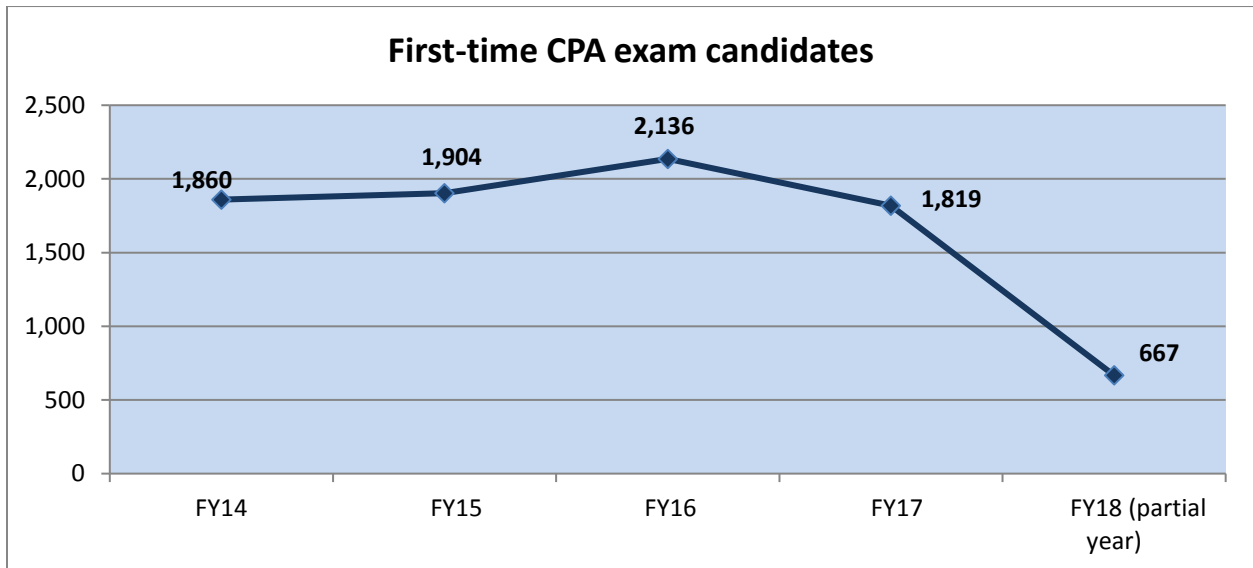


Number of first-time CPA exam candidates in Virginia



FY = fiscal year, the annual period beginning July 1 and ending June 30. From FY14 to FY17, the number of first-time CPA exam candidates decreased from 1,860 to 1,819, a 2.2 percent decrease. FY18 (partial year) represents data as of December 2017.