

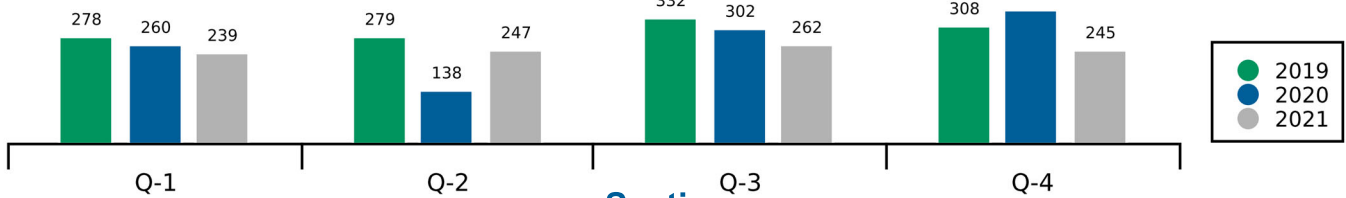
	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	526	368	289	289	236	280	220
Sections	1,291	730	561	376	283	373	259
% Pass	50.9%	59.2%	40.1%	48.4%	61.8%	40.8%	57.1%
Avg Score	71.9	74.0	69.2	71.3	75.8	69.1	72.6
Avg Age	29.4	27.6	31.7	29.2	29.6	29.5	29.2

Jurisdiction Ranking

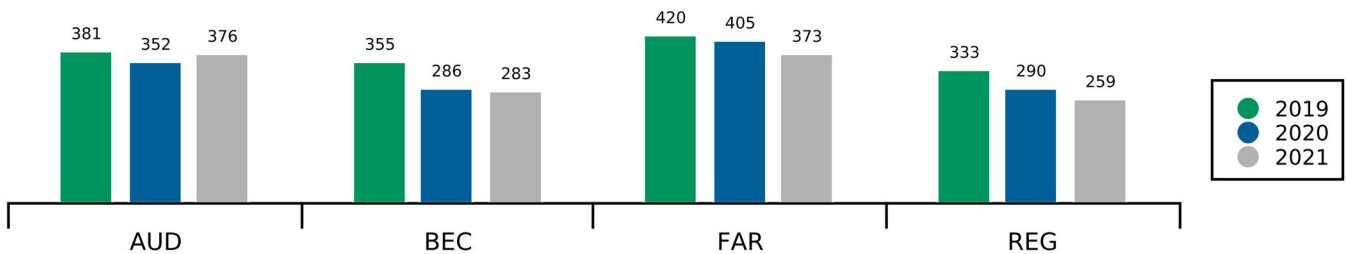
Candidates	36	Sections	34
Pass Rate	35	Avg Score	26

	Gender			Residence		Cohort Year				Age at Time of Examination						
	F	M	U	U.S.A.	Int'l	2021	2020	2019	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	60	33	433	526	-	223	127	56	120	1	112	136	56	46	89	138
Sections	126	73	1,092	1,291	-	595	306	120	270	2	293	321	119	102	168	286
% Pass	32.5%	34.2%	54.1%	50.9%	-	58.2%	57.2%	37.5%	33.7%	-	66.6%	55.1%	42.9%	45.1%	43.5%	40.2%
Avg Score	65.8	66.9	72.9	71.9	-	74.1	73.5	67.7	67.2	68.0	76.1	73.5	70.8	70.9	70.4	67.6
Avg Age	36.8	36.4	28.1	29.4	-	27.0	28.2	29.0	36.2	21.0	22.8	24.4	26.4	28.5	31.7	42.1

