CPA Examination Performance

Oklahoma State University

May 2016

THE NASBA **REPORT**
ON THE CPA EXAM

Oklahoma State University

2015 Examination Report

Student Match

Students	709
Match	261
Multiple	40
None	408

		Exam Type			Exam Section				Gender		Jurisdiction	
	Overall	FT	RE	AUD	BEC	FAR	REG	Female	Male	OK	Other
Sections	1,178	912	266	315	277	304	282	702	268	832	346
% Pass	67.4%	73.2%	47.4%	60.0%	79.1%	66.8%	64.9%	68.1%	70.5%	69.6%	62.1%
Avg Score	77.6	79.1	72.6	78.1	80.1	76.3	76.0	77.8	78.5	78.2	76.3
Avg Age	24.7	24.5	25.5	24.7	24.6	24.7	24.8	24.4	24.5	24.9	24.1

Age at Time of Exam

	Overall	<22	22-23	24-25	26-27	28-29	30-34	35+
Sections	1,178	5	673	354	62	30	21	33
% Pass	67.4%	100.0%	73.7%	57.6%	62.9%	53.3%	71.4%	57.6%
Avg Score	77.6	89.0	79.4	75.0	76.5	72.8	76.2	74.4
Avg Age	24.7	21.9	23.3	24.7	26.8	29.2	32.7	40.3

Graduation Year

	2012	2013	2014	2015
Sections	359	300	286	233
% Pass	63.2%	66.7%	69.2%	72.5%
Avg Score	76.5	76.8	78.0	79.9
Avg Age	25.3	24.7	24.8	23.6

Performance Analysis: Section, Content Area, Skills Area

AUD	Secs	%P	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Nat ('15)		47.3%	65.4%	59.7%	59.4%	60.2%	61.2%	62.2%	53.5%
2012-15	315	60.0%	74.3%	75.2%	71.7%	73.3%	71.1%	77.5%	58.1%
2012	99	57.6%	72.7%	70.7%	70.7%	68.7%	68.7%	73.7%	54.5%
2013	77	63.6%	75.3%	75.3%	67.5%	74.0%	71.4%	76.6%	59.7%
2014	77	59.7%	70.1%	80.5%	70.1%	71.4%	68.8%	76.6%	59.7%
2015	62	59.7%	80.6%	75.8%	80.6%	82.3%	77.4%	85.5%	59.7%

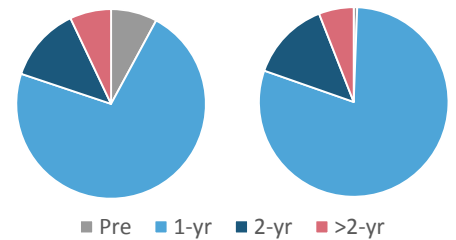| BEC	Secs	%P	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Nat ('15)		55.5%	64.6%	60.9%	57.2%	66.4%	59.0%	59.9%	70.1%
2012-15	277	79.1%	82.7%	69.0%	69.3%	81.9%	74.7%	76.9%	91.7%
2012	82	73.2%	82.9%	67.1%	58.5%	76.8%	68.3%	76.8%	92.7%
2013	69	78.3%	81.2%	69.6%	68.1%	81.2%	78.3%	78.3%	87.0%
2014	69	81.2%	79.7%	66.7%	75.4%	84.1%	79.7%	78.3%	89.9%
2015	57	86.0%	87.7%	73.7%	78.9%	87.7%	73.7%	73.7%	98.2%

FAR	Secs	%P	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Nat ('15)		46.8%	54.5%	49.0%	50.4%	58.9%	59.4%		48.1%
2012-15	304	66.8%	69.7%	71.4%	69.1%	75.3%	69.7%		62.5%
2012	91	60.4%	61.5%	67.0%	64.8%	71.4%	67.0%		62.6%
2013	82	59.8%	63.4%	61.0%	59.8%	69.5%	67.1%		64.6%
2014	70	68.6%	75.7%	78.6%	72.9%	81.4%	68.6%		52.9%
2015	61	83.6%	83.6%	83.6%	83.6%	82.0%	78.7%		70.5%

