	67.0	71.0	69.3	74.3	69.1	71.2	68.3	63.0	73.7	71.8	65.9	71.2	68.7	67.5	67.0
Avg Age	27.9	27.7	27.8	31.0	27.3	27.8	29.2	34.6	21.7	23.0	24.9	27.0	29.0	32.1	42.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,342	2,334	67.5%	46.3%	69.0
<12	413	500	14.5%	55.2%	72.7
<18	253	278	8.0%	47.8%	70.3
<24	91	100	2.9%	34.0%	67.1
>24	207	245	7.1%	30.2%	64.7
Total	1,974	3,457	100%	46.2%	69.3

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	37	148	4.00	17.1%	100.0%
<12	57	228	4.00	26.3%	100.0%
<18	88	352	4.00	40.6%	100.0%
<24	27	108	4.00	12.4%	100.0%
>24	8	32	4.00	3.7%	100.0%
Total	217	868	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	871	871	41.3%	69.8	794	794	56.9%	72.9	930	930	41.4%	66.0	862	862	46.4%	68.9
2014	578	578	42.6%	69.8	465	465	57.2%	72.8	679	679	42.9%	66.2	491	491	46.0%	68.8
2013	216	216	44.0%	72.1	249	249	59.4%	73.8	149	149	45.6%	68.5	270	270	48.9%	69.6
2012	37	37	35.1%	67.2	46	46	52.2%	72.5	45	45	35.6%	65.0	41	41	39.0%	68.1
Other	40	40	9.9%	58.0	34	34	40.3%	70.2	57	57	18.5%	59.6	60	60	43.6%	66.3

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	56.2%	60.5%	55.7%	55.3%	56.3%	61.0%	45.1%
2014	56.1%	61.4%	57.1%	58.3%	56.4%	61.9%	45.2%
2013	65.3%	62.0%	59.7%	54.2%	62.0%	64.8%	50.5%
2012	35.1%	67.6%	51.4%	46.0%	40.5%	56.8%	46.0%
Other	29.7%	31.9%	17.5%	26.0%	37.5%	31.5%	13.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	62.5%	62.2%	57.4%	65.8%	57.8%	59.2%	73.2%
2014	60.7%	61.3%	55.1%	65.4%	57.4%	56.8%	75.1%
2013	67.9%	64.7%	61.0%	68.3%	59.8%	64.3%	75.5%
2012	67.4%	65.2%	54.4%	60.9%	50.0%	56.5%	69.6%
Other	41.7%	52.4%	65.8%	60.0%	58.6%	59.2%	37.1%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	48.9%	48.1%	47.0%	54.7%	53.3%		38.9%
2014	50.4%	49.8%	48.9%	56.4%	53.5%		38.7%
2013	50.3%	51.0%	48.3%	58.4%	57.7%		43.6%
2012	42.2%	40.0%	42.2%	40.0%	46.7%		44.4%
Other	33.5%	26.8%	24.7%	36.6%	45.2%		24.2%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	64.2%	56.7%	61.0%	52.6%	57.9%	50.8%	44.3%
2014	64.0%	55.8%	62.1%	55.2%	60.7%	49.9%	43.6%
2013	66.3%	58.2%	61.5%	52.2%	56.3%	51.9%	46.3%
2012	53.7%	41.5%	51.2%	58.5%	56.1%	43.9%	41.5%
Other	64.4%	68.3%	56.2%	29.5%	43.1%	58.7%	42.8%

New Mexico

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**433**	329	221	234	216	242	199
Sections	**1,106**	628	478	293	262	296	255
% Pass	**45.1%**	47.6%	41.8%	44.0%	50.0%	40.9%	46.3%
Avg Score	**71.0**	70.7	71.4	72.1	72.6	68.3	71.3
Avg Age	**32.7**	32.2	33.3	33.2	32.6	32.5	32.4
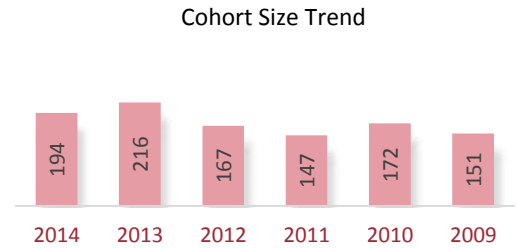
Cohort Size Trend

2014	2013	2012	2011	2010	2009
194	216	167	147	172	151

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	204	229	321	112	194	121	40	78	0	41	66	60	40	115	146
Sections	474	632	773	333	471	312	108	215	0	110	180	118	85	256	357
% Pass	42.4%	47.2%	48.3%	37.8%	43.7%	46.8%	47.2%	43.2%	0.0%	56.4%	41.1%	48.3%	40.0%	42.6%	45.7%
Avg Score	70.1	71.8	72.6	67.4	68.5	73.4	72.9	71.4	0.0	73.2	68.3	71.3	73.3	70.9	71.3
Avg Age	31.2	33.8	32.8	32.4	31.3	32.7	31.3	38.8	0.0	23.2	25.1	26.9	29.0	32.4	42.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	23	50	15	19
Active	162	65	25	55
Inactive	9	62	13	24
Drop	0	17	38	46
Lost Cd	0	4	12	11

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	234	495	54.0%	44.0%	68.7
<12	115	182	26.6%	51.1%	74.4
<18	72	107	16.6%	41.1%	72.9
<24	36	58	8.3%	46.6%	70.4
>24	98	264	22.6%	44.3%	72.4
Total	433	1,106	100%	45.1%	71.0

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	5	20	4.00	4.7%	100.0%
<12	18	81	4.50	16.8%	88.9%
<18	25	115	4.60	23.4%	87.0%
<24	25	142	5.68	23.4%	70.4%
>24	34	354	10.41	31.8%	38.4%
Total	107	712	6.65	100%	60.1%

Cohort Performance: Section, Content Area, Skills Area

AUD / BEC / FAR / REG

	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	234	293	44.0%	72.1	216	262	50.0%	72.6	242	296	40.9%	68.3	199	255	46.3%	71.3
2014	98	112	44.6%	70.0	100	111	47.8%	69.7	126	142	40.1%	66.4	89	106	43.4%	68.3
2013	69	94	39.4%	73.0	57	71	53.5%	75.5	51	67	43.3%	70.5	62	80	52.5%	74.6
2012	21	26	50.0%	74.7	20	28	53.6%	73.6	21	30	43.3%	70.9	16	24	41.7%	72.6
Other	46	61	44.4%	70.1	39	52	44.4%	73.7	44	57	41.5%	68.9	32	45	48.2%	71.5

AUD

	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	56.7%	55.1%	54.9%	57.9%	61.1%	56.7%	53.4%
2014	51.8%	58.9%	50.9%	56.3%	58.0%	56.3%	50.9%
2013	66.0%	50.0%	54.3%	58.5%	61.7%	58.5%	54.3%
2012	57.7%	65.4%	65.4%	53.9%	61.5%	65.4%	57.7%
Other	52.9%	49.9%	59.4%	62.6%	66.5%	50.9%	55.7%

BEC

	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	59.7%	59.8%	58.4%	68.0%	51.2%	60.9%	59.1%
2014	47.8%	56.8%	59.5%	64.0%	48.7%	58.6%	52.3%
2013	69.0%	64.8%	63.4%	63.4%	62.0%	73.2%	63.4%
2012	71.4%	60.7%	46.4%	89.3%	46.4%	39.3%	67.9%
Other	70.5%	59.7%	54.8%	74.4%	44.5%	59.7%	65.9%

FAR

	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	51.7%	42.8%	44.6%	53.3%	56.1%		45.3%
2014	50.7%	39.4%	42.3%	50.0%	50.0%		45.8%
2013	49.3%	49.3%	50.8%	53.7%	58.2%		47.8%
2012	56.7%	43.3%	53.3%	60.0%	60.0%		40.0%
Other	55.1%	44.6%	39.9%	59.2%	69.3%		43.5%

REG

	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	69.3%	51.9%	65.9%	55.5%	57.0%	52.0%	51.9%
2014	63.2%	54.7%	62.3%	43.4%	52.8%	48.1%	49.1%
2013	81.3%	57.5%	76.3%	62.5%	60.0%	62.5%	57.5%
2012	75.0%	37.5%	75.0%	70.8%	62.5%	58.3%	45.8%
Other	60.5%	40.2%	51.2%	68.1%	60.1%	39.6%	51.9%

New Mexico

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	329	329	-	155	151	179	143
Sections	628	628	-	155	151	179	143
% Pass	47.6%	47.6%	-	44.5%	55.6%	43.0%	48.3%
Avg Score	70.7	70.7	-	71.7	72.7	68.1	71.0
Avg Age	32.2	32.2	-	32.5	32.2	32.2	32.0
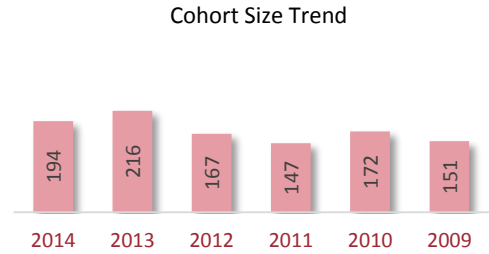
Cohort Size Trend

2014	2013	2012	2011	2010	2009
194	216	167	147	172	151

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	152	177	235	94	194	91	16	28	-	37	53	36	27	88	105
Sections	266	362	409	219	413	156	22	37	-	80	110	56	40	152	190
% Pass	44.7%	49.7%	53.3%	37.0%	44.3%	57.7%	40.9%	47.5%	-	63.8%	38.2%	57.1%	45.0%	43.4%	47.4%
Avg Score	69.7	71.5	73.0	66.5	68.5	76.8	71.0	70.5	-	74.7	65.8	74.7	74.6	69.9	70.6
Avg Age	30.7	33.3	32.2	32.2	31.3	33.9	32.0	36.5	-	23.2	25.1	27.0	28.9	32.6	42.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	223	427	68.0%	44.3%	68.8
<12	77	96	15.3%	61.5%	77.5
<18	41	47	7.5%	57.5%	76.2
<24	11	12	1.9%	33.3%	67.4
>24	35	46	7.3%	43.5%	70.5
Total	329	628	100%	47.6%	70.7

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	5	20	4.00	11.4%	100.0%
<12	13	52	4.00	29.5%	100.0%
<18	14	56	4.00	31.8%	100.0%
<24	12	48	4.00	27.3%	100.0%
>24	-	-	-	-	-
Total	44	176	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	155	155	44.5%	71.7	151	151	55.6%	72.7	179	179	43.0%	68.1	143	143	48.3%	71.0
2014	98	98	41.8%	69.5	100	100	51.0%	70.2	126	126	39.7%	66.1	89	89	46.1%	68.9
2013	41	41	53.7%	76.9	39	39	66.7%	78.7	34	34	47.1%	74.4	42	42	61.9%	76.9
2012	8	8	25.0%	71.1	5	5	60.0%	75.0	4	4	75.0%	69.5	5	5	20.0%	67.8
Other	8	8	65.0%	73.4	7	7	43.8%	71.7	15	15	58.3%	72.2	7	7	16.7%	63.7

AUD

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	58.5%	56.1%	52.4%	57.4%	57.4%	54.1%	54.5%
2014	53.1%	56.1%	50.0%	55.1%	56.1%	52.0%	49.0%
2013	70.7%	56.1%	61.0%	65.9%	63.4%	63.4%	68.3%
2012	50.0%	37.5%	50.0%	50.0%	50.0%	25.0%	50.0%
Other	70.0%	75.0%	40.0%	50.0%	50.0%	60.0%	55.0%

BEC

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	55.9%	63.2%	65.1%	67.4%	55.2%	66.1%	58.6%
2014	48.0%	58.0%	61.0%	65.0%	49.0%	62.0%	54.0%
2013	74.4%	74.4%	74.4%	74.4%	69.2%	74.4%	71.8%
2012	60.0%	80.0%	80.0%	60.0%	60.0%	80.0%	60.0%
Other	62.5%	62.5%	62.5%	68.8%	62.5%	68.8%	50.0%

FAR

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	52.0%	47.1%	44.8%	54.8%	53.4%		46.3%
2014	50.8%	41.3%	41.3%	51.6%	49.2%		45.2%
2013	61.8%	61.8%	58.8%	58.8%	61.8%		55.9%
2012	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%
Other	54.2%	75.0%	54.2%	87.5%	83.3%		45.8%

REG

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	67.2%	55.8%	66.1%	51.7%	55.1%	53.3%	52.6%
2014	65.2%	56.2%	59.6%	46.1%	52.8%	48.3%	48.3%
2013	76.2%	64.3%	81.0%	66.7%	64.3%	71.4%	66.7%
2012	40.0%	20.0%	80.0%	40.0%	60.0%	40.0%	60.0%
Other	58.3%	25.0%	50.0%	41.7%	25.0%	16.7%	16.7%

New York

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**10,127**	7,554	5,449	5,287	4,701	5,353	4,841
Sections	**25,236**	14,216	11,020	6,748	5,604	6,760	6,124
% Pass	**49.0%**	55.5%	40.5%	45.1%	55.8%	46.9%	49.2%
Avg Score	**71.7**	72.8	70.3	72.0	73.7	70.0	71.4
Avg Age	**27.5**	26.4	28.8	27.5	27.7	27.3	27.5
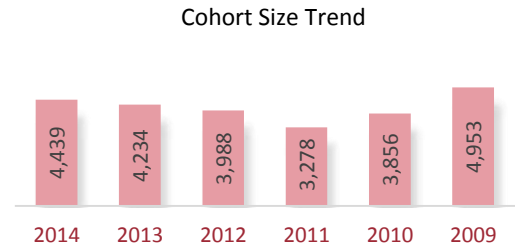
Cohort Size Trend

2014	2013	2012	2011	2010	2009
4,439	4,234	3,988	3,278	3,856	4,953

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	4,947	5,181	9,952	185	4,443	2,683	1,049	1,952	304	3,221	2,670	1,580	1,031	1,393	1,130
Sections	12,177	13,059	24,782	454	10,489	7,213	2,666	4,868	551	7,687	5,856	3,361	2,149	3,124	2,508
% Pass	46.1%	51.6%	49.0%	47.8%	54.7%	52.7%	41.9%	32.8%	64.3%	59.2%	47.2%	44.6%	45.0%	42.3%	36.0%
Avg Score	70.7	72.6	71.7	69.6	72.7	73.1	69.7	68.0	76.3	75.0	70.8	70.5	70.2	70.0	67.7
Avg Age	27.5	27.5	27.4	30.0	25.9	26.5	27.9	34.0	21.7	23.1	24.9	26.9	28.9	32.1	42.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	587	1,224	401	398
Active	3,684	1,312	568	1,376
Inactive	168	769	270	659
Drop	0	320	657	872
Lost Cd	0	75	225	275

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	5,399	10,758	53.3%	55.7%	72.9
<12	2,779	4,282	27.4%	54.8%	73.6
<18	1,766	2,723	17.4%	46.9%	71.6
<24	1,002	1,587	9.9%	40.3%	69.6
>24	2,470	5,886	24.4%	35.7%	68.7
Total	10,127	25,236	100%	49.0%	71.7

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	124	511	4.12	4.8%	97.1%
<12	463	1,988	4.29	17.7%	93.2%
<18	770	3,768	4.89	29.5%	81.7%
<24	454	2,603	5.73	17.4%	69.8%
>24	799	8,445	10.57	30.6%	37.8%
Total	2,610	17,315	6.63	100%	60.3%

Cohort Performance: Section, Content Area, Skills Area

AUD

	Cand	Secs	%P	Score
Overall	5,287	6,748	45.1%	72.0
2014	2,478	2,897	48.5%	72.6
2013	1,402	1,940	48.3%	73.2
2012	481	669	39.0%	70.1
Other	926	1,242	33.3%	69.4

BEC

	Cand	Secs	%P	Score
Overall	4,701	5,604	55.8%	73.7
2014	2,056	2,239	66.2%	75.8
2013	1,307	1,570	63.3%	75.4
2012	455	610	43.9%	71.1
Other	883	1,185	30.1%	67.9

FAR

	Cand	Secs	%P	Score
Overall	5,353	6,760	46.9%	70.0
2014	2,777	3,191	52.7%	70.7
2013	1,237	1,686	47.5%	71.1
2012	498	693	41.3%	68.5
Other	841	1,190	31.5%	66.8

REG

	Cand	Secs	%P	Score
Overall	4,841	6,124	49.2%	71.4
2014	1,912	2,162	53.9%	72.4
2013	1,516	2,017	53.3%	72.9
2012	490	694	43.5%	69.5
Other	923	1,251	36.8%	67.9

AUD

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	61.9%	61.8%	58.2%	62.0%	62.5%	63.3%	47.6%
2014	63.8%	65.1%	61.1%	63.7%	62.3%	65.5%	48.8%
2013	63.1%	64.6%	60.5%	64.0%	65.0%	65.1%	51.6%
2012	55.6%	55.6%	53.5%	60.2%	60.4%	62.2%	42.3%
Other	58.1%	51.9%	49.5%	55.4%	60.5%	55.3%	40.9%

BEC

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	61.9%	63.2%	58.6%	65.3%	58.8%	60.7%	70.4%
2014	64.2%	69.3%	65.9%	68.2%	66.1%	66.9%	75.6%
2013	64.7%	66.6%	64.2%	66.4%	64.7%	64.1%	75.4%
2012	59.8%	54.9%	46.7%	60.0%	50.2%	51.5%	64.9%
Other	53.6%	48.2%	39.2%	59.4%	37.7%	46.0%	54.1%

FAR

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	55.5%	54.1%	53.4%	62.3%	61.1%		44.5%
2014	57.9%	58.5%	57.3%	66.2%	61.9%		47.9%
2013	56.6%	55.8%	54.8%	64.4%	62.9%		45.3%
2012	52.2%	50.4%	49.2%	58.0%	59.6%		37.4%
Other	47.9%	39.4%	40.9%	49.4%	56.9%		36.6%

REG

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	67.8%	58.9%	64.4%	60.7%	62.3%	55.3%	48.1%
2014	70.0%	64.3%	66.7%	65.4%	65.9%	57.9%	51.6%
2013	70.9%	61.9%	66.5%	63.7%	64.6%	60.4%	51.9%
2012	64.3%	52.7%	61.2%	53.9%	56.9%	49.1%	41.1%
Other	60.2%	46.3%	57.7%	49.9%	53.8%	44.8%	38.4%

New York

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**7,554**	7,554	-	3,604	3,420	3,840	3,352
Sections	**14,216**	14,216	-	3,604	3,420	3,840	3,352
% Pass	**55.5%**	55.5%	-	48.4%	67.4%	52.9%	53.9%
Avg Score	**72.8**	72.8	-	72.4	76.0	70.7	72.2
Avg Age	**26.4**	26.4	-	26.5	26.3	26.5	26.6
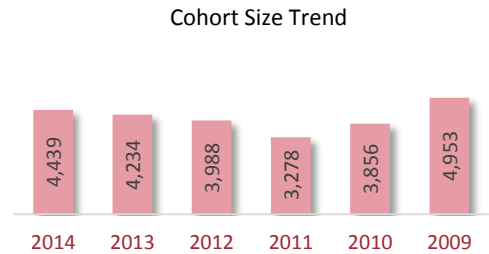
Cohort Size Trend

2014	2013	2012	2011	2010	2009
4,439	4,234	3,988	3,278	3,856	4,953

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	3,620	3,934	7,423	133	4,441	2,073	501	539	297	2,838	1,900	970	602	815	687
Sections	6,733	7,483	13,959	257	9,221	3,698	667	630	507	5,755	3,125	1,521	922	1,318	1,068
% Pass	52.1%	58.6%	55.6%	49.4%	56.2%	59.9%	43.3%	30.4%	65.1%	62.8%	51.9%	50.3%	52.4%	49.2%	39.8%
Avg Score	71.5	73.9	72.8	69.1	72.8	74.7	68.8	65.6	76.3	75.7	71.1	71.0	70.9	70.5	67.5
Avg Age	26.4	26.5	26.4	29.4	25.9	26.6	28.2	34.2	21.7	23.0	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	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	5,172	9,505	66.9%	57.2%	73.0
<12	1,901	2,379	16.7%	61.3%	75.2
<18	955	1,090	7.7%	49.2%	71.7
<24	339	385	2.7%	45.7%	69.8
>24	724	857	6.0%	33.0%	65.9
Total	7,554	14,216	100%	55.5%	72.8

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	109	436	4.00	10.7%	100.0%
<12	352	1,408	4.00	34.5%	100.0%
<18	417	1,668	4.00	40.9%	100.0%
<24	114	456	4.00	11.2%	100.0%
>24	27	108	4.00	2.6%	100.0%
Total	1,019	4,076	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

AUD

	Cand	Secs	%P	Score
Overall	3,604	3,604	48.4%	72.4
2014	2,476	2,476	49.4%	72.6
2013	845	845	49.8%	73.6
2012	136	136	39.7%	68.5
Other	147	147	29.1%	66.8

BEC

	Cand	Secs	%P	Score
Overall	3,420	3,420	67.4%	76.0
2014	2,056	2,056	68.7%	76.2
2013	1,057	1,057	71.7%	77.4
2012	202	202	49.5%	71.7
Other	105	105	33.5%	67.3

FAR

	Cand	Secs	%P	Score
Overall	3,840	3,840	52.9%	70.7
2014	2,777	2,777	53.6%	70.6
2013	701	701	59.5%	73.8
2012	159	159	40.9%	67.4
Other	203	203	29.8%	64.6

REG

	Cand	Secs	%P	Score
Overall	3,352	3,352	53.9%	72.2
2014	1,912	1,912	55.5%	72.7
2013	1,095	1,095	56.6%	73.5
2012	170	170	41.2%	66.8
Other	175	175	30.7%	65.4

AUD Skills

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	62.1%	63.8%	59.6%	63.0%	61.1%	64.9%	50.1%
2014	63.4%	64.9%	60.6%	63.5%	61.7%	65.8%	49.6%
2013	61.8%	65.9%	60.4%	63.6%	62.4%	65.3%	56.1%
2012	53.7%	50.0%	51.5%	58.1%	48.5%	60.3%	38.2%
Other	49.5%	44.9%	46.2%	55.1%	55.5%	53.3%	33.7%

BEC Skills

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	65.7%	69.8%	66.3%	68.6%	66.2%	67.8%	76.1%
2014	65.6%	70.8%	67.3%	68.8%	67.1%	68.5%	76.8%
2013	69.1%	72.6%	70.2%	70.8%	71.0%	69.9%	78.9%
2012	60.9%	61.4%	50.5%	62.9%	51.5%	54.0%	67.3%
Other	43.0%	38.6%	39.0%	53.0%	29.7%	60.1%	50.7%

FAR Skills

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	57.8%	58.2%	56.9%	64.6%	61.5%		49.3%
2014	58.0%	59.2%	57.9%	66.0%	61.7%		48.8%
2013	64.6%	63.5%	61.9%	67.1%	64.8%		57.6%
2012	51.6%	50.9%	47.8%	52.8%	54.7%		40.9%
Other	37.1%	32.0%	32.9%	46.7%	52.2%		34.4%

REG Skills

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	70.1%	63.7%	66.6%	63.4%	64.7%	57.9%	52.0%
2014	70.0%	65.3%	66.6%	65.6%	66.3%	58.2%	53.7%
2013	73.2%	66.1%	68.0%	65.4%	67.6%	63.0%	54.7%
2012	60.0%	52.9%	61.8%	48.8%	51.8%	45.9%	36.5%
Other	61.7%	40.9%	62.3%	41.7%	41.7%	33.5%	32.0%

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,714	1,295	837	1,069	1,013	1,000	996
Sections	4,832	3,135	1,697	1,300	1,138	1,209	1,185
% Pass	56.7%	62.0%	46.7%	52.9%	63.6%	53.6%	57.2%
Avg Score	74.0	75.0	72.1	74.6	75.6	72.4	73.4
Avg Age	28.6	27.7	30.2	28.5	28.7	28.9	28.4
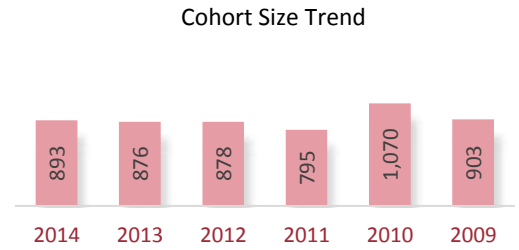
Cohort Size Trend

2014	2013	2012	2011	2010	2009
893	876	878	795	1,070	903

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	889	825	1,714	1	894	441	130	249	24	537	349	205	167	287	314
Sections	2,481	2,349	4,831	1	2,765	1,087	333	647	46	1,673	829	453	389	691	751
% Pass	51.2%	62.5%	56.7%	100.0%	63.2%	53.5%	43.8%	39.8%	58.7%	68.5%	53.9%	55.4%	52.2%	50.7%	41.8%
Avg Score	72.4	75.7	74.0	77.0	75.5	73.1	71.5	70.0	74.2	77.9	73.0	72.5	73.1	72.2	69.5
Avg Age	28.9	28.3	28.6	29.2	27.0	29.1	31.4	35.3	21.7	23.2	24.9	26.9	29.0	32.3	42.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	290	227	47	67
Active	585	176	69	161
Inactive	18	143	55	81
Drop	0	63	151	161
Lost Cd	0	29	33	48

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,028	2,671	60.0%	62.5%	75.3
<12	485	737	28.3%	61.2%	75.1
<18	277	444	16.2%	50.5%	72.2
<24	117	187	6.8%	35.8%	69.8
>24	319	793	18.6%	41.4%	70.8
Total	1,714	4,832	100%	56.7%	74.0

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	29	117	4.03	4.6%	99.1%
<12	261	1,112	4.26	41.4%	93.9%
<18	105	510	4.86	16.6%	82.4%
<24	122	741	6.07	19.3%	65.9%
>24	114	1,315	11.54	18.1%	34.7%
Total	631	3,795	6.01	100%	66.5%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	1,069	1,300	52.9%	74.6	1,013	1,138	63.6%	75.6	1,000	1,209	53.6%	72.4	996	1,185	57.2%	73.4
2014	672	777	58.2%	75.8	633	665	72.2%	77.4	606	677	60.3%	73.9	581	646	63.0%	74.7
2013	225	291	48.5%	73.6	192	229	57.6%	74.4	213	276	53.6%	71.7	225	291	55.3%	73.1
2012	60	80	43.8%	72.3	63	74	55.4%	74.8	61	91	36.3%	69.9	64	88	42.1%	69.6
Other	112	152	40.9%	71.6	125	170	42.7%	70.6	120	165	30.9%	67.7	126	160	45.2%	69.3

AUD

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	66.7%	68.4%	64.4%	66.1%	65.5%	70.7%	55.3%
2014	67.8%	70.5%	68.5%	67.8%	68.0%	72.2%	57.1%
2013	65.6%	68.4%	61.9%	65.6%	62.2%	65.6%	50.9%
2012	67.5%	65.0%	60.0%	50.0%	55.0%	70.0%	56.3%
Other	61.3%	57.8%	47.1%	64.9%	63.2%	72.4%	52.9%

BEC

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	71.9%	65.5%	56.1%	75.5%	64.5%	63.6%	82.0%
2014	75.3%	70.2%	62.3%	78.2%	70.5%	66.6%	85.6%
2013	68.6%	58.1%	52.8%	68.6%	59.8%	62.9%	81.7%
2012	68.9%	55.4%	48.7%	81.1%	56.8%	58.1%	86.5%
Other	61.5%	57.8%	33.8%	69.3%	45.3%	52.0%	61.8%

FAR

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	60.2%	56.1%	56.2%	65.2%	62.7%		53.4%
2014	62.6%	62.8%	62.3%	70.6%	67.1%		58.1%
2013	56.5%	52.2%	49.3%	68.1%	64.1%		55.1%
2012	53.9%	39.6%	45.1%	47.3%	59.3%		39.6%
Other	58.0%	37.9%	42.8%	41.6%	39.5%		34.3%

REG

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	72.2%	61.2%	69.0%	63.5%	65.2%	57.1%	55.4%
2014	75.9%	64.7%	72.5%	66.9%	68.4%	63.0%	59.1%
2013	69.1%	61.2%	67.0%	62.9%	65.6%	56.4%	54.3%
2012	70.5%	50.0%	61.4%	65.9%	55.7%	51.1%	35.2%
Other	61.7%	50.4%	60.5%	47.6%	54.8%	34.0%	50.5%

North Carolina

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**1,295**	1,295	-	811	801	782	741
Sections	**3,135**	3,135	-	811	801	782	741
% Pass	**62.0%**	62.0%	-	57.8%	70.3%	58.2%	61.8%
Avg Score	**75.0**	75.0	-	75.3	77.0	73.2	74.5
Avg Age	**27.7**	27.7	-	27.5	27.7	28.0	27.8
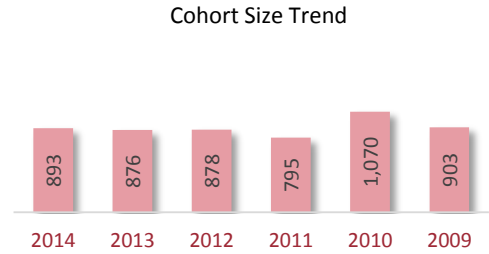
Cohort Size Trend

2014	2013	2012	2011	2010	2009
893	876	878	795	1,070	903

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	664	630	1,295	-	894	292	45	64	24	484	235	117	94	204	231
Sections	1,566	1,567	3,135	-	2,492	500	60	83	45	1,396	455	227	176	413	423
% Pass	56.6%	67.5%	62.0%	-	64.3%	58.2%	45.0%	33.9%	57.8%	71.4%	59.1%	56.8%	58.0%	54.5%	46.6%
Avg Score	73.3	76.9	75.0	-	75.7	73.8	71.4	63.9	74.1	78.6	73.7	72.0	73.6	72.5	69.5
Avg Age	28.0	27.5	27.7	-	27.0	29.8	34.0	35.8	21.7	23.2	24.9	26.9	29.0	32.2	42.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,010	2,490	79.4%	63.2%	75.4
<12	292	367	11.7%	68.4%	76.2
<18	122	140	4.5%	52.1%	73.2
<24	30	32	1.0%	21.9%	64.9
>24	82	106	3.4%	37.7%	68.5
Total	1,295	3,135	100%	62.0%	75.0

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	28	112	4.00	9.0%	100.0%
<12	203	812	4.00	65.1%	100.0%
<18	58	232	4.00	18.6%	100.0%
<24	22	88	4.00	7.1%	100.0%
>24	1	4	4.00	0.3%	100.0%
Total	312	1,248	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	811	811	57.8%	75.3	801	801	70.3%	77.0	782	782	58.2%	73.2	741	741	61.8%	74.5
2014	672	672	59.5%	76.1	633	633	73.1%	77.7	606	606	60.7%	73.9	581	581	63.9%	74.9
2013	111	111	54.1%	73.0	136	136	62.5%	75.4	127	127	55.9%	71.9	126	126	59.5%	74.6
2012	8	8	25.0%	66.4	15	15	66.7%	76.1	21	21	38.1%	70.4	16	16	43.8%	70.8
Other	20	20	37.5%	58.2	17	17	18.8%	63.6	28	28	31.3%	66.8	18	18	32.9%	65.2

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	67.0%	70.3%	69.5%	67.1%	66.9%	70.8%	56.8%
2014	67.6%	71.1%	70.7%	68.9%	68.6%	72.2%	58.3%
2013	66.7%	70.3%	64.9%	64.9%	61.3%	64.0%	50.5%
2012	62.5%	62.5%	62.5%	50.0%	62.5%	75.0%	37.5%
Other	50.0%	46.7%	56.7%	24.2%	43.3%	60.0%	46.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	74.0%	68.0%	61.4%	77.0%	68.6%	65.6%	85.3%
2014	75.8%	70.9%	63.4%	78.8%	71.4%	67.1%	86.3%
2013	69.1%	61.8%	58.1%	70.6%	61.8%	63.2%	84.6%
2012	80.0%	53.3%	60.0%	80.0%	66.7%	73.3%	86.7%
Other	39.6%	22.9%	14.6%	56.3%	20.8%	18.8%	54.2%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	61.4%	61.4%	59.1%	68.1%	64.7%		57.0%
2014	62.4%	64.2%	61.7%	70.0%	66.3%		57.8%
2013	60.6%	57.5%	54.3%	69.3%	60.6%		59.1%
2012	61.9%	47.6%	33.3%	52.4%	66.7%		47.6%
Other	43.1%	27.8%	44.4%	34.7%	45.1%		38.9%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	75.2%	65.4%	72.8%	66.0%	68.4%	62.1%	59.4%
2014	75.9%	65.1%	73.7%	66.4%	68.5%	62.8%	60.2%
2013	74.6%	67.5%	69.1%	69.1%	72.2%	63.5%	60.3%
2012	81.3%	56.3%	62.5%	81.3%	50.0%	56.3%	50.0%
Other	49.5%	70.5%	78.1%	17.1%	54.8%	32.9%	32.9%

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	247	195	115	136	120	146	119
Sections	646	399	247	174	138	182	152
% Pass	52.2%	52.6%	51.4%	47.1%	62.3%	54.4%	46.1%
Avg Score	73.5	73.2	74.0	73.6	75.5	73.1	72.0
Avg Age	27.8	27.2	28.8	28.2	27.4	28.2	27.4
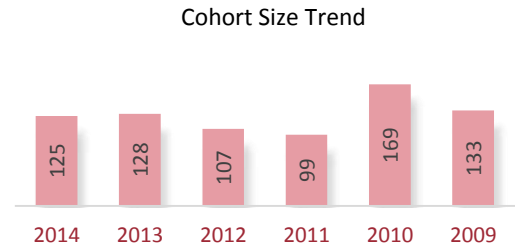
Cohort Size Trend

2014	2013	2012	2011	2010	2009
125	128	107	99	169	133

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	86	62	235	12	125	76	22	24	3	72	70	29	26	35	36
Sections	153	116	611	35	326	206	59	55	6	191	163	57	59	88	82
% Pass	56.2%	62.9%	52.4%	48.6%	52.8%	54.9%	42.4%	50.0%	100.0%	57.6%	49.7%	40.4%	59.3%	45.5%	51.2%
Avg Score	74.5	75.8	73.7	70.5	73.1	74.9	71.7	71.7	88.2	75.1	73.0	70.2	76.3	72.2	71.1
Avg Age	26.7	27.4	27.3	36.2	27.2	27.3	30.9	31.4	21.7	23.2	24.7	27.0	29.0	31.7	40.7

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	16	42	8	10
Active	104	30	12	17
Inactive	5	24	5	5
Drop	0	8	20	17
Lost Cd	0	1	7	3

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	150	330	60.7%	53.3%	73.8
<12	76	126	30.8%	49.2%	72.1
<18	49	81	19.8%	54.3%	75.3
<24	22	38	8.9%	47.4%	72.4
>24	32	71	13.0%	52.1%	73.1
Total	247	646	100%	52.2%	73.5

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	4	16	4.00	5.3%	100.0%
<12	12	54	4.50	15.8%	88.9%
<18	32	187	5.84	42.1%	68.4%
<24	10	63	6.30	13.2%	63.5%
>24	18	189	10.50	23.7%	38.1%
Total	76	509	6.70	100%	59.7%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	136	174	47.1%	73.6	120	138	62.3%	75.5	146	182	54.4%	73.1	119	152	46.1%	72.0
2014	74	87	46.0%	72.7	70	75	64.0%	76.3	82	90	54.4%	71.7	64	74	47.3%	72.1
2013	39	56	51.8%	75.2	32	40	62.5%	75.5	39	58	56.9%	75.3	38	52	50.0%	73.6
2012	8	12	50.0%	73.3	10	15	46.7%	73.7	14	21	47.6%	73.0	6	11	18.2%	64.7
Other	15	19	50.9%	75.1	8	8	87.5%	74.9	11	13	53.3%	72.4	11	15	32.0%	66.6

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	60.8%	56.9%	57.4%	60.2%	58.3%	63.3%	62.3%
2014	59.8%	59.8%	58.6%	58.6%	56.3%	60.9%	57.5%
2013	67.9%	58.9%	55.4%	55.4%	58.9%	60.7%	64.3%
2012	58.3%	33.3%	50.0%	91.7%	58.3%	75.0%	75.0%
Other	49.1%	50.1%	60.6%	63.4%	66.3%	75.8%	73.9%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	68.9%	65.4%	56.8%	72.9%	64.3%	57.3%	80.8%
2014	65.3%	69.3%	60.0%	72.0%	65.3%	62.7%	82.7%
2013	77.5%	57.5%	47.5%	77.5%	67.5%	60.0%	77.5%
2012	46.7%	40.0%	40.0%	93.3%	53.3%	46.7%	73.3%
Other	93.8%	93.8%	87.5%	37.5%	56.3%	12.5%	87.5%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	52.6%	53.9%	53.7%	56.7%	67.4%		59.2%
2014	50.0%	52.2%	53.3%	56.7%	65.6%		54.4%
2013	58.6%	51.7%	55.2%	63.8%	65.5%		72.4%
2012	47.6%	61.9%	52.4%	52.4%	76.2%		57.1%
Other	56.7%	63.3%	53.3%	36.7%	76.7%		50.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	70.2%	59.4%	62.5%	47.2%	65.6%	49.7%	48.8%
2014	74.3%	66.2%	62.2%	50.0%	73.0%	52.7%	46.0%
2013	65.4%	57.7%	67.3%	53.9%	63.5%	51.9%	63.5%
2012	36.4%	36.4%	36.4%	27.3%	27.3%	9.1%	27.3%
Other	81.0%	38.0%	62.0%	19.0%	51.0%	47.0%	27.0%

North Dakota

Exam Type / Exam Section / Cohort Size Trend

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	195	195	-	97	95	115	92
Sections	399	399	-	97	95	115	92
% Pass	52.6%	52.6%	-	50.5%	62.1%	54.8%	42.4%
Avg Score	73.2	73.2	-	73.7	76.0	72.3	70.9
Avg Age	27.2	27.2	-	27.6	26.7	27.3	27.2
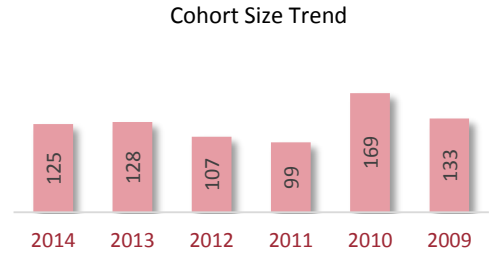
Cohort Size Trend

2014	2013	2012	2011	2010	2009
125	128	107	99	169	133

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	57	47	186	9	125	57	7	6	3	65	53	20	15	23	29
Sections	94	85	381	18	290	94	9	6	6	155	92	33	23	39	51
% Pass	55.3%	58.8%	53.0%	44.4%	53.1%	54.3%	44.4%	20.0%	100.0%	59.4%	51.1%	39.4%	73.9%	33.3%	43.1%
Avg Score	74.2	75.7	73.3	69.9	73.0	74.5	71.1	61.5	88.2	75.4	72.2	69.8	79.5	70.0	68.4
Avg Age	25.7	26.7	26.8	36.1	27.0	27.4	30.1	31.2	21.7	23.1	24.8	27.1	28.8	31.7	40.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	143	296	74.2%	54.4%	73.7
<12	49	63	15.8%	49.2%	71.1
<18	18	24	6.0%	54.2%	75.5
<24	7	8	2.0%	37.5%	70.0
>24	8	8	2.0%	25.0%	66.1
Total	195	399	100%	52.6%	73.2

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	4	16	4.00	15.4%	100.0%
<12	9	36	4.00	34.6%	100.0%
<18	11	44	4.00	42.3%	100.0%
<24	2	8	4.00	7.7%	100.0%
>24	-	-	-	-	-
Total	26	104	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	97	97	50.5%	73.7	95	95	62.1%	76.0	115	115	54.8%	72.3	92	92	42.4%	70.9
2014	74	74	51.4%	73.5	70	70	64.3%	76.2	82	82	52.4%	71.4	64	64	43.8%	71.2
2013	20	20	55.0%	75.1	23	23	56.5%	75.2	26	26	61.5%	76.3	25	25	44.0%	71.6
2012	1	1	0.0%	74.0	2	2	50.0%	77.5	4	4	75.0%	71.8	2	2	0.0%	62.0
Other	2	2	0.0%	66.5	0	0	0.0%	0.0	3	3	33.3%	62.0	1	1	0.0%	55.0

