

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

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

Total number of CPA Firms: 762

Total number of active CPA licenses: 6,293

Total number of active CPA licenses with a Utah address: 5,650

Total number of licenses issued since January 04, 2024: 72

# CPA Exam Performance Summary: 2023 Q-4

## Overall

### Overall Performance

Unique Candidates	56,186
New Candidates	15,731
Total Sections	74,358
Passing 4th Section	6,442
Sections / Candidates	1.32
Pass Rate	42.43%
Average Score	69.24

### Section Performance

	Sections	Score	% Pass
First-Time	14,267	67.75	43.49%
Re-Exam	59,899	69.6	42.19%
AUD	15,802	70.58	46.42%
BEC	37,726	68.50	38.18%
FAR	10,221	66.88	39.36%
REG	10,609	72.15	54.60%

### Most Candidates

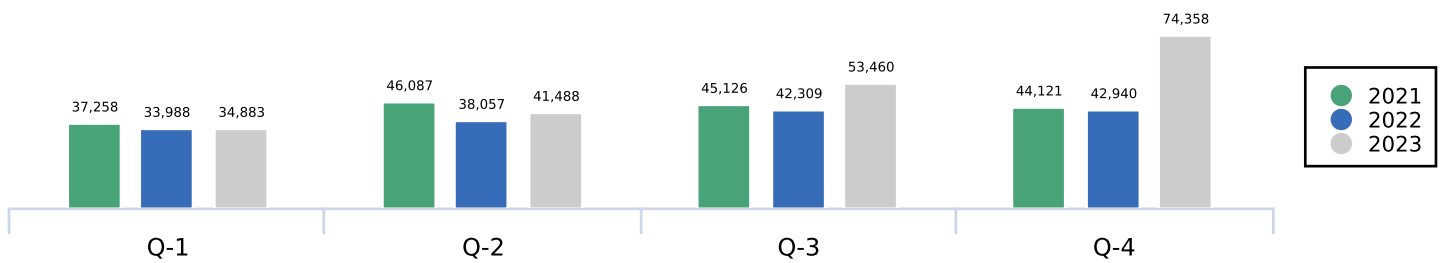
1. California	8,064
2. New York	5,973
3. Texas	3,731

### Top 3 Jurisdictions

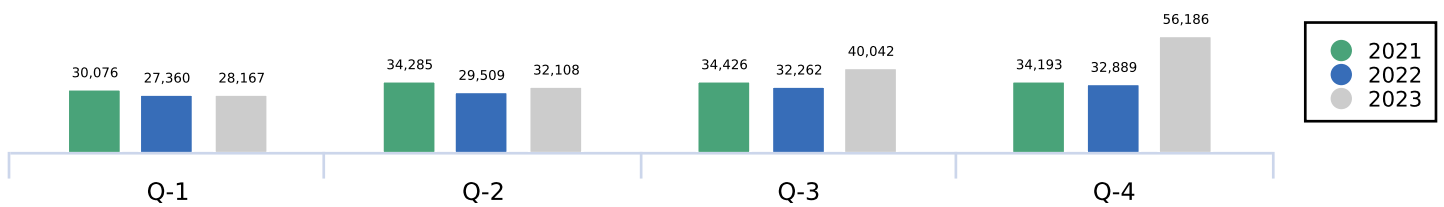
1. Utah	55.57%
2. Iowa	51.90%
3. Nebraska	50.79%