REG	Secs	%P	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Nat ('15)		49.4%	63.6%	60.1%	61.1%	56.6%	58.8%	53.4%	50.8%
2012-15	282	64.9%	75.9%	73.0%	77.0%	70.2%	68.4%	66.7%	60.6%
2012	87	63.2%	78.2%	70.1%	80.5%	69.0%	71.3%	63.2%	63.2%
2013	72	66.7%	76.4%	77.8%	70.8%	75.0%	63.9%	62.5%	58.3%
2014	70	68.6%	67.1%	74.3%	80.0%	70.0%	67.1%	70.0%	62.9%
2015	53	60.4%	83.0%	69.8%	75.5%	66.0%	71.7%	73.6%	56.6%

From Grad: Sections Taken

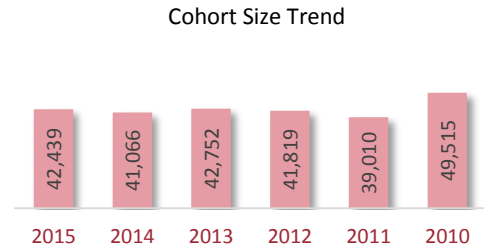|	Secs	% Of	% Tot	% Pass	Age
Pre	93	7.9%	7.9%	73.1%	24.2
<3m	594	50.4%	58.3%	74.2%	24.2
<6m	97	8.2%	66.6%	72.2%	24.0
<9m	85	7.2%	73.8%	56.5%	24.7
<12m	75	6.4%	80.1%	62.7%	24.1
<18m	98	8.3%	88.5%	53.1%	25.8
<24m	53	4.5%	93.0%	56.6%	26.3
>24m	83	7.0%	100.0%	45.8%	27.6
Total	1,178	100%		67.4%	24.7

Sects Taken | Pass 4 Parts

Legend: ■ Pre ■ 1-yr ■ 2-yr ■ >2-yr

From Grad: Pass 4 Parts

	Cand	% Of	% Tot	Secs	% Pass
Pre	1	0.4%	0.4%	4	100.0%
<3m	90	34.5%	34.9%	375	96.0%
<6m	20	7.7%	42.5%	97	82.5%
<9m	14	5.4%	47.9%	77	72.7%
<12m	10	3.8%	51.7%	50	80.0%
<18m	15	5.7%	57.5%	83	72.3%
<24m	8	3.1%	60.5%	57	57.9%
>24m	10	3.8%	64.4%	73	60.3%
Total	168	64.4%		816	83.0%

2015 National CPA Performance - All Applicants

Exam Type / Exam Section

	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	**93,693**	70,209	49,319	51,777	46,468	50,087	47,295
Sections	**240,886**	140,101	100,785	65,379	55,036	61,173	59,298
% Pass	**49.8%**	55.0%	42.5%	47.3%	56.5%	46.8%	49.4%
Avg Score	**71.9**	72.6	70.9	72.7	73.8	70.0	71.3
Avg Age	**28.9**	27.8	30.4	28.9	29.2	28.9	28.8

Cohort Size Trend

2015	2014	2013	2012	2011	2010
42,439	41,066	42,752	41,819	39,010	49,515

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

	Female	Male	U.S.A.	Int'l	2015	2014	2013	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	47,693	44,250	85,158	8,645	42,439	24,826	10,219	16,209	1,605	23,846	21,290	14,147	10,307	15,803	16,844
Sections	120,771	113,269	218,183	22,703	107,442	66,479	25,878	41,087	3,234	61,494	47,692	30,729	22,485	36,582	38,666
% Pass	47.2%	52.8%	50.6%	41.8%	55.6%	51.8%	40.8%	34.7%	66.0%	61.8%	48.5%	46.9%	46.9%	45.1%	39.1%
Avg Score	71.0	73.0	72.3	68.4	72.9	72.7	70.1	68.5	77.2	75.6	71.5	70.9	71.0	70.5	68.6
Avg Age	28.8	28.9	28.7	31.5	27.2	28.4	29.9	36.2	21.7	23.1	24.9	26.9	29.0	32.2	42.1