AUD

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	60.8%	58.8%	58.8%	54.6%	55.7%	57.7%	60.8%
2014	59.5%	62.2%	62.2%	58.1%	58.1%	59.5%	60.8%
2013	75.0%	55.0%	55.0%	50.0%	55.0%	60.0%	70.0%
2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

BEC

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	66.3%	64.2%	55.8%	74.7%	62.1%	62.1%	77.9%
2014	65.7%	67.1%	60.0%	74.3%	64.3%	62.9%	82.9%
2013	73.9%	60.9%	47.8%	82.6%	60.9%	65.2%	69.6%
2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

FAR

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	49.6%	49.6%	51.3%	56.5%	60.0%		53.9%
2014	50.0%	54.9%	53.7%	58.5%	63.4%		51.2%
2013	61.5%	46.2%	57.7%	65.4%	65.4%		76.9%
2012	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%

REG

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	59.8%	60.9%	47.8%	65.2%	52.2%	42.4%
2014	78.1%	64.1%	59.4%	51.6%	70.3%	53.1%	40.6%
2013	64.0%	56.0%	72.0%	44.0%	60.0%	56.0%	52.0%
2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**2,554**	1,838	1,358	1,484	1,297	1,398	1,356
Sections	**6,723**	3,890	2,833	1,848	1,494	1,704	1,677
% Pass	**51.5%**	55.9%	45.5%	47.1%	60.4%	49.6%	50.5%
Avg Score	**72.6**	73.2	71.7	73.1	75.2	70.9	71.5
Avg Age	**28.0**	27.1	29.2	27.9	28.1	27.9	28.1
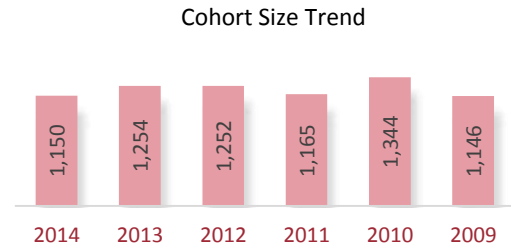
Cohort Size Trend

2014	2013	2012	2011	2010	2009
1,150	1,254	1,252	1,165	1,344	1,146

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,139	1,415	2,538	18	1,150	742	283	379	36	733	708	384	288	353	371
Sections	2,950	3,773	6,673	50	3,121	1,862	759	981	80	1,945	1,638	791	636	793	840
% Pass	48.2%	54.2%	51.6%	46.0%	56.3%	50.5%	47.0%	39.7%	80.0%	57.9%	50.7%	52.6%	51.9%	44.8%	40.7%
Avg Score	71.4	73.5	72.6	72.4	73.5	72.4	71.7	70.4	81.6	74.4	72.3	72.7	72.4	71.2	69.6
Avg Age	28.1	27.9	28.0	32.3	26.5	27.8	28.9	33.9	21.7	23.2	24.9	26.9	28.9	32.1	42.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	221	343	134	106
Active	890	347	131	239
Inactive	39	245	83	119
Drop	0	68	232	214
Lost Cd	0	27	76	54

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,400	3,246	54.8%	56.0%	73.3
<12	688	1,061	26.9%	52.4%	73.1
<18	486	748	19.0%	47.5%	72.0
<24	260	408	10.2%	47.1%	71.9
>24	510	1,260	20.0%	43.1%	71.0
Total	2,554	6,723	100%	51.5%	72.6

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	70	289	4.13	8.7%	96.9%
<12	151	643	4.26	18.8%	93.9%
<18	211	1,104	5.23	26.2%	76.4%
<24	132	822	6.23	16.4%	64.2%
>24	240	2,686	11.19	29.9%	35.7%
Total	804	5,544	6.90	100%	58.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	1,484	1,848	47.1%	73.1	1,297	1,494	60.4%	75.2	1,398	1,704	49.6%	70.9	1,356	1,677	50.5%	71.5
2014	745	855	48.9%	73.5	692	744	68.0%	76.5	768	842	53.6%	71.6	616	680	56.2%	72.3
2013	403	537	47.1%	72.9	302	362	59.4%	75.4	306	415	48.7%	70.7	414	548	49.5%	71.3
2012	133	186	43.6%	72.5	127	166	54.2%	73.5	140	203	44.8%	70.4	140	204	46.6%	70.9
Other	203	270	45.5%	72.4	176	222	39.0%	71.5	184	244	40.8%	68.7	186	245	35.7%	69.3

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	61.5%	63.0%	59.1%	59.3%	58.7%	66.1%	54.9%
2014	63.0%	66.1%	61.3%	60.4%	60.2%	67.5%	55.3%
2013	61.1%	65.6%	57.2%	62.8%	57.5%	68.9%	52.7%
2012	54.8%	54.3%	55.9%	54.8%	58.1%	60.2%	53.8%
Other	61.3%	52.2%	57.0%	51.2%	55.6%	59.4%	58.5%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.0%	63.8%	60.2%	71.2%	59.4%	60.9%	81.1%
2014	68.3%	68.7%	64.9%	71.9%	66.3%	66.9%	85.1%
2013	67.7%	61.9%	60.8%	72.4%	57.7%	59.7%	78.2%
2012	66.3%	56.6%	53.0%	66.9%	49.4%	51.8%	79.5%
Other	61.7%	52.9%	45.7%	69.8%	42.4%	46.0%	71.9%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	53.6%	52.7%	51.9%	57.9%	59.0%		52.3%
2014	55.8%	57.6%	56.5%	60.3%	60.7%		54.5%
2013	51.6%	52.1%	51.6%	56.9%	57.8%		50.8%
2012	50.7%	45.3%	42.9%	58.1%	55.2%		51.7%
Other	50.1%	38.8%	40.2%	49.1%	56.7%		46.1%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	66.6%	54.1%	63.9%	59.3%	59.2%	53.4%	50.5%
2014	71.6%	58.8%	67.1%	62.2%	60.2%	57.2%	52.5%
2013	64.8%	52.7%	61.9%	59.9%	60.0%	52.7%	51.3%
2012	65.2%	50.5%	59.8%	57.4%	54.9%	50.5%	46.1%
Other	55.0%	43.9%	61.3%	50.3%	57.1%	44.2%	45.6%

Ohio

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**1,838**	1,838	-	990	971	991	938
Sections	**3,890**	3,890	-	990	971	991	938
% Pass	**55.9%**	55.9%	-	48.6%	68.7%	53.2%	53.4%
Avg Score	**73.2**	73.2	-	73.2	76.8	71.2	71.7
Avg Age	**27.1**	27.1	-	27.3	27.1	27.0	27.2
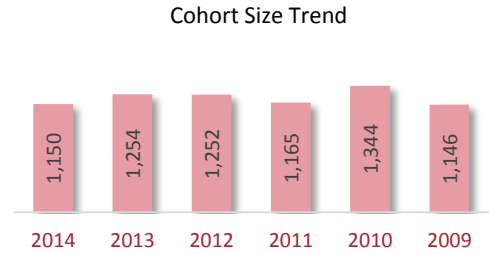
Cohort Size Trend

2014	2013	2012	2011	2010	2009
1,150	1,254	1,252	1,165	1,344	1,146

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	807	1,031	1,827	11	1,150	492	110	86	35	619	459	230	182	215	243
Sections	1,671	2,219	3,867	23	2,821	810	146	113	77	1,534	824	377	306	362	410
% Pass	52.1%	58.8%	55.9%	56.5%	57.3%	55.6%	47.3%	29.4%	81.8%	60.8%	55.2%	53.9%	55.2%	48.1%	43.9%
Avg Score	71.8	74.3	73.2	73.3	73.6	73.1	70.8	67.3	81.8	74.8	72.7	72.6	73.0	71.5	69.0
Avg Age	27.6	26.8	27.1	32.8	26.4	28.4	30.4	34.9	21.7	23.1	24.8	26.9	28.9	32.2	42.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,351	2,945	75.7%	56.8%	73.4
<12	391	482	12.4%	59.5%	74.4
<18	203	228	5.9%	53.1%	72.6
<24	75	86	2.2%	43.0%	71.0
>24	119	149	3.8%	38.3%	69.2
Total	1,838	3,890	100%	55.9%	73.2

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	62	248	4.00	20.7%	100.0%
<12	116	464	4.00	38.7%	100.0%
<18	87	348	4.00	29.0%	100.0%
<24	25	100	4.00	8.3%	100.0%
>24	10	40	4.00	3.3%	100.0%
Total	300	1,200	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	990	990	48.6%	73.2	971	971	68.7%	76.8	991	991	53.2%	71.2	938	938	53.4%	71.7
2014	745	745	49.0%	73.5	692	692	69.2%	76.9	768	768	54.7%	71.6	616	616	57.1%	72.4
2013	199	199	51.3%	72.9	214	214	70.1%	77.6	152	152	49.3%	70.1	245	245	50.2%	71.3
2012	24	24	29.2%	69.3	42	42	66.7%	75.5	35	35	42.9%	69.3	45	45	42.2%	68.3
Other	22	22	22.1%	69.8	23	23	44.0%	70.0	36	36	49.0%	70.4	32	32	20.7%	64.2

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	61.1%	65.1%	59.9%	59.3%	58.1%	66.1%	55.9%
2014	61.9%	65.9%	60.9%	60.4%	59.9%	67.4%	56.1%
2013	60.8%	65.8%	59.3%	60.8%	54.8%	62.3%	56.8%
2012	58.3%	54.2%	54.2%	37.5%	45.8%	58.3%	37.5%
Other	39.1%	42.5%	37.1%	32.3%	43.2%	66.7%	58.8%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.2%	68.9%	66.5%	73.0%	65.9%	66.7%	84.2%
2014	68.9%	69.7%	66.8%	72.3%	67.3%	68.1%	85.8%
2013	70.6%	69.6%	68.7%	73.8%	65.4%	64.0%	81.3%
2012	73.8%	61.9%	64.3%	76.2%	52.4%	59.5%	76.2%
Other	56.1%	52.5%	42.7%	83.6%	52.5%	62.3%	76.7%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	55.4%	56.5%	55.3%	58.5%	60.5%		54.9%
2014	56.3%	58.7%	57.0%	60.6%	61.1%		54.6%
2013	47.4%	53.3%	52.0%	53.3%	59.2%		57.9%
2012	57.1%	42.9%	51.4%	48.6%	45.7%		60.0%
Other	68.7%	35.6%	37.3%	47.3%	69.0%		45.4%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	70.1%	55.9%	66.0%	60.3%	59.6%	55.5%	51.8%
2014	72.1%	59.9%	68.0%	63.0%	60.1%	58.0%	52.9%
2013	68.2%	51.4%	64.9%	57.1%	61.2%	51.8%	54.3%
2012	68.9%	48.9%	55.6%	57.8%	55.6%	51.1%	31.1%
Other	47.5%	23.6%	51.5%	37.5%	44.7%	42.3%	39.1%

Oklahoma

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**668**	419	386	343	358	321	336
Sections	**1,605**	919	686	416	394	386	409
% Pass	**47.4%**	56.6%	35.0%	45.2%	52.0%	46.1%	46.2%
Avg Score	**70.3**	73.0	66.7	71.2	69.9	69.6	70.6
Avg Age	**31.2**	29.8	33.2	31.2	32.0	30.7	31.0
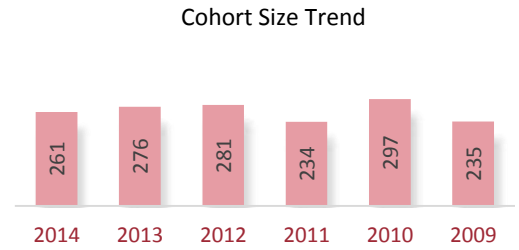
Cohort Size Trend

2014	2013	2012	2011	2010	2009
261	276	281	234	297	235

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	219	167	667	1	261	156	66	185	0	85	122	88	70	131	223
Sections	435	311	1,602	3	715	423	141	326	0	247	301	202	149	282	424
% Pass	43.9%	58.5%	47.3%	100.0%	58.9%	49.4%	32.6%	25.1%	0.0%	71.7%	57.1%	46.5%	38.3%	40.1%	34.7%
Avg Score	69.1	73.3	70.3	83.7	73.8	72.2	67.5	59.9	0.0	78.3	74.1	69.8	68.8	67.9	65.4
Avg Age	32.0	31.0	31.2	31.0	29.3	29.7	31.7	37.2	0.0	23.3	24.9	27.0	29.0	32.4	42.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	55	73	15	15
Active	201	75	46	140
Inactive	5	38	25	91
Drop	0	16	45	62
Lost Cd	0	7	15	21

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	317	759	47.5%	58.4%	73.6
<12	141	220	21.1%	54.1%	73.5
<18	116	166	17.4%	43.4%	70.7
<24	57	84	8.5%	27.4%	66.5
>24	221	376	33.1%	27.4%	62.6
Total	668	1,605	100%	47.4%	70.3

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	22	89	4.05	13.9%	98.9%
<12	33	146	4.42	20.9%	90.4%
<18	53	270	5.09	33.5%	78.5%
<24	20	125	6.25	12.7%	64.0%
>24	30	295	9.83	19.0%	40.7%
Total	158	925	5.85	100%	68.3%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	343	416	45.2%	71.2	358	394	52.0%	69.9	321	386	46.1%	69.6	336	409	46.2%	70.6
2014	171	194	53.6%	74.2	166	172	68.6%	75.4	165	181	55.3%	71.7	152	168	58.9%	73.8
2013	81	108	47.2%	71.6	68	82	58.5%	74.1	74	99	48.5%	72.0	99	134	46.3%	71.7
2012	25	37	16.2%	66.6	26	29	44.8%	65.5	32	46	32.6%	67.5	20	29	41.4%	70.5
Other	66	77	35.1%	66.5	98	111	22.5%	58.0	50	60	24.4%	57.7	65	78	18.0%	56.6

AUD

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	62.1%	63.6%	52.2%	55.6%	55.1%	64.1%	51.5%
2014	67.5%	70.1%	59.8%	55.2%	62.9%	70.6%	51.0%
2013	59.3%	58.3%	54.6%	62.0%	55.6%	68.5%	50.9%
2012	54.1%	43.2%	32.4%	51.4%	46.0%	46.0%	40.5%
Other	54.8%	60.9%	37.2%	50.5%	37.8%	48.6%	57.4%

BEC

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	60.8%	55.9%	46.5%	68.6%	44.3%	51.5%	73.4%
2014	67.4%	65.7%	62.8%	74.4%	59.9%	61.6%	86.6%
2013	69.5%	61.0%	47.6%	65.9%	51.2%	54.9%	87.8%
2012	58.6%	51.7%	31.0%	69.0%	24.1%	44.8%	72.4%
Other	43.9%	36.9%	22.4%	60.5%	18.6%	33.9%	41.1%

FAR

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	50.3%	47.6%	46.9%	53.6%	55.8%		53.7%
2014	54.7%	54.1%	54.1%	57.5%	59.7%		60.8%
2013	54.6%	55.6%	49.5%	56.6%	59.6%		55.6%
2012	45.7%	28.3%	30.4%	47.8%	50.0%		45.7%
Other	32.2%	26.6%	29.9%	39.9%	40.9%		32.5%

REG

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	68.8%	49.8%	62.5%	52.0%	59.1%	52.3%	53.3%
2014	75.6%	64.3%	67.9%	64.3%	66.1%	61.3%	63.7%
2013	74.6%	48.5%	66.4%	52.2%	59.7%	56.7%	50.0%
2012	65.5%	34.5%	69.0%	55.2%	69.0%	55.2%	51.7%
Other	44.8%	22.8%	42.0%	22.2%	38.7%	23.5%	34.5%

Oklahoma

Exam Type / Exam Section / Cohort Size Trend

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	419	419	-	237	226	230	226
Sections	919	919	-	237	226	230	226
% Pass	56.6%	56.6%	-	53.6%	65.9%	53.0%	54.0%
Avg Score	73.0	73.0	-	73.8	74.5	70.7	73.0
Avg Age	29.8	29.8	-	29.5	29.8	30.1	29.7
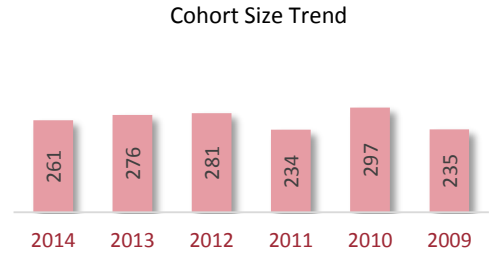
Cohort Size Trend: 261 (2014), 276 (2013), 281 (2012), 234 (2011), 297 (2010), 235 (2009)

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	120	111	418	1	261	105	23	30	-	72	89	60	45	75	104
Sections	241	202	916	3	654	198	27	40	-	217	186	111	72	148	185
% Pass	55.2%	64.4%	56.4%	100.0%	59.6%	55.1%	18.5%	40.3%	-	73.7%	66.1%	56.8%	41.7%	41.9%	44.3%
Avg Score	71.9	74.6	72.9	83.7	73.8	73.4	61.0	67.2	-	78.9	75.8	73.0	68.3	67.8	69.2
Avg Age	30.5	29.7	29.7	31.0	29.1	29.6	33.4	36.8	-	23.3	24.9	27.0	29.1	32.4	42.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	304	699	76.1%	59.4%	73.7
<12	81	106	11.5%	58.5%	75.0
<18	44	49	5.3%	49.0%	71.6
<24	17	19	2.1%	15.8%	63.1
>24	36	46	5.0%	34.8%	63.7
Total	419	919	100%	56.6%	73.0

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	21	84	4.00	28.4%	100.0%
<12	23	92	4.00	31.1%	100.0%
<18	21	84	4.00	28.4%	100.0%
<24	6	24	4.00	8.1%	100.0%
>24	3	12	4.00	4.1%	100.0%
Total	74	296	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	237	237	53.6%	73.8	226	226	65.9%	74.5	230	230	53.0%	70.7	226	226	54.0%	73.0
2014	171	171	55.0%	74.5	166	166	68.7%	75.4	165	165	56.4%	71.6	152	152	58.6%	73.8
2013	51	51	56.9%	74.0	48	48	64.6%	75.1	40	40	52.5%	71.9	59	59	47.5%	72.6
2012	4	4	0.0%	57.8	6	6	16.7%	55.5	12	12	25.0%	63.8	5	5	20.0%	63.8
Other	11	11	44.0%	74.8	6	6	50.0%	62.8	13	13	47.2%	68.0	10	10	27.1%	59.3

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	63.5%	67.2%	58.4%	56.5%	61.4%	67.9%	54.0%
2014	65.5%	70.2%	60.8%	56.7%	63.2%	70.2%	52.6%
2013	60.8%	60.8%	54.9%	60.8%	58.8%	66.7%	60.8%
2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	68.0%	74.0%	58.0%	54.0%	68.0%	62.0%	64.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.3%	65.0%	59.7%	71.7%	57.1%	60.2%	85.4%
2014	67.5%	66.9%	62.7%	74.1%	59.6%	62.7%	86.1%
2013	70.8%	66.7%	58.3%	66.7%	54.2%	56.3%	87.5%
2012	50.0%	16.7%	0.0%	66.7%	16.7%	33.3%	83.3%
Other	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	57.1%	54.5%	49.8%	56.5%	58.3%		58.3%
2014	54.6%	55.8%	52.7%	56.4%	59.4%		61.8%
2013	67.5%	60.0%	50.0%	60.0%	67.5%		52.5%
2012	50.0%	25.0%	16.7%	50.0%	41.7%		41.7%
Other	63.9%	48.6%	43.1%	52.8%	31.9%		47.2%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	75.2%	61.6%	68.0%	61.6%	63.3%	60.7%	58.8%
2014	75.7%	64.5%	67.1%	65.8%	67.8%	61.2%	63.8%
2013	78.0%	62.7%	72.9%	57.6%	57.6%	64.4%	54.2%
2012	60.0%	20.0%	40.0%	60.0%	40.0%	80.0%	20.0%
Other	60.4%	33.3%	66.7%	22.9%	39.6%	20.8%	29.2%

Oregon

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**739**	574	334	375	373	394	392
Sections	**1,780**	1,129	651	440	414	467	459
% Pass	**56.6%**	62.6%	46.1%	55.2%	64.0%	54.8%	52.9%
Avg Score	**74.3**	75.5	72.1	75.4	75.4	73.9	72.5
Avg Age	**29.8**	28.8	31.5	29.5	30.0	29.8	29.8
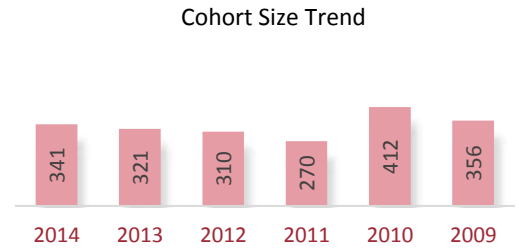
Cohort Size Trend

2014	2013	2012	2011	2010	2009
341	321	310	270	412	356

	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	183	154	730	9	341	204	78	116	3	160	182	97	87	144	148
Sections	368	309	1,760	20	791	536	171	282	9	357	374	205	195	311	329
% Pass	52.2%	62.8%	56.8%	40.0%	60.4%	61.9%	49.7%	35.9%	66.7%	70.6%	59.6%	48.8%	53.9%	49.5%	50.8%
Avg Score	74.2	75.5	74.3	71.8	75.2	75.6	72.9	66.3	78.0	78.5	74.7	73.4	73.1	72.9	71.5
Avg Age	30.5	29.6	29.8	30.7	28.4	28.9	31.9	35.5	21.4	23.2	24.9	27.0	28.9	32.4	42.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	50	111	37	29
Active	280	80	34	72
Inactive	11	50	17	31
Drop	0	25	46	41
Lost Cd	0	5	21	26

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	434	868	58.7%	60.1%	75.0
<12	182	279	24.6%	66.3%	77.2
<18	143	214	19.4%	54.7%	74.2
<24	56	95	7.6%	48.4%	72.7
>24	146	324	19.8%	42.3%	70.3
Total	739	1,780	100%	56.6%	74.3

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	14	57	4.07	6.2%	98.2%
<12	36	154	4.28	15.9%	93.5%
<18	77	353	4.58	33.9%	87.3%
<24	34	189	5.56	15.0%	72.0%
>24	66	608	9.21	29.1%	43.4%
Total	227	1,361	6.00	100%	66.7%

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	375	440	55.2%	75.4	373	414	64.0%	75.4	394	467	54.8%	73.9	392	459	52.9%	72.5
2014	168	186	53.2%	75.1	181	189	67.2%	76.1	213	233	60.9%	75.1	172	183	60.1%	74.7
2013	126	155	63.2%	77.4	110	126	71.4%	78.6	90	111	55.9%	73.6	119	144	56.9%	72.7
2012	29	33	51.5%	74.2	32	37	56.8%	73.1	39	54	50.0%	73.2	34	47	42.6%	71.5
Other	52	66	39.9%	69.5	50	62	41.3%	64.7	52	69	39.8%	71.8	67	85	33.4%	65.5

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	64.1%	67.1%	64.0%	61.8%	61.6%	64.2%	59.9%
2014	66.1%	67.2%	64.0%	63.4%	62.9%	62.9%	57.0%
2013	67.7%	70.3%	63.2%	63.2%	69.7%	67.7%	67.1%
2012	60.6%	66.7%	63.6%	60.6%	51.5%	69.7%	57.6%
Other	50.5%	59.1%	66.2%	53.4%	43.6%	56.8%	52.9%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	66.3%	68.4%	63.0%	73.7%	63.9%	60.4%	77.8%
2014	65.6%	71.4%	66.1%	73.5%	69.3%	63.5%	80.4%
2013	71.4%	76.2%	69.1%	80.2%	66.7%	66.7%	84.1%
2012	73.0%	62.2%	56.8%	73.0%	56.8%	48.7%	59.5%
Other	53.1%	43.9%	42.2%	60.5%	42.4%	42.9%	66.3%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	62.1%	56.0%	60.6%	64.3%	65.4%		59.7%
2014	67.4%	64.0%	64.8%	70.4%	67.0%		60.5%
2013	62.2%	53.2%	61.3%	64.0%	67.6%		57.7%
2012	53.7%	55.6%	64.8%	61.1%	68.5%		59.3%
Other	46.6%	29.0%	39.3%	42.5%	53.0%		59.8%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.7%	57.7%	59.3%	60.6%	63.2%	53.2%	54.5%
2014	73.8%	63.9%	65.6%	64.5%	70.5%	63.4%	60.7%
2013	77.1%	57.6%	56.3%	63.2%	59.7%	54.2%	53.5%
2012	63.8%	57.5%	59.6%	61.7%	63.8%	38.3%	46.8%
Other	61.1%	41.7%	48.5%	45.5%	50.6%	32.9%	44.2%

Oregon

Exam Type / Exam Section / Cohort Size Trend

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	574	574	-	261	292	297	279
Sections	1,129	1,129	-	261	292	297	279
% Pass	62.6%	62.6%	-	60.5%	70.9%	59.6%	59.1%
Avg Score	75.5	75.5	-	76.2	77.5	74.9	73.5
Avg Age	28.8	28.8	-	28.6	28.9	28.9	28.5
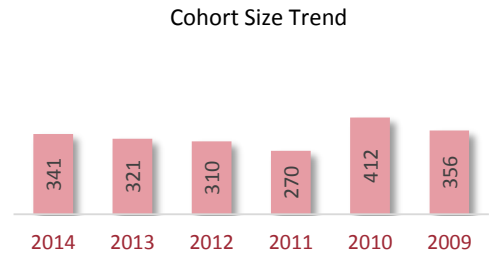
Cohort Size Trend

2014	2013	2012	2011	2010	2009
341	321	310	270	412	356

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	117	103	566	8	341	173	36	24	3	144	148	63	57	99	102
Sections	210	197	1,119	10	734	322	43	30	8	310	252	109	98	166	186
% Pass	61.4%	68.5%	63.0%	20.0%	61.0%	68.3%	55.8%	48.0%	75.0%	71.9%	60.7%	57.8%	59.2%	58.4%	57.5%
Avg Score	76.3	77.2	75.6	66.6	75.3	76.3	73.9	73.1	79.1	79.0	74.3	75.4	73.9	74.5	72.9
Avg Age	29.7	28.9	28.7	31.9	28.3	28.7	34.1	32.0	21.3	23.2	24.9	27.0	28.9	32.5	41.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	424	807	71.5%	60.8%	75.1
<12	133	173	15.3%	73.4%	78.3
<18	79	92	8.1%	63.0%	75.1
<24	18	20	1.8%	65.0%	74.3
>24	31	37	3.3%	48.7%	72.8
Total	574	1,129	100%	62.6%	75.5

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	13	52	4.00	12.1%	100.0%
<12	28	112	4.00	26.2%	100.0%
<18	50	200	4.00	46.7%	100.0%
<24	10	40	4.00	9.3%	100.0%
>24	6	24	4.00	5.6%	100.0%
Total	107	428	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	261	261	60.5%	76.2	292	292	70.9%	77.5	297	297	59.6%	74.9	279	279	59.1%	73.5
2014	168	168	54.8%	75.3	181	181	67.4%	76.2	213	213	61.0%	75.1	172	172	60.5%	74.7
2013	80	80	71.3%	78.2	96	96	76.0%	79.7	56	56	62.5%	75.5	90	90	61.1%	71.6
2012	6	6	50.0%	71.0	13	13	84.6%	78.5	15	15	46.7%	71.1	9	9	33.3%	73.7
Other	7	7	80.0%	79.2	2	2	50.0%	75.0	13	13	43.3%	71.6	8	8	56.7%	73.9

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	65.4%	67.9%	67.4%	61.8%	63.3%	65.7%	62.7%
2014	66.7%	67.3%	66.1%	61.9%	64.3%	61.9%	57.7%
2013	67.5%	71.3%	67.5%	62.5%	65.0%	71.3%	70.0%
2012	33.3%	33.3%	66.7%	50.0%	50.0%	66.7%	66.7%
Other	40.0%	73.3%	100.0%	60.0%	33.3%	93.3%	93.3%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.5%	73.6%	68.8%	76.4%	70.9%	65.4%	82.2%
2014	65.8%	72.4%	66.9%	74.0%	70.2%	64.1%	81.2%
2013	75.0%	80.2%	72.9%	82.3%	72.9%	68.8%	85.4%
2012	92.3%	53.9%	76.9%	76.9%	76.9%	69.2%	84.6%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	67.2%	62.9%	63.9%	69.3%	68.8%		61.4%
2014	68.5%	64.3%	66.2%	71.4%	67.1%		61.0%
2013	67.9%	64.3%	64.3%	67.9%	73.2%		66.1%
2012	66.7%	46.7%	60.0%	60.0%	66.7%		46.7%
Other	43.3%	53.3%	28.3%	51.7%	80.0%		65.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	72.3%	60.7%	59.3%	63.1%	66.2%	59.1%	60.2%
2014	73.3%	63.4%	64.0%	65.1%	70.4%	64.0%	62.2%
2013	70.0%	60.0%	50.0%	57.8%	57.8%	54.4%	55.6%
2012	77.8%	44.4%	77.8%	77.8%	66.7%	22.2%	55.6%
Other	70.0%	30.0%	43.3%	63.3%	70.0%	50.0%	73.3%

Pennsylvania

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	3,056	2,197	1,700	1,697	1,520	1,625	1,557
Sections	7,821	4,401	3,420	2,076	1,767	2,037	1,941
% Pass	49.3%	53.3%	44.1%	48.4%	56.4%	45.4%	48.0%
Avg Score	72.1	72.6	71.5	73.2	74.1	70.0	71.2
Avg Age	27.1	26.3	28.1	27.0	27.4	27.0	27.1
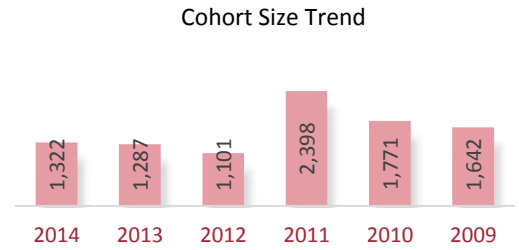
Cohort Size Trend

2014	2013	2012	2011	2010	2009
1,322	1,287	1,101	2,398	1,771	1,642

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,416	1,640	3,033	24	1,322	804	227	703	63	1,134	840	426	311	340	331
Sections	3,614	4,207	7,755	66	3,439	2,060	559	1,763	137	2,777	1,839	891	646	777	754
% Pass	45.3%	52.7%	49.3%	43.9%	54.9%	48.8%	41.0%	39.0%	71.5%	56.1%	43.0%	46.7%	47.5%	46.0%	43.5%
Avg Score	70.8	73.2	72.1	69.0	73.4	71.9	69.9	69.8	78.2	73.8	70.6	71.4	72.1	70.6	70.7
Avg Age	27.0	27.2	27.1	29.2	25.7	26.4	26.7	33.1	21.8	23.1	24.9	27.0	28.9	32.2	41.7

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	205	360	81	196
Active	1,069	392	137	452
Inactive	48	240	81	225
Drop	0	79	200	451
Lost Cd	0	15	48	107

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,619	3,505	53.0%	54.8%	73.2
<12	826	1,260	27.0%	50.7%	73.0
<18	531	801	17.4%	45.9%	71.0
<24	203	330	6.6%	40.6%	69.5
>24	797	1,925	26.1%	41.1%	70.4
Total	3,056	7,821	100%	49.3%	72.1

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	58	236	4.07	6.9%	98.3%
<12	147	634	4.31	17.5%	92.7%
<18	250	1,312	5.25	29.7%	76.2%
<24	110	654	5.95	13.1%	67.3%
>24	277	3,112	11.23	32.9%	35.6%
Total	842	5,948	7.06	100%	56.6%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	1,697	2,076	48.4%	73.2	1,520	1,767	56.4%	74.1	1,625	2,037	45.4%	70.0	1,557	1,941	48.0%	71.2
2014	821	940	51.8%	74.1	714	761	66.1%	76.5	864	985	51.2%	71.2	663	753	52.2%	72.3
2013	447	604	43.4%	72.2	376	458	57.0%	73.8	320	422	46.2%	70.0	442	576	50.0%	71.3
2012	99	130	40.8%	71.1	86	101	50.5%	71.4	115	176	35.2%	68.4	109	152	41.5%	69.7
Other	330	402	47.7%	72.0	344	447	34.8%	70.0	326	454	37.4%	67.4	343	460	37.5%	69.1

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	63.0%	64.1%	57.5%	62.6%	60.9%	63.7%	52.7%
2014	65.0%	68.5%	60.2%	63.7%	63.4%	66.5%	55.0%
2013	61.8%	62.9%	55.0%	62.9%	61.6%	61.9%	49.7%
2012	58.5%	58.5%	52.3%	58.5%	60.0%	66.2%	46.9%
Other	61.1%	56.6%	55.8%	60.8%	54.1%	58.7%	52.9%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	64.5%	63.6%	53.8%	69.2%	55.6%	58.1%	77.1%
2014	67.0%	70.2%	62.2%	71.8%	63.7%	66.8%	82.3%
2013	64.4%	63.1%	53.1%	67.7%	55.0%	57.9%	80.8%
2012	63.4%	60.4%	43.6%	61.4%	39.6%	49.5%	78.2%
Other	59.8%	51.3%	40.0%	67.3%	43.4%	42.5%	62.1%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	52.3%	48.8%	49.3%	58.1%	59.8%		47.7%
2014	57.1%	54.3%	55.8%	64.3%	63.1%		49.1%
2013	50.2%	48.3%	47.6%	55.7%	63.7%		48.8%
2012	49.4%	44.3%	39.2%	58.0%	60.8%		37.5%
Other	42.6%	36.3%	36.9%	44.1%	47.1%		46.4%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	67.9%	54.9%	63.3%	58.3%	62.8%	51.1%	51.1%
2014	69.5%	60.2%	68.3%	62.7%	67.7%	56.7%	52.3%
2013	69.6%	55.6%	62.9%	57.3%	64.8%	51.7%	52.3%
2012	56.6%	49.3%	66.5%	55.9%	57.9%	44.7%	44.7%
Other	66.1%	45.7%	53.5%	51.8%	52.4%	41.3%	49.4%

Pennsylvania

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,197	2,197	-	1,137	1,080	1,162	1,022
Sections	4,401	4,401	-	1,137	1,080	1,162	1,022
% Pass	53.3%	53.3%	-	50.4%	64.8%	48.7%	49.6%
Avg Score	72.6	72.6	-	73.4	75.8	70.1	71.1
Avg Age	26.3	26.3	-	26.3	26.2	26.4	26.2
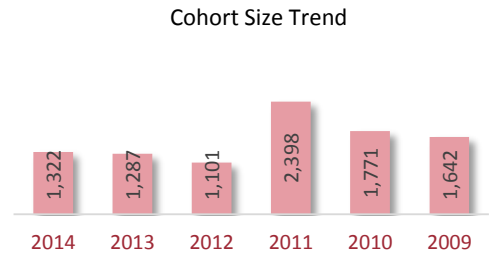
Cohort Size Trend

2014	2013	2012	2011	2010	2009
1,322	1,287	1,101	2,398	1,771	1,642

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,005	1,192	2,180	17	1,322	575	105	195	62	968	531	222	177	199	215
Sections	1,989	2,412	4,359	42	3,062	969	129	241	130	2,072	845	364	280	344	366
% Pass	48.2%	57.5%	53.3%	50.0%	55.9%	52.3%	32.6%	29.9%	73.9%	58.0%	44.0%	49.5%	51.1%	49.1%	50.3%
Avg Score	70.8	74.1	72.6	68.9	73.5	71.8	66.7	66.8	78.6	74.1	69.7	71.8	72.5	70.7	71.5
Avg Age	26.2	26.4	26.3	29.4	25.7	26.9	27.8	35.0	21.8	23.1	24.8	27.0	28.9	32.1	41.8

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,549	3,151	71.6%	55.9%	73.2
<12	508	612	13.9%	53.8%	73.1
<18	256	291	6.6%	47.4%	70.3
<24	65	73	1.7%	35.6%	67.2
>24	223	274	6.2%	33.2%	67.6
Total	2,197	4,401	100%	53.3%	72.6

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	54	216	4.00	18.4%	100.0%
<12	115	460	4.00	39.1%	100.0%
<18	93	372	4.00	31.6%	100.0%
<24	28	112	4.00	9.5%	100.0%
>24	4	16	4.00	1.4%	100.0%
Total	294	1,176	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	1,137	1,137	50.4%	73.4	1,080	1,080	64.8%	75.8	1,162	1,162	48.7%	70.1	1,022	1,022	49.6%	71.1
2014	821	821	52.5%	74.1	714	714	67.9%	76.7	864	864	52.1%	71.1	663	663	52.3%	72.2
2013	238	238	46.2%	71.9	279	279	65.6%	75.0	189	189	43.4%	68.6	263	263	50.2%	70.7
2012	25	25	28.0%	68.8	34	34	47.1%	71.8	34	34	32.4%	64.0	36	36	22.2%	63.1
Other	53	53	45.3%	69.6	53	53	30.8%	70.2	75	75	22.6%	59.8	60	60	32.2%	68.7

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	63.2%	65.9%	59.0%	61.7%	60.4%	64.1%	54.7%
2014	64.3%	68.2%	60.4%	62.7%	62.6%	67.5%	55.5%
2013	59.2%	60.1%	60.1%	64.7%	57.6%	59.7%	53.8%
2012	56.0%	60.0%	44.0%	44.0%	40.0%	68.0%	40.0%
Other	66.3%	58.4%	39.6%	40.7%	48.0%	30.3%	53.6%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	68.2%	70.5%	61.8%	70.7%	62.1%	65.9%	80.4%
2014	67.8%	71.2%	63.6%	72.4%	65.1%	67.7%	83.3%
2013	70.3%	71.0%	62.4%	68.8%	60.6%	63.4%	79.2%
2012	70.6%	64.7%	47.1%	52.9%	52.9%	50.0%	76.5%
Other	61.5%	63.2%	43.7%	68.1%	36.1%	65.0%	49.4%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	52.7%	50.6%	51.5%	58.9%	60.5%		47.6%
2014	57.6%	54.5%	55.8%	64.5%	62.9%		49.9%
2013	46.0%	46.0%	47.6%	47.1%	58.2%		49.2%
2012	32.4%	38.2%	41.2%	47.1%	55.9%		26.5%
Other	22.3%	23.4%	17.0%	30.1%	41.9%		26.8%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	67.5%	57.3%	65.0%	59.9%	64.2%	52.4%	50.8%
2014	69.2%	60.5%	67.9%	61.8%	67.1%	56.0%	52.9%
2013	66.9%	55.1%	59.3%	57.0%	64.3%	49.8%	52.5%
2012	52.8%	36.1%	58.3%	47.2%	55.6%	33.3%	27.8%
Other	59.5%	44.9%	62.7%	57.9%	37.2%	35.4%	34.1%

Puerto Rico

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**866**	609	482	407	348	433	347
Sections	**1,955**	997	958	515	469	531	440
% Pass	**34.1%**	32.4%	35.8%	32.6%	33.5%	33.9%	36.6%
Avg Score	**65.6**	63.1	68.3	65.9	66.0	64.1	66.9
Avg Age	**27.7**	26.8	28.7	27.6	28.3	27.7	27.4
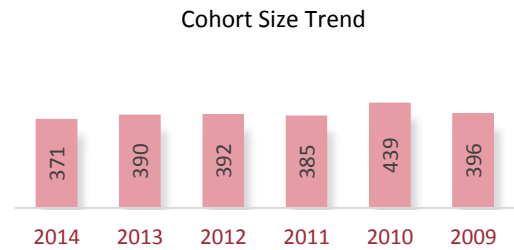
Cohort Size Trend

