

미국공인회계사(AICPA) Association of International Certified Professional Accountants		경영학부 자격증				
자격상세정보	· 자격증명단계					
	1	Get your education	You'll have the opportunity to purchase professional development resources you may need to complete the learning requirements.			
	2	Pass the exam(s)	Once you've completed the learning requirements, you'll be ready for the exam.			
	3	Obtain your experience	You'll be asked to attest that you have the required professional experience.			
	4	Obtain your experience	The last step involves an online application that's easy to complete.			
	· he pass rates for calendar year 2022 합격률					
	Section	Q1	Q2	Q3	Q4	Cumulative
AUD	46.35%	49.13%	48.67%	47.21%	47.90%	
BEC	57.33%	61.53%	59.91%	60.30%	59.85%	
FAR	44.95%	45.66%	44.30%	40.67%	43.76%	
REG	60.03%	61.25%	61.78%	56.41%	59.85%	
시험정보	◎ CPA Exam Overview					
	To become a licensed Certified Public Accountant (CPA), you must meet the education, examination, and experience requirements. All candidates must pass the Uniform CPA Examination ® (CPA Exam), which comprises <u>four sections</u> : <b>Auditing and Attestation (AUD)</b> , <b>Business Environment and Concepts (BEC)</b> , <b>Financial Accounting and Reporting (FAR)</b> , and <b>Regulation (REG)</b> . While the CPA Exam is the same for all candidates, other requirements may differ by jurisdiction. You should check with your specific Board of Accountancy for details.					
	◎ CPA Exam Process					
	1	Determine your eligibility	By visiting the NASBA website, you can learn whether you meet the education requirements needed to take the CPA Exam. Most candidates can take an Exam section with only 120 college credits, but you should verify with your specific jurisdiction. If you live outside the U.S., NASBA's International Evaluation Services can help you <u>determine your eligibility</u> .			
	2	Submit your application	Once you've determined your eligibility, it's time to apply. Complete the application through NASBA's CPA Central portal and submit the required documentation for verification. Once verified, you'll receive your Notice to Schedule (NTS), which is valid for six months and allows you to <u>schedule your CPA Exam section</u> .			
	3	Schedule your CPA Exam section	After deciding when you want to take your CPA Exam section, use your NTS to schedule your test day through Prometric. U.S. candidates can test anywhere in the world where the CPA Exam is administered. International candidates may not be able to test at all Prometric locations outside of the U.S. You should check for specific testing locations available to you.			

## 시험정보



### Elijah Watt Sells Award

:1923년부터 AICPA 시험에서 뛰어난 성적을 거둔 우수한 후보자에게 수여

✓ CPA Exam Booklet

✓ CPA Sample Tests (AUD/BEC/FAR/REG)

Online Test-Launch Code (\*\*\*\*\*7자리)

### ◎ Calculating your CPA Exam score

To pass a CPA Exam section, you must score a minimum of 75. Scores are reported on a scale that ranges from 0 to 99. It's important to know that your total reported score does not represent a percentage correct, nor can you interpret it as such. Scores are not curved. When you fail an Exam section, you'll also receive a Candidate Performance Report that assesses your performance on that specific section.

Item type	AUD	BEC	FAR	REG
Multiple-choice questions (MCQs)	50%	50%	50%	50%
Task-based simulations (TBSs)	50%	35%	50%	50%
Written communication tasks	n/a	15%	n/a	n/a

※Your total score in the AUD, FAR, and REG sections is a weighted combination of scaled scores from multiple-choice questions (MCQs) and task-based simulations (TBSs).

※For the BEC section, your total score is a weighted combination of the scaled scores from the MCQs, TBSs, and written communication tasks.

### ※ Performance Report

The report's relative performance scale(stronger, comparable, weaker) is derived from the range between one-half of one standard deviation above and below the average score of candidates who earn between a 75 and 80. Performance within the range is considered "comparable" below the range "weaker" and above the range "stronger"

※ jurisdiction below to begin the Exam process

Alabama	Kentucky	Oklahoma
Alaska	Louisiana	Oregon
Arizona	Maine Maryland	Pennsylvania
Arkansas	Massachusetts	Puerto Rico
California	Michigan	Rhode Island
CNMI	Minnesota	South Carolina
Colorado	Mississippi	South Dakota
Connecticut	Missouri	Tennessee
Delaware	Montana	Texas
DC	Nebraska	Utah
Florida Georgia	Nevada	Vermont
Guam	New Hampshire	Virgin Islands
Hawaii	New Jersey	Virginia
Idaho	New Mexico	Washington
Illinois	New York	West Virginia
Indiana	North Carolina	Wisconsin
Iowa	North Dakota	Wyoming
Kansas	Ohio	

· **Detail** - <https://www.aicpa-cima.com/> AICPA 미국공인회계사회 참고

※ CPA 시험 서비스(CPAES) - <https://cpacentral.nasba.org> CPA 센트럴 국가공인 AT(Accounting Technician)자격시험 - <https://at.kicpa.or.kr>

※ KICPA 한국공인회계사회 - <https://www.kicpa.or.kr>