

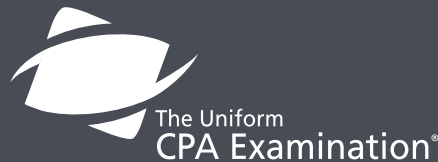


The Uniform CPA Examination®

An overview of the CPA Exam and resources
to help you prepare

The Uniform CPA Examination® (Exam) protects the public interest by helping to ensure that only qualified individuals become licensed as U.S. Certified Public Accountants (CPAs). The CPA credential is the only licensing qualification in accounting and auditing in the United States.

This booklet provides individuals interested in becoming a CPA with information about the profession, testing requirements and details, and candidate resources.



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The CPA credential is in high demand.

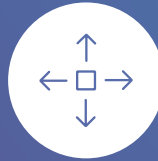
Top five reasons to pursue the CPA.



Earning
potential



Career
opportunities



Stability



Flexibility



Prestige
and respect

Accounting and auditing
employment growth is

6%

through 2028.

While CPAs have always been in high demand, **the impact of COVID-19 has made their role even more urgent — now, and especially in the foreseeable future.**

As businesses across the country are making critical operational decisions because of closures and other adjustments, they're turning to CPAs to help guide them with forecasting, cash flow analysis, revenue and more.

Source: Bureau of Labor Statistics, U.S. Department of Labor, Occupational Outlook Handbook, Accountants and Auditors, September 2020

Source: NextGen — The NYSSCPA's *Professional Development Guide*, June 2020

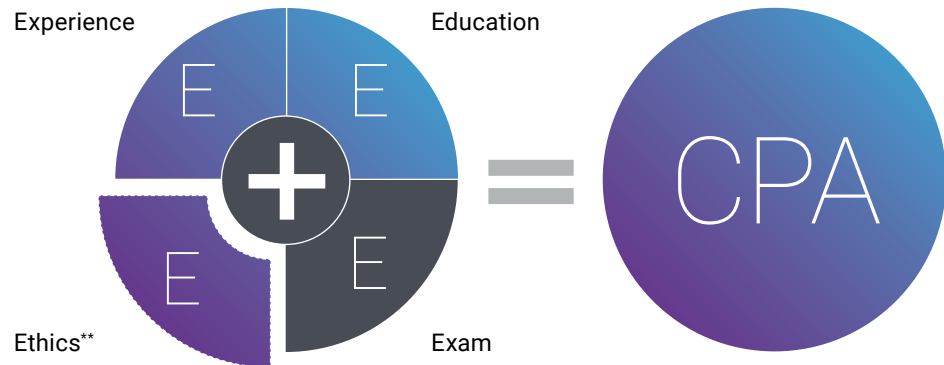
Help protect the public interest.

So, you want to earn your CPA? The CPA is the only licensing qualification for the accounting and audit profession in the United States. But first, you must pass the Uniform CPA Examination®.

The Exam provides reasonable assurance to the 55 U.S. boards of accountancy (50 states plus the District of Columbia, Puerto Rico, the U.S. Virgin Islands, Guam and the Commonwealth of the Northern Mariana Islands*) that those who pass possess the minimum level of technical knowledge and skills necessary for initial licensure. The public interest is protected when only qualified individuals are licensed as CPAs.

The 4 E's to CPA licensure

Of the four requirements, only the Exam is uniform and accepted for CPA licensure by all jurisdictions. Experience, education and ethics requirements vary by jurisdiction.



* The Commonwealth of the Northern Mariana Islands does not accept applicants for the Exam but does accept scores from other jurisdictions for initial licensure.

**Most jurisdictions require a separate ethics assessment in addition to what is tested on the CPA Exam.

What can you expect from the Exam?

The Exam is a rigorous assessment of the accounting knowledge and skills that are directly connected to the work of a newly licensed CPA. Before you begin your CPA journey, it's important for you to learn the basics about the Exam.

Four sections*

- Auditing and Attestation (AUD)
- Business Environment and Concepts (BEC)
- Financial Accounting and Reporting (FAR)
- Regulation (REG)

*Each section is divided into small segments called testlets. There are five testlets per section.

Time frame

Each section is taken separately. You will have four hours to take each section, for a total testing time of 16 hours. You must pass all four sections within 18 months. The start of the 18-month time frame varies by jurisdiction.

Visit **nasba.org/cpaexam** for clarification.

Test availability

Testing is available year-round, and scores are released on a rolling basis. For more information, and a list of jurisdictions that offer year-round testing, visit **nasba.org/exams/continuous-testing**.

Breaks

You can choose to pause the Exam timer to take a break for 15 minutes after the third testlet only, or you can choose to continue testing and not pause your Exam timer. You may also take breaks after all other testlets. However, the Exam timer can not be paused for those breaks.

Item types

You are tested using three types of questions (items):

Multiple-Choice Questions (MCQ)

MCQs appear in Testlet No. 1 and No. 2 in each Exam section.

Task-Based Simulations (TBS) Simulations are case studies that allow you to demonstrate your knowledge and skills by working through a problem. TBSs typically require you to use spreadsheets and/or search the Exam's authoritative literature. TBSs appear in Testlets No. 3, No. 4 and No. 5 in each Exam section.