Pipeline: Cohort Activity, Attempts, Passing 4

Cohort: Activity & Lost Credit

	2015	2014	2013	Other
Pass 4	6,925	11,750	3,812	3,625
Active	33,736	11,498	5,518	11,050
Inactive	1,778	7,789	3,244	5,225
Drop	0	3,204	7,944	8,585
Lost Cd	0	1,271	3,319	3,598

From 1st Section: Attempted

	Cand	Secs	% Tot	% Pass	Score
<6	51,570	109,759	45.6%	55.6%	72.9
<12	25,797	40,355	16.8%	53.9%	73.3
<18	17,100	26,571	11.0%	48.4%	72.0
<24	8,779	14,253	5.9%	40.1%	69.9
>24	20,929	49,948	20.7%	37.1%	69.2
Total	93,693	240,886	100%	49.8%	71.9

From 1st Section: Pass 4 Parts

	Cand	Secs	Sec/Cd	% Tot	% Pass
<6	1,326	5,432	4.10	5.1%	97.6%
<12	5,599	24,061	4.30	21.4%	93.1%
<18	7,177	35,529	4.95	27.5%	80.8%
<24	4,573	27,223	5.95	17.5%	67.2%
>24	7,437	77,331	10.40	28.5%	38.5%
Total	26,112	169,576	6.49	100%	61.6%

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	51,777	65,379	47.3%	72.7	46,468	55,036	56.5%	73.8	50,087	61,173	46.8%	70.0	47,295	59,298	49.4%	71.3
2015	25,057	28,927	51.5%	73.4	21,875	23,666	65.5%	75.6	27,481	30,946	52.5%	70.9	21,126	23,903	54.6%	72.1
2014	13,795	18,827	48.6%	73.3	12,491	15,160	59.9%	74.6	10,712	13,960	47.2%	70.5	13,926	18,532	52.1%	72.3
2013	4,979	6,908	40.1%	71.0	4,395	5,955	43.8%	71.5	4,563	6,333	38.1%	68.4	4,756	6,682	41.5%	69.7
Other	7,946	10,717	37.0%	70.2	7,707	10,255	34.4%	68.9	7,331	9,934	31.7%	66.6	7,487	10,181	35.7%	68.1

AUD	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Overall	65.3%	59.6%	59.4%	60.3%	61.1%	62.0%	53.6%
2015	67.3%	62.5%	62.3%	62.4%	61.1%	64.0%	55.2%
2014	66.0%	60.9%	60.1%	61.0%	62.0%	63.6%	55.1%
2013	62.0%	55.3%	55.1%	55.9%	61.0%	58.7%	49.2%
Other	59.9%	51.0%	51.9%	55.0%	59.7%	55.3%	48.6%

BEC	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Overall	64.6%	61.0%	57.5%	66.5%	59.1%	60.0%	70.1%
2015	67.0%	65.5%	63.3%	68.8%	65.3%	64.8%	77.0%
2014	66.6%	63.4%	60.2%	67.1%	61.3%	62.3%	70.7%
2013	60.3%	53.7%	48.5%	61.8%	51.1%	54.3%	61.8%
Other	56.6%	48.5%	41.8%	61.6%	42.4%	46.0%	54.6%

FAR	Frm Std	Fin Sta	Spc Trn	Gov't	NFP		Sim
Overall	54.6%	49.2%	50.5%	59.0%	59.5%		48.2%
2015	58.1%	54.9%	55.2%	62.5%	61.1%		51.3%
2014	54.3%	49.4%	50.7%	59.6%	60.2%		48.5%
2013	49.7%	40.3%	43.8%	54.9%	56.9%		41.9%
Other	44.6%	33.1%	36.8%	47.5%	54.4%		39.6%

REG	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Overall	70.8%	60.5%	63.0%	60.6%	58.0%	55.4%	49.0%
2015	70.7%	64.4%	64.5%	63.8%	60.3%	59.1%	52.1%
2014	72.1%	62.8%	64.1%	63.0%	58.9%	57.9%	51.4%
2013	70.9%	54.7%	60.8%	55.9%	54.5%	50.0%	44.2%
Other	68.4%	48.9%	58.0%	50.0%	52.0%	43.9%	38.8%