### Highest Pass Rate

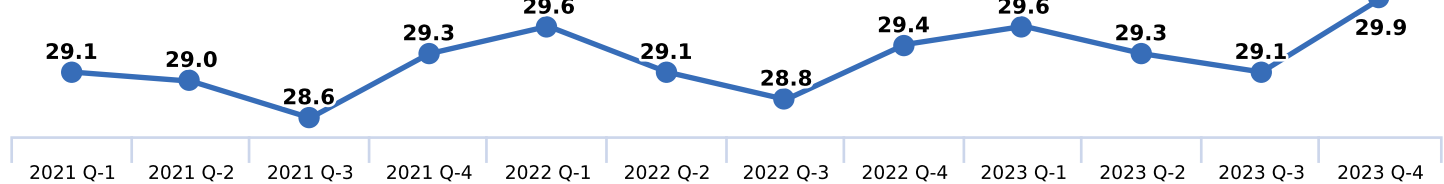
### Sections



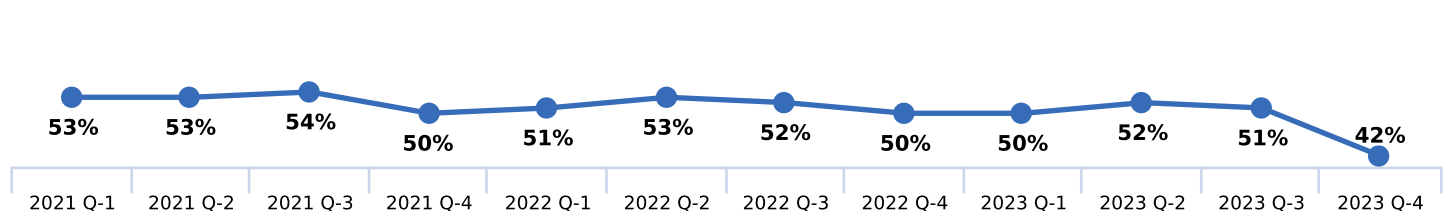
### Candidates



### Average Age



### % Pass



# CPA Exam Performance Summary: 2023 Q-4 Overall

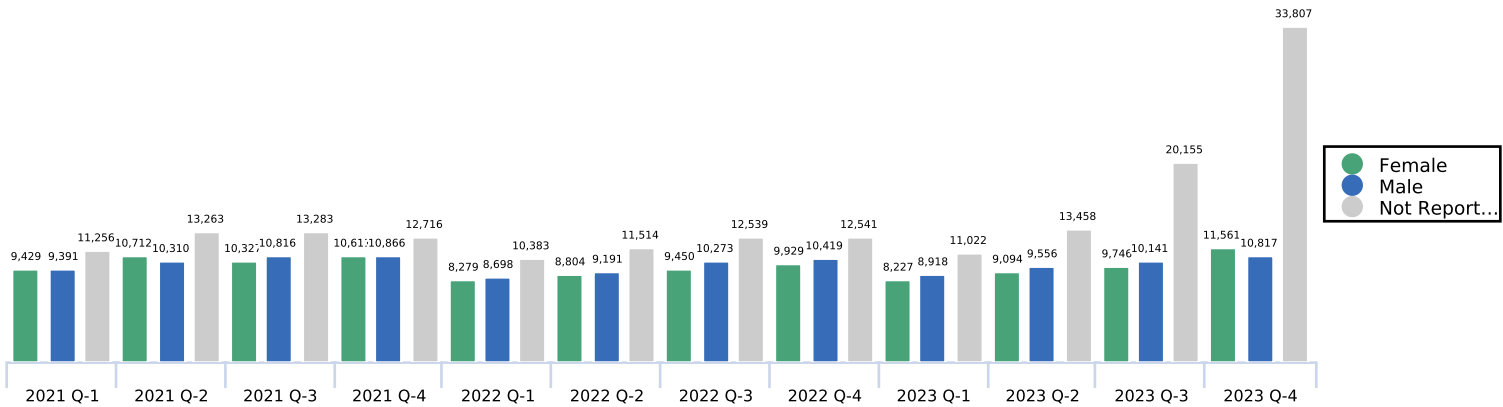
## Degree Type

	Candidates	% Total
Bachelor's Degree	32,908	58.6%
Advanced Degree	11,950	21.3%
Enrolled / Other	11,327	20.2%