2014	2013	2012	2011	2010	2009
371	390	392	385	439	396

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	493	373	773	99	371	181	101	213	9	248	257	129	91	118	113
Sections	1,125	830	1,785	170	745	445	238	527	18	503	520	258	186	272	198
% Pass	32.9%	35.7%	34.5%	29.4%	28.3%	41.8%	37.4%	34.0%	66.7%	40.6%	30.8%	37.2%	29.0%	32.7%	25.8%
Avg Score	65.4	66.0	65.6	65.9	61.6	69.2	68.8	67.2	73.3	67.6	64.5	67.3	64.2	66.1	61.8
Avg Age	27.4	28.1	27.7	28.3	26.3	25.9	27.7	32.8	21.7	23.2	24.9	26.8	29.0	32.4	40.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	21	51	34	47
Active	326	110	52	153
Inactive	24	135	47	86
Drop	0	73	125	124
Lost Cd	0	1	21	35

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	462	781	53.3%	30.2%	61.9
<12	172	251	19.9%	42.2%	69.4
<18	141	194	16.3%	35.1%	68.8
<24	75	109	8.7%	45.0%	70.8
>24	264	620	30.5%	33.4%	66.9
Total	866	1,955	100%	34.1%	65.6

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	3	12	4.00	2.0%	100.0%
<12	18	76	4.22	11.8%	94.7%
<18	29	129	4.45	19.0%	89.9%
<24	22	135	6.14	14.4%	65.2%
>24	81	940	11.60	52.9%	34.5%
Total	153	1,292	8.44	100%	47.4%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	407	515	32.6%	65.9	348	469	33.5%	66.0	433	531	33.9%	64.1	347	440	36.6%	66.9
2014	171	199	26.6%	62.1	113	131	28.2%	61.3	230	269	28.6%	60.3	127	146	30.1%	63.7
2013	89	122	40.2%	68.7	83	119	42.0%	68.5	79	98	42.9%	69.0	78	106	42.5%	70.5
2012	49	63	39.7%	70.0	46	67	38.8%	69.1	34	48	33.3%	69.0	48	60	36.7%	67.0
Other	98	131	33.5%	67.9	106	152	28.1%	66.7	90	116	37.1%	65.7	94	128	39.0%	67.9

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	53.1%	51.0%	44.6%	53.0%	57.5%	48.2%	37.6%
2014	49.3%	46.2%	39.2%	46.2%	53.8%	47.2%	29.2%
2013	55.7%	54.9%	52.5%	58.2%	60.7%	51.6%	41.8%
2012	55.6%	57.1%	58.7%	60.3%	69.8%	54.0%	46.0%
Other	56.3%	52.5%	39.8%	56.5%	55.0%	43.7%	44.4%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	49.2%	46.5%	46.4%	53.6%	53.0%	50.4%	36.5%
2014	41.2%	42.0%	38.9%	43.5%	49.6%	46.6%	29.8%
2013	57.1%	56.3%	52.1%	61.3%	56.3%	53.8%	47.9%
2012	55.2%	53.7%	55.2%	53.7%	56.7%	64.2%	35.8%
Other	48.8%	40.5%	46.1%	58.3%	52.4%	45.8%	35.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	47.5%	42.0%	40.6%	58.6%	50.6%		27.9%
2014	46.1%	36.1%	35.7%	55.4%	46.5%		21.9%
2013	54.1%	51.0%	52.0%	70.4%	64.3%		36.7%
2012	47.9%	47.9%	52.1%	64.6%	56.3%		35.4%
Other	45.3%	47.1%	39.0%	54.1%	46.9%		32.6%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	56.4%	51.0%	56.1%	52.1%	52.3%	51.3%	33.7%
2014	51.4%	48.6%	55.5%	47.3%	46.6%	46.6%	26.0%
2013	65.1%	58.5%	59.4%	58.5%	60.4%	60.4%	38.7%
2012	55.0%	45.0%	53.3%	53.3%	50.0%	48.3%	31.7%
Other	56.6%	51.0%	55.4%	52.9%	54.4%	51.6%	40.8%

Puerto Rico

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	609	609	-	261	210	305	221
Sections	997	997	-	261	210	305	221
% Pass	32.4%	32.4%	-	31.0%	33.3%	31.5%	34.4%
Avg Score	63.1	63.1	-	63.1	63.3	61.5	65.2
Avg Age	26.8	26.8	-	27.1	26.9	26.6	26.6
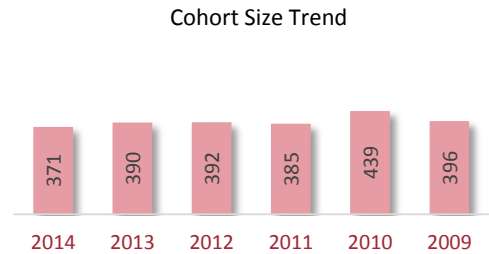
Cohort Size Trend

2014	2013	2012	2011	2010	2009
371	390	392	385	439	396

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	342	267	536	77	371	126	43	69	9	227	175	74	45	53	73
Sections	547	450	899	98	641	212	59	85	17	385	258	105	58	69	105
% Pass	30.9%	34.2%	33.0%	26.5%	29.2%	43.9%	39.0%	20.1%	70.6%	40.8%	27.9%	31.4%	24.1%	26.1%	16.2%
Avg Score	62.6	63.8	63.1	63.4	61.2	68.5	66.9	61.4	74.1	67.0	61.5	63.3	58.3	61.3	54.8
Avg Age	26.6	27.0	26.8	26.8	26.4	25.8	27.4	33.5	21.7	23.2	24.8	26.8	29.0	32.2	41.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	444	681	68.3%	29.5%	61.1
<12	97	120	12.0%	49.2%	70.7
<18	61	69	6.9%	42.0%	69.9
<24	24	24	2.4%	41.7%	69.0
>24	84	103	10.3%	23.3%	61.5
Total	609	997	100%	32.4%	63.1

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	3	12	4.00	6.8%	100.0%
<12	14	56	4.00	31.8%	100.0%
<18	20	80	4.00	45.5%	100.0%
<24	5	20	4.00	11.4%	100.0%
>24	2	8	4.00	4.5%	100.0%
Total	44	176	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	261	261	31.0%	63.1	210	210	33.3%	63.3	305	305	31.5%	61.5	221	221	34.4%	65.2
2014	171	171	27.5%	61.4	113	113	31.0%	61.5	230	230	28.7%	59.8	127	127	30.7%	63.2
2013	43	43	44.2%	68.6	65	65	43.1%	68.0	50	50	48.0%	68.9	54	54	40.7%	68.7
2012	15	15	40.0%	65.5	15	15	33.3%	67.0	11	11	27.3%	62.8	18	18	50.0%	70.6
Other	32	32	22.4%	64.8	17	17	10.4%	53.5	14	14	20.0%	61.7	22	22	27.3%	61.8

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	49.8%	47.8%	38.9%	48.3%	54.2%	48.1%	34.3%
2014	46.2%	44.4%	37.4%	43.9%	50.9%	45.6%	29.2%
2013	58.1%	62.8%	53.5%	62.8%	58.1%	60.5%	48.8%
2012	33.3%	53.3%	60.0%	46.7%	66.7%	53.3%	53.3%
Other	65.7%	42.7%	17.7%	53.5%	60.8%	42.6%	32.9%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	48.8%	47.9%	42.9%	48.8%	49.0%	46.8%	36.2%
2014	43.4%	41.6%	40.7%	44.3%	50.4%	46.0%	32.7%
2013	63.1%	58.5%	55.4%	60.0%	52.3%	46.2%	46.2%
2012	46.7%	53.3%	33.3%	53.3%	40.0%	60.0%	53.3%
Other	31.7%	44.2%	17.9%	31.7%	34.2%	42.9%	6.3%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	48.6%	38.4%	36.3%	55.1%	49.1%		26.8%
2014	47.0%	34.4%	33.0%	53.9%	45.2%		22.6%
2013	58.0%	58.0%	54.0%	70.0%	66.0%		44.0%
2012	54.6%	36.4%	45.5%	45.5%	63.6%		36.4%
Other	36.7%	36.7%	20.0%	30.0%	40.0%		26.7%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	56.2%	49.0%	53.1%	48.2%	51.1%	51.0%	29.8%
2014	53.5%	47.2%	54.3%	45.7%	48.0%	46.5%	26.0%
2013	66.7%	53.7%	59.3%	61.1%	63.0%	63.0%	35.2%
2012	50.0%	66.7%	50.0%	61.1%	61.1%	61.1%	38.9%
Other	50.9%	33.3%	33.8%	20.8%	31.5%	39.4%	31.5%

Rhode Island

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**155**	121	70	87	69	79	65
Sections	**350**	221	129	105	75	96	74
% Pass	**44.9%**	47.1%	41.1%	40.0%	49.3%	44.8%	47.3%
Avg Score	**70.4**	70.8	69.8	71.3	71.6	68.6	70.3
Avg Age	**27.6**	26.8	29.0	27.9	27.4	27.7	27.3
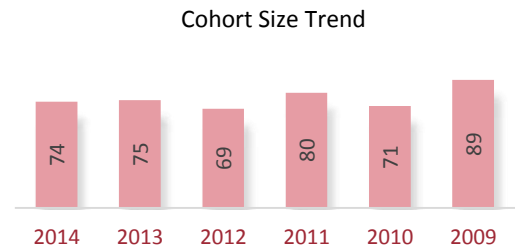
Cohort Size Trend

2014	2013	2012	2011	2010	2009
74	75	69	80	71	89

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	67	88	155	0	75	42	14	24	8	49	38	25	12	17	21
Sections	155	195	350	0	164	101	34	51	16	98	74	58	28	35	41
% Pass	43.9%	45.6%	44.9%	0.0%	44.5%	49.5%	55.9%	31.8%	50.0%	54.1%	52.7%	29.3%	50.0%	28.6%	39.0%
Avg Score	69.7	71.0	70.4	0.0	70.5	70.4	75.2	69.6	72.1	73.3	70.3	66.9	77.8	62.5	70.1
Avg Age	27.1	28.0	27.6	0.0	26.3	26.6	31.5	32.2	21.7	23.1	25.0	26.9	28.7	32.1	41.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	6	17	6	6
Active	62	24	9	15
Inactive	6	17	3	10
Drop	0	10	16	9
Lost Cd	0	2	2	3

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	88	171	56.8%	45.6%	70.4
<12	39	55	25.2%	47.3%	70.8
<18	24	34	15.5%	58.8%	71.9
<24	19	29	12.3%	41.4%	72.5
>24	31	61	20.0%	34.4%	68.5
Total	155	350	100%	44.9%	70.4

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	2.9%	100.0%
<12	5	20	4.00	14.3%	100.0%
<18	13	62	4.77	37.1%	83.9%
<24	4	22	5.50	11.4%	72.7%
>24	12	110	9.17	34.3%	43.6%
Total	35	218	6.23	100%	64.2%

Cohort Performance: Section, Content Area, Skills Area

AUD

	Cand	Secs	%P	Score
Overall	87	105	40.0%	71.3
2014	46	54	42.6%	71.1
2013	22	30	43.3%	70.8
2012	7	7	42.9%	73.3
Other	12	14	29.2%	73.5

BEC

	Cand	Secs	%P	Score
Overall	69	75	49.3%	71.6
2014	32	34	47.1%	71.3
2013	24	25	56.0%	74.4
2012	6	7	71.4%	75.3
Other	7	9	37.5%	66.8

FAR

	Cand	Secs	%P	Score
Overall	79	96	44.8%	68.6
2014	38	43	41.9%	69.0
2013	19	22	50.0%	66.1
2012	10	15	53.3%	75.7
Other	12	16	38.3%	65.4

REG

	Cand	Secs	%P	Score
Overall	65	74	47.3%	70.3
2014	31	33	48.5%	70.6
2013	20	24	50.0%	69.7
2012	4	5	60.0%	76.2
Other	10	12	40.0%	68.8

AUD

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	55.5%	61.5%	60.1%	56.0%	60.7%	60.5%	45.9%
2014	59.3%	61.1%	64.8%	63.0%	61.1%	57.4%	40.7%
2013	50.0%	70.0%	56.7%	53.3%	60.0%	53.3%	53.3%
2012	57.1%	57.1%	57.1%	14.3%	100.0%	85.7%	42.9%
Other	50.0%	50.0%	50.0%	58.3%	37.5%	70.8%	54.2%

BEC

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	59.4%	51.5%	49.8%	64.6%	53.5%	52.7%	81.2%
2014	50.0%	58.8%	47.1%	64.7%	52.9%	55.9%	79.4%
2013	76.0%	48.0%	48.0%	64.0%	60.0%	52.0%	80.0%
2012	71.4%	42.9%	85.7%	71.4%	42.9%	71.4%	85.7%
Other	35.0%	37.5%	37.5%	60.0%	42.5%	25.0%	90.0%

FAR

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	48.4%	50.1%	52.8%	45.2%	52.1%		52.1%
2014	44.2%	53.5%	51.2%	48.8%	48.8%		48.8%
2013	40.9%	36.4%	45.5%	45.5%	45.5%		54.6%
2012	66.7%	53.3%	66.7%	53.3%	60.0%		66.7%
Other	58.3%	58.3%	58.3%	26.7%	66.7%		46.7%

REG

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	60.4%	55.8%	63.1%	55.0%	59.8%	48.2%	48.2%
2014	60.6%	63.6%	63.6%	57.6%	54.6%	51.5%	45.5%
2013	58.3%	50.0%	70.8%	58.3%	58.3%	45.8%	54.2%
2012	60.0%	20.0%	60.0%	40.0%	80.0%	40.0%	60.0%
Other	63.8%	57.5%	47.5%	46.3%	71.3%	46.3%	40.0%

Rhode Island

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**121**	121	-	61	52	58	50
Sections	**221**	221	-	61	52	58	50
% Pass	**47.1%**	47.1%	-	41.0%	55.8%	46.6%	46.0%
Avg Score	**70.8**	70.8	-	70.5	73.7	69.1	70.2
Avg Age	**26.8**	26.8	-	27.5	26.8	26.3	26.5
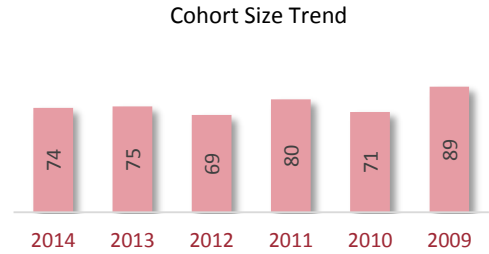
Cohort Size Trend

2014	2013	2012	2011	2010	2009
74	75	69	80	71	89

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	52	69	121	-	75	34	6	6	8	45	29	16	8	11	15
Sections	94	127	221	-	147	59	9	6	14	80	48	24	13	20	22
% Pass	42.6%	50.4%	47.1%	-	44.9%	55.9%	33.3%	22.2%	42.9%	53.8%	56.3%	41.7%	30.8%	30.0%	36.4%
Avg Score	68.2	72.8	70.8	-	70.3	71.9	71.8	70.6	69.6	73.0	70.0	71.4	74.6	63.2	69.5
Avg Age	26.3	27.2	26.8	-	26.5	26.4	29.5	35.1	21.7	23.2	24.9	26.9	28.7	32.3	41.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	84	153	69.2%	44.4%	69.9
<12	32	37	16.7%	56.8%	73.0
<18	10	10	4.5%	80.0%	74.9
<24	11	13	5.9%	30.8%	71.3
>24	8	8	3.6%	37.5%	71.8
Total	121	221	100%	47.1%	70.8

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	7.1%	100.0%
<12	5	20	4.00	35.7%	100.0%
<18	6	24	4.00	42.9%	100.0%
<24	2	8	4.00	14.3%	100.0%
>24	-	-	-	-	-
Total	14	56	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	61	61	41.0%	70.5	52	52	55.8%	73.7	58	58	46.6%	69.1	50	50	46.0%	70.2
2014	46	46	41.3%	70.4	32	32	50.0%	71.9	38	38	44.7%	69.2	31	31	45.2%	69.9
2013	13	13	46.2%	72.1	16	16	68.8%	77.1	14	14	64.3%	68.5	16	16	43.8%	69.5
2012	2	2	0.0%	62.0	3	3	66.7%	74.7	3	3	0.0%	72.0	1	1	100.0%	82.0
Other	0	0	0.0%	0.0	1	1	0.0%	74.0	3	3	33.3%	68.0	2	2	50.0%	74.0

AUD

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	54.1%	60.7%	60.7%	54.1%	52.5%	54.1%	45.9%
2014	60.9%	60.9%	63.0%	58.7%	56.5%	56.5%	41.3%
2013	38.5%	69.2%	61.5%	46.2%	46.2%	53.9%	69.2%
2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

BEC

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	57.7%	55.8%	50.0%	63.5%	55.8%	53.8%	76.9%
2014	50.0%	59.4%	50.0%	68.8%	56.3%	53.1%	84.4%
2013	87.5%	62.5%	62.5%	68.8%	68.8%	68.8%	81.3%
2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

FAR

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	39.7%	44.8%	44.8%	44.8%	43.1%		46.6%
2014	42.1%	50.0%	50.0%	50.0%	50.0%		50.0%
2013	50.0%	50.0%	50.0%	50.0%	42.9%		57.1%
2012	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%

REG

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	60.0%	54.0%	60.0%	52.0%	52.0%	44.0%	44.0%
2014	61.3%	61.3%	61.3%	54.8%	51.6%	48.4%	41.9%
2013	68.8%	50.0%	68.8%	56.3%	62.5%	43.8%	56.3%
2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

South Carolina

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**551**	422	280	318	304	292	309
Sections	**1,466**	911	555	389	347	359	371
% Pass	**57.0%**	63.8%	45.8%	53.7%	61.4%	54.3%	58.8%
Avg Score	**74.2**	75.7	71.8	75.5	75.7	72.3	73.6
Avg Age	**28.4**	27.5	29.9	28.0	29.2	28.2	28.2
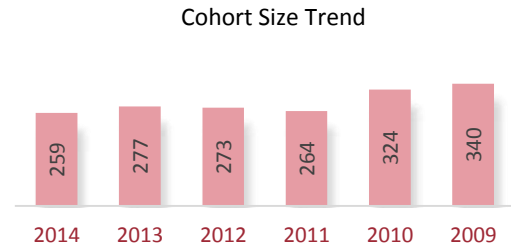
Cohort Size Trend

2014	2013	2012	2011	2010	2009
259	277	273	264	324	340

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	262	290	549	2	259	149	53	90	9	138	132	93	63	90	97
Sections	654	812	1,463	3	736	399	124	207	14	411	324	182	134	186	215
% Pass	49.9%	62.7%	56.9%	100.0%	62.9%	58.2%	46.8%	48.1%	64.3%	69.6%	56.8%	56.0%	52.2%	54.3%	38.6%
Avg Score	71.3	76.6	74.2	80.3	76.1	74.5	70.2	71.0	80.3	77.8	76.1	72.9	73.0	73.0	67.4
Avg Age	29.2	27.7	28.4	35.1	26.9	28.0	30.8	37.1	21.8	23.1	25.1	26.9	28.9	32.4	41.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	71	85	21	12
Active	178	60	29	74
Inactive	10	47	10	35
Drop	0	21	48	51
Lost Cd	0	6	11	9

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	302	699	54.8%	65.1%	76.4
<12	169	274	30.7%	54.7%	74.1
<18	105	162	19.1%	54.3%	73.5
<24	52	83	9.4%	54.2%	72.4
>24	119	248	21.6%	39.1%	69.4
Total	551	1,466	100%	57.0%	74.2

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	7	29	4.14	3.7%	96.6%
<12	64	271	4.23	33.9%	94.5%
<18	47	225	4.79	24.9%	83.6%
<24	38	226	5.95	20.1%	67.3%
>24	33	319	9.67	17.5%	41.4%
Total	189	1,070	5.66	100%	70.7%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	318	389	53.7%	75.5	304	347	61.4%	75.7	292	359	54.3%	72.3	309	371	58.8%	73.6
2014	174	209	54.6%	76.3	160	175	70.3%	77.6	161	183	61.8%	74.4	153	169	66.9%	76.1
2013	73	96	59.4%	75.6	73	86	61.6%	75.7	71	100	51.0%	72.3	91	117	60.7%	74.5
2012	25	27	51.9%	73.1	19	27	44.4%	72.1	23	30	50.0%	69.1	29	40	42.5%	67.6
Other	46	57	51.0%	75.1	52	59	42.6%	71.2	37	46	51.2%	68.8	36	45	49.7%	67.3

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	66.7%	66.5%	64.1%	63.8%	64.2%	68.7%	58.8%
2014	66.0%	66.5%	65.1%	64.1%	63.6%	72.7%	59.3%
2013	68.8%	69.8%	68.8%	66.7%	60.4%	70.8%	61.5%
2012	59.3%	66.7%	51.9%	70.4%	70.4%	51.9%	51.9%
Other	70.1%	61.1%	60.0%	54.5%	68.7%	58.9%	56.6%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	68.3%	64.8%	60.6%	78.7%	59.5%	60.4%	80.4%
2014	69.7%	69.7%	65.7%	80.6%	63.4%	65.1%	86.3%
2013	67.4%	66.3%	64.0%	77.9%	62.8%	65.1%	75.6%
2012	77.8%	51.9%	44.4%	77.8%	55.6%	33.3%	77.8%
Other	61.6%	52.2%	45.9%	74.5%	44.2%	48.9%	69.9%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	59.4%	56.9%	56.4%	64.8%	66.5%		58.8%
2014	61.2%	67.8%	62.8%	71.0%	68.3%		60.7%
2013	56.0%	54.0%	60.0%	68.0%	66.0%		56.0%
2012	56.7%	30.0%	36.7%	50.0%	63.3%		60.0%
Other	59.6%	31.8%	34.1%	40.4%	61.3%		55.4%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	72.5%	56.1%	65.8%	63.0%	62.6%	60.0%	58.0%
2014	75.7%	62.7%	75.2%	70.4%	69.2%	68.6%	65.7%
2013	72.7%	56.4%	65.0%	59.0%	67.5%	64.1%	54.7%
2012	55.0%	40.0%	47.5%	52.5%	42.5%	35.0%	42.5%
Other	72.1%	39.9%	42.9%	50.0%	38.4%	32.8%	46.2%

South Carolina

Exam Type / Exam Section / Cohort Size Trend

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	422	422	-	237	225	223	226
Sections	911	911	-	237	225	223	226
% Pass	63.8%	63.8%	-	57.4%	71.1%	60.1%	66.8%
Avg Score	75.7	75.7	-	76.1	77.7	73.1	76.0
Avg Age	27.5	27.5	-	27.4	28.0	27.4	27.1
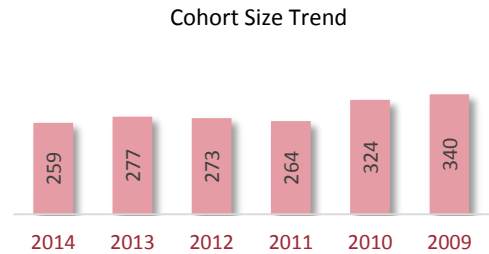
Cohort Size Trend:
2014	2013	2012	2011	2010	2009
259	277	273	264	324	340

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	186	237	421	1	259	115	18	30	9	128	90	65	42	60	69
Sections	379	532	910	1	648	205	23	35	11	338	182	100	77	93	110
% Pass	55.7%	69.6%	63.7%	100.0%	65.6%	64.4%	56.5%	28.8%	72.7%	74.0%	65.4%	59.0%	66.2%	54.8%	39.1%
Avg Score	72.0	78.4	75.7	81.0	76.4	75.5	72.9	69.2	81.4	78.6	78.5	73.2	75.6	73.0	66.4
Avg Age	27.8	27.3	27.5	38.1	26.9	28.0	31.0	38.1	21.8	23.1	25.1	26.9	28.9	32.2	41.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	289	648	71.1%	66.4%	76.6
<12	113	142	15.6%	64.8%	75.5
<18	50	62	6.8%	58.1%	74.4
<24	19	21	2.3%	47.6%	71.5
>24	33	38	4.2%	34.2%	66.8
Total	422	911	100%	63.8%	75.7

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	6	24	4.00	6.4%	100.0%
<12	54	216	4.00	57.4%	100.0%
<18	24	96	4.00	25.5%	100.0%
<24	8	32	4.00	8.5%	100.0%
>24	2	8	4.00	2.1%	100.0%
Total	94	376	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	237	237	57.4%	76.1	225	225	71.1%	77.7	223	223	60.1%	73.1	226	226	66.8%	76.0
2014	174	174	57.5%	76.8	160	160	71.9%	77.8	161	161	64.6%	74.6	153	153	69.3%	76.4
2013	48	48	64.6%	74.6	53	53	71.7%	77.8	45	45	53.3%	72.2	59	59	66.1%	76.5
2012	4	4	50.0%	73.8	7	7	71.4%	78.7	5	5	60.0%	66.6	7	7	42.9%	71.1
Other	11	11	34.0%	74.5	5	5	37.5%	72.1	12	12	21.4%	57.5	7	7	41.7%	65.5

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	64.6%	66.0%	68.4%	63.6%	60.5%	71.5%	57.6%
2014	64.9%	67.2%	67.8%	63.2%	63.2%	73.6%	59.8%
2013	66.7%	66.7%	75.0%	64.6%	54.2%	70.8%	58.3%
2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	74.0%	68.0%	74.0%	88.0%	68.0%	68.0%	42.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	71.6%	69.8%	66.9%	81.1%	66.6%	66.3%	84.5%
2014	70.6%	68.8%	67.5%	81.3%	66.3%	66.9%	86.3%
2013	75.5%	71.7%	66.0%	77.4%	66.0%	69.8%	81.1%
2012	71.4%	85.7%	71.4%	100.0%	71.4%	28.6%	85.7%
Other	62.5%	62.5%	50.0%	87.5%	75.0%	62.5%	62.5%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	59.3%	59.4%	61.8%	66.2%	63.9%		63.0%
2014	60.9%	66.5%	65.2%	71.4%	67.7%		63.4%
2013	62.2%	53.3%	64.4%	64.4%	60.0%		62.2%
2012	60.0%	20.0%	0.0%	40.0%	100.0%		60.0%
Other	26.2%	4.8%	31.0%	13.1%	13.1%		63.1%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	74.9%	63.0%	72.3%	69.1%	68.0%	67.0%	64.3%
2014	75.2%	64.7%	76.5%	73.2%	71.2%	69.9%	68.0%
2013	72.9%	62.7%	67.8%	62.7%	67.8%	66.1%	57.6%
2012	85.7%	57.1%	71.4%	57.1%	57.1%	42.9%	42.9%
Other	75.0%	33.3%	20.8%	45.8%	8.3%	33.3%	62.5%

South Dakota

2014 CPA Examination: All Test Results

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**140**	109	75	74	66	70	63
Sections	**333**	193	140	97	83	80	73
% Pass	**58.3%**	62.7%	52.1%	51.6%	60.2%	56.3%	67.1%
Avg Score	**75.0**	76.5	73.0	75.6	75.5	73.1	75.8
Avg Age	**29.0**	28.2	30.1	29.0	29.0	28.9	28.9
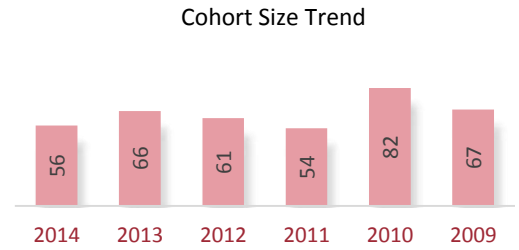
Cohort Size Trend

2014	2013	2012	2011	2010	2009
56	66	61	54	82	67

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	59	41	139	1	56	39	18	27	2	27	39	22	22	24	21
Sections	107	66	332	1	123	87	53	70	2	56	76	55	37	60	47
% Pass	57.9%	54.6%	58.4%	0.0%	61.0%	67.8%	37.7%	55.2%	100.0%	69.6%	59.2%	50.9%	67.6%	45.0%	59.6%
Avg Score	73.9	75.4	75.1	51.0	76.0	76.4	72.8	72.8	86.0	78.7	75.6	74.0	75.1	72.0	74.1
Avg Age	29.3	28.4	28.9	43.8	27.4	28.7	29.6	32.7	21.9	23.3	25.0	27.1	29.1	32.1	40.7

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	9	20	5	12
Active	45	15	12	12
Inactive	2	15	4	6
Drop	0	8	12	15
Lost Cd	0	1	3	2

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	73	129	52.1%	60.5%	75.9
<12	34	51	24.3%	70.6%	77.4
<18	26	34	18.6%	55.9%	75.2
<24	20	39	14.3%	48.7%	72.6
>24	34	80	24.3%	52.5%	73.3
Total	140	333	100%	58.3%	75.0

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	0	0	0.00	0.0%	0.0%
<12	9	36	4.00	19.6%	100.0%
<18	14	64	4.57	30.4%	87.5%
<24	6	31	5.17	13.0%	77.4%
>24	17	227	13.35	37.0%	30.0%
Total	46	358	7.78	100%	51.4%

Cohort Performance: Section, Content Area, Skills Area

AUD / BEC / FAR / REG

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	1,456	1,819	51.6%	75.6	1,339	1,589	60.2%	75.5	1,546	1,824	56.3%	73.1	1,286	1,590	67.1%	75.8
2014	786	921	46.2%	71.1	705	768	59.2%	73.9	946	1,059	53.5%	70.3	623	700	56.1%	72.5
2013	409	541	48.1%	73.5	380	465	58.5%	74.6	321	397	51.1%	71.4	427	571	50.4%	71.5
2012	109	149	41.6%	70.8	92	133	45.1%	72.5	108	143	46.2%	71.3	95	130	45.4%	71.3
Other	152	208	31.1%	63.8	162	223	37.2%	70.2	171	225	33.5%	67.3	141	189	42.8%	69.3

AUD

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	57.8%	58.1%	56.0%	55.1%	59.6%	54.7%	53.6%
2014	59.5%	60.8%	57.4%	56.6%	59.5%	57.2%	52.1%
2013	60.4%	60.1%	57.3%	58.4%	61.6%	56.8%	60.4%
2012	60.4%	60.4%	60.4%	53.7%	65.1%	51.7%	46.3%
Other	40.5%	37.6%	41.5%	39.7%	51.2%	38.0%	48.1%

BEC

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	59.5%	70.2%	66.9%	59.5%	67.1%	64.7%	52.4%
2014	61.7%	71.4%	67.8%	60.0%	68.2%	64.3%	56.8%
2013	60.7%	72.0%	68.6%	61.7%	69.0%	68.2%	55.9%
2012	57.1%	77.4%	68.4%	48.9%	65.4%	72.2%	34.6%
Other	48.5%	56.7%	58.1%	57.8%	58.9%	54.0%	35.2%

FAR

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	54.0%	54.0%	52.8%	60.8%	57.9%		49.8%
2014	54.7%	54.7%	53.5%	62.3%	56.9%		51.2%
2013	54.2%	57.4%	56.4%	62.5%	61.2%		51.4%
2012	51.8%	49.7%	53.9%	57.3%	63.6%		49.7%
Other	51.3%	46.2%	41.7%	51.2%	53.8%		39.2%

REG

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	63.9%	59.2%	62.7%	60.3%	60.4%	58.1%	53.1%
2014	65.1%	61.7%	65.4%	64.3%	65.9%	61.3%	55.6%
2013	66.0%	59.7%	60.6%	59.4%	54.1%	57.4%	52.4%
2012	65.4%	62.3%	66.2%	56.2%	58.5%	55.4%	45.4%
Other	50.6%	44.4%	54.9%	48.6%	56.9%	48.1%	49.8%

South Dakota

2014 CPA Examination: First-Time Section

Exam Type / Exam Section / Cohort Size Trend

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**109**	109	-	54	49	47	43
Sections	**193**	193	-	54	49	47	43
% Pass	**62.7%**	62.7%	-	55.6%	59.2%	63.8%	74.4%
Avg Score	**76.5**	76.5	-	76.4	76.0	75.7	77.9
Avg Age	**28.2**	28.2	-	28.1	27.7	28.9	28.0
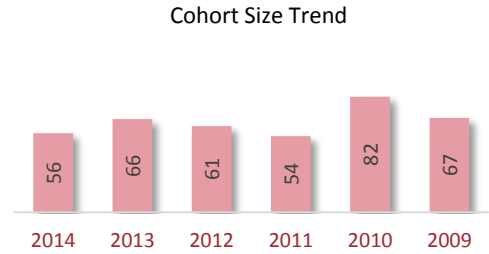
Cohort Size Trend:
2014	2013	2012	2011	2010	2009
56	66	61	54	82	67

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	37	29	108	1	56	32	12	9	2	27	33	13	13	18	14
Sections	60	44	192	1	110	57	16	10	2	48	51	25	18	24	25
% Pass	65.0%	56.8%	63.0%	0.0%	64.6%	71.9%	25.0%	41.7%	100.0%	75.0%	60.8%	64.0%	77.8%	37.5%	52.0%
Avg Score	76.4	75.4	76.6	51.0	76.7	77.7	72.4	72.7	86.0	79.9	76.6	77.8	76.5	70.2	73.5
Avg Age	28.8	26.6	28.1	43.8	27.6	28.1	30.3	31.8	21.9	23.2	24.9	27.0	28.7	32.6	41.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	68	112	58.0%	65.2%	76.6
<12	29	40	20.7%	72.5%	77.8
<18	16	16	8.3%	56.3%	77.1
<24	10	12	6.2%	41.7%	74.3
>24	12	13	6.7%	38.5%	72.4
Total	109	193	100%	62.7%	76.5

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	-	-	-	-	-
<12	9	36	4.00	50.0%	100.0%
<18	8	32	4.00	44.4%	100.0%
<24	1	4	4.00	5.6%	100.0%
>24	-	-	-	-	-
Total	18	72	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	54	54	55.6%	76.4	49	49	59.2%	76.0	47	47	63.8%	75.7	43	43	74.4%	77.9
2014	29	29	55.2%	76.7	25	25	64.0%	77.4	33	33	63.6%	75.2	23	23	78.3%	78.3
2013	17	17	58.8%	75.6	17	17	70.6%	75.6	9	9	77.8%	80.2	14	14	85.7%	81.1
2012	6	6	50.0%	77.3	6	6	16.7%	72.2	1	1	0.0%	73.0	3	3	0.0%	63.0
Other	2	2	50.0%	77.0	1	1	0.0%	71.0	4	4	50.0%	71.0	3	3	75.0%	75.3

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	64.8%	63.0%	48.1%	68.5%	64.8%	61.1%	63.0%
2014	65.5%	65.5%	51.7%	69.0%	62.1%	58.6%	65.5%
2013	70.6%	64.7%	58.8%	76.5%	64.7%	70.6%	64.7%
2012	66.7%	66.7%	16.7%	66.7%	100.0%	66.7%	66.7%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	57.1%	67.3%	59.2%	65.3%	59.2%	59.2%	71.4%
2014	56.0%	80.0%	56.0%	68.0%	60.0%	72.0%	72.0%
2013	64.7%	64.7%	70.6%	70.6%	64.7%	58.8%	76.5%
2012	50.0%	33.3%	50.0%	50.0%	50.0%	16.7%	66.7%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	55.3%	59.6%	55.3%	66.0%	68.1%		55.3%
2014	63.6%	63.6%	54.6%	72.7%	75.8%		57.6%
2013	55.6%	77.8%	88.9%	77.8%	77.8%		77.8%
2012	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	69.8%	62.8%	67.4%	58.1%	62.8%	55.8%	58.1%
2014	78.3%	73.9%	78.3%	65.2%	69.6%	69.6%	52.2%
2013	85.7%	71.4%	78.6%	71.4%	78.6%	57.1%	92.9%
2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Tennessee

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**1,477**	1,086	808	841	807	838	792
Sections	**4,031**	2,391	1,640	1,052	954	1,046	979
% Pass	**51.6%**	58.6%	41.3%	49.2%	57.0%	47.9%	52.7%
Avg Score	**72.8**	74.2	70.7	73.8	74.1	70.9	72.4
Avg Age	**29.0**	27.9	30.6	28.6	29.3	29.1	29.0
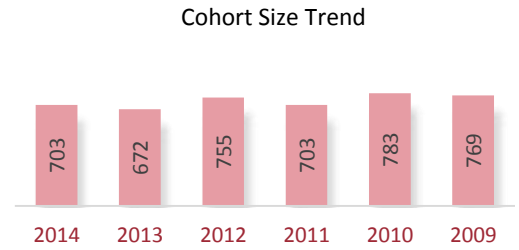
Cohort Size Trend

2014	2013	2012	2011	2010	2009
703	672	755	703	783	769

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	742	735	1,472	5	703	353	154	267	29	397	460	342	314	637	700
Sections	1,976	2,055	4,021	10	2,012	970	393	656	75	985	1,022	789	740	1,527	1,684
% Pass	48.1%	54.9%	51.6%	60.0%	59.6%	49.4%	41.2%	31.3%	78.7%	66.9%	48.0%	51.6%	50.1%	47.7%	41.8%
Avg Score	71.6	73.9	72.7	77.5	74.4	72.7	70.8	68.5	79.7	76.8	70.8	72.2	71.4	71.4	68.9
Avg Age	29.5	28.5	29.0	32.5	27.0	29.2	31.5	34.6	21.6	23.2	24.9	27.0	29.0	32.4	42.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	176	159	56	52
Active	493	171	86	186
Inactive	34	131	53	101
Drop	0	52	124	148
Lost Cd	0	25	38	27

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	824	1,938	55.8%	59.1%	74.3
<12	436	624	29.5%	56.1%	73.5
<18	259	405	17.5%	48.9%	72.6
<24	148	248	10.0%	34.7%	70.2
>24	350	816	23.7%	36.6%	69.2
Total	1,477	4,031	100%	51.6%	72.8

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	12	51	4.25	2.7%	94.1%
<12	164	709	4.32	37.0%	92.5%
<18	90	450	5.00	20.3%	80.0%
<24	69	415	6.01	15.6%	66.5%
>24	108	1,142	10.57	24.4%	37.8%
Total	443	2,767	6.25	100%	64.0%

Cohort Performance: Section, Content Area, Skills Area

AUD

	Cand	Secs	%P	Score
Overall	841	1,052	49.2%	73.8
2014	466	559	52.4%	74.3
2013	171	232	50.0%	74.3
2012	84	109	41.3%	72.5
Other	120	152	37.0%	71.4

BEC

	Cand	Secs	%P	Score
Overall	807	954	57.0%	74.1
2014	419	455	69.5%	76.8
2013	188	238	53.8%	73.8
2012	71	87	47.1%	71.3
Other	129	174	30.5%	68.3

FAR

	Cand	Secs	%P	Score
Overall	838	1,046	47.9%	70.9
2014	460	518	57.1%	72.1
2013	190	266	45.1%	71.6
2012	69	98	35.7%	69.0
Other	119	164	23.1%	65.3

REG

	Cand	Secs	%P	Score
Overall	792	979	52.7%	72.4
2014	421	480	61.5%	74.5
2013	172	234	49.2%	71.3
2012	75	99	41.4%	70.1
Other	124	166	37.2%	69.7

AUD — Content/Skills

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	62.5%	66.2%	59.3%	61.0%	60.3%	69.7%	55.2%
2014	63.0%	67.6%	61.4%	64.6%	59.2%	70.8%	55.5%
2013	61.6%	66.4%	60.3%	61.6%	65.5%	71.6%	54.7%
2012	66.1%	63.3%	56.0%	61.5%	59.6%	69.7%	56.0%
Other	59.7%	62.4%	52.0%	45.6%	57.8%	62.4%	54.2%

BEC — Content/Skills

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	67.0%	63.4%	52.9%	73.1%	58.2%	60.4%	76.4%
2014	72.3%	69.7%	62.0%	77.6%	67.5%	68.4%	82.6%
2013	69.8%	62.2%	47.1%	70.6%	54.6%	56.3%	77.3%
2012	56.3%	55.2%	43.7%	72.4%	49.4%	48.3%	71.3%
Other	51.5%	49.3%	37.2%	62.4%	38.0%	47.5%	57.7%

FAR — Content/Skills

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	54.0%	51.1%	49.5%	58.1%	58.5%		52.1%
2014	56.8%	57.9%	58.5%	61.2%	59.9%		60.6%
2013	55.3%	53.4%	45.5%	60.5%	57.9%		49.3%
2012	49.0%	35.7%	36.7%	55.1%	62.2%		37.8%
Other	44.0%	29.7%	28.7%	44.0%	51.8%		31.9%