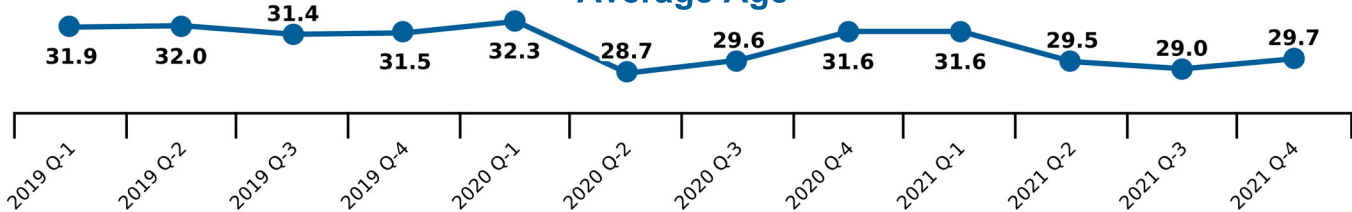
Candidates



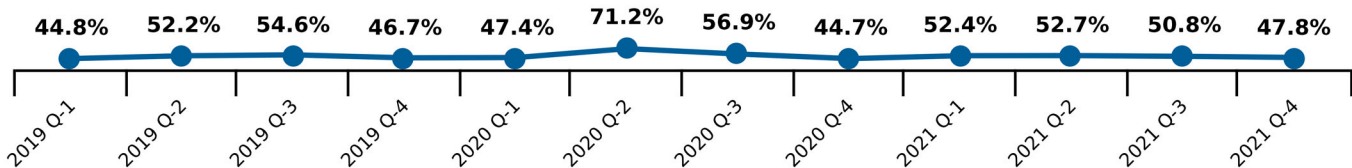
Sections



Average Age

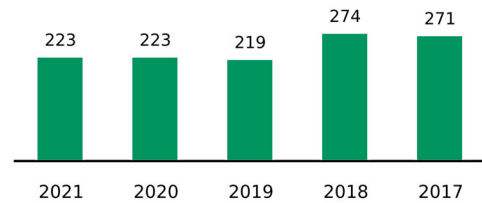


% Pass



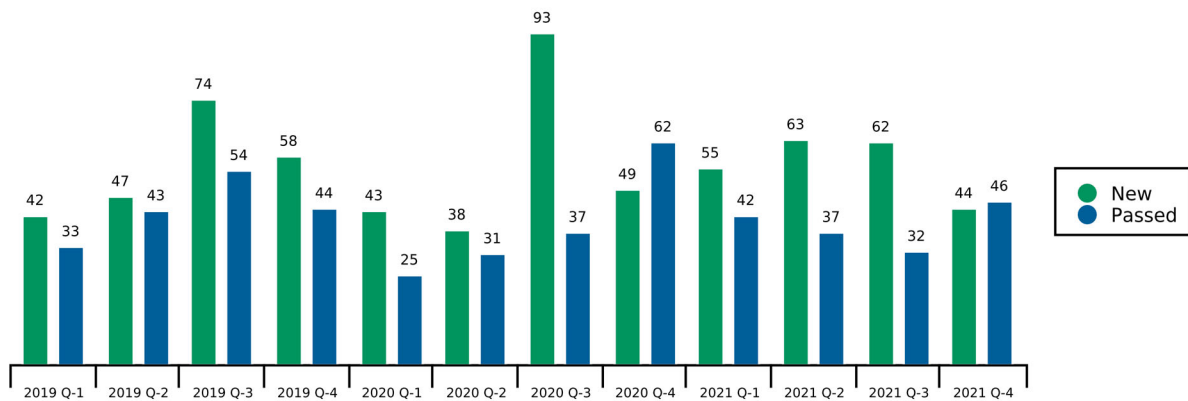
	Exam Type		Exam Section				
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	368	368	-	196	169	195	170
Sections	730	730	-	196	169	195	170
% Pass	59.2%	59.2%	-	52.6%	76.9%	49.2%	60.6%
Avg Score	74.0	74.0	-	72.0	79.9	71.2	73.6
Avg Age	27.6	27.6	-	27.6	27.4	27.5	28.1