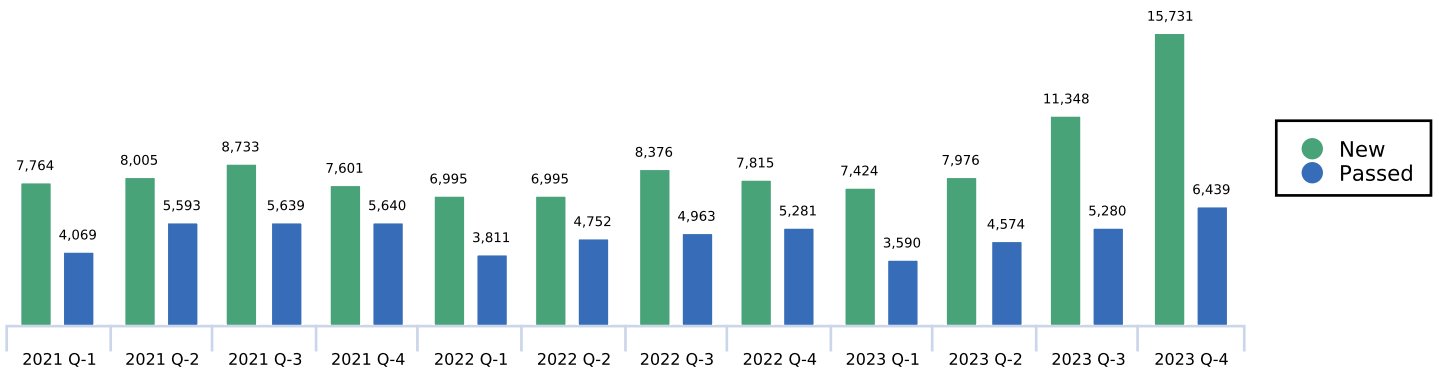
## Residency

	Candidates	% Total
In-State Address	38,934	69.3%
Out-of-State Address	7,263	12.93%
Foreign Address	9,988	17.78%

## Gender



## New Candidates vs Candidates Passing 4th Section



### Notes:

- 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.
- The demographic data related to age, gender, and degree type is provided by the individual candidates and may not be 100% accurate.
- 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-4

Jurisdiction	Count Candidate	Count Sections	FT Sections	RE Sections	Average Pass Rate	Average Score	Average Age
Alabama	616	791	216	563	39.57%	69.15	28.01
Alaska	1,748	2,266	355	1,910	39.85%	68.89	31.82
Arizona	821	1,074	235	837	46.37%	70.27	30.32
Arkansas	322	429	90	337	44.76%	70.40	28.39
California	8,064	10,353	2,884	7,435	41.34%	68.50	30.50
Colorado	803	1,076	148	923	45.63%	71.39	30.08
Connecticut	606	811	104	707	35.14%	67.64	28.76
Delaware	124	168	12	156	35.71%	66.73	35.76
District of Columbia	119	151	15	134	45.70%	70.49	29.38
Florida	2,190	2,879	252	2,618	44.49%	69.99	30.54
Georgia	1,407	1,895	273	1,612	39.95%	68.84	30.72
Guam	2,743	3,474	821	2,649	38.14%	67.26	30.06
Hawaii	170	226	29	196	41.15%	67.37	30.32
Idaho	236	317	71	246	45.11%	70.25	31.39
Illinois	2,568	3,516	869	2,631	46.96%	70.44	28.40
Indiana	717	997	151	845	43.13%	70.04	28.47
Iowa	346	474	78	396	51.90%	72.61	26.78
Kansas	148	204	38	166	46.08%	69.89	30.91
Kentucky	416	545	116	428	43.12%	69.30	30.15

Jurisdiction	Count Candidate	Count Sections	FT Sections	RE Sections	Average Pass Rate	Average Score	Average Age
Louisiana	498	668	91	577	38.92%	67.01	29.15
Maine	588	814	179	635	40.66%	67.90	33.70
Maryland	631	842	143	699	40.38%	68.01	31.89
Massachusetts	1,311	1,736	260	1,475	46.08%	70.83	27.38
Michigan	1,134	1,552	201	1,349	42.98%	69.88	28.61
Minnesota	697	955	175	777	48.69%	72.05	27.75
Mississippi	309	416	112	299	35.34%	66.85	28.47
Missouri	856	1,126	184	939	46.18%	71.03	27.30
Montana	1,214	1,642	408	1,234	49.82%	71.76	30.16
Nebraska	141	189	31	158	50.79%	72.45	28.00
Nevada	334	447	119	326	40.49%	68.25	29.66
New Hampshire	406	561	24	536	36.01%	67.14	33.93
New Jersey	1,400	1,875	234	1,638	35.25%	66.65	29.16
New Mexico	152	192	21	170	35.94%	67.78	35.53
New York	5,973	8,004	994	6,998	41.39%	68.81	29.07
North Carolina	1,157	1,470	450	1,019	44.83%	70.25	28.52
North Dakota	596	700	291	408	27.29%	63.27	31.30
Ohio	1,429	1,898	321	1,573	46.36%	70.68	27.81
Oklahoma	357	488	123	361	38.11%	68.14	31.08
Oregon	364	506	84	420	43.08%	70.34	31.22