REG — Content/Skills

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	68.3%	58.5%	65.5%	59.4%	61.7%	55.8%	54.4%
2014	74.2%	65.0%	68.8%	67.9%	67.9%	61.9%	57.9%
2013	62.4%	53.9%	61.1%	54.7%	55.6%	53.4%	54.3%
2012	58.6%	41.4%	60.6%	48.5%	59.6%	52.5%	46.5%
Other	62.2%	53.2%	63.4%	43.4%	50.2%	40.5%	47.2%

Tennessee

2014 CPA Examination: First-Time Section

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**1,086**	1,086	-	602	584	635	570
Sections	**2,391**	2,391	-	602	584	635	570
% Pass	**58.6%**	58.6%	-	51.8%	68.0%	55.3%	60.0%
Avg Score	**74.2**	74.2	-	74.2	76.6	71.8	74.1
Avg Age	**27.9**	27.9	-	27.9	27.8	28.0	28.0
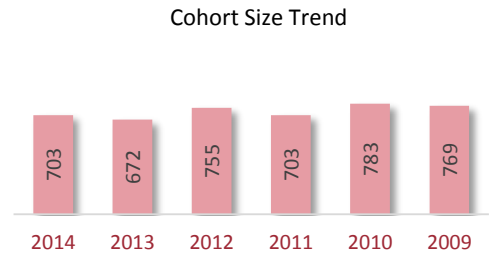
Cohort Size Trend

2014	2013	2012	2011	2010	2009
703	672	755	703	783	769

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	532	554	1,083	3	703	256	67	60	15	324	267	147	93	167	173
Sections	1,146	1,245	2,383	8	1,766	455	89	81	28	865	500	238	160	292	308
% Pass	55.0%	62.0%	58.6%	75.0%	60.8%	57.8%	39.3%	31.2%	82.1%	67.5%	60.6%	47.5%	61.3%	49.7%	44.2%
Avg Score	72.9	75.3	74.1	82.9	74.6	74.4	68.9	68.6	83.5	77.1	74.4	70.9	73.4	72.2	69.5
Avg Age	28.4	27.4	27.9	27.1	27.1	29.5	31.6	34.5	21.7	23.2	24.8	26.9	29.0	32.4	42.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	803	1,758	73.5%	60.4%	74.6
<12	271	330	13.8%	61.5%	74.7
<18	120	140	5.9%	59.3%	74.9
<24	43	52	2.2%	26.9%	67.2
>24	85	111	4.6%	36.9%	68.4
Total	1,086	2,391	100%	58.6%	74.2

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	9	36	4.00	4.6%	100.0%
<12	121	484	4.00	62.1%	100.0%
<18	44	176	4.00	22.6%	100.0%
<24	17	68	4.00	8.7%	100.0%
>24	4	16	4.00	2.1%	100.0%
Total	195	780	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	602	602	51.8%	74.2	584	584	68.0%	76.6	635	635	55.3%	71.8	570	570	60.0%	74.1
2014	466	466	53.0%	74.6	419	419	70.4%	77.2	460	460	58.3%	72.2	421	421	62.5%	74.7
2013	94	94	52.1%	74.3	130	130	65.4%	76.1	121	121	54.6%	73.1	110	110	57.3%	73.8
2012	23	23	30.4%	68.3	24	24	58.3%	73.7	25	25	32.0%	67.0	17	17	35.3%	65.7
Other	19	19	36.2%	72.0	11	11	33.3%	70.0	29	29	25.9%	63.8	22	22	54.2%	73.4

AUD

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	63.4%	67.5%	61.6%	62.8%	59.9%	69.9%	56.4%
2014	64.6%	67.6%	63.1%	64.2%	59.2%	70.8%	56.2%
2013	60.6%	73.4%	60.6%	60.6%	66.0%	68.1%	58.5%
2012	73.9%	52.2%	39.1%	56.5%	43.5%	69.6%	47.8%
Other	33.8%	52.9%	56.4%	49.3%	66.2%	56.2%	61.2%

BEC

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	70.6%	68.9%	61.8%	77.3%	66.7%	65.4%	81.4%
2014	72.1%	70.6%	63.3%	77.1%	68.7%	69.2%	83.3%
2013	67.7%	67.7%	60.8%	75.4%	64.6%	59.2%	80.8%
2012	62.5%	50.0%	54.2%	87.5%	54.2%	45.8%	75.0%
Other	66.7%	56.7%	33.3%	86.7%	40.0%	36.7%	30.0%

FAR

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	56.8%	55.9%	55.0%	60.8%	60.2%		58.6%
2014	57.8%	58.7%	58.5%	62.4%	60.2%		61.1%
2013	56.2%	56.2%	49.6%	60.3%	61.2%		60.3%
2012	48.0%	40.0%	40.0%	52.0%	60.0%		32.0%
Other	51.1%	24.7%	34.7%	44.6%	56.9%		34.6%

REG

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.8%	62.7%	68.7%	65.8%	67.2%	61.8%	59.4%
2014	74.8%	64.9%	68.9%	68.7%	67.7%	63.2%	59.1%
2013	70.0%	58.2%	69.1%	63.6%	67.3%	61.8%	60.9%
2012	41.2%	35.3%	52.9%	58.8%	58.8%	47.1%	41.2%
Other	45.8%	65.8%	75.0%	28.3%	63.3%	45.8%	71.7%

Texas

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	5,672	4,327	2,930	3,119	2,920	3,106	2,956
Sections	15,007	9,048	5,959	3,964	3,470	3,811	3,762
% Pass	53.7%	61.6%	41.6%	50.9%	59.5%	52.0%	52.8%
Avg Score	73.4	75.1	70.8	74.4	74.9	71.7	72.5
Avg Age	29.4	28.0	31.5	29.2	29.7	29.3	29.3
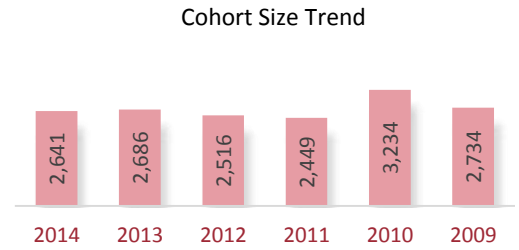
Cohort Size Trend

2014	2013	2012	2011	2010	2009
2,641	2,686	2,516	2,449	3,234	2,734

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	262	290	549	2	259	149	53	90	35	1,182	1,300	875	694	1,006	1,162
Sections	8,223	6,784	14,999	8	7,158	3,805	1,480	2,564	94	3,638	2,891	1,864	1,534	2,317	2,669
% Pass	52.3%	55.3%	53.7%	50.0%	63.3%	52.5%	40.9%	34.1%	76.6%	74.1%	55.3%	50.4%	45.7%	44.9%	37.7%
Avg Score	72.8	74.1	73.4	72.8	75.8	73.1	70.2	68.3	81.3	79.8	73.5	72.2	71.6	70.7	68.3
Avg Age	29.3	29.4	29.4	31.0	27.1	29.3	30.8	37.0	21.7	23.3	24.9	27.0	29.0	32.2	42.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	658	711	198	216
Active	1,906	653	327	706
Inactive	77	415	163	347
Drop	0	251	364	547
Lost Cd	0	62	133	117

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	3,076	7,176	54.2%	63.4%	75.8
<12	1,460	2,263	25.7%	55.1%	73.9
<18	1,016	1,623	17.9%	49.3%	72.1
<24	557	904	9.8%	38.3%	70.1
>24	1,268	3,041	22.4%	36.6%	69.0
Total	5,672	15,007	100%	53.7%	73.4

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	89	363	4.08	5.0%	98.1%
<12	569	2,445	4.30	31.9%	93.1%
<18	423	2,059	4.87	23.7%	82.2%
<24	288	1,726	5.99	16.2%	66.7%
>24	414	4,469	10.79	23.2%	37.1%
Total	1,783	11,062	6.20	100%	64.5%

Cohort Performance: Section, Content Area, Skills Area

AUD

	Cand	Secs	%P	Score
Overall	3,119	3,964	50.9%	74.4
2014	1,646	1,912	59.8%	76.9
2013	751	1,042	47.6%	73.4
2012	245	348	40.5%	70.8
Other	477	662	34.8%	70.1

BEC

	Cand	Secs	%P	Score
Overall	2,920	3,470	59.5%	74.9
2014	1,463	1,571	71.4%	77.5
2013	747	914	60.4%	75.1
2012	253	353	43.9%	72.0
Other	457	632	36.0%	69.6

FAR

	Cand	Secs	%P	Score
Overall	3,106	3,811	52.0%	71.7
2014	1,789	2,007	61.6%	74.1
2013	597	799	48.3%	71.3
2012	263	372	40.6%	69.5
Other	457	633	31.0%	65.0

REG

	Cand	Secs	%P	Score
Overall	2,956	3,762	52.8%	72.5
2014	1,449	1,668	61.7%	74.9
2013	779	1,050	53.5%	72.5
2012	280	407	38.8%	68.8
Other	448	637	35.2%	68.4

AUD Skills

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	63.2%	66.5%	62.7%	63.6%	61.1%	68.3%	56.7%
2014	66.8%	72.3%	69.5%	68.5%	64.3%	74.0%	62.2%
2013	62.9%	62.7%	58.5%	60.7%	61.1%	65.6%	52.6%
2012	54.6%	59.5%	54.9%	52.9%	57.2%	60.1%	50.6%
Other	55.4%	56.4%	50.2%	56.8%	52.1%	56.9%	47.0%

BEC Skills

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	70.7%	65.7%	59.2%	75.0%	60.7%	61.3%	74.5%
2014	74.5%	72.1%	67.5%	78.4%	68.1%	67.9%	82.9%
2013	71.2%	62.4%	58.6%	75.5%	60.0%	62.0%	73.0%
2012	67.4%	56.9%	45.3%	68.0%	51.0%	53.3%	62.0%
Other	59.8%	55.5%	41.6%	67.1%	43.6%	43.6%	56.7%

FAR Skills

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	57.9%	56.0%	57.5%	63.7%	61.2%		52.6%
2014	65.4%	64.3%	66.2%	69.9%	64.3%		58.9%
2013	51.6%	53.6%	52.7%	62.3%	63.1%		49.1%
2012	48.1%	45.7%	47.3%	56.7%	57.5%		42.7%
Other	42.9%	32.3%	35.3%	45.1%	48.8%		38.2%

REG Skills

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.6%	59.4%	67.0%	61.4%	63.9%	56.8%	53.8%
2014	75.5%	67.8%	72.4%	67.4%	69.6%	63.4%	59.7%
2013	71.0%	55.6%	65.9%	60.4%	63.1%	56.7%	53.6%
2012	65.4%	47.4%	56.5%	53.1%	54.8%	45.2%	42.0%
Other	64.2%	46.2%	58.1%	49.0%	52.4%	43.0%	42.1%

Texas

Exam Type / Exam Section / Cohort Size Trend

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**4,327**	4,327	-	2,283	2,222	2,343	2,200
Sections	**9,048**	9,048	-	2,283	2,222	2,343	2,200
% Pass	**61.6%**	61.6%	-	57.3%	70.9%	59.3%	59.2%
Avg Score	**75.1**	75.1	-	76.0	77.2	73.2	74.0
Avg Age	**28.0**	28.0	-	27.9	27.9	28.1	28.1
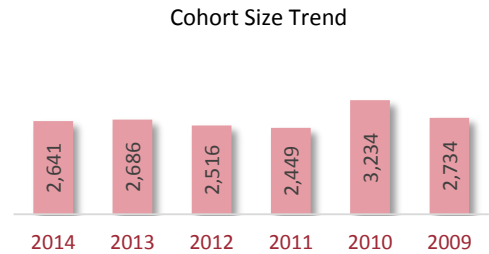
Cohort Size Trend:
2014	2013	2012	2011	2010	2009
2,641	2,686	2,516	2,449	3,234	2,734

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	2,385	1,943	4,325	2	2,641	1,114	292	280	34	1,095	1,016	627	445	672	725
Sections	5,003	4,045	9,046	2	6,347	1,962	393	346	88	3,118	1,787	1,036	720	1,127	1,172
% Pass	60.2%	63.4%	61.6%	0.0%	65.1%	58.8%	42.0%	31.5%	79.6%	77.1%	60.6%	54.6%	52.4%	49.6%	44.1%
Avg Score	74.4	76.0	75.1	49.5	76.2	74.2	69.2	65.7	81.7	80.7	74.4	72.7	72.4	71.2	68.2
Avg Age	28.1	27.9	28.0	37.4	27.1	29.2	30.4	36.6	21.7	23.2	24.8	26.9	29.0	32.2	42.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	2,957	6,452	71.3%	65.3%	76.2
<12	987	1,226	13.5%	60.9%	75.0
<18	583	692	7.6%	53.2%	72.6
<24	217	239	2.6%	40.2%	69.1
>24	364	439	4.9%	35.3%	66.8
Total	4,327	9,048	100%	61.6%	75.1

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	82	328	4.00	9.7%	100.0%
<12	445	1,780	4.00	52.5%	100.0%
<18	216	864	4.00	25.5%	100.0%
<24	78	312	4.00	9.2%	100.0%
>24	27	108	4.00	3.2%	100.0%
Total	848	3,392	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	2,283	2,283	57.3%	76.0	2,222	2,222	70.9%	77.2	2,343	2,343	59.3%	73.2	2,200	2,200	59.2%	74.0
2014	1,646	1,646	60.8%	77.2	1,463	1,463	74.0%	78.1	1,789	1,789	63.2%	74.3	1,449	1,449	63.6%	75.3
2013	462	462	52.4%	74.5	599	599	69.1%	76.6	352	352	55.1%	72.0	549	549	55.4%	72.8
2012	82	82	36.6%	67.8	107	107	55.1%	72.5	94	94	34.0%	67.5	110	110	40.0%	68.5
Other	93	93	37.1%	70.1	53	53	37.9%	67.3	108	108	28.8%	60.6	92	92	26.9%	67.4

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	65.1%	71.0%	67.0%	65.6%	62.0%	71.0%	60.9%
2014	67.0%	73.4%	70.8%	69.0%	64.6%	74.2%	63.9%
2013	63.4%	66.2%	60.6%	60.8%	56.7%	64.7%	57.1%
2012	47.6%	56.1%	43.9%	42.7%	52.4%	53.7%	43.9%
Other	56.3%	64.8%	53.4%	49.6%	51.1%	59.4%	42.5%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	74.8%	71.0%	66.4%	78.4%	67.8%	67.6%	80.7%
2014	76.1%	73.8%	69.2%	79.5%	70.5%	69.5%	83.5%
2013	74.8%	69.0%	64.1%	78.6%	66.3%	67.3%	78.0%
2012	70.1%	50.5%	47.7%	72.9%	55.1%	62.6%	66.4%
Other	49.7%	57.4%	49.8%	57.0%	35.9%	28.4%	64.1%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	61.8%	61.5%	63.3%	67.5%	63.3%		57.0%
2014	65.7%	65.5%	67.6%	71.3%	65.1%		59.7%
2013	55.1%	55.7%	55.1%	61.7%	61.4%		56.3%
2012	43.6%	38.3%	43.6%	42.6%	48.9%		45.7%
Other	34.2%	34.8%	35.5%	44.8%	54.0%		24.3%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	73.4%	62.9%	70.0%	64.2%	67.2%	61.0%	58.2%
2014	75.7%	68.4%	72.3%	68.6%	71.0%	64.9%	61.3%
2013	71.8%	56.5%	67.8%	60.1%	65.8%	59.0%	55.4%
2012	60.9%	44.6%	58.2%	42.7%	50.0%	41.8%	46.4%
Other	62.2%	36.9%	60.6%	45.0%	37.5%	35.9%	41.6%

Utah

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	508	419	197	281	232	291	267
Sections	1,246	847	399	330	254	345	317
% Pass	62.3%	67.8%	50.6%	58.5%	73.2%	58.0%	62.2%
Avg Score	76.4	77.8	73.4	77.0	79.3	74.2	75.7
Avg Age	31.0	30.3	32.6	30.8	31.2	30.7	31.4
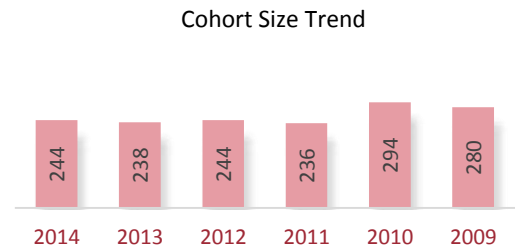
Cohort Size Trend

2014	2013	2012	2011	2010	2009
244	238	244	236	294	280

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	141	368	506	3	244	161	51	52	2	25	88	106	87	127	129
Sections	332	914	1,241	5	579	412	128	127	3	70	196	232	182	271	292
% Pass	64.5%	61.5%	62.4%	40.0%	68.2%	63.6%	46.1%	47.7%	0.0%	68.6%	70.4%	72.0%	64.8%	59.4%	49.3%
Avg Score	77.0	76.2	76.4	72.0	78.3	76.4	72.5	69.2	72.7	80.1	78.9	80.0	76.3	74.6	72.6
Avg Age	31.3	30.9	31.0	38.1	29.6	31.0	32.4	38.4	21.9	23.2	25.2	26.9	29.0	32.2	40.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	38	98	25	16
Active	203	59	23	27
Inactive	3	30	9	22
Drop	0	10	32	33
Lost Cd	0	4	9	9

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	317	621	62.4%	68.1%	78.1
<12	165	248	32.5%	67.7%	77.4
<18	98	154	19.3%	57.8%	74.6
<24	39	70	7.7%	41.4%	73.4
>24	72	153	14.2%	43.8%	70.8
Total	508	1,246	100%	62.3%	76.4

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	7	28	4.00	4.0%	100.0%
<12	31	130	4.19	17.5%	95.4%
<18	64	297	4.64	36.2%	86.2%
<24	34	168	4.94	19.2%	81.0%
>24	41	406	9.90	23.2%	40.4%
Total	177	1,029	5.81	100%	68.8%

Cohort Performance: Section, Content Area, Skills Area

AUD	Cand	Secs	%P	Score		BEC	Cand	Secs	%P	Score		FAR	Cand	Secs	%P	Score		REG	Cand	Secs	%P	Score
Overall	281	330	58.5%	77.0		Overall	232	254	73.2%	79.3		Overall	291	345	58.0%	74.2		Overall	267	317	62.2%	75.7
2014	146	150	65.3%	79.2		2014	106	110	79.1%	81.0		2014	164	180	63.9%	75.9		2014	126	139	68.4%	78.3
2013	90	115	57.4%	76.8		2013	85	92	76.1%	80.2		2013	79	99	56.6%	73.8		2013	86	106	66.0%	75.1
2012	24	38	42.1%	72.8		2012	20	25	60.0%	75.8		2012	25	33	48.5%	71.0		2012	23	32	37.5%	71.3
Other	21	27	51.3%	72.5		Other	21	27	65.2%	72.2		Other	23	33	34.5%	65.6		Other	32	40	57.2%	72.7

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	63.0%	72.1%	66.8%	59.4%	58.9%	75.4%	72.6%
2014	70.7%	72.7%	73.3%	65.3%	63.3%	73.3%	76.0%
2013	58.3%	73.0%	69.6%	53.0%	57.4%	76.5%	71.3%
2012	47.4%	68.4%	44.7%	52.6%	36.8%	71.1%	65.8%
Other	48.1%	67.8%	34.1%	52.8%	59.7%	89.8%	61.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	75.6%	79.4%	69.7%	80.4%	67.3%	70.3%	80.3%
2014	88.2%	85.5%	73.6%	87.3%	70.0%	72.7%	84.6%
2013	68.5%	73.9%	70.7%	79.4%	75.0%	73.9%	84.8%
2012	64.0%	76.0%	68.0%	72.0%	60.0%	52.0%	64.0%
Other	51.9%	74.4%	47.6%	58.4%	29.7%	60.5%	56.7%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	62.0%	57.9%	55.5%	59.1%	57.4%		65.8%
2014	69.4%	66.1%	60.6%	63.9%	62.8%		67.8%
2013	59.6%	53.5%	49.5%	52.5%	52.5%		71.7%
2012	48.5%	36.4%	45.5%	51.5%	42.4%		48.5%
Other	31.7%	37.7%	50.6%	56.3%	52.2%		50.4%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	72.2%	58.5%	66.3%	65.8%	67.4%	62.7%	68.0%
2014	74.1%	61.9%	69.1%	71.9%	75.5%	70.5%	69.8%
2013	71.7%	54.7%	64.2%	61.3%	61.3%	59.4%	72.6%
2012	53.1%	43.8%	56.3%	56.3%	56.3%	50.0%	56.3%
Other	79.9%	65.7%	68.1%	60.3%	60.0%	50.1%	56.9%

Utah

Exam Type / Exam Section / Cohort Size Trend

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**419**	419	-	227	187	231	202
Sections	**847**	847	-	227	187	231	202
% Pass	**67.8%**	67.8%	-	63.0%	80.8%	62.8%	66.8%
Avg Score	**77.8**	77.8	-	78.4	81.1	75.3	76.8
Avg Age	**30.3**	30.3	-	30.5	30.2	29.8	30.7
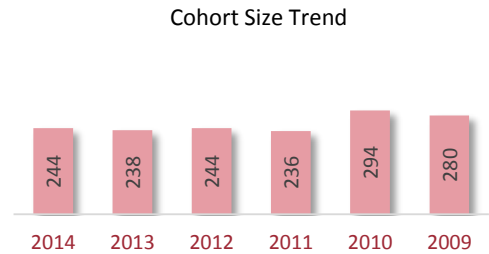
Cohort Size Trend:
2014	2013	2012	2011	2010	2009
244	238	244	236	294	280

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	116	303	418	2	244	139	24	12	1	25	79	89	70	96	95
Sections	236	611	845	2	542	260	32	13	1	63	160	174	116	170	163
% Pass	71.6%	66.3%	67.8%	50.0%	68.5%	71.9%	34.4%	43.8%	0.0%	68.3%	73.1%	75.9%	72.4%	62.4%	56.4%
Avg Score	78.7	77.4	77.8	77.0	78.4	77.6	70.5	72.1	74.0	80.4	79.5	81.2	78.2	75.2	73.8
Avg Age	30.6	30.1	30.2	39.0	29.5	31.2	33.5	36.7	21.9	23.2	25.2	26.9	29.0	32.0	40.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	313	586	69.2%	68.6%	78.3
<12	134	170	20.1%	77.1%	79.0
<18	54	61	7.2%	57.4%	72.8
<24	10	10	1.2%	0.0%	69.6
>24	18	20	2.4%	30.0%	71.3
Total	419	847	100%	67.8%	77.8

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	7	28	4.00	8.0%	100.0%
<12	26	104	4.00	29.5%	100.0%
<18	41	164	4.00	46.6%	100.0%
<24	12	48	4.00	13.6%	100.0%
>24	2	8	4.00	2.3%	100.0%
Total	88	352	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	227	227	63.0%	78.4	187	187	80.8%	81.1	231	231	62.8%	75.3	202	202	66.8%	76.8
2014	146	146	65.1%	79.1	106	106	81.1%	81.4	164	164	64.0%	75.9	126	126	67.5%	78.3
2013	70	70	65.7%	77.9	72	72	83.3%	81.4	56	56	64.3%	74.9	62	62	72.6%	75.5
2012	8	8	12.5%	72.3	8	8	50.0%	74.9	9	9	44.4%	68.0	7	7	28.6%	66.7
Other	3	3	33.3%	75.3	1	1	100.0%	76.0	2	2	0.0%	67.0	7	7	45.8%	72.0

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	65.2%	70.9%	70.9%	59.0%	59.9%	72.2%	76.7%
2014	70.6%	72.6%	73.3%	64.4%	62.3%	72.6%	76.7%
2013	60.0%	71.4%	74.3%	51.4%	60.0%	77.1%	81.4%
2012	37.5%	62.5%	25.0%	50.0%	37.5%	50.0%	62.5%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	79.1%	79.7%	75.9%	82.4%	76.5%	72.7%	84.5%
2014	89.6%	84.9%	76.4%	87.7%	71.7%	72.6%	85.9%
2013	68.1%	73.6%	77.8%	79.2%	84.7%	77.8%	86.1%
2012	50.0%	75.0%	62.5%	50.0%	75.0%	37.5%	62.5%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	66.2%	64.9%	57.6%	61.5%	57.1%		67.5%
2014	70.7%	65.9%	59.2%	64.6%	62.2%		67.7%
2013	60.7%	67.9%	57.1%	57.1%	50.0%		71.4%
2012	33.3%	44.4%	44.4%	44.4%	22.2%		55.6%
Other	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	70.3%	57.0%	64.4%	69.1%	71.6%	65.9%	70.2%
2014	73.0%	61.9%	69.1%	71.4%	75.4%	69.8%	69.1%
2013	71.0%	53.2%	59.7%	69.4%	69.4%	62.9%	75.8%
2012	14.3%	14.3%	57.1%	42.9%	57.1%	42.9%	57.1%
Other	70.8%	45.8%	29.2%	50.0%	37.5%	45.8%	54.2%

Vermont

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**465**	332	279	261	261	270	259
Sections	**1,373**	690	683	334	360	329	350
% Pass	**46.4%**	48.4%	44.4%	47.6%	45.8%	48.9%	43.4%
Avg Score	**70.3**	69.5	71.2	72.1	71.0	70.0	68.4
Avg Age	**28.0**	27.1	28.9	27.8	28.5	28.1	27.6
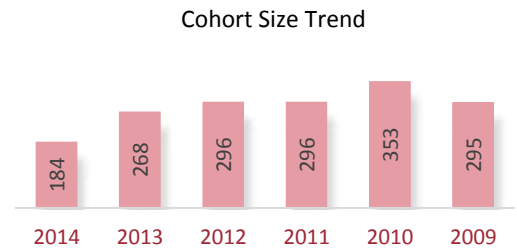
Cohort Size Trend

2014	2013	2012	2011	2010	2009
184	268	296	296	353	295

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	250	215	258	211	184	133	62	86	4	103	143	102	66	52	58
Sections	714	659	653	720	595	369	159	250	5	274	389	252	156	140	157
% Pass	44.8%	48.1%	45.9%	46.8%	47.7%	49.3%	45.3%	37.4%	40.0%	50.7%	48.6%	49.6%	44.9%	42.1%	33.8%
Avg Score	69.3	71.5	70.7	70.0	69.4	71.9	70.5	70.0	66.8	71.9	70.6	71.0	69.2	69.6	68.0
Avg Age	27.6	28.4	28.9	27.2	26.9	27.0	28.9	34.0	21.7	23.3	24.9	27.0	29.0	32.2	41.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	35	72	25	24
Active	136	53	36	52
Inactive	13	52	19	30
Drop	0	31	46	38
Lost Cd	0	6	15	14

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	228	595	49.0%	48.6%	69.6
<12	124	227	26.7%	50.2%	72.8
<18	94	164	20.2%	47.6%	70.7
<24	50	94	10.8%	39.4%	68.6
>24	111	293	23.9%	40.6%	70.4
Total	465	1,373	100%	46.4%	70.3

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	8	36	4.50	5.1%	88.9%
<12	27	134	4.96	17.3%	80.6%
<18	41	238	5.80	26.3%	68.9%
<24	31	206	6.65	19.9%	60.2%
>24	49	559	11.41	31.4%	35.1%
Total	156	1,173	7.52	100%	53.2%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	261	334	47.6%	72.1	261	360	45.8%	71.0	270	329	48.9%	70.0	259	350	43.4%	68.4
2014	120	155	45.8%	71.6	105	134	46.3%	69.8	144	168	54.8%	69.7	107	138	42.8%	66.1
2013	67	81	56.8%	72.9	77	120	48.3%	72.7	47	65	41.5%	70.7	72	103	49.5%	71.1
2012	30	40	47.5%	73.0	35	45	42.2%	69.7	26	32	46.9%	69.0	31	42	45.2%	70.3
Other	44	58	34.9%	70.3	44	61	35.9%	71.6	53	64	33.4%	69.4	49	67	38.3%	65.8

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	53.8%	52.4%	54.5%	56.4%	59.2%	51.3%	59.9%
2014	59.4%	51.0%	54.8%	59.4%	63.2%	51.0%	56.8%
2013	53.1%	55.6%	54.3%	61.7%	67.9%	53.1%	61.7%
2012	47.5%	57.5%	60.0%	57.5%	65.0%	57.5%	52.5%
Other	43.9%	47.8%	49.8%	39.2%	31.0%	45.4%	70.6%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	48.1%	67.9%	57.9%	48.1%	59.1%	62.5%	49.4%
2014	41.0%	66.4%	61.9%	39.6%	62.7%	64.2%	47.8%
2013	50.0%	74.2%	64.2%	51.7%	64.2%	63.3%	52.5%
2012	42.2%	68.9%	46.7%	46.7%	55.6%	64.4%	37.8%
Other	66.4%	59.5%	46.0%	63.6%	44.7%	55.7%	57.4%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	50.6%	48.6%	48.3%	67.2%	60.7%		46.9%
2014	51.8%	58.3%	50.0%	67.9%	55.4%		53.0%
2013	46.2%	52.3%	44.6%	70.8%	63.1%		44.6%
2012	37.5%	40.6%	50.0%	59.4%	71.9%		43.8%
Other	57.8%	22.7%	46.3%	65.9%	67.8%		34.1%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	48.6%	48.4%	57.0%	57.3%	57.9%	51.1%	44.2%
2014	48.6%	54.4%	50.7%	52.2%	55.1%	52.2%	39.9%
2013	50.5%	48.5%	64.1%	70.9%	62.1%	59.2%	47.6%
2012	50.0%	40.5%	57.1%	57.1%	47.6%	52.4%	52.4%
Other	45.1%	40.0%	60.5%	48.6%	64.5%	35.8%	43.3%

Vermont

Exam Type / Exam Section / Cohort Size Trend

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**332**	332	-	162	183	182	163
Sections	**690**	690	-	162	183	182	163
% Pass	**48.4%**	48.4%	-	48.2%	47.0%	53.3%	44.8%
Avg Score	**69.5**	69.5	-	71.0	69.9	69.8	67.1
Avg Age	**27.1**	27.1	-	26.5	27.4	27.5	27.0
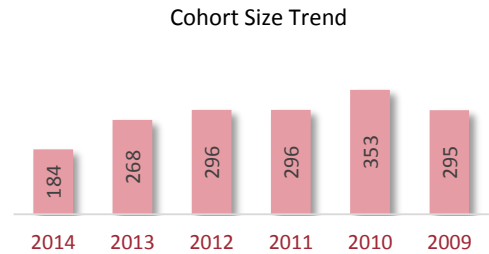
Cohort Size Trend:

2014	2013	2012	2011	2010	2009
184	268	296	296	353	295

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	177	155	187	146	184	97	27	24	3	86	104	61	29	31	37
Sections	352	338	330	360	476	148	36	30	3	200	212	114	41	51	69
% Pass	42.3%	54.7%	48.2%	48.6%	48.1%	54.1%	38.9%	26.5%	33.3%	54.0%	50.0%	47.4%	41.5%	47.1%	34.8%
Avg Score	67.0	72.1	70.5	68.5	68.6	72.3	70.1	63.2	62.0	71.9	70.3	69.5	59.0	69.4	66.5
Avg Age	27.0	27.2	27.9	26.3	26.7	27.1	30.2	33.3	21.6	23.2	24.9	26.9	29.0	32.3	40.8

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	213	493	71.4%	49.1%	69.0
<12	69	84	12.2%	56.0%	73.0
<18	45	52	7.5%	48.1%	70.4
<24	15	18	2.6%	22.2%	62.3
>24	34	43	6.2%	37.2%	69.5
Total	332	690	100%	48.4%	69.5

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	5	20	4.00	10.0%	100.0%
<12	16	64	4.00	32.0%	100.0%
<18	19	76	4.00	38.0%	100.0%
<24	9	36	4.00	18.0%	100.0%
>24	1	4	4.00	2.0%	100.0%
Total	50	200	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	162	162	48.2%	71.0	183	183	47.0%	69.9	182	182	53.3%	69.8	163	163	44.8%	67.1
2014	120	120	48.3%	71.2	105	105	47.6%	69.4	144	144	56.3%	69.4	107	107	37.4%	63.9
2013	33	33	45.5%	69.1	52	52	53.9%	72.4	24	24	50.0%	73.0	39	39	64.1%	74.3
2012	4	4	50.0%	75.8	19	19	26.3%	66.7	4	4	25.0%	66.0	9	9	66.7%	76.4
Other	5	5	77.8%	77.0	7	7	25.0%	64.7	10	10	29.2%	69.3	8	8	33.3%	61.8

AUD Skills/Content

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	55.4%	52.0%	52.6%	55.4%	63.8%	47.9%	55.4%
2014	58.3%	55.0%	55.8%	57.5%	65.0%	49.2%	58.3%
2013	51.5%	48.5%	48.5%	54.6%	66.7%	54.6%	51.5%
2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	55.6%	44.4%	44.4%	55.6%	66.7%	11.1%	55.6%

BEC Skills/Content

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	45.0%	68.9%	58.6%	45.3%	63.6%	62.4%	48.4%
2014	41.0%	68.6%	60.0%	41.9%	66.7%	62.9%	49.5%
2013	51.9%	69.2%	65.4%	51.9%	63.5%	63.5%	59.6%
2012	52.6%	73.7%	47.4%	47.4%	57.9%	73.7%	10.5%
Other	33.3%	58.3%	16.7%	41.7%	33.3%	16.7%	50.0%

FAR Skills/Content

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	54.9%	55.5%	50.2%	65.1%	54.6%		49.5%
2014	55.6%	59.0%	51.4%	66.7%	52.8%		52.8%
2013	54.2%	54.2%	54.2%	70.8%	58.3%		41.7%
2012	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%
Other	68.8%	29.2%	43.8%	54.2%	93.8%		41.7%

REG Skills/Content

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	49.1%	54.4%	55.6%	56.2%	56.2%	54.4%	44.2%
2014	46.7%	51.4%	47.7%	47.7%	52.3%	49.5%	34.6%
2013	59.0%	56.4%	71.8%	74.4%	66.7%	71.8%	61.5%
2012	55.6%	77.8%	77.8%	77.8%	77.8%	55.6%	77.8%
Other	25.0%	58.3%	58.3%	58.3%	33.3%	33.3%	50.0%

Virginia

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**3,251**	2,386	1,732	1,785	1,637	1,678	1,641
Sections	**8,307**	4,824	3,483	2,240	1,933	2,045	2,089
% Pass	**51.5%**	58.2%	42.2%	47.8%	58.4%	50.4%	50.2%
Avg Score	**72.9**	74.2	71.2	73.6	74.9	71.2	72.0
Avg Age	**29.4**	28.1	31.2	29.5	29.7	29.3	29.1
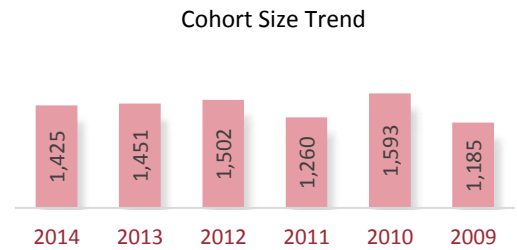
Cohort Size Trend

2014	2013	2012	2011	2010	2009
1,425	1,451	1,502	1,260	1,593	1,185

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	951	821	3,232	21	1,425	858	331	637	41	816	660	454	363	555	677
Sections	1,844	1,581	8,259	48	3,739	2,175	851	1,542	90	2,231	1,410	952	800	1,275	1,549
% Pass	51.4%	57.8%	51.6%	31.3%	60.6%	52.0%	39.8%	34.2%	68.9%	67.3%	51.8%	47.4%	46.6%	45.1%	37.8%
Avg Score	73.1	75.1	73.0	64.0	75.1	73.1	70.7	68.3	78.6	77.6	72.8	72.0	71.9	71.4	68.2
Avg Age	29.1	29.0	29.4	33.2	27.1	29.2	30.8	36.1	21.7	23.1	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	283	405	122	138
Active	1,090	400	189	440
Inactive	51	249	103	212
Drop	0	108	270	292
Lost Cd	0	29	69	79

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,698	3,755	52.2%	60.9%	75.3
<12	898	1,392	27.6%	54.2%	73.3
<18	553	827	17.0%	46.0%	72.2
<24	304	480	9.4%	41.9%	70.8
>24	811	1,853	24.9%	35.4%	68.8
Total	3,251	8,307	100%	51.5%	72.9

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	85	353	4.15	9.0%	96.3%
<12	198	846	4.27	20.9%	93.6%
<18	249	1,256	5.04	26.3%	79.3%
<24	156	891	5.71	16.5%	70.0%
>24	260	2,791	10.73	27.4%	37.3%
Total	948	6,137	6.47	100%	61.8%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	1,785	2,240	47.8%	73.6	1,637	1,933	58.4%	74.9	1,678	2,045	50.4%	71.2	1,641	2,089	50.2%	72.0
2014	924	1,072	54.4%	75.3	811	880	70.5%	77.3	870	958	61.7%	74.0	728	829	56.7%	73.7
2013	410	551	47.7%	73.7	401	490	58.2%	75.3	378	495	47.9%	70.8	477	639	54.2%	72.9
2012	151	215	40.5%	72.7	130	179	41.3%	72.1	158	235	39.2%	68.8	151	222	38.7%	69.7
Other	300	402	34.0%	69.8	295	384	39.1%	70.1	272	357	30.0%	64.7	285	399	35.8%	68.3

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	64.8%	65.6%	61.7%	63.0%	60.9%	67.0%	54.3%
2014	67.1%	69.0%	65.4%	65.3%	61.8%	70.8%	59.3%
2013	62.6%	67.3%	61.9%	63.3%	60.8%	68.4%	53.4%
2012	61.9%	60.5%	57.7%	64.2%	64.7%	59.1%	45.6%
Other	62.3%	55.3%	51.9%	54.8%	56.3%	57.2%	44.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	68.3%	67.9%	61.8%	71.3%	59.2%	63.8%	69.8%
2014	70.3%	71.7%	68.6%	73.2%	66.9%	70.2%	78.8%
2013	71.4%	68.0%	61.6%	73.7%	60.0%	65.9%	67.1%
2012	62.0%	65.4%	54.8%	67.6%	44.7%	50.3%	60.3%
Other	61.2%	58.7%	46.2%	64.7%	43.1%	49.4%	53.1%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	56.3%	56.7%	56.4%	62.6%	62.6%		49.9%
2014	63.3%	65.5%	65.0%	70.0%	66.3%		57.5%
2013	53.1%	55.0%	52.3%	60.2%	60.8%		45.9%
2012	45.5%	47.2%	45.5%	53.2%	59.2%		46.0%
Other	44.6%	36.4%	40.7%	47.6%	55.1%		33.2%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	73.4%	61.6%	64.8%	61.2%	62.8%	56.3%	50.0%
2014	76.4%	65.7%	69.0%	64.1%	67.3%	60.0%	54.9%
2013	73.7%	62.3%	65.6%	64.6%	62.9%	59.6%	51.6%
2012	68.5%	59.5%	58.6%	55.0%	58.1%	47.8%	44.1%
Other	67.6%	50.8%	56.1%	51.3%	53.5%	45.7%	38.0%

Virginia

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**2,386**	2,386	-	1,263	1,212	1,200	1,149
Sections	**4,824**	4,824	-	1,263	1,212	1,200	1,149
% Pass	**58.2%**	58.2%	-	52.2%	69.1%	57.1%	54.5%
Avg Score	**74.2**	74.2	-	74.5	77.1	72.3	72.5
Avg Age	**28.1**	28.1	-	28.3	28.0	28.0	28.1
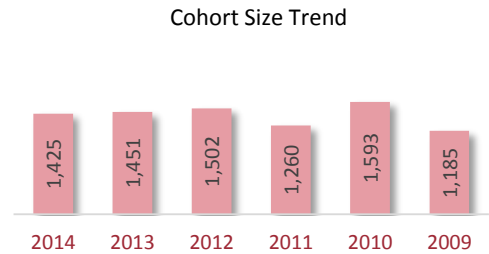
Cohort Size Trend

