the sixth year in a row, the School of Accountancy has ranked among the top programs in the nation for the CPA Exam pass rate for first-time candidates in large programs (more than 60 candidates). USU ranked 28 out of 249 institutions, with 74.1 percent passing all four sections of the exam the first time—15 points higher than the national average. Partway through 2017, the CPA Exam content was restructured. The exam now focuses on higher skillsets where candidates are tested for logic and thought patterns instead of rote memorization. The change was made because candidates should not only understand the topics covered, but they should also be able to think logically, reason through ideas, and analyze concepts rather than simply regurgitating facts. Essentially, candidates are now taking a more difficult exam, and USU students have risen to the occasion.