

CPA Exam Performance Summary: 2023 Q-3

Overall

Overall Performance

Unique Candidates	40,044
New Candidates	11,349
Total Sections	53,459
Passing 4th Section	5,244
Sections / Candidates	1.34
Pass Rate	50.96%
Average Score	71.91

Section Performance

	Sections	Score	% Pass
First-Time	14,278	71.36	53.49%
Re-Exam	39,035	72.12	50.06%
AUD	12,188	70.71	45.64%
BEC	19,948	74.27	54.90%
FAR	12,391	68.11	44.08%
REG	8,932	73.53	58.99%

Most Candidates

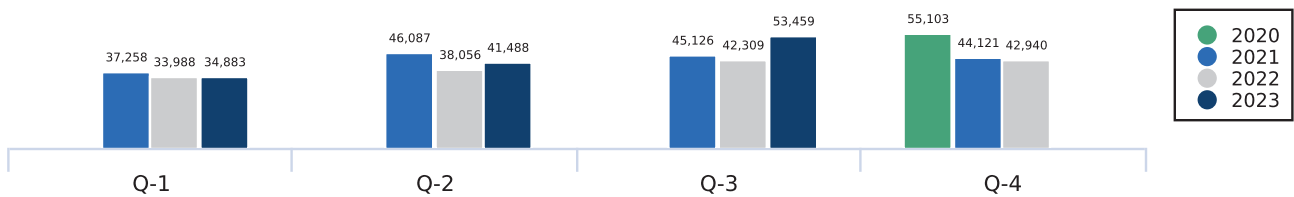
1. California	5,267
2. New York	4,319
3. Texas	2,849