2014	2013	2012	2011	2010	2009
1,425	1,451	1,502	1,260	1,593	1,185

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	598	538	2,377	9	1,425	640	149	172	41	719	460	277	246	359	430
Sections	1,064	991	4,808	16	3,333	1,090	204	197	87	1,801	790	466	400	598	682
% Pass	58.4%	65.6%	58.3%	31.3%	61.7%	56.7%	36.3%	29.9%	69.0%	71.5%	56.0%	49.1%	52.0%	46.7%	44.4%
Avg Score	74.5	76.8	74.2	61.6	75.3	73.7	67.9	64.0	78.7	78.7	73.5	71.6	72.5	71.0	67.8
Avg Age	27.5	28.1	28.1	32.2	27.0	29.6	31.4	36.6	21.7	23.1	24.9	27.0	28.9	32.2	42.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,625	3,358	69.6%	61.9%	75.4
<12	624	813	16.9%	58.2%	73.6
<18	244	279	5.8%	49.5%	72.1
<24	110	125	2.6%	38.4%	68.0
>24	217	249	5.2%	28.5%	64.0
Total	2,386	4,824	100%	58.2%	74.2

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	73	292	4.00	18.0%	100.0%
<12	158	632	4.00	38.9%	100.0%
<18	120	480	4.00	29.6%	100.0%
<24	45	180	4.00	11.1%	100.0%
>24	10	40	4.00	2.5%	100.0%
Total	406	1,624	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	1,263	1,263	52.2%	74.5	1,212	1,212	69.1%	77.1	1,200	1,200	57.1%	72.3	1,149	1,149	54.5%	72.5
2014	924	924	54.3%	75.5	811	811	72.5%	77.8	870	870	62.9%	74.2	728	728	57.7%	73.8
2013	234	234	50.9%	74.1	313	313	68.7%	77.4	222	222	49.6%	70.4	321	321	54.2%	72.0
2012	46	46	41.3%	71.3	56	56	39.3%	71.2	54	54	35.2%	65.4	48	48	29.2%	63.5
Other	59	59	37.1%	66.0	32	32	29.3%	67.7	54	54	15.9%	57.8	52	52	39.0%	68.6

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	65.7%	67.6%	64.4%	62.5%	59.4%	69.8%	58.3%
2014	67.8%	68.7%	65.6%	64.8%	61.7%	71.1%	60.1%
2013	62.4%	68.4%	63.3%	60.7%	56.4%	70.9%	58.6%
2012	60.9%	60.9%	58.7%	56.5%	54.4%	56.5%	45.7%
Other	51.1%	52.0%	54.8%	38.5%	39.6%	54.6%	40.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	72.1%	73.8%	68.3%	73.6%	66.4%	70.3%	76.2%
2014	71.6%	73.5%	70.3%	73.6%	68.2%	71.9%	79.9%
2013	76.0%	77.3%	71.6%	77.0%	66.5%	72.8%	73.5%
2012	58.9%	66.1%	46.4%	67.9%	50.0%	53.6%	55.4%
Other	69.9%	58.9%	24.7%	51.2%	48.5%	35.3%	47.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	58.9%	61.4%	60.1%	66.8%	64.1%		54.4%
2014	63.5%	66.1%	65.3%	71.4%	66.3%		59.1%
2013	52.3%	56.8%	55.0%	61.7%	62.6%		46.0%
2012	42.6%	48.2%	42.6%	50.0%	50.0%		40.7%
Other	30.1%	17.1%	15.6%	31.7%	47.8%		26.9%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	74.3%	63.5%	66.4%	61.8%	65.0%	59.2%	53.4%
2014	76.5%	65.7%	69.8%	63.9%	67.7%	60.7%	56.7%
2013	72.0%	61.7%	62.9%	61.4%	62.3%	59.8%	52.0%
2012	66.7%	50.0%	47.9%	41.7%	39.6%	43.8%	29.2%
Other	65.7%	56.8%	57.2%	54.7%	66.5%	49.1%	38.3%

Washington

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	2,674	2,120	1,259	1,456	1,339	1,546	1,286
Sections	6,822	4,309	2,513	1,819	1,589	1,824	1,590
% Pass	50.1%	54.9%	41.9%	45.2%	54.4%	50.2%	51.4%
Avg Score	71.7	72.2	70.7	71.5	73.5	70.3	71.6
Avg Age	31.3	30.2	33.2	31.4	31.7	31.3	30.7
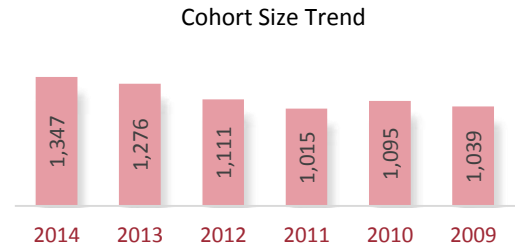
Cohort Size Trend

2014	2013	2012	2011	2010	2009
1,347	1,276	1,111	1,015	1,095	1,039

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,437	1,238	1,746	936	1,347	755	236	336	29	397	460	342	314	637	700
Sections	3,564	3,258	4,340	2,482	3,448	1,974	555	845	75	985	1,022	789	740	1,527	1,684
% Pass	48.5%	51.8%	56.0%	39.9%	53.3%	51.8%	44.5%	35.9%	78.7%	66.9%	48.0%	51.6%	50.1%	47.7%	41.8%
Avg Score	71.0	72.4	73.7	68.0	71.8	72.8	71.4	68.0	79.7	76.8	70.8	72.2	71.4	71.4	68.9
Avg Age	30.7	31.9	29.6	34.3	29.8	31.1	32.7	38.2	21.6	23.2	24.9	27.0	29.0	32.4	42.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	199	363	107	65
Active	1,071	338	108	203
Inactive	77	274	85	112
Drop	0	112	217	170
Lost Cd	0	26	54	48

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,617	3,483	60.5%	53.8%	71.9
<12	786	1,236	29.4%	52.4%	72.7
<18	481	779	18.0%	51.5%	72.9
<24	191	312	7.1%	39.7%	70.3
>24	424	1,012	15.9%	36.8%	69.2
Total	2,674	6,822	100%	50.1%	71.7

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	27	109	4.04	3.7%	99.1%
<12	172	742	4.31	23.4%	92.7%
<18	193	931	4.82	26.3%	82.9%
<24	170	941	5.54	23.2%	72.3%
>24	172	1,715	9.97	23.4%	40.1%
Total	734	4,438	6.05	100%	66.2%

Cohort Performance: Section, Content Area, Skills Area

AUD / BEC / FAR / REG

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	1,456	1,819	45.2%	71.5	1,339	1,589	54.4%	73.5	1,546	1,824	50.2%	70.3	1,286	1,590	51.4%	71.6
2014	786	921	46.2%	71.1	705	768	59.2%	73.9	946	1,059	53.5%	70.3	623	700	56.1%	72.5
2013	409	541	48.1%	73.5	380	465	58.5%	74.6	321	397	51.1%	71.4	427	571	50.4%	71.5
2012	109	149	41.6%	70.8	92	133	45.1%	72.5	108	143	46.2%	71.3	95	130	45.4%	71.3
Other	152	208	31.1%	63.8	162	223	37.2%	70.2	171	225	33.5%	67.3	141	189	42.8%	69.3

AUD Content/Skills

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	57.8%	58.1%	56.0%	55.1%	59.6%	54.7%	53.6%
2014	59.5%	60.8%	57.4%	56.6%	59.5%	57.2%	52.1%
2013	60.4%	60.1%	57.3%	58.4%	61.6%	56.8%	60.4%
2012	60.4%	60.4%	60.4%	53.7%	65.1%	51.7%	46.3%
Other	40.5%	37.6%	41.5%	39.7%	51.2%	38.0%	48.1%

BEC Content/Skills

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	59.5%	70.2%	66.9%	59.5%	67.1%	64.7%	52.4%
2014	61.7%	71.4%	67.8%	60.0%	68.2%	64.3%	56.8%
2013	60.7%	72.0%	68.6%	61.7%	69.0%	68.2%	55.9%
2012	57.1%	77.4%	68.4%	48.9%	65.4%	72.2%	34.6%
Other	48.5%	56.7%	58.1%	57.8%	58.9%	54.0%	35.2%

FAR Content/Skills

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	54.0%	54.0%	52.8%	60.8%	57.9%		49.8%
2014	54.7%	54.7%	53.5%	62.3%	56.9%		51.2%
2013	54.2%	57.4%	56.4%	62.5%	61.2%		51.4%
2012	51.8%	49.7%	53.9%	57.3%	63.6%		49.7%
Other	51.3%	46.2%	41.7%	51.2%	53.8%		39.2%

REG Content/Skills

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	63.9%	59.2%	62.7%	60.3%	60.4%	58.1%	53.1%
2014	65.1%	61.7%	65.4%	64.3%	65.9%	61.3%	55.6%
2013	66.0%	59.7%	60.6%	59.4%	54.1%	57.4%	52.4%
2012	65.4%	62.3%	66.2%	56.2%	58.5%	55.4%	45.4%
Other	50.6%	44.4%	54.9%	48.6%	56.9%	48.1%	49.8%

Washington

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**2,120**	2,120	-	1,095	1,045	1,183	986
Sections	**4,309**	4,309	-	1,095	1,045	1,183	986
% Pass	**54.9%**	54.9%	-	48.4%	62.9%	54.8%	53.9%
Avg Score	**72.2**	72.2	-	71.8	74.8	70.7	71.8
Avg Age	**30.2**	30.2	-	30.1	30.0	30.4	30.1
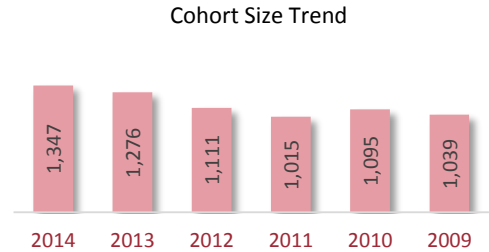
Cohort Size Trend

2014	2013	2012	2011	2010	2009
1,347	1,276	1,111	1,015	1,095	1,039

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	1,152	969	1,391	733	1,347	597	91	85	28	371	364	264	232	473	491
Sections	2,287	2,022	2,848	1,461	3,060	1,028	119	102	71	847	665	487	444	889	906
% Pass	52.2%	58.0%	60.9%	43.2%	54.7%	58.3%	47.1%	43.4%	78.9%	69.2%	48.4%	53.6%	51.1%	52.5%	49.3%
Avg Score	71.2	73.4	74.7	67.5	71.8	74.2	71.9	70.8	79.7	77.2	70.1	72.1	70.9	71.9	69.6
Avg Age	29.8	30.6	28.7	33.0	29.6	31.0	32.3	35.3	21.6	23.2	24.9	27.0	29.0	32.3	41.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	1,562	3,145	73.0%	54.8%	71.8
<12	532	670	15.5%	59.6%	74.2
<18	249	297	6.9%	57.9%	74.5
<24	65	73	1.7%	38.4%	70.0
>24	105	124	2.9%	35.5%	67.6
Total	2,120	4,309	100%	54.9%	72.2

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	26	104	4.00	8.0%	100.0%
<12	129	516	4.00	39.6%	100.0%
<18	108	432	4.00	33.1%	100.0%
<24	54	216	4.00	16.6%	100.0%
>24	9	36	4.00	2.8%	100.0%
Total	326	1,304	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	1,095	1,095	48.4%	71.8	1,045	1,045	62.9%	74.8	1,183	1,183	54.8%	70.7	986	986	53.9%	71.8
2014	786	786	47.3%	71.0	705	705	61.7%	74.2	946	946	54.7%	70.3	623	623	56.3%	72.3
2013	252	252	55.2%	74.8	291	291	67.4%	76.7	175	175	59.4%	73.1	310	310	51.6%	71.8
2012	35	35	40.0%	72.5	31	31	58.1%	73.7	30	30	56.7%	74.0	23	23	30.4%	65.8
Other	22	22	28.2%	67.7	18	18	41.3%	71.4	32	32	36.9%	69.7	30	30	53.8%	72.5

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	60.2%	61.9%	57.6%	55.0%	60.2%	56.8%	55.7%
2014	60.1%	61.2%	57.0%	55.6%	58.7%	57.0%	52.5%
2013	61.9%	63.5%	62.3%	55.6%	64.7%	56.4%	66.7%
2012	60.0%	62.9%	51.4%	42.9%	71.4%	60.0%	51.4%
Other	45.3%	65.3%	35.7%	48.7%	46.3%	51.2%	48.8%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	62.2%	72.9%	69.3%	62.7%	70.4%	67.1%	60.2%
2014	62.7%	71.2%	67.8%	61.0%	69.4%	65.0%	59.7%
2013	63.9%	77.0%	71.8%	68.4%	74.9%	73.5%	65.0%
2012	51.6%	80.7%	67.7%	58.1%	61.3%	61.3%	54.8%
Other	33.8%	61.3%	87.5%	45.0%	53.8%	58.8%	13.8%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	56.2%	54.9%	54.4%	61.1%	57.4%		53.6%
2014	55.3%	54.3%	53.3%	61.6%	55.9%		52.5%
2013	64.0%	60.0%	61.1%	60.6%	62.3%		60.0%
2012	56.7%	53.3%	53.3%	60.0%	73.3%		56.7%
Other	39.0%	45.7%	50.7%	49.0%	59.3%		47.4%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	65.6%	61.9%	63.3%	60.8%	63.1%	60.1%	54.0%
2014	65.8%	62.3%	65.0%	63.6%	65.5%	61.5%	56.0%
2013	65.5%	62.3%	60.3%	60.0%	58.4%	59.0%	52.9%
2012	56.5%	43.5%	60.9%	34.8%	39.1%	34.8%	34.8%
Other	67.9%	65.5%	60.1%	32.1%	79.4%	60.5%	39.5%

West Virginia

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**235**	148	147	106	108	102	113
Sections	**574**	245	329	146	145	132	151
% Pass	**39.7%**	43.7%	36.8%	34.9%	42.1%	40.9%	41.1%
Avg Score	**68.8**	68.4	69.2	69.8	70.8	65.5	68.9
Avg Age	**29.3**	28.0	30.2	28.5	28.7	30.0	29.9
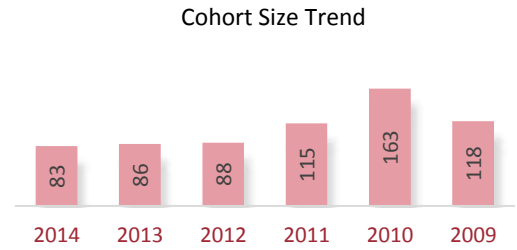
Cohort Size Trend

2014	2013	2012	2011	2010	2009
83	86	88	115	163	118

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	117	117	235	0	83	59	26	67	2	39	58	46	30	39	46
Sections	295	278	574	0	170	157	72	175	3	96	126	108	76	78	87
% Pass	37.3%	42.5%	39.7%	0.0%	40.6%	44.6%	38.9%	34.6%	100.0%	44.8%	40.5%	41.7%	39.5%	39.7%	28.7%
Avg Score	68.4	69.4	68.8	0.0	67.8	71.4	66.1	67.6	84.7	69.8	69.3	70.5	70.7	68.6	62.9
Avg Age	29.8	28.7	29.3	0.0	27.6	27.9	26.3	35.3	21.8	23.1	25.1	26.9	29.0	31.7	44.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	6	27	9	12
Active	72	30	13	53
Inactive	5	17	9	24
Drop	0	7	20	31
Lost Cd	0	0	3	13

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	104	179	44.3%	38.0%	67.4
<12	55	90	23.4%	52.2%	72.2
<18	39	68	16.6%	42.7%	69.8
<24	19	33	8.1%	33.3%	66.0
>24	80	204	34.0%	35.8%	68.7
Total	235	574	100%	39.7%	68.8

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	4	17	4.25	7.4%	94.1%
<12	2	9	4.50	3.7%	88.9%
<18	16	79	4.94	29.6%	81.0%
<24	11	64	5.82	20.4%	68.8%
>24	21	236	11.24	38.9%	35.6%
Total	54	405	7.50	100%	53.3%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	106	146	34.9%	69.8	108	145	42.1%	70.8	102	132	40.9%	65.5	113	151	41.1%	68.9
2014	38	48	27.1%	66.7	38	47	40.4%	70.6	42	45	51.1%	67.1	27	30	46.7%	66.1
2013	28	39	38.5%	71.6	27	38	52.6%	74.2	25	35	37.1%	65.2	32	45	48.9%	73.5
2012	15	24	45.8%	70.5	13	17	41.2%	66.8	9	15	33.3%	58.8	11	16	31.3%	65.8
Other	25	35	33.7%	73.2	30	43	37.6%	68.9	26	37	38.3%	65.3	43	60	34.8%	65.1

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	51.2%	57.5%	53.1%	47.2%	55.4%	57.9%	47.6%
2014	56.3%	64.6%	47.9%	43.8%	47.9%	56.3%	33.3%
2013	46.2%	59.0%	53.9%	46.2%	53.9%	56.4%	56.4%
2012	50.0%	62.5%	54.2%	62.5%	66.7%	54.2%	54.2%
Other	50.1%	41.9%	59.4%	44.6%	61.6%	64.4%	55.3%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	60.5%	45.7%	39.1%	61.5%	49.7%	46.1%	76.9%
2014	59.6%	46.8%	31.9%	63.8%	57.5%	51.1%	70.2%
2013	65.8%	50.0%	55.3%	52.6%	63.2%	50.0%	86.8%
2012	47.1%	58.8%	41.2%	58.8%	23.5%	41.2%	70.6%
Other	62.8%	34.9%	32.6%	67.6%	39.2%	38.6%	79.3%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	45.3%	38.3%	46.0%	41.1%	57.5%		49.7%
2014	57.8%	55.6%	53.3%	46.7%	48.9%		48.9%
2013	42.9%	25.7%	37.1%	37.1%	60.0%		45.7%
2012	20.0%	20.0%	33.3%	26.7%	60.0%		40.0%
Other	36.4%	28.8%	46.9%	40.7%	68.3%		58.1%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	64.7%	46.1%	54.5%	51.9%	52.8%	38.8%	41.9%
2014	70.0%	50.0%	53.3%	46.7%	53.3%	33.3%	43.3%
2013	80.0%	62.2%	66.7%	66.7%	66.7%	51.1%	48.9%
2012	56.3%	37.5%	37.5%	50.0%	56.3%	37.5%	43.8%
Other	52.3%	33.9%	50.6%	44.8%	41.3%	33.4%	35.4%

West Virginia

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	148	148	-	64	63	64	54
Sections	245	245	-	64	63	64	54
% Pass	43.7%	43.7%	-	28.1%	55.6%	43.8%	48.2%
Avg Score	68.4	68.4	-	66.8	72.4	65.4	69.0
Avg Age	28.0	28.0	-	28.2	27.2	27.9	29.0
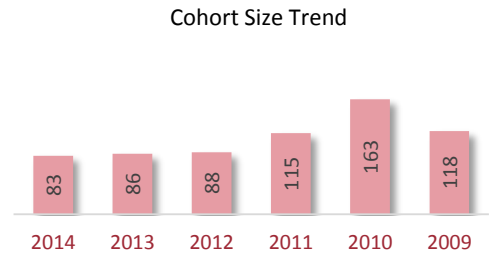
Cohort Size Trend

2014	2013	2012	2011	2010	2009
83	86	88	115	163	118

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	71	76	148	-	83	48	7	10	2	36	34	29	12	21	22
Sections	119	125	245	-	145	76	10	14	3	65	53	41	22	27	34
% Pass	41.2%	46.4%	43.7%	-	42.8%	47.4%	50.0%	25.8%	100.0%	50.8%	50.9%	31.7%	40.9%	40.7%	32.4%
Avg Score	66.8	70.2	68.4	-	67.4	71.2	69.1	56.5	84.7	70.5	73.0	66.0	68.5	64.4	61.4
Avg Age	28.2	27.8	28.0	-	27.7	28.0	27.6	40.3	21.8	23.0	25.1	26.9	29.2	31.8	41.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	98	152	62.0%	40.8%	67.2
<12	41	49	20.0%	57.1%	71.9
<18	20	24	9.8%	41.7%	71.8
<24	4	4	1.6%	50.0%	67.0
>24	11	16	6.5%	31.3%	63.8
Total	148	245	100%	43.7%	68.4

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	3	12	4.00	16.7%	100.0%
<12	1	4	4.00	5.6%	100.0%
<18	10	40	4.00	55.6%	100.0%
<24	2	8	4.00	11.1%	100.0%
>24	2	8	4.00	11.1%	100.0%
Total	18	72	4.00	100%	100.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	64	64	28.1%	66.8	63	63	55.6%	72.4	64	64	43.8%	65.4	54	54	48.2%	69.0
2014	38	38	23.7%	64.8	38	38	47.4%	70.8	42	42	50.0%	66.4	27	27	51.9%	68.0
2013	20	20	40.0%	70.7	20	20	70.0%	77.2	16	16	37.5%	63.4	20	20	40.0%	71.9
2012	3	3	33.3%	74.0	4	4	75.0%	66.0	2	2	50.0%	67.5	1	1	0.0%	70.0
Other	3	3	0.0%	59.0	1	1	0.0%	62.0	4	4	0.0%	62.3	6	6	58.3%	60.5

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	43.7%	54.7%	43.8%	40.6%	45.3%	45.3%	35.9%
2014	57.9%	60.5%	42.1%	42.1%	50.0%	52.6%	31.6%
2013	30.0%	60.0%	60.0%	50.0%	50.0%	45.0%	55.0%
2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	58.7%	55.6%	38.1%	61.9%	61.9%	50.8%	73.0%
2014	57.9%	55.3%	34.2%	65.8%	60.5%	55.3%	73.7%
2013	75.0%	70.0%	55.0%	70.0%	80.0%	55.0%	90.0%
2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	50.0%	40.6%	42.2%	39.1%	43.8%		45.3%
2014	57.1%	52.4%	50.0%	47.6%	47.6%		47.6%
2013	50.0%	25.0%	37.5%	31.3%	50.0%		56.3%
2012	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	66.7%	50.0%	54.6%	50.0%	58.3%	38.0%	47.2%
2014	74.1%	55.6%	55.6%	44.4%	55.6%	33.3%	48.2%
2013	75.0%	55.0%	70.0%	60.0%	65.0%	45.0%	45.0%
2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	16.7%	16.7%	8.3%	50.0%	58.3%	41.7%	58.3%

Wisconsin

2014 CPA Examination: All Test Results

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,251	989	541	720	692	742	698
Sections	3,312	2,242	1,070	873	767	836	836
% Pass	58.8%	64.2%	47.5%	55.6%	67.8%	58.9%	53.8%
Avg Score	75.0	76.0	73.0	75.6	77.4	74.3	72.8
Avg Age	27.5	26.7	29.1	27.1	27.6	27.6	27.7
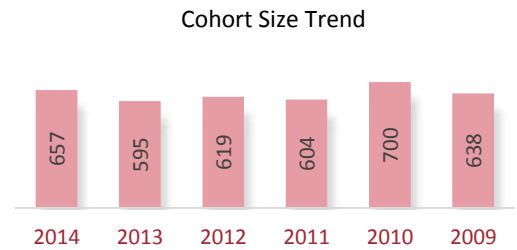
Cohort Size Trend

2014	2013	2012	2011	2010	2009
657	595	619	604	700	638

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	568	683	1,247	4	657	336	113	145	8	420	386	174	119	149	149
Sections	1,512	1,800	3,304	8	1,829	821	272	390	11	1,153	806	400	235	359	348
% Pass	53.2%	63.4%	58.8%	37.5%	65.1%	58.5%	43.0%	39.2%	72.7%	68.4%	53.7%	57.5%	53.6%	55.7%	46.3%
Avg Score	73.0	76.6	75.0	65.3	76.3	74.8	71.7	71.6	76.5	77.6	73.8	74.7	72.7	73.9	71.9
Avg Age	28.0	27.1	27.5	25.9	26.2	27.7	29.4	34.4	21.8	23.3	24.8	26.9	29.0	32.2	42.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	147	189	40	44
Active	493	124	61	87
Inactive	17	104	41	51
Drop	0	35	97	88
Lost Cd	0	10	34	31

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	783	1,879	62.6%	64.9%	76.2
<12	349	506	27.9%	60.5%	75.3
<18	193	294	15.4%	53.7%	74.6
<24	89	140	7.1%	43.6%	70.9
>24	197	493	15.7%	41.2%	71.5
Total	1,251	3,312	100%	58.8%	75.0

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	14	56	4.00	3.3%	100.0%
<12	133	563	4.23	31.7%	94.5%
<18	102	481	4.72	24.3%	84.8%
<24	87	473	5.44	20.7%	73.6%
>24	84	885	10.54	20.0%	38.0%
Total	420	2,458	5.85	100%	68.3%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	720	873	55.6%	75.6	692	767	67.8%	77.4	742	836	58.9%	74.3	698	836	53.8%	72.8
2014	406	454	60.4%	76.4	415	434	75.6%	78.9	487	520	65.0%	75.9	388	421	59.6%	73.9
2013	197	264	55.3%	76.1	156	173	69.4%	77.0	131	157	57.3%	73.5	175	227	54.6%	72.6
2012	50	69	31.9%	70.1	50	64	48.4%	74.2	53	68	45.6%	70.9	52	71	46.5%	71.8
Other	67	86	49.2%	73.9	71	96	39.1%	73.2	71	91	39.0%	70.2	83	117	35.2%	70.2

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	63.9%	67.4%	65.6%	62.8%	60.2%	71.1%	61.3%
2014	67.2%	69.2%	67.4%	66.5%	60.6%	72.7%	62.1%
2013	62.1%	67.1%	68.2%	62.5%	63.6%	72.4%	63.6%
2012	46.4%	62.3%	52.2%	40.6%	53.6%	62.3%	47.8%
Other	62.7%	61.9%	57.6%	58.1%	52.4%	64.5%	59.3%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	69.7%	69.5%	64.7%	73.0%	68.0%	68.8%	83.6%
2014	71.2%	73.0%	70.1%	73.5%	74.0%	71.7%	88.3%
2013	68.8%	67.6%	64.7%	74.0%	66.5%	66.5%	80.9%
2012	67.2%	56.3%	51.6%	78.1%	51.6%	64.1%	73.4%
Other	64.8%	62.1%	43.0%	64.0%	48.0%	60.2%	69.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	59.0%	59.8%	57.8%	66.2%	63.7%		64.3%
2014	65.2%	64.4%	65.2%	71.9%	67.5%		66.5%
2013	47.8%	55.4%	49.7%	59.2%	61.2%		63.1%
2012	41.2%	45.6%	39.7%	48.5%	41.2%		58.8%
Other	51.0%	46.7%	35.4%	52.8%	59.5%		54.9%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	69.9%	55.4%	66.9%	59.4%	67.2%	55.6%	55.3%
2014	71.0%	61.3%	71.3%	63.0%	70.6%	58.2%	58.2%
2013	73.1%	49.8%	61.7%	59.0%	63.0%	56.0%	57.3%
2012	66.2%	50.7%	56.3%	47.9%	59.2%	54.9%	47.9%
Other	60.4%	42.3%	64.2%	50.7%	65.4%	43.3%	42.0%

Wisconsin

	Overall	FT	RE	AUD	BEC	FAR	REG
		Exam Type			Exam Section		
Candidates	989	989	-	546	560	600	536
Sections	2,242	2,242	-	546	560	600	536
% Pass	64.2%	64.2%	-	58.1%	75.9%	64.5%	57.8%
Avg Score	76.0	76.0	-	75.9	78.8	75.7	73.3
Avg Age	26.7	26.7	-	26.5	26.7	26.7	26.9
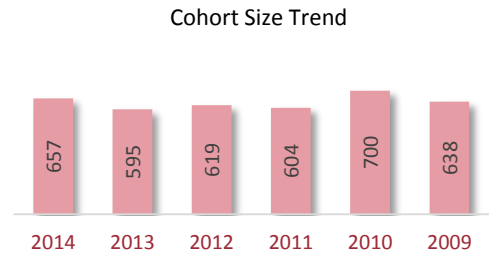
Cohort Size Trend

2014	2013	2012	2011	2010	2009
657	595	619	604	700	638

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
	Gender*		Residence		Cohort Year				Age at Time of Examination						
Candidates	431	558	985	4	657	254	47	31	8	397	281	105	73	109	101
Sections	974	1,268	2,237	5	1,696	445	60	41	11	1,019	494	217	111	195	195
% Pass	57.6%	69.2%	64.3%	20.0%	65.7%	63.8%	43.3%	37.2%	72.7%	70.1%	56.9%	67.7%	58.6%	60.5%	54.4%
Avg Score	73.6	77.8	76.0	61.4	76.4	75.4	72.2	69.3	76.5	77.9	74.2	76.6	72.6	74.0	73.2
Avg Age	27.1	26.4	26.7	26.2	26.1	28.0	31.4	32.7	21.8	23.3	24.8	26.9	29.0	32.4	42.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	768	1,773	79.1%	65.3%	76.2
<12	217	275	12.3%	65.8%	75.9
<18	83	93	4.1%	63.4%	76.8
<24	34	40	1.8%	45.0%	71.9
>24	47	61	2.7%	37.7%	69.1
Total	989	2,242	100%	64.2%	76.0

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	14	56	4.00	6.8%	100.0%
<12	105	420	4.00	50.7%	100.0%
<18	59	236	4.00	28.5%	100.0%
<24	27	108	4.00	13.0%	100.0%
>24	2	8	4.00	1.0%	100.0%
Total	207	828	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	546	546	58.1%	75.9	560	560	75.9%	78.8	600	600	64.5%	75.7	536	536	57.8%	73.3
2014	406	406	59.9%	76.3	415	415	77.4%	79.2	487	487	65.1%	76.0	388	388	60.3%	74.0
2013	118	118	59.3%	76.4	118	118	76.3%	78.2	88	88	65.9%	75.1	121	121	54.6%	71.9
2012	12	12	0.0%	61.5	19	19	52.6%	76.1	15	15	60.0%	74.1	14	14	50.0%	74.0
Other	10	10	35.0%	69.6	8	8	77.8%	75.7	10	10	33.3%	69.3	13	13	8.6%	61.1

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	63.6%	68.8%	67.5%	64.4%	59.9%	71.7%	61.9%
2014	65.0%	69.0%	68.0%	65.5%	61.1%	72.2%	62.3%
2013	61.0%	71.2%	69.5%	64.4%	60.2%	72.9%	65.3%
2012	33.3%	41.7%	50.0%	25.0%	33.3%	33.3%	25.0%
Other	70.0%	65.0%	47.5%	65.0%	40.0%	85.0%	47.5%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	71.5%	73.8%	70.1%	74.8%	73.6%	71.0%	85.8%
2014	71.3%	74.7%	71.1%	74.0%	75.4%	73.0%	88.4%
2013	72.9%	74.6%	70.3%	78.0%	71.2%	67.8%	78.0%
2012	57.9%	57.9%	57.9%	68.4%	57.9%	57.9%	79.0%
Other	94.4%	55.6%	44.4%	88.9%	50.0%	44.4%	83.3%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	62.7%	63.6%	63.2%	70.3%	67.3%		67.5%
2014	65.7%	64.7%	66.1%	71.7%	68.2%		66.9%
2013	51.1%	63.6%	53.4%	63.6%	65.9%		68.2%
2012	40.0%	53.3%	46.7%	73.3%	53.3%		80.0%
Other	50.0%	25.0%	33.3%	55.6%	58.3%		69.4%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	71.2%	58.5%	68.0%	60.8%	68.2%	58.6%	56.2%
2014	71.9%	61.9%	71.4%	62.9%	70.6%	59.0%	58.3%
2013	69.4%	48.8%	58.7%	59.5%	65.3%	60.3%	55.4%
2012	71.4%	42.9%	71.4%	64.3%	50.0%	78.6%	50.0%
Other	64.3%	64.3%	51.4%	8.6%	41.4%	8.6%	11.4%

Wyoming

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**74**	52	44	41	43	39	39
Sections	**199**	104	95	52	49	51	47
% Pass	**41.2%**	44.2%	37.9%	25.0%	57.1%	33.3%	51.1%
Avg Score	**70.9**	70.9	71.0	70.0	75.0	66.3	72.7
Avg Age	**29.9**	29.6	30.2	29.8	30.3	29.9	29.5
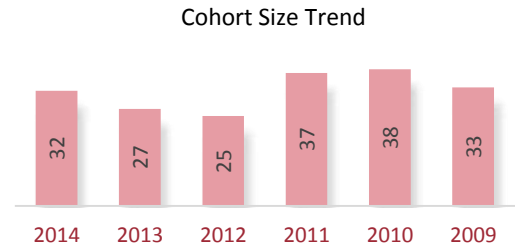
Cohort Size Trend

2014	2013	2012	2011	2010	2009
32	27	25	37	38	33

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	40	33	74	0	32	18	8	16	0	11	18	14	12	14	17
Sections	116	81	199	0	73	55	22	49	0	32	40	31	23	36	37
% Pass	36.2%	48.2%	41.2%	0.0%	41.1%	45.5%	27.3%	41.5%	0.0%	53.1%	42.5%	32.3%	34.8%	30.6%	51.4%
Avg Score	70.2	71.9	70.9	0.0	70.1	72.4	65.1	70.0	0.0	73.7	71.1	70.5	66.8	70.4	71.8
Avg Age	30.8	28.3	29.9	0.0	29.5	28.3	29.5	35.5	0.0	23.4	24.8	26.9	28.6	32.1	42.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	1	6	3	4
Active	30	11	5	10
Inactive	1	8	0	4
Drop	0	1	2	2
Lost Cd	0	0	0	2

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	38	75	51.4%	45.3%	70.4
<12	22	37	29.7%	40.5%	71.9
<18	8	18	10.8%	27.8%	71.1
<24	6	11	8.1%	63.6%	74.7
>24	20	58	27.0%	36.2%	70.2
Total	74	199	100%	41.2%	70.9

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	0	0	0.00	0.0%	0.0%
<12	1	4	4.00	7.1%	100.0%
<18	4	21	5.25	28.6%	76.2%
<24	2	14	7.00	14.3%	57.1%
>24	7	69	9.86	50.0%	40.6%
Total	14	108	7.71	100%	51.9%

Cohort Performance: Section, Content Area, Skills Area

AUD

	Cand	Secs	%P	Score
Overall	41	52	25.0%	70.0
2014	17	18	16.7%	68.4
2013	11	15	33.3%	71.6
2012	4	5	20.0%	64.6
Other	9	14	29.2%	71.0

BEC

	Cand	Secs	%P	Score
Overall	43	49	57.1%	75.0
2014	19	20	55.0%	74.4
2013	11	13	76.9%	76.8
2012	4	5	40.0%	72.4
Other	9	11	45.8%	75.7

FAR

	Cand	Secs	%P	Score
Overall	39	51	33.3%	66.3
2014	16	19	36.8%	65.2
2013	6	9	11.1%	62.6
2012	6	8	37.5%	66.4
Other	11	15	50.8%	71.1

REG

	Cand	Secs	%P	Score
Overall	39	47	51.1%	72.7
2014	15	16	56.3%	72.3
2013	12	18	50.0%	74.8
2012	4	4	0.0%	54.3
Other	8	9	80.0%	79.5

AUD

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	53.2%	63.6%	53.5%	50.8%	39.8%	69.7%	38.4%
2014	44.4%	61.1%	50.0%	38.9%	38.9%	66.7%	22.2%
2013	60.0%	80.0%	66.7%	60.0%	40.0%	80.0%	46.7%
2012	60.0%	60.0%	40.0%	40.0%	20.0%	80.0%	40.0%
Other	58.3%	50.0%	50.0%	66.7%	50.0%	58.3%	58.3%

BEC

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	62.4%	68.7%	51.8%	68.0%	48.8%	64.3%	73.0%
2014	55.0%	65.0%	45.0%	70.0%	60.0%	65.0%	85.0%
2013	61.5%	76.9%	69.2%	61.5%	38.5%	69.2%	76.9%
2012	100.0%	40.0%	40.0%	60.0%	40.0%	80.0%	20.0%
Other	62.5%	79.2%	50.0%	75.0%	41.7%	50.0%	66.7%

FAR

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	41.3%	27.8%	38.1%	44.3%	49.7%		45.8%
2014	42.1%	26.3%	36.8%	52.6%	42.1%		47.4%
2013	22.2%	11.1%	22.2%	33.3%	44.4%		11.1%
2012	37.5%	12.5%	25.0%	50.0%	50.0%		75.0%
Other	52.5%	47.5%	55.8%	35.0%	63.3%		46.7%

REG

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	72.6%	35.6%	73.6%	64.6%	68.7%	59.6%	57.0%
2014	62.5%	43.8%	62.5%	62.5%	62.5%	81.3%	50.0%
2013	77.8%	27.8%	94.4%	66.7%	83.3%	72.2%	61.1%
2012	50.0%	0.0%	50.0%	25.0%	25.0%	0.0%	25.0%
Other	95.0%	50.0%	75.0%	85.0%	80.0%	30.0%	80.0%

Wyoming

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	52	52	-	27	28	24	25
Sections	104	104	-	27	28	24	25
% Pass	44.2%	44.2%	-	25.9%	64.3%	37.5%	48.0%
Avg Score	70.9	70.9	-	69.3	76.4	65.8	71.2
Avg Age	29.6	29.6	-	28.6	30.4	29.7	29.8
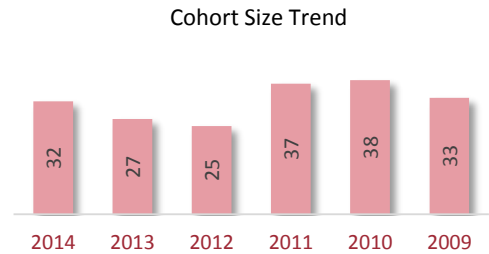
Cohort Size Trend

2014	2013	2012	2011	2010	2009
32	27	25	37	38	33

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	24	27	52	-	32	12	4	4	-	10	14	6	6	9	11
Sections	51	51	104	-	67	24	7	6	-	22	27	13	8	14	20
% Pass	39.2%	49.0%	44.2%	-	44.8%	50.0%	14.3%	25.0%	-	59.1%	40.7%	46.2%	12.5%	42.9%	45.0%
Avg Score	69.8	71.7	70.9	-	70.5	73.9	63.6	65.3	-	74.5	70.5	74.8	56.6	70.2	70.9
Avg Age	30.7	27.9	29.6	-	29.6	28.4	31.6	37.2	-	23.4	24.7	27.0	28.7	32.4	43.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	-	-	-	-
Active	-	-	-	-
Inactive	-	-	-	-
Drop	-	-	-	-
Lost Cd	-	-	-	-

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	38	70	67.3%	47.1%	70.6
<12	13	20	19.2%	45.0%	74.1
<18	3	4	3.8%	0.0%	69.8
<24	1	1	1.0%	100.0%	84.0
>24	6	9	8.7%	33.3%	64.7
Total	52	104	100%	44.2%	70.9

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	-	-	-	-	-
<12	1	4	4.00	33.3%	100.0%
<18	1	4	4.00	33.3%	100.0%
<24	1	4	4.00	33.3%	100.0%
>24	-	-	-	-	-
Total	3	12	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	27	27	25.9%	69.3	28	28	64.3%	76.4	24	24	37.5%	65.8	25	25	48.0%	71.2
2014	17	17	17.7%	68.3	19	19	57.9%	74.8	16	16	43.8%	65.5	15	15	60.0%	72.9
2013	7	7	57.1%	75.4	6	6	83.3%	79.3	4	4	25.0%	66.3	7	7	28.6%	72.1
2012	2	2	0.0%	56.5	2	2	50.0%	77.5	1	1	0.0%	72.0	2	2	0.0%	52.5
Other	1	1	0.0%	70.0	1	1	100.0%	86.0	3	3	33.3%	65.0	1	1	100.0%	76.0