Cohort Size Trend



	Gender			Residence		Cohort Year				Age at Time of Examination						
	F	M	U	U.S.A.	Int'l	2021	2020	2019	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	13	6	349	368	-	223	95	25	25	1	105	107	31	26	57	70
Sections	13	7	710	730	-	504	169	30	27	1	246	198	46	42	81	116
% Pass	15.4%	71.4%	59.9%	59.2%	-	58.9%	66.9%	36.7%	40.7%	-	68.3%	60.1%	52.2%	59.5%	43.2%	52.6%
Avg Score	62.0	75.4	74.2	74.0	-	74.3	75.9	65.4	67.1	68.0	76.4	74.9	72.5	72.3	72.0	70.0
Avg Age	32.1	31.6	27.5	27.6	-	27.0	28.2	29.5	33.0	21.0	22.7	24.3	26.4	28.6	31.6	41.2

New Candidates vs Candidates Passing 4th Section



Degree Type*

	Sections	% Total
Bachelor's Degree	1,257	97.4%
Advanced Degree	34	2.6%
Enrolled / Other	-	-

Residency*

	Sections	% Total
In-State Address	1,229	95.2%
Out-of-State Address	62	4.8%
International Address	-	-

*Degree Type and Residency data includes both FT and RE candidates

Notes:

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 jurisdictions.
2. The demographic data related to age, gender, and degree type is provided by the individual candidates and may not be 100% accurate.
3. Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.

Overall Performance

2021 CPA Examination: All Test Results

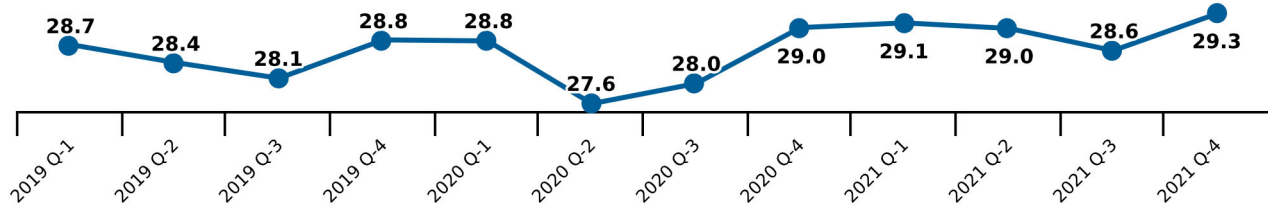
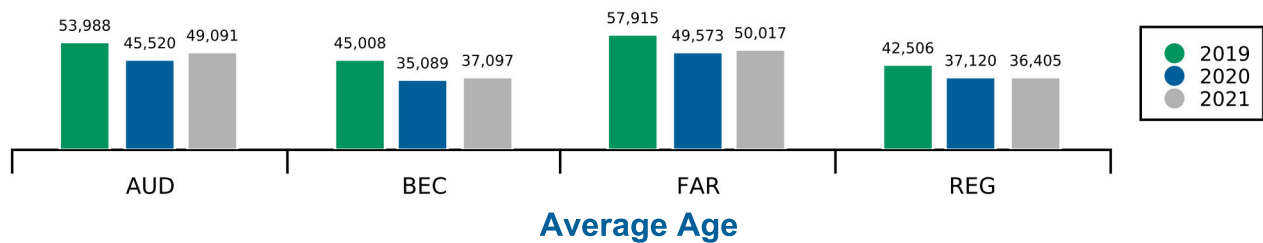
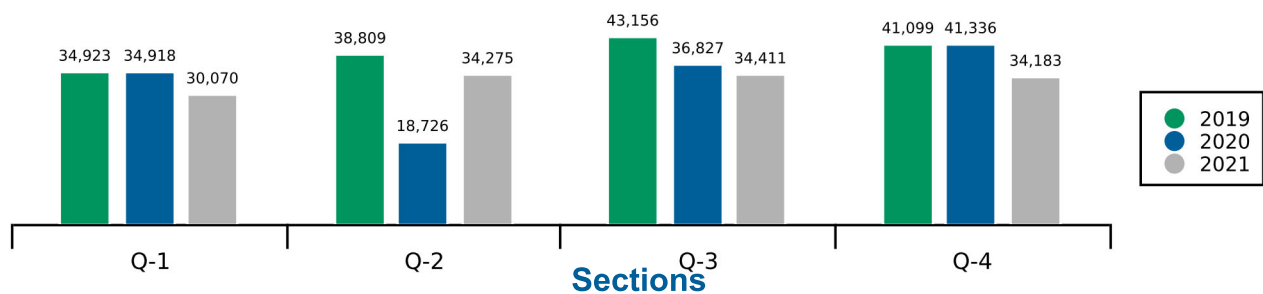
	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	72,270	56,336	35,126	36,749	30,821	39,653	29,456
Sections	172,610	103,067	69,543	49,091	37,097	50,017	36,405
% Pass	52.5%	59.8%	41.6%	48.0%	61.9%	44.5%	59.8%
Avg Score	72.1	73.6	69.9	71.1	76.3	68.7	73.8
Avg Age	28.5	27.3	30.4	28.6	28.8	28.5	28.1