Top 3 Jurisdictions

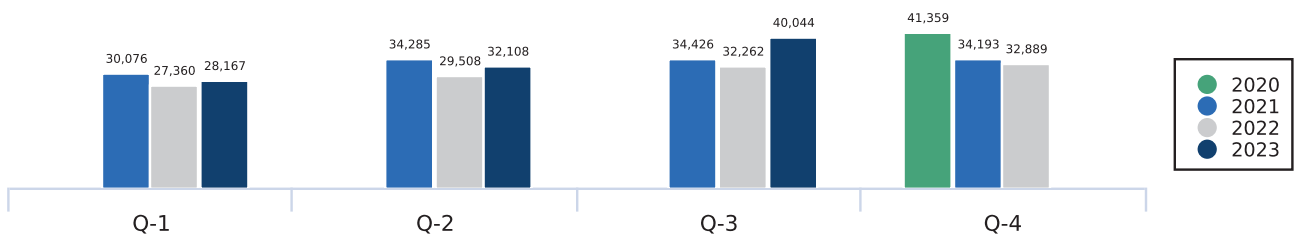
Highest Pass Rate

1. South Dakota	65.85%
2. Nebraska	64.81%
3. Iowa	62.38%

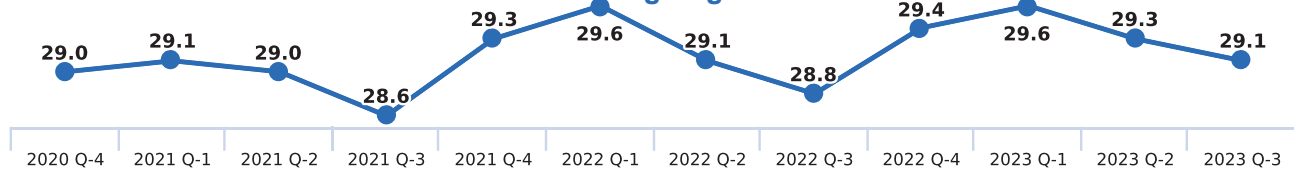
Sections



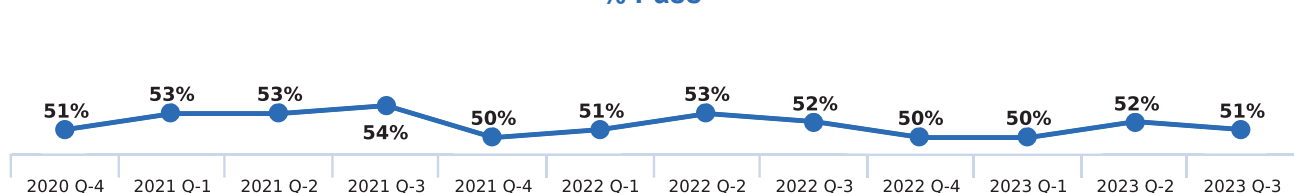
Candidates



Average Age



% Pass



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Overall

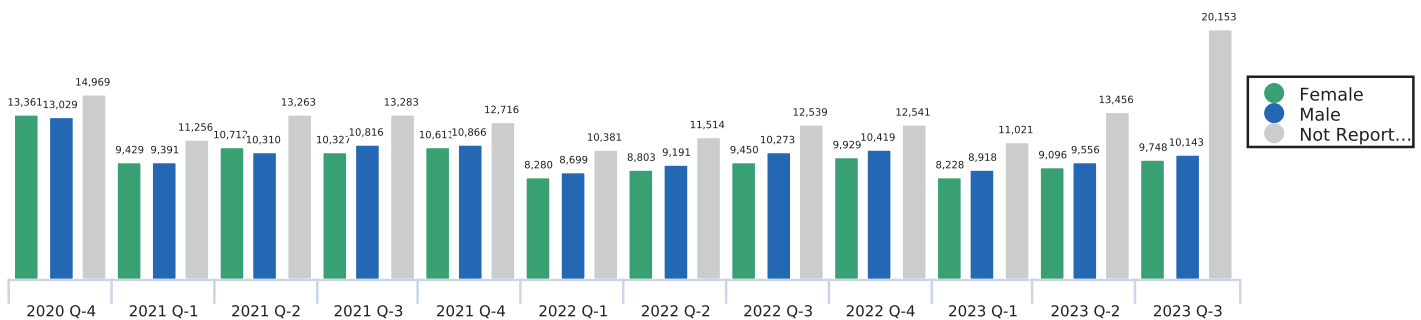
Degree Type

	Candidates	% Total
Bachelor's Degree	26,339	65.8%
Advanced Degree	9,432	23.6%
Enrolled / Other	4,273	10.7%

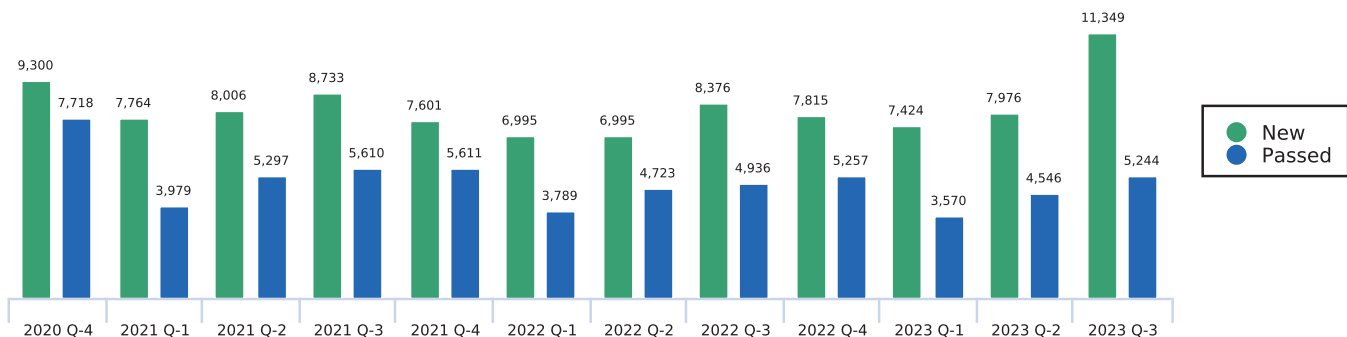
Residency

	Candidates	% Total
In-State Address	27,787	69.39%
Out-of-State Address	5,635	14.07%
Foreign Address	6,622	16.54%

Gender



New Candidates vs Candidates Passing 4th Section



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.
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Overall Statistics for Testing Window 2023 Q-3

Jurisdiction	Count Candidate	Count Sections	FT Sections	RE Sections	Average Pass Rate	Average Score	Average Age
Alabama	394	529	146	382	46.69%	71.41	27.82
Alaska	1,348	1,759	433	1,324	46.62%	70.74	31.61
Arizona	534	717	149	567	52.02%	72.05	30.10
Arkansas	260	341	94	246	52.49%	72.79	27.80
California	5,267	6,870	2,101	4,754	50.10%	71.27	30.04
Colorado	608	823	198	619	56.50%	73.47	29.39
Connecticut	425	579	119	456	45.77%	70.44	27.95
Delaware	87	106	15	91	44.34%	68.59	33.03
District of Columbia	104	127	34	92	58.27%	74.48	28.20
Florida	1,504	1,972	428	1,536	50.66%	72.01	29.88
Georgia	1,041	1,373	271	1,094	49.38%	71.14	29.52
Guam	1,722	2,270	778	1,489	46.70%	70.04	29.57
Hawaii	117	158	29	128	44.30%	70.47	29.52
Idaho	151	192	59	133	50.00%	72.81	30.43
Illinois	1,856	2,622	845	1,770	54.65%	73.25	27.05
Indiana	598	897	345	551	52.73%	73.51	26.99
Iowa	294	404	101	303	62.38%	74.93	26.48
Kansas	99	124	43	81	60.48%	74.92	29.14
Kentucky	297	376	105	270	51.06%	72.59	29.68