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	40.7%	63.0%	51.9%	33.3%	33.3%	66.7%	29.6%
2014	41.2%	58.8%	47.1%	35.3%	35.3%	64.7%	23.5%
2013	57.1%	100.0%	85.7%	42.9%	42.9%	100.0%	57.1%
2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	46.4%	64.3%	50.0%	57.1%	53.6%	57.1%	78.6%
2014	52.6%	68.4%	47.4%	68.4%	63.2%	68.4%	84.2%
2013	50.0%	83.3%	83.3%	50.0%	50.0%	50.0%	100.0%
2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	37.5%	25.0%	37.5%	45.8%	33.3%		37.5%
2014	43.8%	31.3%	43.8%	56.3%	43.8%		50.0%
2013	50.0%	25.0%	50.0%	50.0%	25.0%		25.0%
2012	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%

| REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	64.0%	40.0%	64.0%	56.0%	60.0%	64.0%	40.0%
2014	66.7%	46.7%	66.7%	66.7%	66.7%	80.0%	53.3%
2013	85.7%	42.9%	85.7%	57.1%	71.4%	57.1%	28.6%
2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**43,740**	31,717	23,224	23,263	21,384	23,070	21,674
Sections	**109,391**	62,539	46,852	28,809	25,584	28,148	26,850
% Pass	**43.1%**	51.7%	40.0%	44.2%	51.2%	44.7%	47.1%
Avg Score	**69.3**	71.3	70.3	71.6	72.5	69.0	70.5
Avg Age	**29.5**	27.9	30.2	28.8	29.2	28.8	28.7
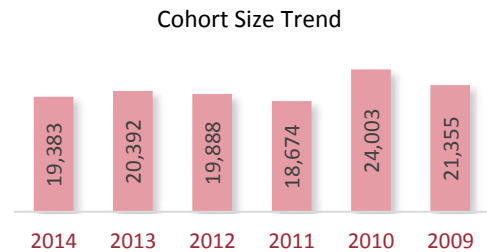
Cohort Size Trend

2014	2013	2012	2011	2010	2009
19,383	20,392	19,888	18,674	24,003	21,355

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	43,740	43,622	40,258	3,482	19,383	11,826	4,570	7,902	806	11,141	10,003	6,174	4,639	7,201	8,105
Sections	109,391	111,851	100,072	9,319	48,402	30,438	11,063	19,488	1,642	28,835	22,049	13,147	9,844	16,137	17,746
% Pass	43.1%	47.3%	47.4%	38.7%	51.9%	48.3%	40.2%	33.1%	64.9%	58.7%	44.6%	42.4%	43.0%	42.4%	37.2%
Avg Score	69.3	70.9	71.2	67.3	71.5	71.7	70.0	68.2	76.5	74.6	70.1	69.7	69.9	69.6	67.9
Avg Age	29.5	30.5	28.8	30.3	27.2	28.4	29.7	35.3	21.7	23.1	24.9	26.9	29.0	32.3	42.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	2,948	4,979	1,590	1,562
Active	15,370	5,756	2,397	5,193
Inactive	840	4,154	1,495	2,699
Drop	0	1,756	3,722	4,308
Lost Cd	0	402	1,051	1,116

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	23,387	49,546	45.3%	52.1%	71.5
<12	11,651	17,970	16.4%	50.5%	72.1
<18	7,893	12,240	11.2%	45.0%	71.1
<24	9,995	6,287	5.7%	38.8%	69.8
>24	3,995	23,348	21.3%	35.2%	68.8
Total	43,740	109,391	100%	43.1%	69.3

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	520	2,137	4.11	4.7%	97.3%
<12	2,428	10,463	4.31	21.9%	92.8%
<18	2,936	14,606	4.97	26.5%	80.4%
<24	2,043	12,106	5.93	18.4%	67.5%
>24	3,152	34,150	10.83	28.5%	36.9%
Total	11,079	73,462	6.63	100%	60.3%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	23,263	28,809	44.2%	71.6	21,384	25,584	51.2%	72.5	23,070	28,148	44.7%	69.0	21,674	26,850	47.1%	70.5
2014	11,325	13,019	48.0%	72.0	10,000	10,871	59.6%	73.8	12,272	13,737	50.3%	69.6	9,570	10,775	51.0%	71.0
2013	6,151	8,189	45.1%	72.2	5,776	7,142	54.3%	73.4	5,193	6,768	44.2%	69.5	6,358	8,339	49.7%	71.4
2012	2,041	2,731	38.2%	70.4	1,957	2,591	43.2%	71.4	2,046	2,822	38.4%	68.6	2,084	2,919	41.1%	69.7
Other	3,746	4,870	34.5%	69.6	3,651	4,980	30.3%	68.7	3,559	4,821	31.8%	66.5	3,662	4,817	36.4%	68.1

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	59.4%	59.8%	56.6%	59.4%	59.7%	62.3%	49.8%
2014	61.1%	62.6%	59.1%	61.4%	59.8%	64.5%	50.9%
2013	58.7%	60.9%	57.7%	60.0%	60.2%	62.8%	51.4%
2012	57.2%	55.0%	52.8%	57.1%	60.9%	61.0%	46.0%
Other	56.6%	51.9%	49.4%	53.7%	57.8%	55.5%	45.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	61.4%	59.6%	53.9%	64.0%	56.9%	58.7%	68.0%
2014	63.3%	63.9%	58.8%	65.5%	61.8%	62.7%	73.1%
2013	63.0%	60.7%	56.7%	64.2%	59.2%	60.5%	68.5%
2012	59.5%	55.5%	48.0%	62.0%	51.6%	55.8%	63.1%
Other	54.5%	48.7%	39.0%	60.8%	42.7%	46.5%	55.7%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	52.2%	49.4%	50.0%	60.8%	57.6%		44.4%
2014	55.0%	54.1%	54.1%	63.4%	58.3%		47.9%
2013	51.7%	49.3%	49.6%	62.3%	57.7%		43.7%
2012	47.7%	43.8%	47.4%	59.1%	57.4%		38.5%
Other	45.9%	36.9%	38.3%	50.6%	55.1%		37.2%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	65.6%	55.5%	62.4%	58.0%	60.5%	52.3%	47.2%
2014	66.9%	60.0%	64.1%	60.5%	62.6%	54.4%	49.6%
2013	67.3%	56.6%	63.7%	60.4%	61.4%	55.6%	49.1%
2012	63.7%	50.8%	60.8%	55.1%	57.4%	49.0%	41.9%
Other	60.6%	44.4%	56.8%	49.4%	55.3%	43.0%	40.6%

Male Candidates

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**43,622**	32,727	22,455	24,076	21,553	23,562	22,399
Sections	**111,851**	66,294	45,557	30,161	25,122	28,679	27,889
% Pass	**47.3%**	58.4%	43.9%	48.6%	60.1%	50.6%	51.9%
Avg Score	**70.9**	73.9	71.3	73.2	75.1	71.2	72.2
Avg Age	**30.5**	27.9	30.6	28.9	29.3	29.0	28.9
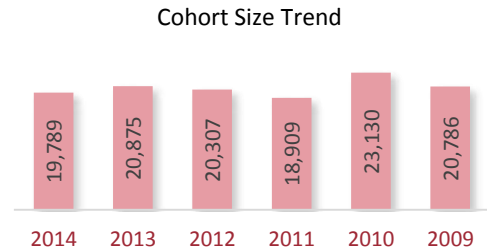
Cohort Size Trend

2014	2013	2012	2011	2010	2009
19,789	20,875	20,307	18,909	23,130	20,786

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	43,740	43,622	38,567	5,055	19,789	12,281	4,406	7,087	498	10,289	10,400	6,637	5,102	7,819	7,550
Sections	109,391	111,851	98,656	13,195	50,866	31,994	11,042	17,949	972	26,402	23,253	14,433	11,126	18,068	17,597
% Pass	43.1%	47.3%	54.1%	40.4%	58.3%	54.0%	44.3%	36.8%	71.8%	65.3%	53.1%	50.9%	49.1%	47.1%	40.6%
Avg Score	69.3	70.9	73.5	68.3	74.0	73.5	71.1	69.2	79.0	76.8	72.9	72.4	71.7	71.3	69.2
Avg Age	29.5	30.5	28.6	32.3	27.4	28.6	30.1	35.8	21.7	23.2	24.9	27.0	29.0	32.2	42.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	3,535	6,031	1,658	1,673
Active	15,326	5,372	2,191	4,433
Inactive	748	3,675	1,272	2,190
Drop	0	1,570	3,270	3,349
Lost Cd	0	429	969	987

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	24,075	52,112	46.6%	58.5%	74.0
<12	12,350	19,217	17.2%	56.4%	74.1
<18	8,025	12,564	11.2%	50.0%	72.5
<24	9,112	6,230	5.6%	42.4%	70.6
>24	3,853	21,728	19.4%	39.2%	69.9
Total	43,622	111,851	100%	47.3%	70.9

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	678	2,787	4.11	5.3%	97.3%
<12	2,857	12,278	4.30	22.2%	93.1%
<18	3,741	18,452	4.93	29.0%	81.1%
<24	2,290	13,478	5.89	17.8%	68.0%
>24	3,331	35,205	10.57	25.8%	37.8%
Total	12,897	82,200	6.37	100%	62.8%

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	24,076	30,161	48.6%	73.2	21,553	25,122	60.1%	75.1	23,562	28,679	50.6%	71.2	22,399	27,889	51.9%	72.2
2014	11,906	13,778	52.0%	73.8	10,448	11,192	69.8%	77.2	13,108	14,720	55.9%	72.1	9,975	11,176	57.7%	73.3
2013	6,696	9,037	49.6%	73.8	5,822	6,980	62.4%	75.7	5,281	6,866	51.2%	71.8	6,912	9,111	53.9%	72.9
2012	2,079	2,866	42.3%	71.9	1,865	2,460	46.3%	72.2	2,006	2,731	43.5%	69.9	2,137	2,985	45.3%	70.6
Other	3,395	4,480	38.5%	70.5	3,418	4,490	37.3%	69.9	3,167	4,362	34.7%	67.6	3,375	4,617	36.9%	68.9

AUD

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	61.6%	62.8%	59.6%	61.0%	60.6%	63.6%	55.4%
2014	63.1%	65.7%	62.7%	63.0%	60.5%	65.7%	56.7%
2013	62.1%	63.7%	59.8%	62.0%	62.3%	64.4%	57.3%
2012	58.3%	59.1%	55.4%	57.5%	60.2%	61.3%	51.6%
Other	57.3%	53.4%	51.2%	54.1%	58.1%	56.6%	49.5%

BEC

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	65.8%	70.1%	64.4%	69.8%	62.2%	63.4%	69.4%
2014	68.8%	74.1%	69.9%	72.8%	68.6%	69.1%	76.3%
2013	66.8%	71.0%	66.4%	70.3%	63.7%	64.5%	70.0%
2012	61.0%	63.9%	54.6%	62.4%	52.7%	55.2%	59.2%
Other	57.4%	59.9%	49.3%	63.8%	45.3%	48.5%	52.8%

FAR

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	56.6%	55.2%	54.4%	60.7%	60.2%		51.6%
2014	59.4%	59.5%	58.8%	64.1%	61.5%		54.9%
2013	56.3%	56.3%	54.1%	60.9%	61.4%		52.1%
2012	52.8%	48.9%	46.8%	57.0%	58.3%		45.5%
Other	48.4%	39.9%	41.5%	48.4%	54.1%		41.2%

REG

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	68.4%	58.0%	64.9%	60.8%	62.4%	57.6%	52.8%
2014	70.4%	62.0%	68.3%	64.0%	65.7%	60.8%	56.3%
2013	69.4%	59.0%	65.8%	62.7%	63.1%	59.7%	54.6%
2012	65.1%	52.0%	61.0%	57.3%	57.3%	53.1%	45.2%
Other	62.2%	47.8%	55.7%	49.5%	54.3%	46.6%	43.3%

Residency: Domestic and International

This section contains performance based on domestic or international residence. The residence is determined by the address entered in the application for examination.

Domestic Resident

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**82,911**	61,589	43,478	45,173	41,178	44,360	42,518
Sections	**211,788**	123,940	87,848	56,342	48,308	54,381	52,757
% Pass	**50.6%**	56.3%	42.5%	47.5%	57.2%	48.2%	50.3%
Avg Score	**72.3**	73.2	71.0	72.9	74.2	70.4	71.8
Avg Age	**28.8**	27.7	30.2	28.6	29.1	28.7	28.7

Cohort Size Trend

2014	2013	2012	2011	2010	2009
37,080	38,543	37,740	35,969	44,015	39,960

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	40,258	38,567	82,911	8,589	37,097	22,727	8,442	14,645	1,300	21,443	19,810	12,218	9,204	13,674	14,348
Sections	100,072	98,656	211,788	22,652	94,645	59,316	20,995	36,832	2,612	55,661	44,087	26,264	19,870	30,993	32,301
% Pass	47.4%	54.1%	50.6%	39.7%	56.8%	51.9%	42.5%	35.1%	68.8%	62.5%	49.6%	47.4%	47.1%	45.7%	39.3%
Avg Score	71.2	73.5	72.3	67.9	73.5	72.8	70.7	68.7	77.8	76.0	71.9	71.4	71.3	70.8	68.7
Avg Age	28.8	28.6	28.8	31.5	27.1	28.3	29.7	35.4	21.7	23.2	24.9	26.9	29.0	32.2	42.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	6,457	10,684	3,229	3,362
Active	29,215	10,636	4,568	9,984
Inactive	1,408	7,229	2,679	5,005
Drop	0	3,055	6,656	7,688
Lost Cd	0	773	1,944	2,120

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	45,164	97,065	45.8%	56.9%	73.5
<12	22,952	35,257	16.6%	54.3%	73.4
<18	15,131	23,403	11.1%	48.0%	72.0
<24	7,465	11,907	5.6%	41.5%	70.5
>24	18,598	44,156	20.8%	37.5%	69.4
Total	82,911	211,788	100%	50.6%	72.3

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1,205	4,939	4.10	5.1%	97.6%
<12	5,252	22,497	4.28	22.1%	93.4%
<18	6,527	32,181	4.93	27.5%	81.1%
<24	4,157	24,452	5.88	17.5%	68.0%
>24	6,591	70,204	10.65	27.8%	37.6%
Total	23,732	154,273	6.50	100%	61.5%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	45,173	56,342	47.5%	72.9	41,178	48,308	57.2%	74.2	44,360	54,381	48.2%	70.4	42,518	52,757	50.3%	71.8
2014	22,134	25,503	51.7%	73.8	19,703	21,162	66.9%	76.1	23,782	26,637	54.4%	71.5	19,020	21,343	55.8%	72.8
2013	12,139	16,308	48.1%	73.3	10,980	13,213	60.0%	74.8	10,111	13,253	48.0%	70.8	12,596	16,542	52.4%	72.4
2012	3,900	5,325	40.7%	71.4	3,562	4,667	46.1%	72.0	3,892	5,444	40.7%	69.3	3,955	5,559	43.1%	70.3
Other	7,000	9,206	36.8%	70.2	6,933	9,266	33.8%	69.1	6,575	9,047	32.9%	66.8	6,947	9,313	37.0%	68.6

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	61.6%	62.9%	59.2%	61.1%	60.5%	65.1%	53.1%
2014	63.7%	66.3%	62.6%	63.6%	61.0%	67.6%	54.7%
2013	61.0%	63.8%	59.5%	61.5%	61.2%	65.7%	54.6%
2012	58.2%	58.4%	54.7%	57.9%	60.2%	62.7%	49.2%
Other	57.6%	53.2%	50.3%	54.4%	57.9%	57.4%	47.8%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	65.0%	64.4%	58.2%	69.1%	59.0%	60.8%	72.7%
2014	68.1%	69.4%	64.5%	71.8%	65.8%	66.6%	78.8%
2013	66.3%	64.9%	60.1%	69.2%	60.6%	62.0%	73.8%
2012	61.5%	58.0%	49.4%	65.1%	50.4%	53.8%	66.4%
Other	56.0%	53.0%	41.9%	63.5%	41.7%	46.1%	56.6%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	54.7%	52.7%	52.7%	60.6%	59.6%		48.9%
2014	58.2%	58.0%	57.7%	64.3%	61.1%		52.7%
2013	54.2%	52.8%	51.8%	61.2%	60.0%		48.7%
2012	49.8%	46.0%	46.8%	56.8%	58.2%		42.5%
Other	46.0%	37.5%	39.4%	48.4%	54.5%		39.5%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	68.7%	57.2%	64.3%	59.9%	62.4%	55.0%	50.9%
2014	70.8%	62.1%	67.5%	63.4%	65.7%	58.5%	54.2%
2013	69.8%	57.8%	65.1%	61.7%	62.8%	57.3%	52.7%
2012	65.9%	51.2%	60.6%	55.8%	57.9%	50.4%	44.4%
Other	62.5%	45.9%	56.6%	49.6%	55.3%	44.1%	42.3%

International Resident

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**8,589**	6,296	4,566	4,805	4,237	4,864	3,966
Sections	**22,652**	12,339	10,313	6,144	5,488	5,816	5,204
% Pass	**39.7%**	42.2%	36.6%	36.2%	40.3%	42.7%	39.7%
Avg Score	**67.9**	66.9	69.0	67.2	70.1	67.3	67.0
Avg Age	**31.5**	30.6	32.6	31.6	31.7	31.6	31.2
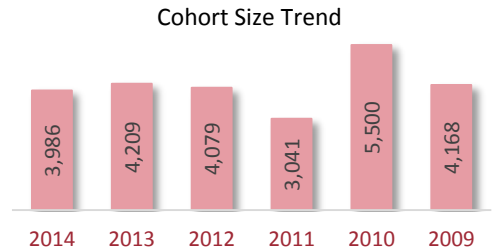
Cohort Size Trend

2014	2013	2012	2011	2010	2009
3,986	4,209	4,079	3,041	5,500	4,168

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	U.S.A.	Int'l	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	3,482	5,055	82,911	8,589	4,008	2,447	982	1,152	64	846	1,454	1,231	1,091	2,165	2,341
Sections	9,319	13,195	211,788	22,652	10,183	6,763	2,543	3,163	147	2,153	3,566	2,960	2,511	5,475	5,840
% Pass	38.7%	40.4%	50.6%	39.7%	39.8%	44.2%	38.0%	29.2%	48.3%	45.6%	41.3%	41.6%	40.3%	39.5%	35.2%
Avg Score	67.3	68.3	72.3	67.9	66.1	70.5	69.0	66.8	71.3	68.6	67.5	68.6	67.9	68.3	67.0
Avg Age	30.3	32.3	28.8	31.5	30.2	31.0	32.5	38.0	21.6	23.2	25.0	27.0	29.0	32.3	41.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	368	987	343	218
Active	3,339	1,239	516	778
Inactive	279	1,060	367	467
Drop	0	481	1,012	811
Lost Cd	0	103	245	197

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	4,741	10,386	45.9%	40.5%	66.3
<12	2,263	4,011	17.7%	45.9%	70.8
<18	1,662	2,874	12.7%	42.0%	70.1
<24	828	1,416	6.3%	33.3%	67.8
>24	1,560	3,965	17.5%	31.8%	67.4
Total	8,589	22,652	100%	39.7%	67.9

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	93	395	4.25	4.9%	94.2%
<12	275	1,287	4.68	14.4%	85.5%
<18	557	2,921	5.24	29.1%	76.3%
<24	430	2,625	6.10	22.4%	65.5%
>24	561	6,202	11.06	29.3%	36.2%
Total	1,916	13,430	7.01	100%	57.1%

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	4,805	6,144	36.2%	67.2	4,237	5,488	40.3%	70.1	4,864	5,816	42.7%	67.3	3,966	5,204	39.7%	67.0
2014	2,377	2,825	34.5%	64.8	1,916	2,194	43.2%	69.1	2,959	3,363	43.5%	66.4	1,553	1,801	37.2%	63.7
2013	1,380	1,897	41.3%	70.4	1,258	1,723	44.9%	72.1	936	1,201	43.7%	69.1	1,408	1,942	46.8%	70.1
2012	453	627	36.7%	69.2	473	705	33.9%	70.1	400	502	43.0%	68.3	490	709	39.6%	68.2
Other	595	795	28.9%	65.9	590	866	27.2%	68.4	569	750	34.2%	67.4	515	752	27.5%	65.1

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	51.8%	45.9%	47.6%	51.0%	55.9%	43.3%	47.1%
2014	48.8%	44.5%	45.2%	48.1%	50.5%	41.4%	45.5%
2013	56.5%	50.0%	52.5%	57.3%	62.6%	47.7%	52.7%
2012	55.7%	47.5%	49.1%	54.7%	63.2%	47.2%	46.4%
Other	49.6%	41.0%	44.4%	44.9%	56.2%	37.8%	40.9%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	49.6%	66.9%	64.6%	47.9%	61.5%	61.3%	32.5%
2014	45.8%	65.0%	62.6%	44.9%	58.1%	58.4%	36.1%
2013	55.1%	71.8%	70.9%	52.6%	66.8%	66.5%	33.1%
2012	52.3%	68.8%	61.8%	47.0%	60.7%	64.1%	27.2%
Other	48.1%	61.3%	60.0%	48.0%	62.0%	57.6%	24.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	51.0%	48.6%	48.0%	60.9%	52.9%		39.7%
2014	49.8%	48.1%	47.1%	59.1%	51.7%		41.5%
2013	51.9%	52.9%	52.6%	65.5%	54.9%		39.6%
2012	53.4%	49.8%	48.6%	68.5%	55.6%		37.7%
Other	53.9%	43.4%	44.7%	57.5%	54.0%		32.1%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	50.9%	51.8%	55.8%	52.8%	50.2%	52.7%	38.8%
2014	44.9%	47.9%	50.4%	46.6%	45.5%	47.1%	38.3%
2013	57.6%	57.5%	61.2%	60.1%	56.0%	60.5%	44.0%
2012	54.6%	53.2%	59.2%	56.3%	51.8%	53.5%	35.4%
Other	47.6%	46.9%	53.9%	48.1%	47.4%	48.1%	29.2%
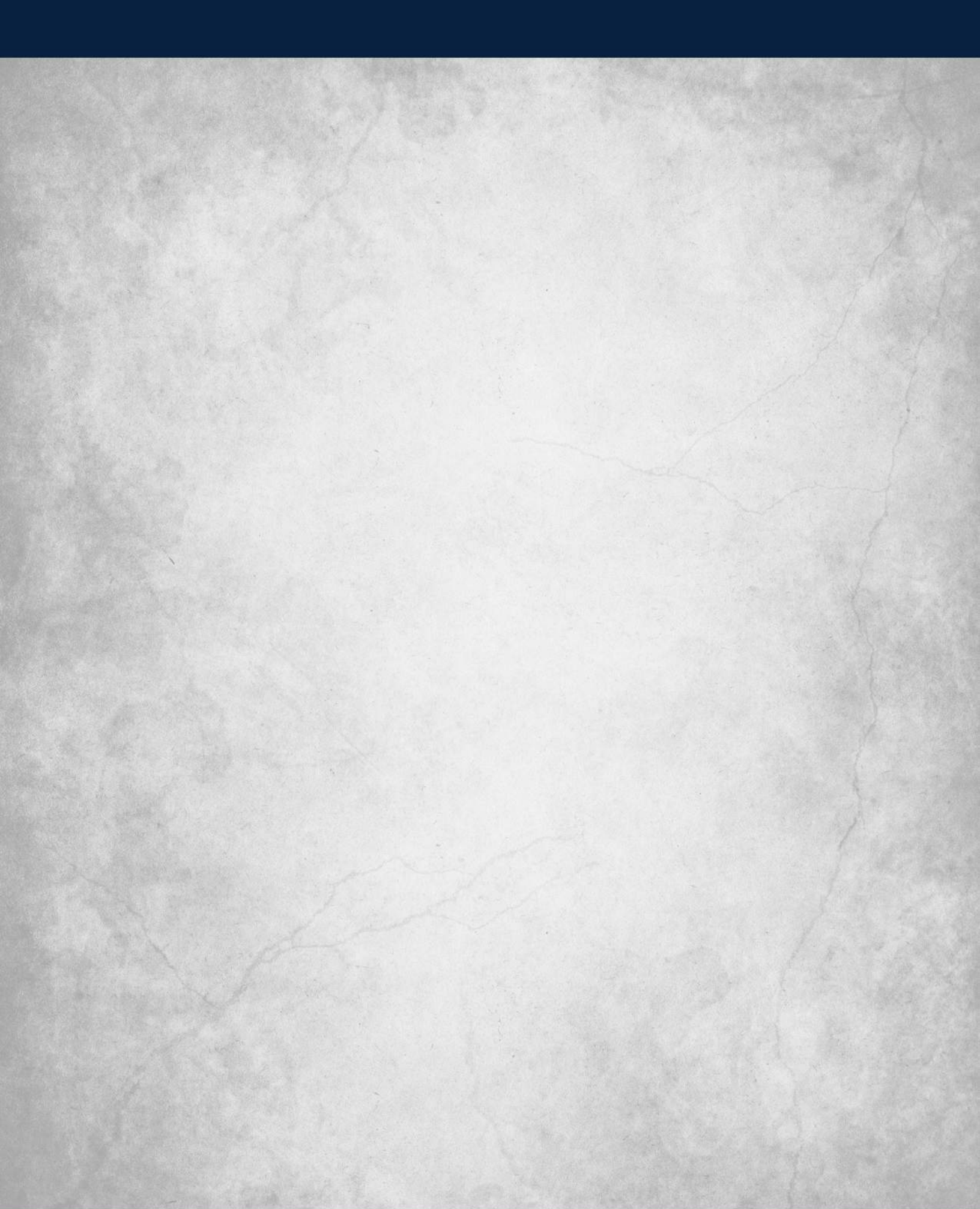
Residency: Country of Origin

This section contains performance based on the country of residence. The residence is determined by the address entered in the 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 (2013)	Candidates (2014)	Growth 1-Year	Growth 3-Year	Average Score	Average Pass Rate
1	Japan	1,985	1,799	(9.4%)	(23.0%)	66.7	32.8%
2	Korea, Republic of	1,352	1,306	(3.4%)	(21.4%)	69.4	44.1%
3	China	1,007	1,016	0.9%	167.4%	68.8	46.3%
4	United Arab Emirates	581	585	0.7%	112.7%	67.6	39.1%
5	India	428	555	29.7%	63.7%	63.9	34.9%
6	Canada	530	425	(19.8%)	(41.4%)	71.0	47.9%
7	Saudi Arabia	306	346	13.1%	129.1%	66.9	38.5%
8	Egypt	298	289	(3.0%)	33.2%	70.2	45.4%
9	Taiwan	271	260	(4.1%)	12.6%	68.2	40.3%
10	Jordan	188	203	8.0%	97.1%	68.3	41.9%
11	Kuwait	163	188	15.3%	154.1%	66.8	40.1%
12	Bahrain	206	184	(10.7%)	67.3%	62.7	29.9%
13	Lebanon	229	166	(27.5%)	48.2%	71.6	49.9%
14	Bahamas	151	155	2.6%	15.7%	67.3	29.0%
15	Hong Kong	147	124	(15.6%)	(34.4%)	69.3	38.3%
16	Jamaica	100	122	22.0%	20.8%	63.3	20.1%
17	Qatar	71	76	7.0%	55.1%	67.7	42.5%
18	Bermuda	58	60	3.4%	17.6%	68.6	35.1%
19	Palestinian Territory	64	58	(9.4%)	262.5%	65.9	41.5%
20	Cayman Islands	64	58	(9.4%)	(3.3%)	64.3	19.7%
21	Germany	51	48	(5.9%)	(7.7%)	71.6	53.3%
22	Singapore	35	38	8.6%	81.0%	72.4	44.4%
23	Russian Federation	32	34	6.3%	(12.8%)	67.1	33.7%
24	Oman	40	30	(25.0%)	25.0%	71.1	45.3%
25	Australia	18	23	27.8%	21.1%	69.8	45.6%
26	Israel	25	23	(8.0%)	21.1%	74.9	62.3%
27	Curaçao	26	23	(11.5%)	0.0%	69.3	41.3%
28	United Kingdom	27	23	(14.8%)	9.5%	69.7	50.0%
29	Brazil	16	18	12.5%	125.0%	76.5	65.6%
30	Kazakhstan	26	17	(34.6%)	0.0%	71.0	41.7%

The Uniform CPA Examination continued its international presence. In 2014:

8,589 candidates from **101** countries other than the U.S. sat for **22,652** sections
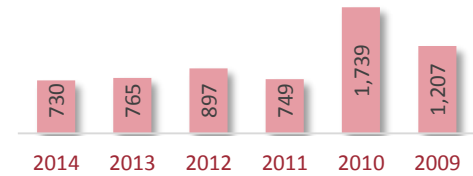
Of those

40.5% were Women and **12.1%** had earned a Masters Degree

Country - Japan

	Overall	Exam Type		Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**1,799**	1,191	1,090	928	799	1,087	682
Sections	**4,752**	2,101	2,651	1,280	1,172	1,355	945
% Pass	**32.8%**	35.7%	30.5%	28.6%	28.1%	38.4%	36.4%
Avg Score	**66.7**	64.9	68.1	64.8	68.9	66.5	66.8
Avg Age	**36.2**	34.5	37.6	36.3	36.4	35.9	36.2

Cohort Size Trend

2014	2013	2012	2011	2010	2009
730	765	897	749	1,739	1,207

	Gender*		Residence		Cohort Year				Age at Time of Examination						
	Female	Male	-	-	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	483	1,313	-	-	735	450	244	370	4	37	106	186	229	470	861
Sections	1,260	3,484	-	-	1,709	1,299	654	1,090	7	85	241	416	537	1,203	2,263
% Pass	32.1%	33.1%	-	-	34.5%	36.8%	34.4%	24.0%	42.9%	37.7%	34.9%	40.6%	36.5%	33.8%	29.6%
Avg Score	66.0	66.9	-	-	64.7	69.1	68.3	66.0	64.3	67.4	66.4	68.6	67.0	66.8	66.2
Avg Age	36.3	36.1	-	-	34.2	34.6	37.1	41.9	21.7	23.4	25.2	27.1	29.0	32.3	43.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	39	145	76	65
Active	635	240	135	258
Inactive	56	221	104	154
Drop	0	107	233	269
Lost Cd	0	25	56	65

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	902	1,746	36.7%	35.6%	64.9
<12	459	764	16.1%	40.3%	70.3
<18	328	569	12.0%	33.7%	68.1
<24	209	356	7.5%	25.0%	66.4
>24	485	1,317	27.7%	26.5%	66.4
Total	1,799	4,752	100%	32.8%	66.7

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	2	9	4.50	0.6%	88.9%
<12	37	171	4.62	11.4%	86.5%
<18	83	454	5.47	25.5%	73.1%
<24	62	400	6.45	19.1%	62.0%
>24	141	1,933	13.71	43.4%	29.2%
Total	325	2,967	9.13	100%	43.8%

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	928	1,280	28.6%	64.8	799	1,172	28.1%	68.9	1,087	1,355	38.4%	66.5	682	945	36.4%	66.8
2014	336	406	23.7%	59.8	280	332	34.6%	68.6	616	729	39.4%	65.2	200	242	38.0%	65.7
2013	283	417	36.9%	69.1	221	339	30.1%	69.9	165	216	41.2%	68.8	230	327	40.7%	68.4
2012	125	181	34.3%	68.3	119	196	26.5%	69.4	103	128	41.4%	67.7	100	149	38.9%	67.3
Other	184	276	21.7%	63.2	179	305	18.6%	67.4	203	282	29.7%	67.2	152	227	28.2%	65.4

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	46.1%	39.9%	42.3%	41.6%	54.5%	29.5%	43.8%
2014	39.7%	34.7%	35.5%	33.7%	42.6%	26.4%	39.2%
2013	51.8%	47.2%	51.8%	49.9%	61.9%	34.8%	51.8%
2012	51.9%	46.4%	49.2%	48.1%	66.3%	37.0%	49.7%
Other	45.2%	33.4%	35.3%	39.0%	56.9%	21.9%	36.1%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	40.2%	69.3%	70.3%	49.9%	67.9%	62.9%	9.6%
2014	39.2%	68.7%	68.7%	50.3%	64.2%	59.3%	9.6%
2013	40.4%	70.8%	74.0%	54.3%	69.9%	68.7%	10.0%
2012	46.9%	76.5%	71.9%	46.9%	67.9%	67.4%	7.7%
Other	37.3%	63.4%	67.2%	45.9%	71.1%	58.2%	10.3%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	46.2%	45.8%	44.1%	60.8%	54.2%		36.4%
2014	45.1%	43.5%	42.9%	59.3%	52.8%		37.5%
2013	47.2%	56.5%	51.9%	66.2%	60.2%		35.7%
2012	45.3%	46.1%	43.0%	66.4%	52.3%		39.1%
Other	49.3%	44.3%	41.7%	58.3%	54.4%		32.3%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	40.9%	48.1%	56.7%	55.6%	50.5%	56.4%	37.6%
2014	33.5%	49.2%	53.7%	51.7%	44.2%	55.0%	40.5%
2013	47.4%	51.1%	57.2%	62.7%	53.5%	61.8%	40.4%
2012	46.3%	49.0%	57.7%	53.0%	50.3%	56.4%	31.5%
Other	37.4%	41.4%	59.3%	51.9%	54.2%	50.4%	33.7%

Country - Korea, Republic of

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,306	944	752	858	722	883	749
Sections	4,175	2,223	1,952	1,119	994	1,067	995
% Pass	44.1%	46.1%	41.8%	39.8%	44.6%	48.7%	43.5%
Avg Score	69.4	68.8	70.1	68.6	71.2	70.2	67.8
Avg Age	29.6	29.1	30.2	29.9	29.4	29.8	29.2
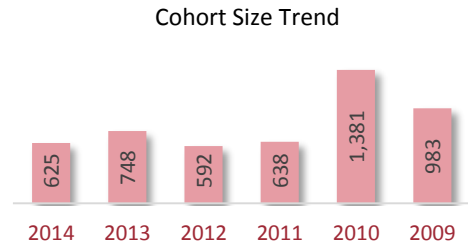
Cohort Size Trend

2014	2013	2012	2011	2010	2009
625	748	592	638	1,381	983

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	-	-	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	637	659	-	-	630	414	106	156	11	121	238	246	188	369	235
Sections	2,020	2,120	-	-	2,121	1,276	298	480	40	426	794	724	506	1,034	651
% Pass	42.1%	46.3%	-	-	45.4%	44.3%	42.6%	37.3%	65.0%	53.5%	50.5%	46.6%	39.9%	41.9%	32.9%
Avg Score	68.5	70.3	-	-	69.0	70.5	70.2	68.1	76.4	72.7	71.1	70.8	67.4	68.9	65.6
Avg Age	28.5	30.7	-	-	28.8	29.6	30.0	34.7	21.4	23.1	25.0	27.0	29.0	32.3	39.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	123	195	39	37
Active	461	180	48	101
Inactive	41	166	42	65
Drop	0	74	135	92
Lost Cd	0	7	10	3

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	753	2,172	52.0%	46.2%	69.5
<12	367	780	18.7%	44.6%	70.0
<18	238	455	10.9%	44.2%	70.4
<24	102	203	4.9%	35.5%	68.1
>24	197	565	13.5%	38.2%	68.0
Total	1,306	4,175	100%	44.1%	69.4

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	31	139	4.48	7.9%	89.2%
<12	92	447	4.86	23.4%	82.3%
<18	119	721	6.06	30.2%	66.0%
<24	76	529	6.96	19.3%	57.5%
>24	76	871	11.46	19.3%	34.9%
Total	394	2,707	6.87	100%	58.2%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	858	1,119	39.8%	68.6	722	994	44.6%	71.2	883	1,067	48.7%	70.2	749	995	43.5%	67.8
2014	488	618	40.8%	68.4	314	397	44.8%	70.4	574	666	52.0%	70.6	359	440	42.5%	66.3
2013	223	305	38.7%	69.0	256	376	47.6%	73.0	164	226	38.9%	68.6	260	369	48.8%	70.2
2012	58	78	43.6%	70.8	63	97	39.2%	70.6	45	55	49.1%	71.1	49	68	41.2%	68.0
Other	89	118	37.0%	68.5	89	124	44.9%	70.6	100	120	56.2%	72.2	81	118	27.5%	62.1

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	50.9%	43.2%	42.4%	47.9%	55.1%	43.2%	57.2%
2014	49.8%	44.8%	43.2%	48.2%	55.7%	41.1%	57.4%
2013	54.1%	44.6%	40.3%	47.9%	57.7%	43.9%	57.1%
2012	53.9%	47.4%	41.0%	51.3%	57.7%	55.1%	52.6%
Other	46.8%	27.9%	44.4%	44.2%	44.3%	45.0%	59.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	48.6%	71.8%	67.2%	42.0%	62.6%	66.0%	40.3%
2014	42.8%	66.3%	62.7%	36.0%	57.7%	64.5%	44.3%
2013	57.2%	77.4%	72.1%	47.9%	66.8%	68.4%	41.5%
2012	50.5%	69.1%	57.7%	36.1%	67.0%	74.2%	28.9%
Other	43.0%	77.3%	75.9%	50.5%	65.3%	58.5%	30.5%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	49.6%	52.5%	51.2%	72.4%	59.2%		46.6%
2014	50.3%	55.7%	52.0%	70.4%	58.9%		50.8%
2013	38.1%	46.9%	44.3%	76.1%	54.9%		40.3%
2012	60.0%	47.3%	45.5%	81.8%	58.2%		41.8%
Other	60.0%	45.5%	60.6%	73.8%	68.8%		34.9%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	42.6%	48.8%	52.6%	53.8%	50.5%	52.0%	44.0%
2014	40.2%	50.7%	49.6%	50.0%	47.5%	51.1%	45.5%
2013	48.2%	49.1%	58.3%	61.0%	57.5%	59.4%	48.0%
2012	30.9%	44.1%	58.8%	63.2%	52.9%	44.1%	44.1%
Other	42.5%	42.4%	44.1%	42.3%	39.7%	37.1%	24.7%

Country - India

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	555	410	251	434	404	382	419
Sections	1,887	1,292	595	517	454	428	488
% Pass	34.9%	33.7%	37.5%	27.3%	41.9%	37.2%	34.4%
Avg Score	63.9	62.5	66.8	62.7	68.0	63.5	61.6
Avg Age	28.6	28.3	29.3	28.8	28.5	28.4	28.6

Cohort Size Trend
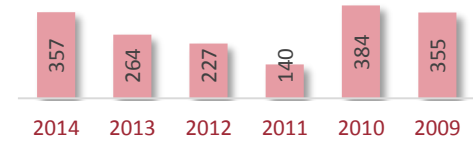
2014	2013	2012	2011	2010	2009
357	264	227	140	384	355

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	-	-	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	213	340	-	-	356	127	42	30	5	110	159	92	48	99	84
Sections	738	1,147	-	-	1,333	354	124	76	13	357	519	288	147	318	245
% Pass	32.1%	36.6%	-	-	33.8%	40.1%	35.5%	35.8%	30.8%	36.4%	33.5%	32.6%	34.7%	34.6%	38.8%
Avg Score	62.5	64.8	-	-	63.1	65.6	68.0	64.4	61.1	61.8	62.9	63.4	64.5	66.2	66.4
Avg Age	26.6	29.8	-	-	28.0	29.6	29.1	37.1	21.6	23.2	25.0	27.0	29.0	32.4	41.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	57	57	15	12
Active	282	62	19	26
Inactive	18	72	20	7
Drop	0	21	60	37
Lost Cd	0	7	10	3

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	389	1,333	70.6%	33.6%	62.8
<12	94	207	11.0%	41.1%	66.8
<18	80	174	9.2%	36.8%	66.4
<24	28	61	3.2%	34.4%	65.3
>24	45	112	5.9%	35.7%	66.0
Total	555	1,887	100%	34.9%	63.9

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	25	103	4.12	17.7%	97.1%
<12	32	156	4.88	22.7%	82.1%
<18	37	203	5.49	26.2%	72.9%
<24	20	133	6.65	14.2%	60.2%
>24	27	308	11.41	19.1%	35.1%
Total	141	903	6.40	100%	62.5%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	434	517	27.3%	62.7	404	454	41.9%	68.0	382	428	37.2%	63.5	419	488	34.4%	61.6
2014	305	352	23.9%	61.0	310	338	43.5%	68.5	293	321	36.5%	62.9	290	322	31.7%	60.0
2013	82	107	36.5%	66.8	56	71	40.9%	67.2	57	67	41.8%	63.6	85	109	42.2%	64.8
2012	26	33	36.4%	68.2	22	27	25.9%	68.1	23	28	35.7%	68.5	27	36	41.7%	67.3
Other	21	25	23.2%	62.3	16	18	50.0%	66.1	9	12	50.7%	70.4	17	21	30.6%	58.1