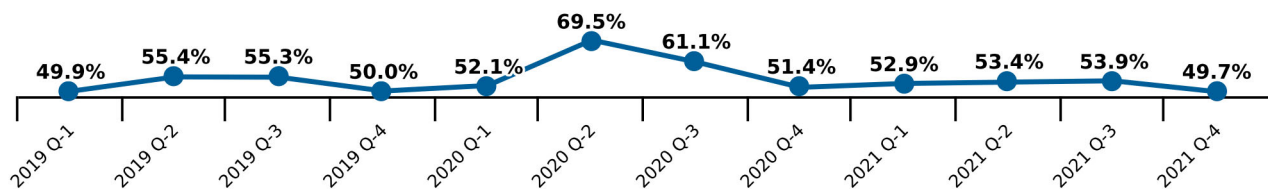
National Association of State Boards of Accountancy

	Gender			Residence		Cohort Year				Age at Time of Examination						
	F	M	U	U.S.A.	Int'l	2021	2020	2019	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	21,625	21,864	28,781	62,298	9,972	32,148	18,287	7,898	13,937	1,513	20,140	15,615	9,829	7,479	11,476	13,428
Sections	53,081	53,479	66,050	148,853	23,757	73,578	46,641	18,728	33,663	2,776	47,261	31,921	19,940	15,552	25,278	29,882
% Pass	48.5%	54.6%	54.0%	52.9%	49.8%	56.8%	58.6%	44.4%	38.9%	71.1%	64.2%	51.4%	48.9%	49.3%	47.7%	41.4%
Avg Score	71.2	73.1	72.0	72.3	71.1	72.5	74.4	70.4	68.9	78.0	75.7	71.7	70.9	71.2	70.6	68.8
Avg Age	29.1	28.8	27.9	28.2	30.7	26.8	27.5	29.0	33.7	20.9	22.6	24.4	26.5	28.5	31.7	41.7