Jurisdiction	Count Candidate	Count Sections	FT Sections	RE Sections	Average Pass Rate	Average Score	Average Age
Pennsylvania	1,907	2,510	395	2,111	39.04%	68.30	28.78
Puerto Rico	375	467	55	412	22.91%	60.29	30.39
Rhode Island	87	111	9	101	37.84%	68.73	30.03
South Carolina	345	466	80	386	44.64%	71.09	29.38
South Dakota	77	96	26	69	46.88%	72.61	29.77
Tennessee	842	1,156	155	996	45.42%	70.49	29.26
Texas	3,731	5,023	857	4,155	42.05%	69.25	30.93
Utah	511	709	125	581	55.57%	73.68	29.68
Vermont	127	218	66	152	42.66%	69.98	28.77
Virginia	1,567	2,077	493	1,575	44.34%	70.22	30.90
Washington	2,205	2,866	597	2,262	47.03%	70.58	32.44
West Virginia	118	153	54	96	36.60%	68.09	27.97
Wisconsin	543	729	144	582	48.15%	71.38	26.79
Wyoming	40	50	9	41	40.00%	66.82	34.22

# CPA Exam Performance Summary: 2023 Q-4

## Utah

### Overall Performance

Unique Candidates	511
New Candidates	120
Total Sections	709
Passing 4th Section	82
Sections / Candidates	1.39
Pass Rate	55.57%
Average Score	73.68

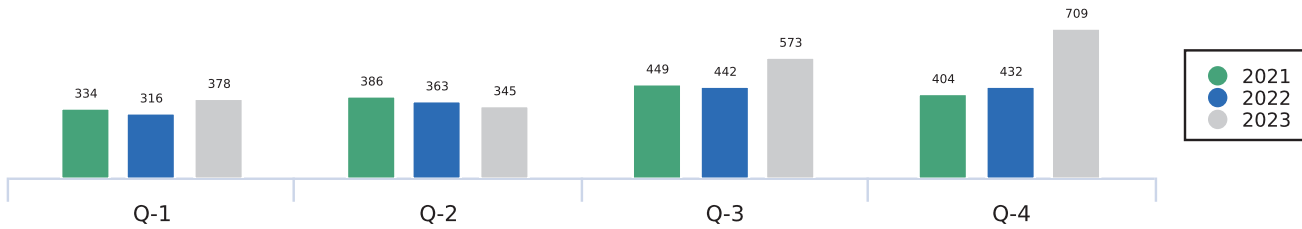
### Section Performance

	Sections	Score	% Pass
First-Time	125	71.33	52.0%
Re-Exam	581	74.15	56.11%
AUD	160	73.31	55.0%
BEC	332	74.88	55.12%
FAR	109	71.37	53.21%
REG	108	72.87	60.19%