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	48.8%	39.6%	39.5%	49.9%	48.4%	43.4%	37.8%
2014	45.5%	38.1%	34.9%	46.6%	44.0%	40.1%	34.7%
2013	57.9%	47.7%	48.6%	57.9%	58.9%	48.6%	45.8%
2012	57.6%	42.4%	51.5%	57.6%	63.6%	57.6%	45.5%
Other	51.6%	27.0%	54.4%	56.7%	52.6%	53.4%	42.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	45.7%	58.1%	57.7%	43.5%	49.0%	53.8%	48.8%
2014	44.4%	59.2%	60.4%	44.4%	50.9%	55.9%	47.6%
2013	52.1%	57.8%	49.3%	46.5%	40.9%	46.5%	52.1%
2012	44.4%	48.2%	44.4%	37.0%	37.0%	51.9%	55.6%
Other	51.1%	51.1%	54.4%	25.6%	56.7%	42.2%	50.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	51.4%	45.6%	44.3%	52.4%	45.4%		37.0%
2014	51.7%	42.4%	40.5%	49.8%	45.5%		39.3%
2013	47.8%	53.7%	55.2%	61.2%	43.3%		29.9%
2012	50.0%	57.1%	64.3%	71.4%	50.0%		28.6%
Other	67.3%	71.3%	47.3%	30.7%	44.7%		30.7%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	43.7%	49.9%	47.9%	39.9%	41.1%	40.4%	34.7%
2014	40.7%	44.7%	45.0%	37.0%	39.4%	37.3%	35.1%
2013	58.7%	60.6%	56.9%	50.5%	44.0%	47.7%	33.9%
2012	50.0%	63.9%	58.3%	50.0%	55.6%	50.0%	33.3%
Other	11.1%	62.5%	34.7%	22.2%	30.6%	41.7%	33.3%

Country - China

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,016	828	439	554	575	575	504
Sections	2,601	1,722	879	675	663	643	620
% Pass	46.3%	47.4%	44.1%	43.1%	48.7%	50.1%	43.4%
Avg Score	68.8	68.1	69.9	69.3	70.6	67.4	67.6
Avg Age	31.1	30.9	31.5	30.9	31.5	31.2	30.8

Cohort Size Trend
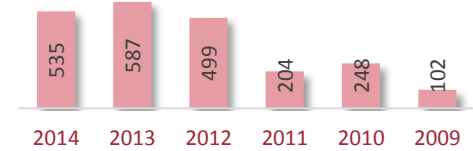
2014	2013	2012	2011	2010	2009
535	587	499	204	248	102

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	-	-	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	740	274	-	-	540	349	97	30	2	63	159	138	137	336	229
Sections	1,886	709	-	-	1,385	916	230	70	2	142	352	332	325	868	580
% Pass	44.3%	52.1%	-	-	45.3%	48.6%	47.0%	49.1%	50.0%	40.1%	42.9%	46.4%	43.7%	47.2%	50.0%
Avg Score	68.0	70.9	-	-	66.9	71.2	70.3	72.4	65.5	64.5	65.6	68.6	67.8	69.8	70.8
Avg Age	30.9	31.7	-	-	30.7	31.6	31.2	35.4	21.5	23.3	25.0	27.0	29.1	32.3	38.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	56	159	46	6
Active	419	167	45	17
Inactive	60	127	46	8
Drop	0	64	87	29
Lost Cd	0	8	34	6

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	627	1,406	54.1%	46.0%	67.1
<12	294	561	21.6%	48.8%	71.8
<18	212	363	14.0%	47.7%	71.0
<24	79	142	5.5%	43.7%	69.8
>24	61	129	5.0%	38.0%	66.5
Total	1,016	2,601	100%	46.3%	68.8

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	12	51	4.25	4.5%	94.1%
<12	44	204	4.64	16.5%	86.3%
<18	87	429	4.93	32.6%	81.1%
<24	72	442	6.14	27.0%	65.2%
>24	52	409	7.87	19.5%	50.9%
Total	267	1,535	5.75	100%	69.6%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	554	675	43.1%	69.3	575	663	48.7%	70.6	575	643	50.1%	67.4	504	620	43.4%	67.6
2014	293	334	41.0%	66.4	347	381	45.9%	69.1	402	438	51.6%	67.1	205	232	38.4%	63.7
2013	202	268	46.6%	72.6	179	218	54.6%	72.7	118	141	44.0%	67.2	227	289	48.1%	70.6
2012	41	52	50.0%	73.1	36	50	42.0%	71.8	42	49	53.1%	69.1	56	79	44.3%	68.2
Other	18	21	30.9%	67.1	13	14	40.5%	72.1	13	15	65.6%	74.9	16	20	46.5%	71.3

AUD

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	51.7%	52.4%	55.2%	55.9%	55.3%	53.8%	52.8%
2014	49.1%	49.4%	53.0%	50.0%	52.1%	49.7%	50.3%
2013	56.7%	53.7%	57.8%	61.2%	57.8%	56.3%	59.0%
2012	55.8%	63.5%	57.7%	73.1%	67.3%	63.5%	51.9%
Other	29.2%	61.8%	55.9%	53.5%	51.0%	71.2%	26.0%

BEC

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	50.8%	69.0%	71.0%	43.1%	65.8%	62.3%	33.8%
2014	47.0%	66.7%	68.2%	42.0%	62.5%	57.2%	34.1%
2013	57.3%	73.9%	75.7%	43.6%	72.5%	69.3%	33.9%
2012	46.0%	76.0%	70.0%	46.0%	70.0%	70.0%	34.0%
Other	74.6%	46.0%	84.1%	59.5%	50.8%	79.4%	20.6%

FAR

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	53.4%	54.4%	52.8%	55.6%	46.2%		47.2%
2014	52.7%	53.7%	52.7%	55.3%	47.0%		49.3%
2013	51.1%	53.2%	51.1%	53.2%	41.1%		39.0%
2012	59.2%	63.3%	49.0%	63.3%	49.0%		44.9%
Other	78.1%	59.4%	81.3%	65.6%	59.4%		65.6%

REG

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	57.3%	56.0%	54.7%	56.2%	52.1%	54.9%	43.3%
2014	50.9%	50.9%	49.6%	50.9%	47.8%	50.9%	37.9%
2013	61.6%	62.3%	58.8%	60.9%	55.4%	57.1%	48.4%
2012	65.8%	50.6%	55.7%	58.2%	48.1%	58.2%	40.5%
Other	49.3%	50.7%	59.0%	50.0%	74.3%	65.3%	48.6%

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	585	459	285	287	259	278	231
Sections	1,323	764	559	367	315	333	308
% Pass	39.2%	41.6%	35.8%	34.1%	42.5%	39.0%	41.9%
Avg Score	67.6	66.0	69.7	66.3	69.9	66.5	67.9
Avg Age	32.3	32.3	32.2	32.1	33.0	31.7	32.5

Cohort Size Trend
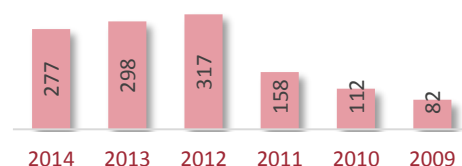
2014	2013	2012	2011	2010	2009
277	298	317	158	112	82

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	-	-	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	140	445	-	-	278	176	74	57	12	65	85	67	69	140	202
Sections	314	1,009	-	-	549	463	164	147	24	139	175	113	128	289	455
% Pass	31.2%	41.6%	-	-	35.2%	49.0%	34.8%	36.9%	45.8%	39.6%	28.6%	45.1%	41.4%	41.5%	39.1%
Avg Score	65.8	68.1	-	-	63.2	72.1	69.6	70.3	70.2	67.7	63.4	68.3	69.3	69.6	67.1
Avg Age	28.8	33.4	-	-	32.2	32.0	32.4	34.3	21.6	23.1	25.1	27.1	29.0	32.6	40.5

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	11	72	20	4
Active	250	87	40	36
Inactive	16	84	32	20
Drop	0	41	101	40
Lost Cd	0	2	22	7

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	338	565	42.7%	36.3%	63.6
<12	182	267	20.2%	49.1%	71.7
<18	124	197	14.9%	43.7%	71.1
<24	65	93	7.0%	40.9%	72.5
>24	91	201	15.2%	28.9%	67.4
Total	585	1,323	100%	39.2%	67.6

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	3	12	4.00	2.8%	100.0%
<12	8	36	4.50	7.5%	88.9%
<18	38	175	4.61	35.5%	86.9%
<24	34	196	5.76	31.8%	69.4%
>24	24	211	8.79	22.4%	45.5%
Total	107	630	5.89	100%	67.9%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	287	367	34.1%	66.3	259	315	42.5%	69.9	278	333	39.0%	66.5	231	308	41.9%	67.9
2014	136	165	29.7%	61.9	115	125	43.2%	66.5	151	169	36.1%	63.5	79	90	32.2%	60.5
2013	89	124	40.3%	70.6	86	107	53.3%	73.0	78	105	46.7%	71.6	93	127	55.9%	73.1
2012	27	33	33.3%	67.8	34	51	29.4%	71.4	22	23	43.5%	66.0	37	57	36.8%	70.3
Other	35	45	51.5%	72.7	24	32	39.7%	73.4	27	36	24.4%	65.5	22	34	20.1%	65.5

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	53.9%	44.2%	51.7%	52.5%	56.2%	47.9%	45.4%
2014	46.1%	40.6%	48.5%	49.7%	43.6%	41.8%	38.8%
2013	59.7%	51.6%	49.2%	59.7%	67.7%	52.4%	52.4%
2012	57.6%	54.6%	54.6%	45.5%	60.6%	48.5%	30.3%
Other	66.6%	31.5%	68.6%	50.8%	72.4%	59.4%	65.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	53.8%	66.4%	61.4%	51.8%	57.8%	62.2%	36.4%
2014	46.4%	57.6%	58.4%	48.8%	52.8%	60.0%	32.8%
2013	61.7%	75.7%	72.0%	51.4%	66.4%	61.7%	40.2%
2012	54.9%	70.6%	52.9%	64.7%	54.9%	60.8%	33.3%
Other	59.5%	69.3%	49.9%	49.7%	55.3%	77.0%	44.3%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	55.2%	46.4%	45.3%	55.0%	53.4%		35.7%
2014	49.7%	45.0%	39.1%	51.5%	52.1%		33.1%
2013	61.9%	58.1%	59.1%	66.7%	61.9%		43.8%
2012	52.2%	39.1%	60.9%	60.9%	56.5%		30.4%
Other	68.6%	26.8%	27.8%	35.9%	33.5%		31.3%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	59.8%	60.2%	59.8%	53.2%	53.7%	53.7%	40.1%
2014	48.9%	46.7%	45.6%	36.7%	40.0%	41.1%	32.2%
2013	69.3%	73.2%	68.5%	61.4%	64.6%	66.1%	54.3%
2012	56.1%	57.9%	64.9%	71.9%	54.4%	52.6%	35.1%
Other	65.2%	57.1%	65.8%	45.8%	55.9%	48.0%	16.8%

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**425**	324	229	214	196	208	223
Sections	**1,023**	593	430	258	228	260	277
% Pass	**47.9%**	52.3%	41.9%	50.0%	59.7%	40.4%	43.3%
Avg Score	**71.0**	71.1	70.8	72.9	74.3	68.5	68.8
Avg Age	**32.6**	32.1	33.4	32.7	32.7	32.5	32.5

Cohort Size Trend
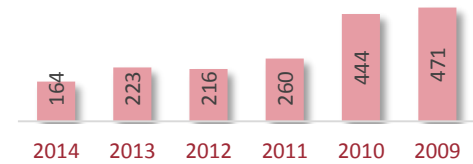
2014	2013	2012	2011	2010	2009
164	223	216	260	444	471

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	-	-	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	206	206	-	-	165	139	43	78	2	27	80	59	40	103	146
Sections	493	490	-	-	386	347	111	179	2	72	203	115	68	234	329
% Pass	47.9%	48.4%	-	-	48.7%	53.9%	45.1%	32.3%	50.0%	50.0%	46.8%	48.7%	54.4%	47.9%	46.5%
Avg Score	70.4	71.7	-	-	69.9	73.4	71.0	66.0	69.5	71.9	71.2	70.6	71.5	71.4	70.4
Avg Age	31.9	33.1	-	-	31.6	31.4	33.6	39.1	21.5	23.3	25.0	26.8	29.0	32.3	42.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	14	67	15	17
Active	131	59	23	53
Inactive	19	52	13	36
Drop	0	21	53	71
Lost Cd	0	9	12	12

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	219	432	42.2%	51.2%	70.3
<12	134	201	19.6%	53.2%	74.5
<18	72	105	10.3%	52.4%	72.4
<24	43	66	6.5%	34.9%	69.2
>24	99	219	21.4%	38.4%	68.9
Total	425	1,023	100%	47.9%	71.0

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	3	13	4.33	2.7%	92.3%
<12	11	48	4.36	9.7%	91.7%
<18	36	172	4.78	31.9%	83.7%
<24	31	168	5.42	27.4%	73.8%
>24	32	341	10.66	28.3%	37.5%
Total	113	742	6.57	100%	60.9%

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	214	258	50.0%	72.9	196	228	59.7%	74.3	208	260	40.4%	68.5	223	277	43.3%	68.8
2014	85	96	46.9%	71.7	81	89	59.6%	73.7	106	122	48.4%	68.5	69	79	39.2%	65.5
2013	71	88	62.5%	76.9	56	66	63.6%	75.5	51	68	35.3%	69.7	96	125	52.8%	72.0
2012	21	28	46.4%	70.6	19	26	61.5%	75.7	17	26	34.6%	67.2	22	31	38.7%	70.5
Other	37	46	28.3%	66.3	40	47	56.7%	72.1	34	44	24.6%	64.8	36	42	19.9%	62.5

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	54.1%	54.6%	60.4%	57.6%	57.0%	57.6%	59.1%
2014	58.3%	56.3%	57.3%	51.0%	52.1%	58.3%	66.7%
2013	59.1%	58.0%	73.9%	73.9%	68.2%	61.4%	64.8%
2012	60.7%	50.0%	53.6%	64.3%	67.9%	57.1%	42.9%
Other	30.9%	46.8%	45.4%	37.5%	40.7%	49.2%	39.9%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	54.1%	72.6%	70.1%	56.3%	65.0%	65.5%	52.5%
2014	47.2%	73.0%	62.9%	52.8%	64.0%	64.0%	51.7%
2013	53.0%	80.3%	77.3%	57.6%	69.7%	71.2%	60.6%
2012	53.9%	65.4%	76.9%	61.5%	73.1%	53.9%	61.5%
Other	69.8%	64.2%	71.3%	59.0%	56.8%	66.0%	38.5%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	53.4%	46.4%	51.3%	55.8%	53.9%		42.9%
2014	55.7%	50.8%	55.7%	58.2%	54.1%		48.4%
2013	55.9%	41.2%	50.0%	52.9%	54.4%		42.7%
2012	42.3%	46.2%	46.2%	53.9%	50.0%		42.3%
Other	47.7%	40.9%	42.2%	53.6%	54.2%		26.5%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	58.2%	52.4%	60.6%	49.6%	54.1%	49.6%	40.4%
2014	54.4%	46.8%	59.5%	48.1%	50.6%	44.3%	34.2%
2013	64.8%	56.0%	65.6%	59.2%	56.0%	61.6%	50.4%
2012	71.0%	58.1%	61.3%	48.4%	67.7%	45.2%	35.5%
Other	39.7%	49.7%	49.0%	27.5%	47.1%	30.3%	28.4%

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**346**	263	165	167	126	186	84
Sections	**714**	383	331	210	162	210	132
% Pass	**38.7%**	41.8%	35.1%	35.7%	38.9%	40.0%	40.9%
Avg Score	**66.9**	66.2	67.8	66.5	69.6	63.9	69.1
Avg Age	**33.2**	31.6	35.1	32.5	33.2	33.2	34.3

Cohort Size Trend
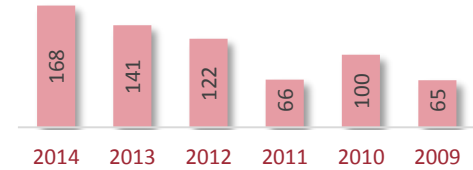
2014	2013	2012	2011	2010	2009
168	141	122	66	100	65

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	-	-	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	14	331	-	-	168	85	46	47	22	51	42	49	97	109	0
Sections	27	681	-	-	274	196	129	115	35	93	94	75	181	236	0
% Pass	37.0%	38.6%	-	-	36.1%	51.0%	34.1%	27.6%	57.1%	43.0%	44.7%	48.0%	35.4%	31.4%	0.0%
Avg Score	65.4	66.9	-	-	63.0	71.6	69.5	65.3	68.6	64.8	68.6	69.9	67.2	65.7	0.0
Avg Age	25.1	33.5	-	-	32.0	31.1	34.9	37.9	23.3	25.0	27.1	29.1	32.2	42.4	0.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	4	25	16	9
Active	150	53	26	35
Inactive	14	45	11	11
Drop	0	14	27	29
Lost Cd	0	3	13	7

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	182	264	37.0%	36.0%	62.8
<12	84	126	17.6%	54.0%	71.8
<18	67	90	12.6%	44.4%	70.1
<24	45	75	10.5%	29.3%	69.1
>24	69	159	22.3%	32.1%	66.9
Total	346	714	100%	38.7%	66.9

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.9%	100.0%
<12	3	13	4.33	5.6%	92.3%
<18	14	65	4.64	25.9%	86.2%
<24	11	53	4.82	20.4%	83.0%
>24	25	287	11.48	46.3%	34.8%
Total	54	422	7.81	100%	51.2%

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	167	210	35.7%	66.5	126	162	38.9%	69.6	186	210	40.0%	63.9	84	132	40.9%	69.1
2014	77	95	28.4%	62.7	36	38	55.3%	70.4	112	127	34.7%	60.7	12	14	50.0%	65.1
2013	43	52	55.8%	72.4	44	54	46.3%	72.0	37	40	52.5%	69.3	36	50	50.0%	72.2
2012	22	33	27.3%	68.5	22	37	27.0%	69.7	17	20	55.0%	70.8	20	39	35.9%	69.6
Other	25	30	26.9%	63.3	24	33	22.1%	64.2	20	23	41.3%	65.9	16	29	24.7%	64.1

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	54.8%	41.8%	46.9%	58.5%	58.2%	45.7%	40.1%
2014	50.5%	42.1%	44.2%	57.9%	53.7%	41.1%	29.5%
2013	69.2%	59.6%	59.6%	65.4%	69.2%	63.5%	61.5%
2012	54.6%	27.3%	45.5%	48.5%	57.6%	48.5%	45.5%
Other	43.2%	23.3%	34.7%	57.5%	53.8%	26.9%	31.1%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	57.3%	64.4%	65.3%	48.9%	60.7%	63.7%	23.2%
2014	55.3%	68.4%	63.2%	44.7%	65.8%	65.8%	31.6%
2013	63.0%	72.2%	75.9%	66.7%	66.7%	68.5%	25.9%
2012	64.9%	56.8%	56.8%	40.5%	59.5%	67.6%	16.2%
Other	42.8%	51.0%	57.1%	30.3%	43.4%	48.0%	12.2%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	52.7%	44.8%	44.6%	54.3%	43.0%		28.7%
2014	43.3%	40.2%	39.4%	46.5%	40.2%		26.0%
2013	67.5%	55.0%	57.5%	67.5%	45.0%		32.5%
2012	60.0%	50.0%	50.0%	70.0%	40.0%		50.0%
Other	71.7%	47.9%	45.8%	60.8%	57.9%		19.2%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	62.5%	51.9%	67.2%	56.6%	57.3%	64.0%	36.6%
2014	57.1%	57.1%	71.4%	57.1%	64.3%	64.3%	42.9%
2013	62.0%	56.0%	68.0%	64.0%	64.0%	74.0%	40.0%
2012	69.2%	53.9%	61.5%	56.4%	53.9%	53.9%	33.3%
Other	59.1%	36.6%	69.4%	40.0%	41.3%	53.8%	28.4%

Country - Taiwan

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**260**	185	133	189	173	143	147
Sections	**785**	459	326	237	206	159	183
% Pass	**40.3%**	44.2%	34.7%	33.8%	44.7%	50.3%	35.0%
Avg Score	**68.2**	68.6	67.6	66.4	71.2	69.9	65.8
Avg Age	**30.4**	29.3	32.0	30.3	30.6	30.7	30.2

Cohort Size Trend
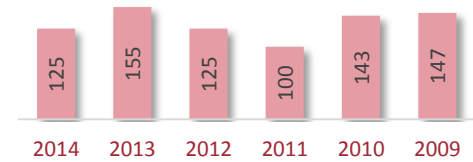
2014	2013	2012	2011	2010	2009
125	155	125	100	143	147

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	-	-	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	173	85	-	-	128	82	22	28	2	31	53	34	33	72	47
Sections	499	279	-	-	404	229	63	89	4	97	144	98	83	216	143
% Pass	39.7%	40.9%	-	-	41.6%	41.1%	33.3%	50.3%	25.0%	53.6%	42.4%	32.7%	56.6%	35.2%	32.9%
Avg Score	68.8	67.0	-	-	67.2	70.4	67.4	72.6	71.3	72.9	69.0	68.1	74.1	65.3	65.2
Avg Age	29.7	31.7	-	-	29.0	30.4	33.1	35.5	21.4	23.2	25.0	27.1	29.1	32.2	41.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	19	31	8	8
Active	98	39	12	13
Inactive	8	29	8	12
Drop	0	20	25	20
Lost Cd	0	11	7	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	149	407	51.8%	42.5%	67.9
<12	68	132	16.8%	43.9%	69.8
<18	55	101	12.9%	34.7%	69.4
<24	16	33	4.2%	33.3%	63.6
>24	37	112	14.3%	34.8%	67.7
Total	260	785	100%	40.3%	68.2

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	5	20	4.00	7.6%	100.0%
<12	14	64	4.57	21.2%	87.5%
<18	19	97	5.11	28.8%	78.4%
<24	12	73	6.08	18.2%	65.8%
>24	16	155	9.69	24.2%	41.3%
Total	66	409	6.20	100%	64.5%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	189	237	33.8%	66.4	173	206	44.7%	71.2	143	159	50.3%	69.9	147	183	35.0%	65.8
2014	102	117	36.8%	64.5	92	103	44.7%	70.0	96	106	50.9%	70.7	73	78	32.1%	62.6
2013	56	77	36.4%	70.6	50	61	47.5%	73.3	22	26	38.5%	66.2	43	65	41.5%	69.2
2012	14	18	16.7%	61.9	14	20	40.0%	70.9	8	9	55.6%	69.9	12	16	31.3%	68.0
Other	17	25	42.4%	70.7	17	22	49.2%	72.8	17	18	81.7%	75.7	19	24	36.8%	69.2

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	44.2%	45.2%	50.7%	48.3%	49.8%	41.0%	51.0%
2014	40.2%	39.3%	51.3%	41.0%	44.4%	43.6%	48.7%
2013	50.7%	54.6%	54.6%	59.7%	58.4%	44.2%	52.0%
2012	33.3%	27.8%	38.9%	44.4%	55.6%	33.3%	44.4%
Other	56.3%	63.9%	43.8%	56.9%	49.3%	21.5%	67.4%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	49.6%	67.5%	67.5%	48.1%	73.5%	65.4%	26.0%
2014	49.5%	67.0%	66.0%	44.7%	73.8%	60.2%	24.3%
2013	54.1%	70.5%	67.2%	57.4%	68.9%	65.6%	32.8%
2012	50.0%	65.0%	55.0%	35.0%	75.0%	70.0%	30.0%
Other	36.7%	63.3%	86.7%	50.0%	84.2%	89.2%	11.7%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	53.5%	57.3%	57.5%	57.8%	48.5%		53.6%
2014	51.9%	55.7%	57.6%	57.6%	50.0%		54.7%
2013	42.3%	46.2%	57.7%	69.2%	50.0%		30.8%
2012	77.8%	44.4%	44.4%	77.8%	77.8%		55.6%
Other	65.5%	87.3%	63.1%	35.3%	24.2%		76.2%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	50.3%	47.3%	59.0%	50.6%	48.2%	49.8%	37.7%
2014	50.0%	38.5%	57.7%	42.3%	43.6%	43.6%	34.6%
2013	55.4%	56.9%	66.2%	55.4%	58.5%	63.1%	36.9%
2012	56.3%	68.8%	62.5%	43.8%	50.0%	62.5%	25.0%
Other	36.4%	45.9%	45.5%	75.7%	41.4%	35.9%	59.5%

Country - Egypt

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**289**	209	153	145	120	136	102
Sections	**619**	316	303	168	166	148	137
% Pass	**45.4%**	44.9%	45.9%	46.4%	38.6%	49.3%	48.2%
Avg Score	**70.2**	69.0	71.5	70.3	69.8	69.4	71.5
Avg Age	**29.5**	28.7	30.3	29.9	29.9	29.1	28.9
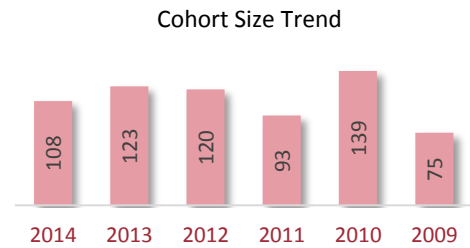
Cohort Size Trend

2014	2013	2012	2011	2010	2009
108	123	120	93	139	75

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	-	-	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	53	235	-	-	109	82	42	56	2	25	67	66	47	60	47
Sections	107	511	-	-	176	215	85	143	3	43	127	114	111	117	104
% Pass	40.2%	46.6%	-	-	39.8%	52.1%	54.1%	38.9%	33.3%	53.5%	55.9%	55.3%	32.4%	41.0%	37.5%
Avg Score	68.8	70.5	-	-	66.9	73.4	71.0	71.2	66.0	70.3	74.3	72.7	67.2	67.7	68.7
Avg Age	28.3	29.7	-	-	29.3	28.0	30.2	32.7	21.7	23.4	25.1	26.9	28.9	31.7	38.6

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	2	30	16	14
Active	97	47	23	42
Inactive	9	32	11	29
Drop	0	11	31	42
Lost Cd	0	6	16	16

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	124	188	30.4%	39.4%	67.3
<12	61	97	15.7%	55.7%	72.7
<18	74	130	21.0%	53.1%	74.1
<24	33	42	6.8%	42.9%	67.9
>24	66	162	26.2%	40.7%	69.6
Total	289	619	100%	45.4%	70.2

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	1.6%	100.0%
<12	1	4	4.00	1.6%	100.0%
<18	10	47	4.70	16.1%	85.1%
<24	20	103	5.15	32.3%	77.7%
>24	30	277	9.23	48.4%	43.3%
Total	62	435	7.02	100%	57.0%

Cohort Performance: Section, Content Area, Skills Area

AUD

	Cand	Secs	%P	Score
Overall	145	168	46.4%	70.3
2014	64	68	38.2%	65.2
2013	38	50	54.0%	75.0
2012	13	15	66.7%	74.2
Other	30	35	33.3%	72.5

BEC

	Cand	Secs	%P	Score
Overall	120	166	38.6%	69.8
2014	17	18	27.8%	64.2
2013	45	65	49.2%	73.1
2012	23	29	44.8%	69.9
Other	35	54	27.2%	69.0

FAR

	Cand	Secs	%P	Score
Overall	136	148	49.3%	69.4
2014	72	75	44.0%	68.7
2013	31	36	58.3%	72.1
2012	13	13	53.9%	67.8
Other	20	24	52.2%	68.8

REG

	Cand	Secs	%P	Score
Overall	102	137	48.2%	71.5
2014	13	15	40.0%	68.8
2013	46	64	50.0%	73.3
2012	22	28	57.1%	72.0
Other	21	30	43.1%	69.9

AUD Skills

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	66.2%	53.1%	57.9%	62.7%	68.4%	48.8%	44.5%
2014	51.5%	39.7%	48.5%	60.3%	58.8%	39.7%	48.5%
2013	76.0%	68.0%	66.0%	80.0%	82.0%	56.0%	44.0%
2012	80.0%	60.0%	53.3%	73.3%	86.7%	60.0%	53.3%
Other	79.4%	60.0%	69.4%	41.1%	63.9%	54.4%	32.8%

BEC Skills

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	54.6%	69.0%	63.7%	50.5%	68.9%	63.8%	17.6%
2014	33.3%	66.7%	55.6%	38.9%	50.0%	66.7%	11.1%
2013	66.2%	69.2%	78.5%	60.0%	78.5%	73.9%	20.0%
2012	51.7%	65.5%	65.5%	48.3%	65.5%	65.5%	17.2%
Other	51.9%	72.2%	47.6%	45.2%	67.9%	48.5%	17.9%

FAR Skills

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	58.3%	53.3%	57.4%	67.8%	69.3%		36.1%
2014	50.7%	54.7%	54.7%	64.0%	68.0%		33.3%
2013	69.4%	61.1%	63.9%	69.4%	66.7%		52.8%
2012	69.2%	38.5%	61.5%	84.6%	76.9%		23.1%
Other	61.2%	45.9%	54.5%	68.2%	73.2%		28.7%

REG Skills

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	70.9%	59.6%	72.4%	68.5%	61.9%	65.5%	43.1%
2014	66.7%	66.7%	80.0%	73.3%	80.0%	60.0%	40.0%
2013	68.8%	64.1%	76.6%	73.4%	56.3%	70.3%	42.2%
2012	78.6%	60.7%	71.4%	71.4%	57.1%	75.0%	42.9%
Other	70.2%	44.2%	59.6%	51.7%	68.1%	48.5%	47.3%

Exam Type / Exam Section / Cohort Size Trend

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**188**	149	84	85	63	94	50
Sections	**357**	215	142	104	83	104	66
% Pass	**40.1%**	43.3%	35.2%	40.4%	33.7%	44.2%	40.9%
Avg Score	**66.8**	65.8	68.3	67.4	66.3	66.4	67.0
Avg Age	**30.8**	30.4	31.3	30.4	31.7	30.0	31.3

Cohort Size Trend
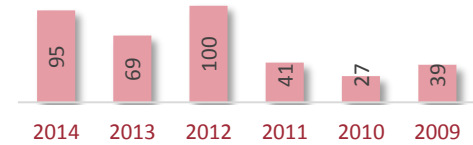
2014	2013	2012	2011	2010	2009
95	69	100	41	27	39

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	-	-	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	18	170	-	-	96	49	29	14	1	11	42	25	22	62	40
Sections	33	324	-	-	141	117	66	33	1	19	63	40	43	124	67
% Pass	36.4%	40.4%	-	-	36.9%	47.9%	34.9%	38.0%	0.0%	47.4%	31.8%	50.0%	46.5%	37.9%	40.3%
Avg Score	67.5	66.7	-	-	63.1	71.8	66.9	68.1	61.0	69.8	61.1	69.4	70.0	67.0	67.4
Avg Age	30.5	30.8	-	-	30.1	31.0	31.1	33.2	21.7	23.2	25.0	27.0	29.1	32.4	38.7

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	0	16	7	4
Active	89	31	20	9
Inactive	6	11	13	4
Drop	0	9	18	13
Lost Cd	0	1	7	1

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	107	140	39.2%	35.7%	62.5
<12	49	64	17.9%	57.8%	74.8
<18	39	62	17.4%	37.1%	69.0
<24	25	38	10.6%	44.7%	69.6
>24	28	53	14.8%	30.2%	64.0
Total	188	357	100%	40.1%	66.8

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	0	0	0.00	0.0%	0.0%
<12	7	32	4.57	25.9%	87.5%
<18	9	42	4.67	33.3%	85.7%
<24	0	0	0.00	0.0%	0.0%
>24	11	119	10.82	40.7%	37.0%
Total	27	193	7.15	100%	56.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	85	104	40.4%	67.4	63	83	33.7%	66.3	94	104	44.2%	66.4	50	66	40.9%	67.0
2014	39	45	42.2%	68.0	22	24	29.2%	59.3	55	59	35.6%	61.3	13	13	38.5%	60.9
2013	26	35	42.9%	70.2	20	26	46.2%	73.2	20	24	62.5%	75.9	21	32	43.8%	69.4
2012	13	15	33.3%	60.2	13	21	23.8%	65.8	12	13	38.5%	69.0	13	17	47.1%	72.6
Other	7	9	36.7%	67.0	8	12	33.3%	65.7	7	8	66.7%	74.7	3	4	0.0%	38.7

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	59.0%	51.8%	52.7%	64.2%	64.4%	38.5%	47.4%
2014	60.0%	48.9%	57.8%	71.1%	60.0%	35.6%	48.9%
2013	57.1%	51.4%	57.1%	60.0%	71.4%	45.7%	57.1%
2012	46.7%	53.3%	33.3%	46.7%	53.3%	26.7%	40.0%
Other	83.3%	66.7%	43.3%	73.3%	83.3%	50.0%	16.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	52.9%	70.2%	54.8%	42.7%	50.4%	58.0%	20.9%
2014	37.5%	54.2%	45.8%	29.2%	37.5%	50.0%	25.0%
2013	57.7%	84.6%	61.5%	57.7%	80.8%	69.2%	19.2%
2012	66.7%	81.0%	52.4%	38.1%	42.9%	52.4%	19.1%
Other	61.1%	61.1%	66.7%	50.0%	22.2%	61.1%	16.7%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	58.5%	45.9%	40.5%	57.1%	50.4%		39.9%
2014	52.5%	33.9%	30.5%	47.5%	40.7%		28.8%
2013	75.0%	66.7%	62.5%	70.8%	62.5%		66.7%
2012	53.9%	53.9%	46.2%	69.2%	76.9%		30.8%
Other	66.7%	66.7%	46.7%	73.3%	46.7%		66.7%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	54.0%	52.0%	57.5%	49.3%	54.9%	54.8%	37.5%
2014	46.2%	46.2%	69.2%	38.5%	53.9%	46.2%	30.8%
2013	56.3%	62.5%	62.5%	43.8%	50.0%	59.4%	37.5%
2012	70.6%	52.9%	47.1%	76.5%	76.5%	64.7%	52.9%
Other	0.0%	0.0%	16.7%	16.7%	0.0%	16.7%	0.0%

Country - Bahrain

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**184**	150	85	110	78	84	58
Sections	**415**	239	176	141	95	98	81
% Pass	**29.9%**	34.7%	23.3%	24.8%	39.0%	32.7%	24.7%
Avg Score	**62.7**	60.7	65.5	61.8	67.5	62.1	59.5
Avg Age	**27.7**	26.3	29.5	27.8	27.5	27.0	28.5

Cohort Size Trend
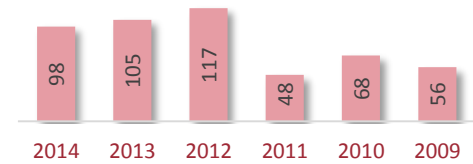
2014	2013	2012	2011	2010	2009
98	105	117	48	68	56

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	-	-	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	67	117	-	-	98	58	19	9	4	55	64	30	19	15	18
Sections	154	261	-	-	190	144	59	22	10	107	123	57	37	33	48
% Pass	25.3%	32.6%	-	-	32.6%	34.7%	8.5%	17.5%	80.0%	35.5%	32.5%	28.1%	18.9%	18.2%	18.8%
Avg Score	60.2	64.2	-	-	60.0	65.4	61.9	67.5	82.5	65.2	61.2	59.5	62.4	61.5	61.6
Avg Age	26.1	28.6	-	-	26.3	27.7	31.7	29.4	21.8	23.3	24.8	26.8	29.0	32.3	42.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	5	18	2	2
Active	90	33	14	5
Inactive	3	42	13	14
Drop	0	10	43	18
Lost Cd	0	3	2	4

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	114	193	46.5%	30.6%	59.2
<12	61	95	22.9%	40.0%	66.9
<18	34	50	12.0%	30.0%	66.3
<24	16	27	6.5%	3.7%	59.2
>24	20	50	12.0%	22.0%	66.6
Total	184	415	100%	29.9%	62.7

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1	4	4.00	3.7%	100.0%
<12	4	17	4.25	14.8%	94.1%
<18	7	30	4.29	25.9%	93.3%
<24	11	57	5.18	40.7%	77.2%
>24	4	41	10.25	14.8%	39.0%
Total	27	149	5.52	100%	72.5%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	110	141	24.8%	61.8	78	95	39.0%	67.5	84	98	32.7%	62.1	58	81	24.7%	59.5
2014	63	72	29.2%	59.7	38	42	35.7%	62.8	54	60	35.0%	61.2	15	16	31.3%	50.0
2013	31	43	25.6%	62.3	28	37	51.4%	72.8	20	25	36.0%	64.9	29	39	28.2%	62.2
2012	11	19	5.3%	64.5	8	10	10.0%	66.7	7	8	0.0%	53.5	11	22	13.6%	60.5
Other	5	7	22.2%	71.6	4	6	33.3%	64.8	3	5	33.3%	73.1	3	4	16.7%	63.3

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	52.0%	32.3%	35.0%	50.7%	53.6%	39.6%	30.6%
2014	48.6%	33.3%	38.9%	51.4%	50.0%	37.5%	30.6%
2013	58.1%	30.2%	32.6%	53.5%	62.8%	44.2%	27.9%
2012	42.1%	42.1%	10.5%	36.8%	42.1%	26.3%	42.1%
Other	77.8%	11.1%	55.6%	55.6%	66.7%	66.7%	22.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	51.0%	63.1%	55.3%	50.1%	53.2%	62.8%	27.6%
2014	45.2%	57.1%	52.4%	45.2%	45.2%	54.8%	31.0%
2013	56.8%	70.3%	64.9%	56.8%	70.3%	78.4%	29.7%
2012	50.0%	70.0%	30.0%	50.0%	30.0%	50.0%	10.0%
Other	66.7%	55.6%	66.7%	50.0%	55.6%	55.6%	16.7%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	45.4%	35.5%	38.6%	59.6%	48.3%		25.4%
2014	45.0%	40.0%	40.0%	60.0%	48.3%		26.7%
2013	56.0%	28.0%	44.0%	60.0%	40.0%		32.0%
2012	12.5%	12.5%	0.0%	37.5%	50.0%		0.0%
Other	58.3%	58.3%	66.7%	100.0%	100.0%		16.7%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	46.9%	37.2%	51.0%	38.4%	41.2%	44.4%	17.8%
2014	43.8%	31.3%	56.3%	37.5%	25.0%	37.5%	12.5%
2013	43.6%	41.0%	48.7%	38.5%	48.7%	48.7%	25.6%
2012	54.6%	27.3%	54.6%	31.8%	40.9%	36.4%	9.1%
Other	66.7%	66.7%	33.3%	66.7%	50.0%	66.7%	0.0%

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Country - Lebanon

2014 CPA Examination: All Test Results

Exam Type / Exam Section / Cohort Size Trend

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**166**	123	82	79	70	71	83
Sections	**377**	215	162	98	87	81	111
% Pass	**49.9%**	53.0%	45.7%	51.0%	52.9%	50.6%	46.0%
Avg Score	**71.6**	71.3	72.0	73.4	73.7	70.0	69.6
Avg Age	**26.4**	26.1	26.8	25.9	26.9	26.8	26.3
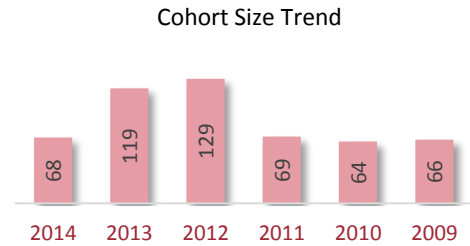
Cohort Size Trend

2014	2013	2012	2011	2010	2009
68	119	129	69	64	66

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	-	-	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	58	107	-	-	68	61	27	10	6	50	53	29	11	19	12
Sections	131	245	-	-	141	153	53	30	9	111	103	74	22	34	24
% Pass	48.9%	50.6%	-	-	47.5%	55.6%	49.1%	41.3%	33.3%	55.0%	52.4%	43.2%	50.0%	50.0%	41.7%
Avg Score	71.5	71.8	-	-	69.1	74.8	69.6	72.9	71.1	72.4	75.0	66.5	70.8	73.9	66.3
Avg Age	26.4	26.4	-	-	26.1	26.0	26.8	29.5	21.6	23.1	24.8	26.9	29.0	31.8	39.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	4	34	17	2
Active	61	20	7	11
Inactive	3	37	12	4
Drop	0	13	41	15
Lost Cd	0	0	8	2