Candidates



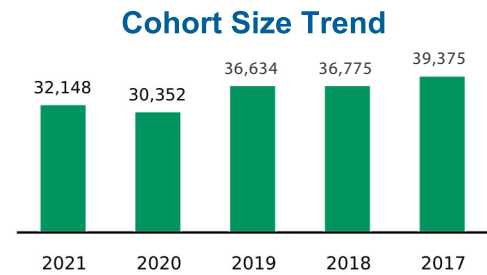
% Pass



Overall Performance

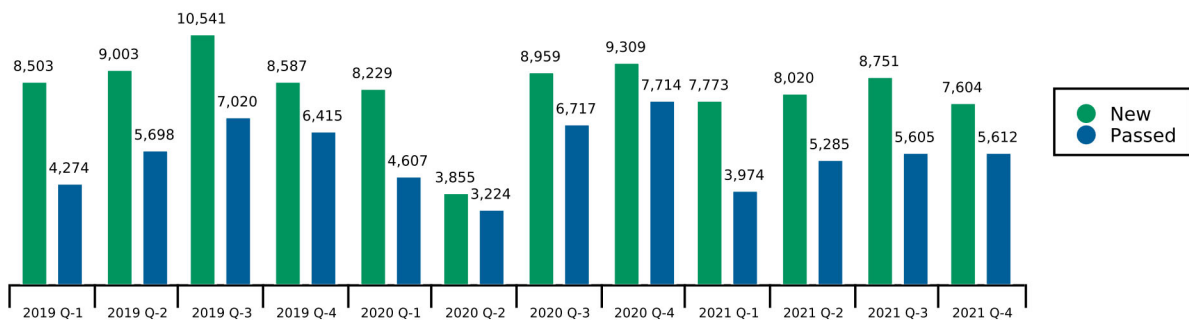
2021 CPA Examination: First-Time

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	56,336	56,336	-	26,910	24,205	29,097	22,855
Sections	103,067	103,067	-	26,910	24,205	29,097	22,855
% Pass	59.8%	59.8%	-	53.4%	71.6%	50.7%	66.6%
Avg Score	73.6	73.6	-	71.6	78.8	69.5	75.4
Avg Age	27.3	27.3	-	27.3	27.3	27.4	27.2



	Gender			Residence		Cohort Year				Age at Time of Examination						
	F	M	U	U.S.A.	Int'l	2021	2020	2019	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	15,362	16,595	24,379	48,127	8,209	32,148	15,205	4,557	4,426	1,486	18,778	11,922	6,705	4,965	7,826	8,700
Sections	27,313	30,566	45,188	88,500	14,567	63,816	27,730	5,972	5,549	2,507	37,935	18,516	10,175	7,647	12,505	13,782
% Pass	57.2%	63.6%	58.9%	60.6%	55.4%	58.7%	68.1%	50.6%	41.9%	72.8%	68.3%	57.4%	54.3%	55.3%	54.2%	49.1%
Avg Score	73.0	75.3	72.7	73.8	71.8	72.8	76.9	71.4	68.0	78.6	76.7	72.8	71.4	71.8	71.4	69.4
Avg Age	27.4	27.4	27.1	26.9	29.9	26.7	27.2	29.0	32.9	20.9	22.6	24.4	26.5	28.5	31.8	41.4

New Candidates vs Candidates Passing 4th Section



Degree Type*

	Sections	% Total
Bachelor's Degree	119,244	69.1 %
Advanced Degree	34,137	19.8 %
Enrolled / Other	19,229	11.1 %

Residency*

	Sections	% Total
In-State Address	122,341	70.9 %
Out-of-State Address	26,512	15.4 %
International Address	23,757	13.8 %

*Degree Type and Residency data includes both FT and RE candidates

Notes:

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3. Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.