Jurisdiction	Count Candidate	Count Sections	FT Sections	RE Sections	Average Pass Rate	Average Score	Average Age
Louisiana	354	444	106	337	47.07%	70.34	29.28
Maine	437	617	191	424	48.62%	69.53	33.25
Maryland	462	597	102	495	45.73%	70.17	31.43
Massachusetts	934	1,222	322	896	55.65%	73.76	26.63
Michigan	843	1,151	295	856	52.82%	72.76	27.69
Minnesota	546	746	235	511	54.42%	73.41	26.83
Mississippi	189	247	66	181	47.77%	69.75	28.01
Missouri	757	1,039	312	725	56.30%	73.82	26.16
Montana	786	1,060	400	658	54.53%	72.81	29.88
Nebraska	117	162	46	116	64.81%	77.96	26.40
Nevada	216	278	77	201	52.88%	72.43	28.57
New Hampshire	301	391	44	347	39.13%	68.39	33.13
New Jersey	957	1,236	275	957	41.10%	68.54	28.73
New Mexico	105	136	26	108	39.71%	69.57	34.12
New York	4,319	5,796	1,264	4,516	49.52%	71.46	28.28
North Carolina	873	1,136	346	783	57.31%	73.60	27.30
North Dakota	260	303	102	200	42.24%	68.66	30.69
Ohio	1,110	1,482	470	1,009	54.59%	73.07	27.00
Oklahoma	275	405	149	256	52.59%	72.03	29.88
Oregon	255	344	89	254	52.91%	72.46	30.40

Jurisdiction	Count Candidate	Count Sections	FT Sections	RE Sections	Average Pass Rate	Average Score	Average Age
Pennsylvania	1,405	1,867	470	1,392	49.01%	71.50	28.08
Puerto Rico	237	281	59	220	24.20%	62.42	29.17
Rhode Island	60	74	15	57	50.00%	70.23	29.35
South Carolina	225	267	64	198	45.69%	68.82	30.50
South Dakota	59	82	24	57	65.85%	77.50	26.49
Tennessee	722	978	227	748	51.84%	72.22	28.78
Texas	2,849	3,912	575	3,333	50.41%	72.18	29.78
Utah	411	573	177	394	58.81%	74.64	29.33
Vermont	88	137	51	85	45.99%	72.61	28.74
Virginia	1,111	1,553	520	1,028	54.54%	73.22	29.34
Washington	1,525	1,963	628	1,328	54.56%	72.67	31.98
West Virginia	69	84	24	60	47.62%	71.63	27.95
Wisconsin	450	618	222	392	60.68%	75.72	25.85
Wyoming	31	39	12	27	51.28%	72.08	31.94

CPA Exam Performance Summary: 2023 Q-3

Utah

Overall Performance

Unique Candidates	411
New Candidates	136
Total Sections	573
Passing 4th Section	62
Sections / Candidates	1.39
Pass Rate	58.81%
Average Score	74.64

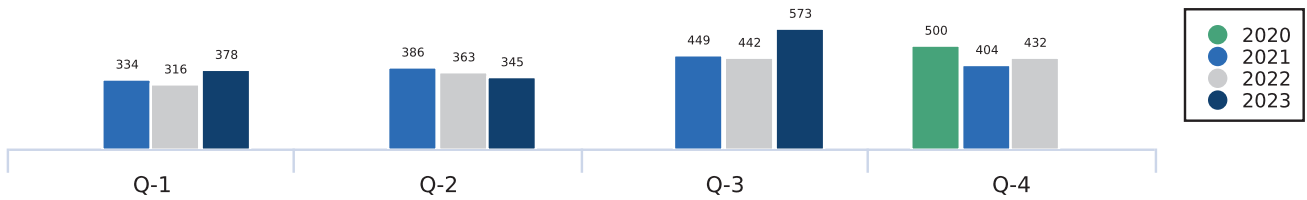
Section Performance

	Sections	Score	% Pass
First-Time	177	75.49	61.02%
Re-Exam	394	74.41	58.12%
AUD	129	71.95	48.84%
BEC	191	78.69	67.54%
FAR	136	70.46	50.0%
REG	117	75.86	65.81%