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	91	163	43.2%	48.5%	69.6
<12	55	91	24.1%	56.0%	74.4
<18	41	66	17.5%	53.0%	73.4
<24	12	16	4.2%	56.3%	74.1
>24	14	41	10.9%	34.2%	69.7
Total	166	377	100%	49.9%	71.6

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	3	12	4.00	5.3%	100.0%
<12	1	4	4.00	1.8%	100.0%
<18	26	132	5.08	45.6%	78.8%
<24	8	45	5.63	14.0%	71.1%
>24	19	160	8.42	33.3%	47.5%
Total	57	353	6.19	100%	64.6%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	79	98	51.0%	73.4	70	87	52.9%	73.7	71	81	50.6%	70.0	83	111	46.0%	69.6
2014	37	41	43.9%	71.1	25	25	68.0%	73.8	48	53	47.2%	69.3	22	22	31.8%	59.7
2013	33	43	60.5%	74.7	29	40	52.5%	75.4	15	18	55.6%	73.6	34	52	53.9%	74.7
2012	7	11	36.4%	75.2	11	12	50.0%	69.6	5	6	50.0%	62.3	19	24	54.2%	68.8
Other	2	3	75.0%	78.5	5	10	17.8%	71.6	3	4	83.3%	76.0	8	13	39.4%	68.2

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	67.0%	58.4%	65.4%	73.9%	68.7%	52.4%	54.4%
2014	61.0%	58.5%	63.4%	73.2%	61.0%	48.8%	51.2%
2013	72.1%	58.1%	67.4%	79.1%	79.1%	55.8%	58.1%
2012	72.7%	54.6%	63.6%	45.5%	72.7%	63.6%	54.6%
Other	75.0%	75.0%	75.0%	100.0%	25.0%	25.0%	50.0%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	56.8%	75.6%	70.5%	59.5%	64.1%	66.9%	50.8%
2014	60.0%	80.0%	72.0%	60.0%	64.0%	64.0%	60.0%
2013	57.5%	75.0%	75.0%	65.0%	72.5%	62.5%	50.0%
2012	50.0%	75.0%	50.0%	50.0%	50.0%	75.0%	41.7%
Other	52.2%	57.8%	82.2%	45.6%	46.7%	88.9%	28.9%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	62.1%	54.2%	58.7%	71.2%	49.3%		45.1%
2014	64.2%	47.2%	52.8%	71.7%	47.2%		43.4%
2013	72.2%	66.7%	72.2%	77.8%	61.1%		50.0%
2012	50.0%	66.7%	50.0%	50.0%	33.3%		33.3%
Other	0.0%	83.3%	100.0%	66.7%	50.0%		66.7%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	59.1%	54.7%	66.8%	58.4%	53.4%	61.3%	40.7%
2014	54.6%	31.8%	45.5%	31.8%	31.8%	50.0%	31.8%
2013	71.2%	75.0%	71.2%	71.2%	67.3%	69.2%	46.2%
2012	45.8%	50.0%	75.0%	66.7%	54.2%	66.7%	41.7%
Other	51.5%	42.4%	87.9%	57.6%	51.5%	45.5%	39.4%

Country - Bahamas

2014 CPA Examination: All Test Results

	Overall	Exam Type FT	RE	Exam Section AUD	BEC	FAR	REG
Candidates	**155**	85	108	79	70	69	63
Sections	**407**	137	270	107	103	101	96
% Pass	**29.0%**	32.9%	27.0%	30.8%	26.2%	30.7%	28.1%
Avg Score	**67.3**	66.5	67.6	67.0	67.2	67.7	67.2
Avg Age	**28.6**	28.0	28.9	29.1	29.0	28.0	28.2

Cohort Size Trend
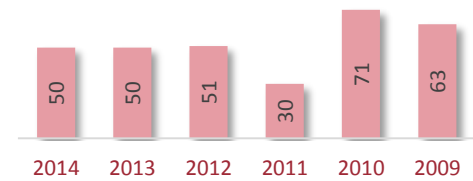
2014	2013	2012	2011	2010	2009
50	50	51	30	71	63

	Gender* Female	Male	Residence -	-	Cohort Year 2014	2013	2012	Other	Age at Time of Examination <22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	113	41	-	-	50	38	19	48	4	33	40	27	17	30	27
Sections	291	114	-	-	108	115	57	127	8	82	101	53	42	72	49
% Pass	27.5%	33.3%	-	-	38.9%	26.1%	21.1%	25.3%	50.0%	35.4%	27.7%	24.5%	31.0%	26.4%	24.5%
Avg Score	66.9	68.3	-	-	67.9	67.3	66.4	65.3	68.8	70.8	67.5	67.6	67.2	66.7	61.2
Avg Age	29.4	26.5	-	-	28.0	26.6	25.8	33.6	21.8	23.1	25.1	26.7	28.9	32.5	42.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	1	7	4	6
Active	46	29	15	34
Inactive	3	4	2	22
Drop	0	8	10	22
Lost Cd	0	0	0	5

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	60	106	26.0%	37.7%	67.7
<12	36	63	15.5%	27.0%	67.7
<18	35	57	14.0%	31.6%	68.2
<24	18	33	8.1%	18.2%	65.4
>24	59	148	36.4%	25.0%	66.8
Total	155	407	100%	29.0%	67.3

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	0	0	0.00	0.0%	0.0%
<12	1	4	4.00	5.6%	100.0%
<18	3	16	5.33	16.7%	75.0%
<24	4	28	7.00	22.2%	57.1%
>24	10	167	16.70	55.6%	24.0%
Total	18	215	11.94	100%	33.5%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	79	107	30.8%	67.0	70	103	26.2%	67.2	69	101	30.7%	67.7	63	96	28.1%	67.2
2014	33	44	40.9%	70.0	21	27	33.3%	66.3	26	27	40.7%	65.5	9	10	40.0%	70.0
2013	16	24	25.0%	66.6	18	32	21.9%	66.6	19	29	31.0%	67.7	20	30	26.7%	68.3
2012	7	10	10.0%	63.5	8	13	7.7%	63.2	8	18	33.3%	72.3	11	16	25.0%	64.3
Other	23	29	21.4%	61.8	23	31	52.3%	72.8	16	27	14.0%	61.9	23	40	29.8%	66.3

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	62.5%	62.2%	53.9%	45.2%	59.6%	46.1%	26.1%
2014	79.6%	70.5%	56.8%	52.3%	70.5%	52.3%	36.4%
2013	54.2%	75.0%	50.0%	50.0%	50.0%	54.2%	16.7%
2012	40.0%	50.0%	50.0%	50.0%	50.0%	40.0%	10.0%
Other	50.5%	45.3%	53.6%	30.2%	53.6%	33.3%	22.9%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	58.2%	53.7%	31.8%	57.5%	41.5%	48.3%	66.7%
2014	66.7%	55.6%	29.6%	59.3%	40.7%	51.9%	59.3%
2013	46.9%	50.0%	37.5%	59.4%	18.8%	46.9%	68.8%
2012	53.9%	15.4%	7.7%	23.1%	23.1%	23.1%	76.9%
Other	61.0%	68.3%	37.9%	66.3%	66.5%	55.1%	68.4%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	52.4%	37.0%	40.8%	56.5%	40.5%		31.9%
2014	59.3%	48.2%	51.9%	59.3%	37.0%		33.3%
2013	51.7%	31.0%	31.0%	51.7%	41.4%		27.6%
2012	55.6%	50.0%	50.0%	72.2%	50.0%		38.9%
Other	40.4%	19.6%	29.7%	49.6%	40.2%		31.0%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	69.2%	56.0%	48.2%	45.2%	42.8%	44.8%	32.2%
2014	60.0%	40.0%	60.0%	70.0%	40.0%	50.0%	50.0%
2013	73.3%	56.7%	46.7%	60.0%	46.7%	50.0%	26.7%
2012	56.3%	43.8%	43.8%	18.8%	50.0%	37.5%	37.5%
Other	75.4%	67.4%	47.0%	35.4%	37.2%	41.9%	27.4%

Country - Hong Kong

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	124	73	82	66	57	71	54
Sections	332	126	206	90	71	91	80
% Pass	38.3%	34.1%	40.8%	40.0%	38.0%	45.1%	28.8%
Avg Score	69.3	65.3	71.7	68.9	72.5	69.3	66.9
Avg Age	30.6	30.9	30.4	30.0	32.3	30.7	29.8

Cohort Size Trend
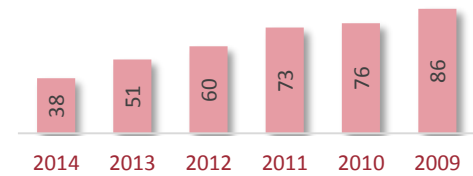
2014	2013	2012	2011	2010	2009
38	51	60	73	76	86

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	-	-	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	52	71	-	-	40	27	14	43	10	26	19	20	34	26	0
Sections	126	204	-	-	93	92	33	114	25	55	57	51	82	62	0
% Pass	34.1%	41.2%	-	-	37.6%	37.0%	42.4%	40.2%	60.0%	41.8%	33.3%	29.4%	36.6%	40.3%	0.0%
Avg Score	67.3	70.5	-	-	66.0	70.7	71.9	68.7	73.9	70.4	70.3	67.1	68.3	68.7	0.0
Avg Age	30.4	30.7	-	-	30.9	28.3	30.0	35.8	23.3	25.0	26.8	28.9	32.4	41.2	0.0

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	2	10	6	6
Active	32	15	5	18
Inactive	4	12	8	8
Drop	0	10	13	12
Lost Cd	0	0	6	3

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	47	92	27.7%	38.0%	66.0
<12	21	51	15.4%	41.2%	71.1
<18	23	47	14.2%	34.0%	70.0
<24	9	14	4.2%	42.9%	73.1
>24	51	128	38.6%	38.3%	70.3
Total	124	332	100%	38.3%	69.3

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	0	0	0.00	0.0%	0.0%
<12	2	10	5.00	8.3%	80.0%
<18	6	32	5.33	25.0%	75.0%
<24	4	28	7.00	16.7%	57.1%
>24	12	142	11.83	50.0%	33.8%
Total	24	212	8.83	100%	45.3%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	66	90	40.0%	68.9	57	71	38.0%	72.5	71	91	45.1%	69.3	54	80	28.8%	66.9
2014	19	24	29.2%	62.0	18	22	36.4%	71.6	32	35	42.9%	66.0	11	12	41.7%	63.3
2013	17	29	34.5%	71.8	9	10	70.0%	77.6	13	20	45.0%	74.1	19	33	24.2%	65.6
2012	7	8	62.5%	74.0	4	4	25.0%	72.5	7	10	40.0%	73.3	7	11	36.4%	69.0
Other	23	29	39.8%	65.0	26	35	39.6%	71.4	19	26	50.0%	67.0	17	24	20.7%	68.0

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	41.3%	41.1%	48.9%	53.5%	47.9%	44.8%	48.9%
2014	29.2%	50.0%	54.2%	50.0%	29.2%	33.3%	37.5%
2013	37.9%	41.4%	41.4%	44.8%	62.1%	44.8%	58.6%
2012	62.5%	50.0%	62.5%	87.5%	62.5%	62.5%	50.0%
Other	47.2%	30.8%	46.0%	52.4%	48.4%	49.0%	50.9%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	57.3%	68.0%	67.7%	42.8%	65.5%	57.1%	42.0%
2014	40.9%	63.6%	72.7%	40.9%	68.2%	45.5%	50.0%
2013	60.0%	80.0%	90.0%	50.0%	80.0%	70.0%	50.0%
2012	75.0%	75.0%	75.0%	100.0%	75.0%	75.0%	25.0%
Other	65.0%	65.8%	55.4%	32.9%	57.1%	57.9%	36.3%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	55.3%	48.3%	49.8%	61.7%	43.9%		47.1%
2014	54.3%	45.7%	48.6%	62.9%	40.0%		42.9%
2013	70.0%	65.0%	50.0%	70.0%	60.0%		50.0%
2012	70.0%	70.0%	80.0%	70.0%	70.0%		40.0%
Other	41.7%	33.3%	40.5%	51.2%	29.8%		54.8%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	49.5%	48.7%	42.9%	42.3%	38.0%	47.9%	33.9%
2014	66.7%	50.0%	41.7%	41.7%	33.3%	33.3%	41.7%
2013	54.6%	42.4%	45.5%	51.5%	39.4%	51.5%	36.4%
2012	45.5%	54.6%	63.6%	45.5%	45.5%	63.6%	18.2%
Other	34.3%	52.5%	32.4%	31.1%	36.5%	46.9%	32.5%

Country - Jamaica

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	122	90	67	58	57	53	46
Sections	283	155	128	84	71	68	60
% Pass	20.1%	20.0%	20.3%	22.6%	19.7%	14.7%	23.3%
Avg Score	63.3	60.9	66.2	67.8	64.7	56.0	63.4
Avg Age	30.9	29.7	32.3	31.8	30.6	30.6	30.4

Cohort Size Trend
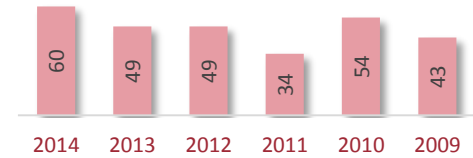
2014	2013	2012	2011	2010	2009
60	49	49	34	54	43

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	-	-	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	93	27	-	-	60	28	14	20	1	13	20	25	23	17	32
Sections	209	70	-	-	138	74	26	45	2	29	35	54	47	44	72
% Pass	20.6%	20.0%	-	-	17.4%	20.3%	34.6%	19.7%	0.0%	51.7%	17.1%	18.5%	21.3%	18.2%	11.1%
Avg Score	62.7	65.0	-	-	59.6	66.1	66.5	67.4	56.5	69.5	62.0	65.2	62.6	64.8	59.7
Avg Age	31.1	30.6	-	-	30.0	31.3	30.5	33.6	21.1	23.2	25.1	26.8	28.9	32.6	40.4

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	1	5	2	4
Active	56	20	10	15
Inactive	3	20	4	10
Drop	0	4	24	19
Lost Cd	0	1	2	3

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	64	124	43.8%	16.1%	59.0
<12	29	58	20.5%	25.9%	67.1
<18	19	31	11.0%	25.8%	66.8
<24	9	13	4.6%	23.1%	65.3
>24	27	57	20.1%	19.3%	66.3
Total	122	283	100%	20.1%	63.3

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	0	0	0.00	0.0%	0.0%
<12	1	4	4.00	8.3%	100.0%
<18	3	14	4.67	25.0%	85.7%
<24	2	9	4.50	16.7%	88.9%
>24	6	84	14.00	50.0%	28.6%
Total	12	111	9.25	100%	43.2%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	58	84	22.6%	67.8	57	71	19.7%	64.7	53	68	14.7%	56.0	46	60	23.3%	63.4
2014	25	35	20.0%	64.7	33	43	18.6%	63.0	28	37	8.1%	50.9	20	23	26.1%	59.5
2013	13	23	17.4%	69.3	13	16	12.5%	65.5	13	16	18.8%	61.1	13	19	31.6%	67.0
2012	8	10	30.0%	69.0	5	5	60.0%	74.0	3	3	66.7%	60.7	6	8	12.5%	60.8
Other	12	16	30.6%	71.7	6	7	12.5%	66.1	9	12	16.7%	64.5	7	10	12.5%	68.0

AUD Skills Area

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	62.0%	51.0%	53.0%	43.1%	65.4%	47.6%	29.9%
2014	60.0%	51.4%	42.9%	42.9%	57.1%	40.0%	25.7%
2013	69.6%	47.8%	56.5%	30.4%	73.9%	47.8%	26.1%
2012	70.0%	40.0%	50.0%	50.0%	80.0%	80.0%	40.0%
Other	52.8%	61.1%	72.2%	52.8%	63.9%	41.7%	36.1%

BEC Content Area

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	47.5%	45.6%	41.2%	37.8%	22.3%	21.6%	47.4%
2014	46.5%	44.2%	37.2%	27.9%	20.9%	18.6%	44.2%
2013	50.0%	43.8%	43.8%	56.3%	31.3%	18.8%	43.8%
2012	60.0%	100.0%	80.0%	40.0%	20.0%	60.0%	60.0%
Other	37.5%	12.5%	25.0%	50.0%	12.5%	12.5%	62.5%

FAR Content Area

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	34.6%	22.4%	30.5%	47.5%	46.7%		8.8%
2014	18.9%	13.5%	16.2%	43.2%	40.5%		8.1%
2013	50.0%	25.0%	31.3%	43.8%	43.8%		6.3%
2012	33.3%	66.7%	66.7%	66.7%	66.7%		33.3%
Other	61.7%	31.7%	61.7%	60.0%	63.3%		6.7%

REG Content Area

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	62.2%	53.3%	51.8%	48.2%	37.5%	53.9%	18.5%
2014	47.8%	47.8%	47.8%	43.5%	30.4%	39.1%	17.4%
2013	57.9%	52.6%	57.9%	52.6%	47.4%	68.4%	26.3%
2012	75.0%	62.5%	25.0%	37.5%	25.0%	25.0%	12.5%
Other	100.0%	62.5%	75.0%	62.5%	50.0%	93.8%	12.5%

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.

Test Center: Bahrain

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**377**	294	170	189	144	176	100
Sections	**739**	432	307	233	173	198	135
% Pass	**35.1%**	38.7%	30.0%	30.5%	39.9%	36.9%	34.1%
Avg Score	**65.1**	63.8	66.8	64.2	68.4	63.7	64.2
Avg Age	**29.7**	28.9	30.8	29.8	29.6	29.8	29.3

Cohort Size Trend

2014	2013	2012	2011
574	650	614	306

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	BHR	Other	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	78	299	179	199	199	104	37	37	4	68	87	54	50	70	75
Sections	166	573	389	350	338	221	103	77	10	124	157	107	81	124	136
% Pass	25.3%	37.9%	30.3%	29.2%	36.7%	42.5%	15.5%	25.2%	70.0%	37.1%	38.9%	32.7%	34.6%	29.8%	33.1%
Avg Score	60.3	66.4	62.3	66.0	62.5	68.0	64.5	67.5	80.3	64.8	62.8	63.3	67.5	66.1	65.7
Avg Age	26.1	30.7	27.5	32.1	28.7	28.8	31.4	36.2	21.8	23.2	24.9	26.9	29.0	32.3	41.8

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	8	30	10	2
Active	171	49	19	6
Inactive	8	60	13	4
Drop	0	17	56	9
Lost Cd	0	3	5	1

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	226	343	46.4%	35.3%	61.8
<12	103	147	19.9%	47.6%	69.8
<18	62	81	11.0%	34.6%	67.8
<24	33	50	6.8%	14.0%	62.9
>24	56	118	16.0%	28.0%	67.4
Total	377	739	100%	35.1%	65.1

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	2	8	4.00	4.0%	100.0%
<12	6	26	4.33	12.0%	92.3%
<18	16	70	4.38	32.0%	91.4%
<24	14	73	5.21	28.0%	76.7%
>24	12	90	7.50	24.0%	53.3%
Total	50	267	5.34	100%	74.9%

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	189	233	30.5%	64.2	144	173	39.9%	68.4	176	198	36.9%	63.7	100	135	34.1%	64.2
2014	107	122	32.0%	62.5	59	64	43.8%	65.7	113	123	38.2%	62.0	26	29	34.5%	57.2
2013	49	64	32.8%	65.4	47	56	51.8%	72.8	37	43	41.9%	67.0	47	58	44.8%	67.0
2012	18	29	10.3%	64.4	18	25	16.0%	67.7	14	17	23.5%	62.9	18	32	15.6%	62.8
Other	15	18	33.6%	67.9	20	28	22.1%	64.4	12	15	25.0%	66.5	9	16	32.3%	70.0

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	53.4%	39.2%	38.6%	51.2%	56.8%	43.7%	34.7%
2014	53.3%	41.8%	38.5%	54.1%	54.1%	45.1%	32.0%
2013	56.3%	39.1%	39.1%	50.0%	68.8%	50.0%	35.9%
2012	41.4%	37.9%	13.8%	34.5%	48.3%	27.6%	48.3%
Other	59.0%	22.9%	67.9%	55.0%	46.7%	33.1%	33.6%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	51.2%	64.3%	62.4%	48.3%	53.4%	61.7%	29.9%
2014	48.4%	59.4%	60.9%	46.9%	50.0%	57.8%	39.1%
2013	57.1%	75.0%	67.9%	58.9%	67.9%	71.4%	37.5%
2012	48.0%	56.0%	56.0%	28.0%	44.0%	64.0%	8.0%
Other	48.2%	61.3%	59.3%	45.6%	37.7%	48.0%	4.6%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	49.2%	40.5%	44.0%	57.6%	46.8%		28.3%
2014	46.3%	42.3%	45.5%	53.7%	48.0%		29.3%
2013	58.1%	39.5%	46.5%	65.1%	39.5%		30.2%
2012	41.2%	23.5%	29.4%	64.7%	47.1%		23.5%
Other	58.3%	47.2%	38.9%	63.9%	58.3%		19.4%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	53.6%	45.7%	62.4%	51.1%	55.8%	53.5%	27.6%
2014	48.3%	44.8%	65.5%	48.3%	48.3%	48.3%	24.1%
2013	50.0%	48.3%	60.3%	53.5%	58.6%	58.6%	34.5%
2012	56.3%	34.4%	50.0%	43.8%	53.1%	40.6%	12.5%
Other	82.0%	57.0%	89.3%	61.3%	68.0%	68.0%	31.7%

Test Center: Japan

2014 CPA Examination: All Test Results

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**1,821**	1,223	1,086	922	804	1,097	685
Sections	**4,730**	2,140	2,590	1,263	1,171	1,351	945
% Pass	**33.9%**	36.7%	31.5%	29.5%	29.3%	39.4%	37.6%
Avg Score	**67.0**	65.3	68.4	65.0	69.2	66.9	67.1
Avg Age	**36.1**	34.5	37.4	36.3	36.3	35.9	36.0

Cohort Size Trend

2014	2013	2012	2011
751	800	892	536

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	Japan	Other	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	482	1,337	1,712	118	751	465	248	357	4	41	109	184	240	475	865
Sections	1,227	3,499	4,476	254	1,735	1,313	657	1,025	7	91	241	412	553	1,180	2,246
% Pass	33.9%	33.9%	33.1%	44.7%	35.5%	36.9%	36.1%	25.1%	42.9%	41.8%	35.7%	41.5%	38.3%	35.4%	30.0%
Avg Score	66.5	67.2	66.8	70.9	65.0	69.3	68.4	66.4	64.3	68.7	66.7	68.7	67.3	67.2	66.5
Avg Age	36.1	36.1	36.2	33.9	34.3	34.6	36.9	41.8	21.7	23.3	25.2	27.1	29.0	32.4	43.2

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	40	144	74	9
Active	648	246	123	35
Inactive	53	211	97	16
Drop	0	106	202	40
Lost Cd	0	2	18	4

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	921	1,772	37.5%	36.6%	65.3
<12	465	771	16.3%	40.0%	70.3
<18	340	584	12.3%	35.1%	68.5
<24	211	355	7.5%	25.9%	66.3
>24	470	1,248	26.4%	27.9%	66.9
Total	1,821	4,730	100%	33.9%	67.0

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	2	9	4.50	0.7%	88.9%
<12	38	172	4.53	14.2%	88.4%
<18	82	440	5.37	30.7%	74.5%
<24	62	393	6.34	23.2%	63.1%
>24	83	797	9.60	31.1%	41.7%
Total	267	1,811	6.78	100%	59.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	922	1,263	29.5%	65.0	804	1,171	29.3%	69.2	1,097	1,351	39.4%	66.9	685	945	37.6%	67.1
2014	341	409	24.7%	60.1	286	341	35.2%	68.8	628	739	40.5%	65.7	203	246	39.0%	65.9
2013	284	418	36.4%	69.4	224	343	30.0%	70.0	169	220	41.4%	69.1	234	332	41.9%	68.5
2012	126	179	35.2%	68.2	127	201	28.4%	69.3	108	131	43.5%	67.9	99	146	41.1%	68.0
Other	171	257	23.9%	63.6	167	286	21.8%	68.4	192	261	30.0%	67.6	149	221	25.5%	65.2

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	46.3%	40.0%	42.9%	42.0%	55.5%	30.2%	44.0%
2014	39.6%	36.2%	35.9%	34.0%	43.8%	27.4%	39.9%
2013	52.4%	46.4%	51.9%	50.2%	63.2%	34.5%	51.0%
2012	50.8%	45.3%	48.0%	46.4%	66.5%	36.3%	50.3%
Other	46.0%	33.2%	38.2%	40.9%	58.1%	24.5%	36.2%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	41.2%	70.0%	70.8%	50.8%	68.4%	63.3%	10.3%
2014	39.3%	68.9%	69.5%	50.4%	64.5%	58.9%	10.9%
2013	40.8%	71.1%	73.8%	55.4%	71.7%	69.1%	9.6%
2012	45.3%	76.6%	71.1%	47.8%	68.7%	67.2%	9.0%
Other	42.1%	65.1%	68.8%	47.7%	70.5%	59.9%	11.1%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	47.1%	47.0%	45.4%	61.9%	55.9%		37.3%
2014	46.4%	44.7%	44.4%	60.5%	54.9%		38.0%
2013	47.7%	57.3%	50.9%	66.4%	61.8%		36.4%
2012	45.0%	46.6%	45.0%	67.9%	53.4%		41.2%
Other	49.8%	45.8%	43.9%	59.5%	55.5%		33.5%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	41.8%	48.7%	57.1%	55.6%	50.7%	56.8%	38.0%
2014	35.8%	49.2%	52.9%	52.4%	45.1%	54.9%	41.1%
2013	46.7%	51.5%	58.7%	62.7%	53.3%	62.4%	40.4%
2012	48.0%	50.0%	58.2%	53.4%	50.0%	56.2%	36.3%
Other	38.2%	42.8%	59.7%	50.1%	54.7%	51.0%	31.2%

Test Center: Kuwait

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**215**	166	100	96	69	109	53
Sections	**396**	238	158	118	86	121	71
% Pass	**43.9%**	47.1%	39.2%	42.4%	37.2%	50.4%	43.7%
Avg Score	**69.2**	67.9	71.2	70.0	67.5	69.2	69.8
Avg Age	**30.3**	30.1	30.7	30.1	31.2	29.6	30.8

Cohort Size Trend

2014	2013	2012	2011
108	95	137	58
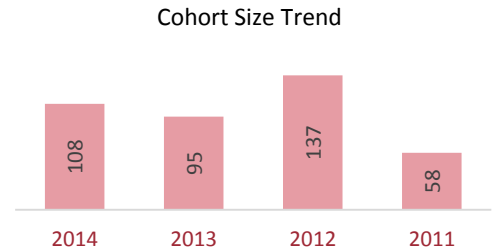
Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	Kuwait	Other	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	23	192	180	36	108	60	33	14	1	18	47	31	26	66	45
Sections	45	350	334	62	162	136	68	30	2	34	75	46	45	122	72
% Pass	40.0%	44.3%	41.3%	43.6%	40.1%	50.7%	38.2%	47.0%	0.0%	55.9%	38.7%	52.2%	46.7%	41.8%	41.7%
Avg Score	69.1	69.2	67.9	71.1	65.7	73.0	68.4	73.5	71.0	74.6	65.6	70.7	70.5	69.6	67.8
Avg Age	29.0	30.5	30.9	27.5	29.7	30.2	31.2	33.6	21.8	23.2	25.1	26.9	29.1	32.4	38.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	0	18	11	1
Active	99	39	23	1
Inactive	7	16	17	2
Drop	0	12	24	3
Lost Cd	0	1	8	1

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	122	159	40.2%	40.3%	65.2
<12	57	74	18.7%	58.1%	75.8
<18	47	73	18.4%	42.5%	70.6
<24	28	40	10.1%	45.0%	71.0
>24	28	50	12.6%	36.0%	68.7
Total	215	396	100%	43.9%	69.2

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	-	-	-	-	-
<12	-	-	-	-	-
<18	7	32	4.57	23.3%	87.5%
<24	11	51	4.64	36.7%	86.3%
>24	12	84	7.00	40.0%	57.1%
Total	30	167	5.57	100%	71.9%

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	96	118	42.4%	70.0	69	86	37.2%	67.5	109	121	50.4%	69.2	53	71	43.7%	69.8
2014	44	55	41.8%	70.7	23	25	28.0%	58.6	65	70	42.9%	64.6	12	12	41.7%	64.2
2013	30	38	44.7%	71.1	25	31	48.4%	73.8	25	29	69.0%	77.6	25	38	44.7%	70.7
2012	14	15	40.0%	65.1	14	21	28.6%	66.6	12	13	38.5%	69.0	15	19	47.4%	72.6
Other	8	10	55.6%	73.7	7	9	40.0%	73.1	7	9	63.3%	78.0	1	2	0.0%	60.0

AUD

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	65.5%	61.3%	65.6%	70.9%	71.6%	54.1%	53.0%
2014	52.9%	54.0%	54.0%	65.5%	60.9%	42.5%	50.6%
2013	79.7%	65.2%	76.8%	84.1%	84.1%	62.3%	56.5%
2012	75.0%	60.7%	67.9%	60.7%	85.7%	60.7%	42.9%
Other	64.6%	87.5%	83.3%	68.8%	58.3%	75.0%	70.8%

BEC

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	57.1%	75.0%	71.0%	56.4%	67.1%	67.7%	35.9%
2014	59.0%	74.4%	69.2%	61.5%	64.1%	66.7%	43.6%
2013	60.8%	72.2%	81.0%	60.8%	76.0%	72.2%	35.4%
2012	51.2%	78.1%	58.5%	41.5%	56.1%	61.0%	26.8%
Other	50.0%	81.4%	65.7%	54.3%	67.1%	68.6%	30.0%

FAR

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	62.1%	57.9%	61.3%	71.7%	62.6%		41.0%
2014	57.1%	48.6%	53.3%	67.6%	55.2%		37.1%
2013	77.1%	74.3%	80.0%	82.9%	74.3%		57.1%
2012	73.9%	65.2%	52.2%	82.6%	73.9%		21.7%
Other	34.9%	73.0%	84.1%	50.8%	69.8%		52.4%

REG

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	64.6%	60.8%	65.8%	63.9%	59.6%	67.2%	41.8%
2014	63.2%	39.5%	55.3%	47.4%	47.4%	55.3%	34.2%
2013	71.6%	72.8%	69.1%	74.1%	65.4%	72.8%	45.7%
2012	53.5%	58.1%	69.8%	60.5%	60.5%	67.4%	41.9%
Other	75.0%	55.0%	50.0%	61.7%	45.0%	63.3%	35.0%

Test Center: Lebanon

Exam Type / Exam Section / Cohort Size Trend

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**370**	259	181	168	147	158	142
Sections	**738**	402	336	196	184	174	184
% Pass	**49.7%**	53.0%	45.8%	51.0%	48.9%	51.2%	47.8%
Avg Score	**71.6**	71.0	72.3	73.5	72.5	69.9	70.4
Avg Age	**27.7**	27.4	28.0	27.8	27.6	27.9	27.5

Cohort Size Trend

2014	2013	2012	2011
161	225	253	136
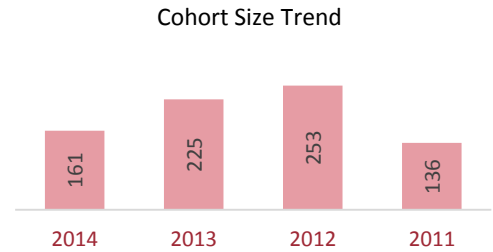
Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	Lebanon	Other	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	83	286	159	213	161	117	65	27	6	75	104	76	30	53	50
Sections	171	566	360	378	269	264	135	70	8	151	196	149	60	80	94
% Pass	50.3%	49.7%	51.1%	48.6%	46.5%	57.6%	45.2%	35.9%	50.0%	55.6%	54.6%	41.6%	53.3%	46.3%	43.6%
Avg Score	71.3	71.8	71.9	73.2	68.1	75.7	70.2	72.6	72.9	72.7	73.8	68.1	73.5	71.6	69.5
Avg Age	26.7	28.0	26.4	28.9	27.6	26.7	28.3	33.8	21.6	23.1	24.9	26.9	29.1	31.7	38.3

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	5	55	26	4
Active	137	39	26	8
Inactive	4	53	16	6
Drop	0	29	58	15
Lost Cd	0	2	18	4

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	195	297	40.2%	46.1%	69.1
<12	94	140	19.0%	57.9%	74.6
<18	91	145	19.6%	57.9%	74.8
<24	36	56	7.6%	44.6%	70.6
>24	42	100	13.6%	40.0%	71.0
Total	370	738	100%	49.7%	71.6

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	3	12	4.00	3.3%	100.0%
<12	2	8	4.00	2.2%	100.0%
<18	31	156	5.03	34.4%	79.5%
<24	24	135	5.63	26.7%	71.1%
>24	30	249	8.30	33.3%	48.2%
Total	90	560	6.22	100%	64.3%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	168	196	51.0%	73.5	147	184	48.9%	72.5	158	174	51.2%	69.9	142	184	47.8%	70.4
2014	84	87	44.8%	69.6	39	39	64.1%	71.6	98	105	44.8%	67.4	36	38	36.8%	63.0
2013	54	69	59.4%	76.5	60	79	51.9%	74.8	31	35	68.6%	77.7	60	81	56.8%	75.1
2012	19	28	39.3%	74.6	31	41	39.0%	69.0	20	23	47.8%	67.7	34	43	53.5%	69.7
Other	11	12	62.5%	80.3	17	25	32.9%	72.8	9	11	68.3%	72.7	12	22	35.0%	69.8

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	64.8%	60.6%	64.8%	71.1%	71.0%	53.1%	52.9%
2014	52.9%	54.0%	54.0%	65.5%	60.9%	42.5%	50.6%
2013	79.7%	65.2%	76.8%	84.1%	84.1%	62.3%	56.5%
2012	75.0%	60.7%	67.9%	60.7%	85.7%	60.7%	42.9%
Other	64.6%	87.5%	83.3%	68.8%	58.3%	75.0%	70.8%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	57.0%	75.1%	71.4%	56.1%	67.6%	67.9%	35.2%
2014	59.0%	74.4%	69.2%	61.5%	64.1%	66.7%	43.6%
2013	60.8%	72.2%	81.0%	60.8%	76.0%	72.2%	35.4%
2012	51.2%	78.1%	58.5%	41.5%	56.1%	61.0%	26.8%
Other	50.0%	81.4%	65.7%	54.3%	67.1%	68.6%	30.0%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	61.9%	57.1%	60.2%	71.5%	62.2%		40.0%
2014	57.1%	48.6%	53.3%	67.6%	55.2%		37.1%
2013	77.1%	74.3%	80.0%	82.9%	74.3%		57.1%
2012	73.9%	65.2%	52.2%	82.6%	73.9%		21.7%
Other	34.9%	73.0%	84.1%	50.8%	69.8%		52.4%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	65.4%	59.4%	64.2%	63.0%	57.9%	66.3%	41.0%
2014	63.2%	39.5%	55.3%	47.4%	47.4%	55.3%	34.2%
2013	71.6%	72.8%	69.1%	74.1%	65.4%	72.8%	45.7%
2012	53.5%	58.1%	69.8%	60.5%	60.5%	67.4%	41.9%
Other	75.0%	55.0%	50.0%	61.7%	45.0%	63.3%	35.0%

Test Center: U.A.E.

2014 CPA Examination: All Test Results

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	1,261	957	617	591	502	586	461
Sections	2,639	1,508	1,131	724	620	685	610
% Pass	40.1%	41.2%	38.6%	36.9%	41.0%	40.2%	43.0%
Avg Score	67.7	66.2	69.7	66.5	70.0	66.1	68.6
Avg Age	30.9	30.4	31.7	30.6	31.3	30.6	31.3

Cohort Size Trend

2014	2013	2012	2011
574	650	614	306

Gender* / Residence / Cohort Year / Age at Time of Examination

	Female	Male	UAE	Other	2014	2013	2012	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	252	1,002	574	697	574	394	168	125	17	179	247	183	142	276	313
Sections	529	2,094	1,293	1,346	1,050	949	378	262	33	354	452	319	262	553	666
% Pass	35.2%	41.4%	39.1%	43.8%	34.5%	48.5%	39.4%	30.1%	42.4%	44.4%	36.1%	43.3%	40.5%	41.4%	37.7%
Avg Score	66.9	67.9	67.5	68.2	63.0	72.0	69.9	68.5	69.6	69.1	65.9	68.4	67.6	68.8	66.8
Avg Age	27.9	31.7	32.3	30.0	30.3	30.3	32.1	35.6	21.6	23.2	25.0	27.1	29.0	32.4	40.9

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2014	2013	2012	Other
Pass 4	17	137	48	8
Active	490	200	80	15
Inactive	41	159	49	11
Drop	0	65	150	33
Lost Cd	0	12	40	7

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	670	1,071	40.6%	35.1%	63.3
<12	371	551	20.9%	49.4%	71.6
<18	278	432	16.4%	46.5%	71.9
<24	143	207	7.8%	36.7%	69.9
>24	192	378	14.3%	35.2%	68.5
Total	1,261	2,639	100%	40.1%	67.7

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	4	16	4.00	1.9%	100.0%
<12	13	60	4.62	6.2%	86.7%
<18	67	310	4.63	31.9%	86.5%
<24	70	387	5.53	33.3%	72.4%
>24	56	499	8.91	26.7%	44.9%
Total	210	1,272	6.06	100%	66.0%

Cohort Performance: Section, Content Area, Skills Area

	AUD Cand	Secs	%P	Score	BEC Cand	Secs	%P	Score	FAR Cand	Secs	%P	Score	REG Cand	Secs	%P	Score
Overall	591	724	36.9%	66.5	502	620	41.0%	70.0	586	685	40.2%	66.1	461	610	43.0%	68.6
2014	274	323	31.3%	61.5	185	201	41.8%	67.2	328	368	34.2%	62.8	140	158	32.3%	61.2
2013	189	245	44.5%	70.9	191	244	46.3%	72.2	156	197	50.3%	71.5	191	263	52.9%	73.1
2012	65	80	38.8%	70.4	75	113	32.7%	70.3	55	61	45.9%	68.0	85	124	42.7%	70.2
Other	63	76	36.7%	70.3	51	62	32.2%	70.6	47	59	30.6%	67.7	45	65	21.4%	64.9

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	54.4%	45.1%	53.5%	58.2%	56.4%	48.7%	41.7%
2014	48.0%	41.2%	49.9%	53.6%	47.1%	41.5%	35.6%
2013	60.0%	53.1%	54.3%	63.7%	67.8%	56.7%	49.0%
2012	65.0%	45.0%	57.5%	57.5%	58.8%	55.0%	42.5%
Other	54.8%	38.6%	62.9%	62.6%	60.3%	49.9%	45.7%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	55.4%	65.2%	62.5%	52.4%	59.4%	63.6%	28.7%
2014	45.3%	60.7%	57.7%	48.3%	52.7%	58.7%	31.3%
2013	64.8%	68.0%	72.1%	56.6%	66.4%	66.0%	27.5%
2012	57.5%	63.7%	55.8%	56.6%	56.6%	62.0%	24.8%
Other	53.9%	73.3%	53.4%	45.3%	61.4%	74.4%	29.9%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	54.3%	46.7%	46.3%	58.8%	51.3%		32.5%
2014	45.7%	43.2%	39.7%	53.5%	49.2%		28.0%
2013	65.5%	57.9%	59.4%	68.5%	59.4%		45.2%
2012	50.8%	42.6%	55.7%	63.9%	54.1%		34.4%
Other	82.2%	38.9%	37.7%	56.8%	36.4%		19.6%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	58.6%	58.3%	60.9%	54.8%	55.0%	55.0%	38.1%
2014	47.5%	50.0%	47.5%	39.9%	43.0%	41.1%	30.4%
2013	68.4%	68.8%	70.7%	63.9%	63.9%	65.0%	48.7%
2012	59.7%	56.5%	62.9%	62.9%	54.8%	57.3%	37.1%
Other	49.1%	43.3%	56.7%	47.8%	54.4%	51.4%	19.3%

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.