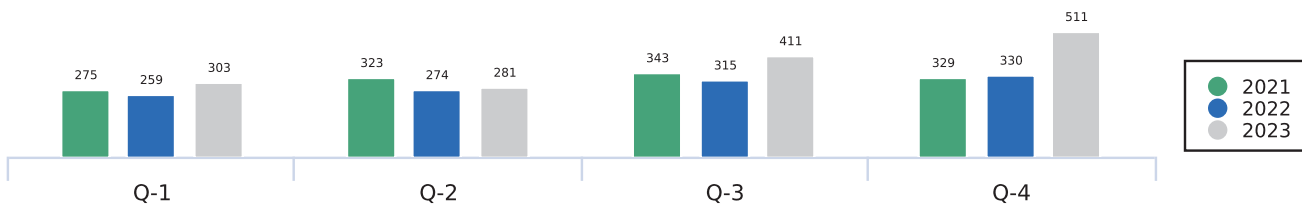
### Jurisdiction Ranking

Candidates	Sections
30	29
1	1
Pass Rate	Avg Score

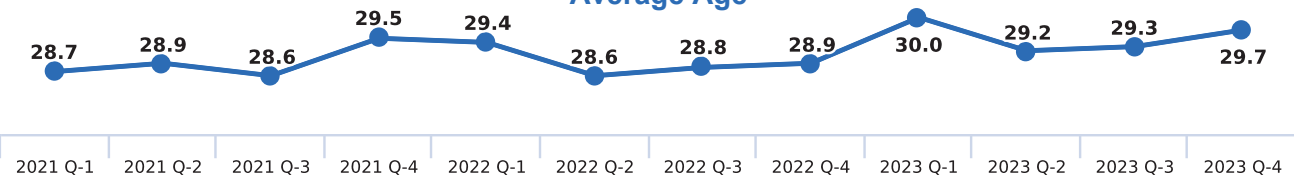
### Sections



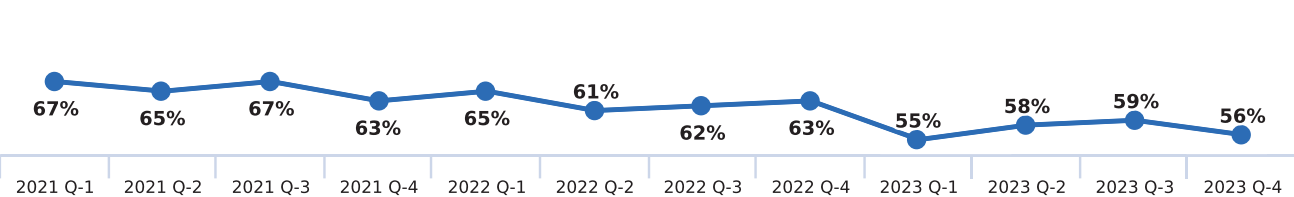
### Candidates



### Average Age



### % Pass



# CPA Exam Performance Summary: 2023 Q-4

## Utah

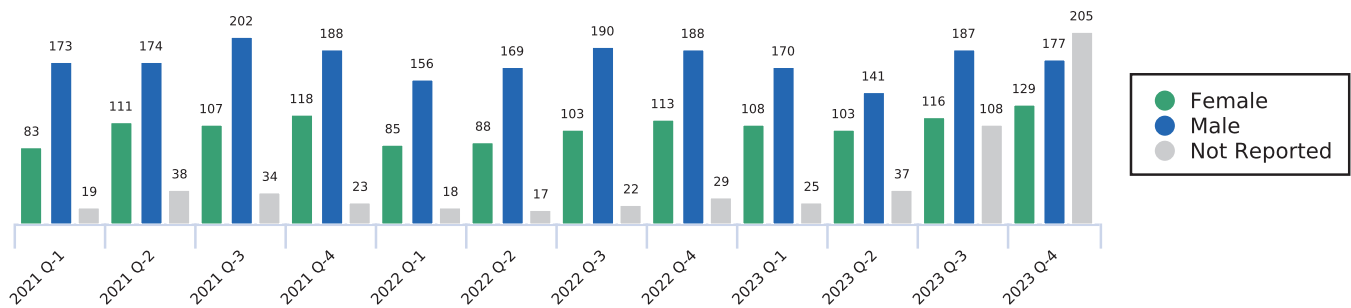
### Degree Type

	Candidates	% Total
Bachelor's Degree	200	39.1%
Advanced Degree	238	46.6%
Enrolled / Other	73	14.3%

