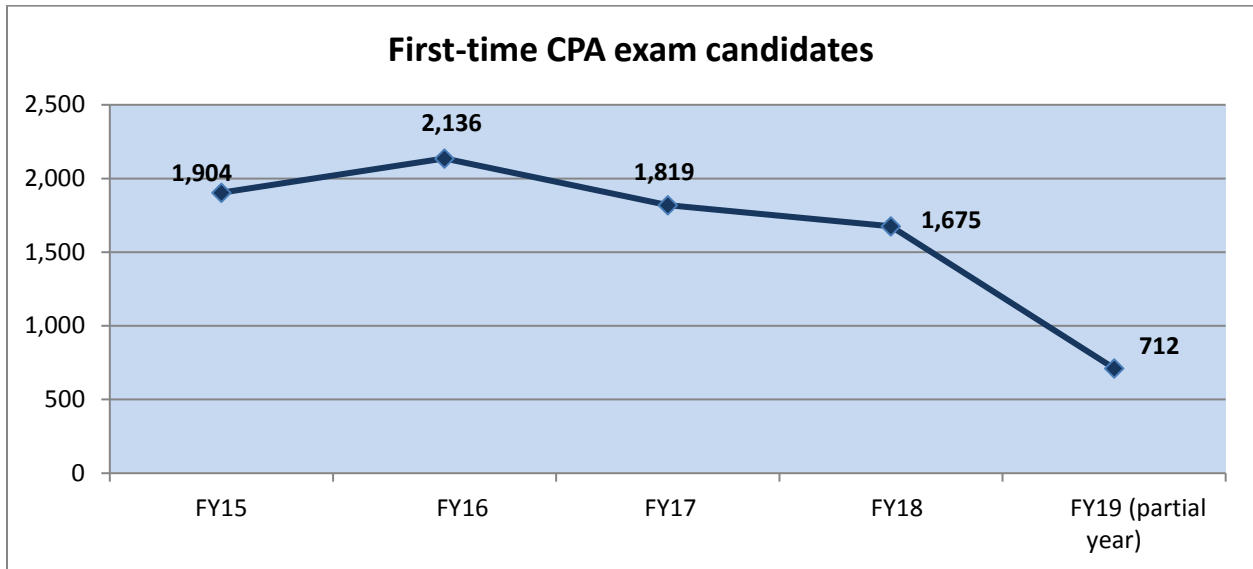


## Number of first-time CPA exam candidates in Virginia



FY = fiscal year, the annual period beginning July 1 and ending June 30. From FY15 to FY18, the number of first-time CPA exam candidates decreased from 1,904 to 1,675, a 12 percent decrease. FY19 (partial year) represents data as of December 2018.