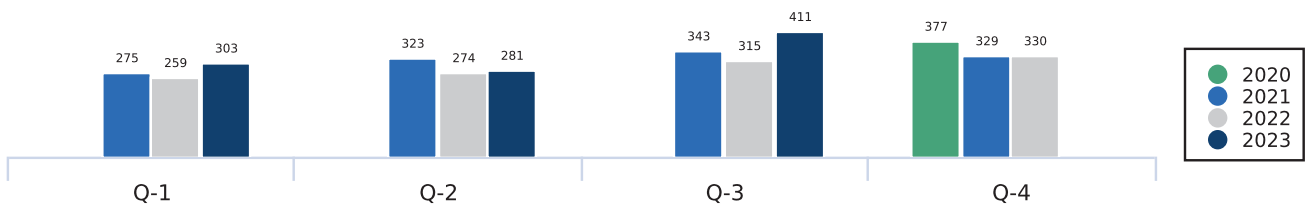
Jurisdiction Ranking

Candidates	Sections
28	28
Pass Rate	Avg Score
6	6

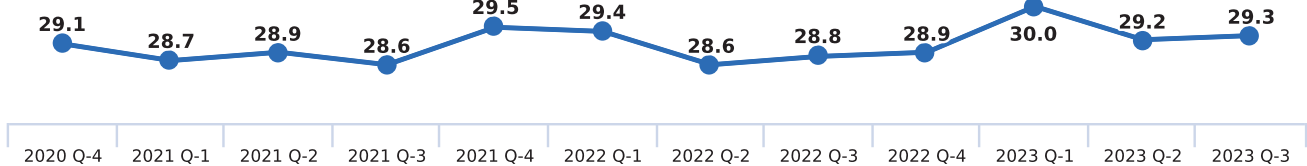
Sections



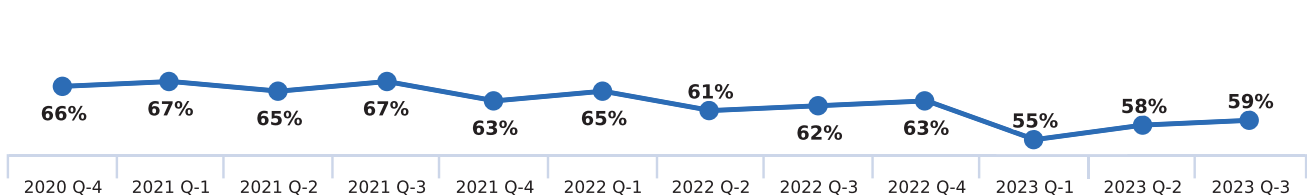
Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2023 Q-3

Utah

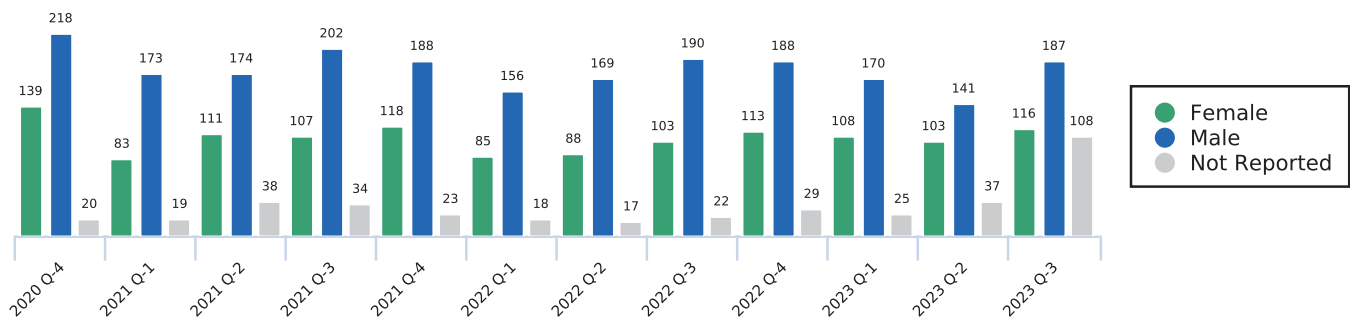
Degree Type

	Candidates	% Total
Bachelor's Degree	179	43.6%
Advanced Degree	192	46.7%
Enrolled / Other	40	9.7%