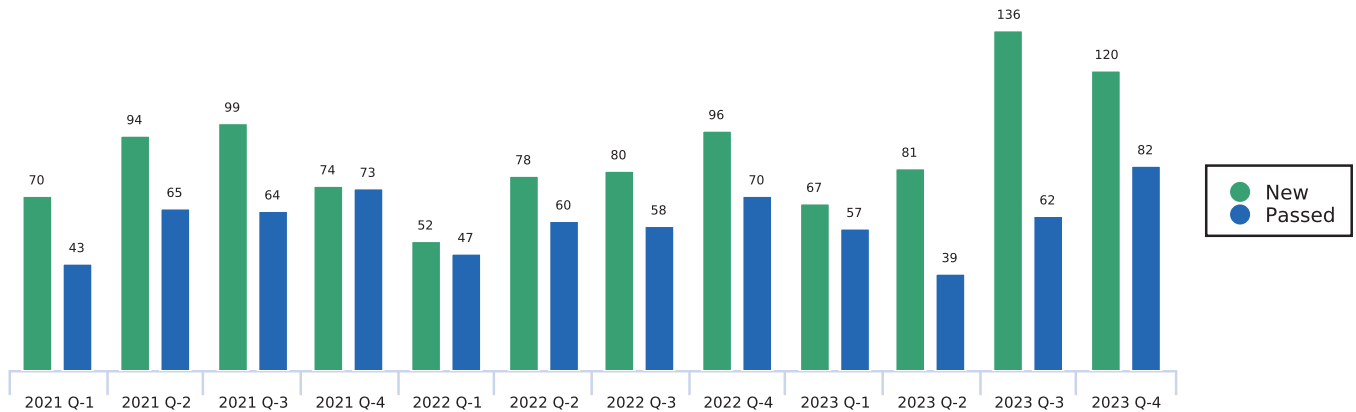
### Residency

	Candidates	% Total
In-State Address	475	92.95%
Out-of-State Address	34	6.65%
Foreign Address	2	0.39%

### 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.
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PROMETRIC



NASBA  
National Association of State Boards of Accountancy

March 6, 2024

Dear State Board Chair/President and Executive Director:

This letter will officially communicate information regarding candidate fees for the Uniform CPA Examination (“Examination”) for calendar year 2025 and serve as a reminder regarding 2024 fees.

#### Prometric Fees

As announced in last year’s February 7, 2023 fee letter, effective January 1, 2024, the final Prometric bi-annual COLA adjustment of the current contract which expires on December 31, 2024 went into effect. As such, the Prometric hourly fee increased from \$21.21 to \$22.06 and the Prometric security fee per exam section increased from \$6.31 to \$6.56 on January 1, 2024.

Contract negotiations remain underway with Prometric to finalize new contract provisions and terms which will be effective on January 1, 2025. We are pleased to announce, however, that the 2025 fees have been negotiated. Going forward Prometric fees will be simply on a per testing event basis. Given this, the Prometric fee per test section (for standard seat time) will be \$97.64 for 2025. This includes both the seat time and the security fee.

#### AICPA Fees

As also announced in the fee letter of February 7, 2023, the AICPA per section examination fee increased from \$120.00 to \$130.00 on January 1, 2024. The AICPA per section examination fee will increase from \$130.00 to \$135.00 beginning January 1, 2025.

#### NASBA Fees

The NASBA fee per examination section increased from \$27.00 to \$30.00 beginning January 1, 2024, as also announced in the February 7, 2023 fee letter. The NASBA per section fee will remain at \$30.00 for 2025.

#### Implementation Schedule


The following table summarizes the current 2024 fees and the 2025 fees.

Year	NASBA Section Fee	AICPA Section Fee	Prometric Hourly Fee	Prometric Security Fee
2024	\$30.00	\$130.00	\$22.06	\$6.56
Year	NASBA Section Fee	AICPA Section Fee	Prometric Section Fee	Prometric Security Fee
2025	\$30.00	\$135.00	\$97.64	N/A

The candidate cost per section (AUD, FAR, REG, BAR, ISC and TCP) is \$254.80 and \$262.64 in 2024 and 2025, respectively. The listed costs are for standard seat time. As a reminder, the cost per section is the same for all core and discipline sections, as all sections are four hours in length.

Patricia Hartman, Director, Client Services at NASBA will provide information on the implementation of the new fee schedule later this month.

Sincerely,



Michael Decker  
AICPA Vice President,  
Examinations and Pipeline



Missy Pydo  
Prometric Vice President, Growth  
Leader North America



Colleen K. Conrad  
NASBA Executive Vice  
President & Chief Operating  
Officer