2021 Jurisdiction Summary Statistics

Summary of Examination data for each Jurisdiction with more than five candidates

Jurisdiction	Candidates Total	Sections Total	Sections FT	Sections RE	Pass Rate	Average Score	Average Age
Alabama	617	1,653	1,079	574	54.8%	73.3	26.4
Alaska	2,634	6,497	3,965	2,532	52.5%	72.2	30.9
Arizona	840	1,991	1,147	844	51.1%	71.7	29.6
Arkansas	354	859	477	382	49.9%	71.7	29.4
California	9,865	22,766	13,382	9,384	52.0%	71.4	29.3
Colorado	1,165	2,761	1,705	1,056	56.1%	73.5	28.8
Connecticut	870	1,930	1,078	852	48.8%	70.8	27.2
Delaware	213	475	251	224	47.4%	70.1	32.3
District of Columbia	152	386	233	153	49.5%	71.5	30.4
Florida	2,530	5,938	3,396	2,542	52.2%	72.4	29.9
Georgia	2,026	4,841	2,793	2,048	51.6%	71.5	29.1
Guam	2,318	5,352	3,510	1,842	49.7%	71.5	29.9
Hawaii	246	611	333	278	46.3%	70.8	30.1
Idaho	242	580	350	230	50.0%	71.1	31.1
Illinois	3,363	8,462	5,083	3,379	55.5%	73.4	27.0
Indiana	914	2,313	1,420	893	51.1%	71.8	27.6
Iowa	530	1,330	924	406	58.6%	73.9	25.9
Kansas	227	557	373	184	56.6%	73.8	27.5
Kentucky	657	1,577	942	635	54.3%	72.8	28.2
Louisiana	632	1,361	760	601	47.4%	70.3	28.8
Maine	900	2,515	1,488	1,027	49.9%	70.7	32.0
Maryland	993	2,301	1,220	1,081	47.3%	70.6	29.6

2021 Jurisdiction Summary Statistics

Summary of Examination data for each Jurisdiction with more than five candidates

Jurisdiction	Candidates Total	Sections Total	Sections FT	Sections RE	Pass Rate	Average Score	Average Age
Massachusetts	1,964	4,619	2,894	1,725	58.4%	74.1	26.3
Michigan	1,506	3,522	2,172	1,350	52.6%	72.3	27.1
Minnesota	1,113	2,688	1,697	991	54.0%	72.8	26.0
Mississippi	345	826	481	345	45.4%	69.1	28.0
Missouri	807	1,940	1,265	675	55.8%	73.3	26.7
Montana	1,120	2,824	1,792	1,032	54.4%	72.9	29.3
Nebraska	260	623	384	239	57.1%	73.7	26.4
Nevada	368	875	509	366	51.8%	70.9	29.8
New Hampshire	768	1,700	750	950	45.1%	70.3	31.7
New Jersey	1,916	4,412	2,345	2,067	44.8%	69.2	28.1
New Mexico	250	541	288	253	39.0%	68.5	32.3
New York	8,193	19,858	11,255	8,603	51.4%	71.8	27.3
North Carolina	1,356	3,311	2,145	1,166	54.4%	73.0	27.6
North Dakota	335	720	488	232	51.3%	71.2	28.7
Ohio	1,753	4,099	2,524	1,575	52.4%	72.3	26.8
Oklahoma	526	1,291	730	561	50.9%	71.9	29.4
Oregon	527	1,162	738	424	55.8%	72.7	29.7
Pennsylvania	2,595	5,869	3,399	2,470	49.1%	71.2	27.4
Puerto Rico	598	1,283	623	660	34.4%	64.3	28.6
Rhode Island	136	321	187	134	51.4%	71.1	27.6
South Carolina	406	911	568	343	52.5%	71.8	28.9
South Dakota	106	228	152	76	57.0%	72.7	27.4

2021 Jurisdiction Summary Statistics

Summary of Examination data for each Jurisdiction with more than five candidates

Jurisdiction	Candidates Total	Sections Total	Sections FT	Sections RE	Pass Rate	Average Score	Average Age
Tennessee	1,319	3,195	2,010	1,185	55.2%	73.0	27.7
Texas	5,237	13,193	7,941	5,252	54.7%	73.1	29.2
Utah	685	1,573	1,141	432	65.5%	76.4	28.5
Vermont	208	555	341	214	50.8%	70.1	27.7
Virginia	2,081	4,919	2,842	2,077	52.9%	72.5	29.0
Washington	2,401	5,808	3,727	2,081	55.8%	73.2	30.4
West Virginia	131	284	165	119	50.7%	69.9	29.0
Wisconsin	958	2,252	1,527	725	60.8%	74.8	25.8
Wyoming	58	131	75	56	55.0%	72.7	29.0