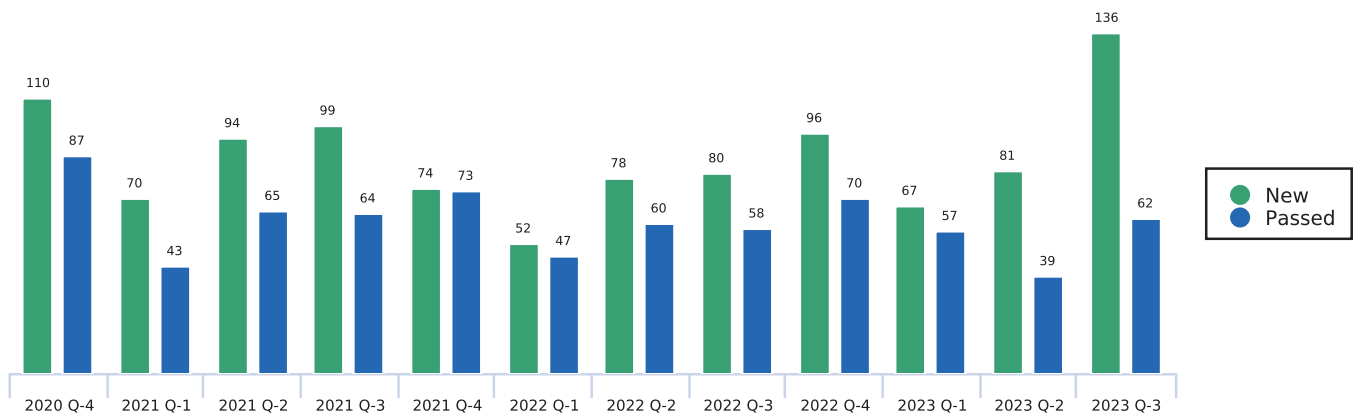
Residency

	Candidates	% Total
In-State Address	382	92.94%
Out-of-State Address	28	6.81%
Foreign Address	1	0.24%

Gender



New Candidates vs Candidates Passing 4th Section



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Board of Accountancy Licensing Statistics as of January 03, 2024:

Total number of CPA Firms: 748

Total number of active CPA licenses: 6,215

Total number of active CPA licenses with a Utah address: 5,591

Total number of licenses issued since October 4, 2023: 94



NASBA Professional Licensure Task Force Concept Exposure

1 message

NASBA <PLTF@nasba.org>

Tue, Dec 26, 2023 at 1:00 PM



NASBA

Mission Driven - Member Focused



NASBA Professional Licensure Task Force Concept Exposure

Equivalent Licensure Model

In October, during my inaugural address at NASBA's annual meeting, I discussed the creation of a Professional Licensure Task Force (Task Force) whose charge was to consider new concepts for CPA licensure that may be included in the UAA to update the current licensure model.

Since its creation, the task force has met twice. It held an in-person meeting at NASBA's offices in Nashville on November 20 and it held a virtual meeting on December 18. During its meetings, the task force discussed the history of the current education model, the education required under Mutual Recognition Agreements, and the Experience, Learn and Earn and experiential learning models that have been introduced during 2023. The committee agreed that the general principles adopted for ELE: cost effective; rigorous education component; and scalable to firms and employers of all sizes, should apply to the development of a structured professional program. The task force also discussed

outreach to the AICPA's National Pipeline Advisory Group's Substantial Equivalency work group.

Following these discussions, the Task Force believes it is important to share its discussion to date and solicit directional input from the boards of accountancy and other interested parties.

General Concept: Through its discussions, the Task Force has narrowed its discussions on a structured experiential learning program that would provide for education, documented experience, and other elements that would provide an equivalent path to licensure without the need of having a fifth year to complete a 150-hours education program that would appear on an accredited transcript. This additional path, to be defined in greater detail, would include an education and experience component to measure a participant's competency to be licensed as a CPA and would be considered equivalent to the current 150-hour pathway defined in the Uniform Accountancy Act. The development of a structured professional program would require legislative, and rules changes in some states and may impact interstate mobility in some states until all states have adopted the new equivalent path.

The elements of this concept are not unprecedented for U.S. licensure. For decades, international candidates have achieved licensure through the completion of a baccalaureate degree followed by a professional program that includes documented experience, educational components, and measurement.

The concept being discussed for the U.S. would minimally require that all mandatory accounting and business requirements are achieved in addition to having a baccalaureate degree.

Question: Do you believe that the Professional Licensure Task Force should continue to focus its discussions on an equivalent path to licensure that defines a structured professional program that would qualify an individual for licensure as a CPA?

REPLY TO CONCEPT EXPOSURE

We encourage the State Boards and other interested parties to consider these proposed changes and send any comments or recommendations to the UAA Committee via PLTF@nasba.org by March 31, 2024.

Sincerely,

Stephanie Saunders, CPA
Chair, NASBA



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