Written Communication Tasks (WCT)

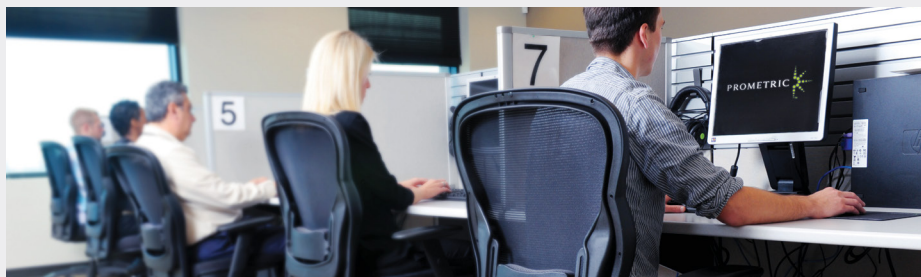
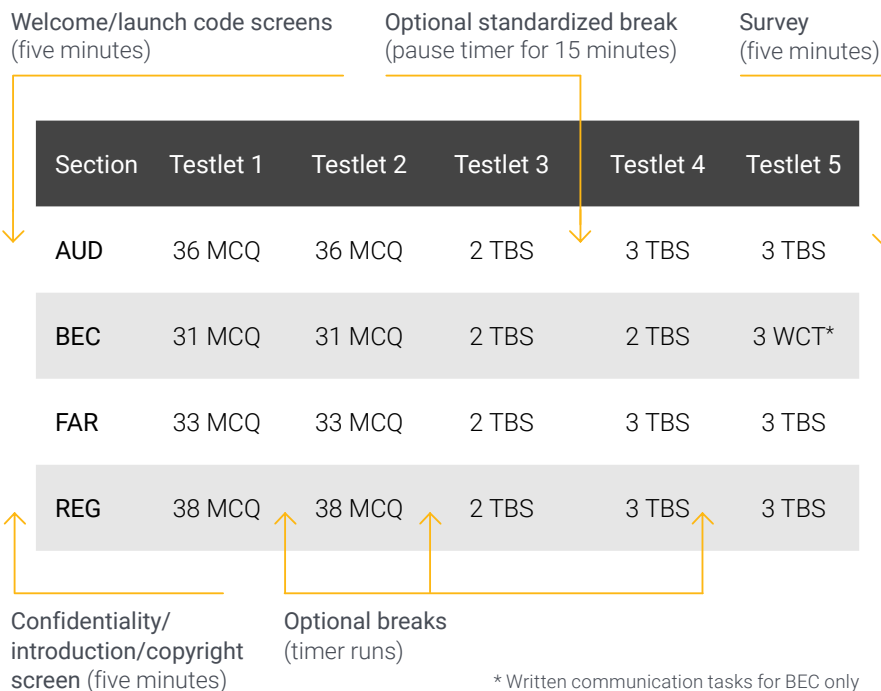
Written communication tasks are found only in Testlet No. 5 of the BEC section. You will need to read a scenario and write a clear, coherent response. The directions will explain the format of your response (e.g., memo, letter, etc.)

Exam resources

Authoritative literature

You will have access to authoritative literature in each Exam section and can search information to be used in completing simulations.

Exam structure



Exam resources for you

CPA Exam Sample Tests and Tutorials

The sample tests are an online version of the **real CPA Exam software**. You can practice with a sampling of multiple-choice questions (MCQs), task-based simulations (TBS), and written communications tasks (WCT) for each section of the Exam. It is important for you to be familiar with the format and functionality of the software before you take your actual Exam at a Prometric test center. Keep in mind that your performance on each sample test is not an accurate depiction of your readiness to take the Exam. Before using the sample tests, we recommend that you view the tutorial videos.

Sample Test

- **Make sure you are using an HD monitor. If you do not have an HD monitor, you will have to adjust the format of your screen size by clicking (CTRL +) in order to see the entire page and have the full functionality of the test.**
- The sample tests are not a complete, four-hour Exam. On average, it may take you up to two hours to complete each sample test.
- Each sample test has five testlets with 10 MCQs and 6 TBSs, except BSC, which has 10 MCQs, 3 TBSs and 2 WCTs.
- By clicking the "HELP" icon in the toolbar of each sample test, you can access the tutorial topics.
- You will not receive a score for completing a sample test.
- Access the correct or sample answer:
 - MCQ – click "Show Correct Answer" button at the bottom of the screen
 - TBS – open exhibit named "Show Correct Answer" (answer explanation and Exam Blueprint information also provided)
 - WCT – open "Show Sample Response" for a sample answer
- For answers to many of the common questions, read the CPA Exam sample tests frequently asked questions.
- **Note:** If you apply for special testing accommodations (e.g. screen readers), you may also request accessible AICPA sample test questions. Please contact NASBA at ask@nasba.org.

Take the CPA Exam sample tests

Tutorial Videos

Watch these short videos for highlights about the CPA Exam software. You'll find various topics that discuss the functionality of tools, resources and navigation found in the Exam.

2:23

Get the most out of the CPA Exam software

Tutorial and sample tests

Before your actual test day, be sure to practice with the Exam's format and functionality. Also check out some helpful short videos for highlights about the CPA Exam software. You'll find various topics that discuss the functionality of tools, resources and navigation found in the Exam.

Tutorial

The tutorial topics explain the Exam's functionality of question types, tools, resources and navigation. Tutorial topics are found under the "Help" button within each sample test. The tutorial does not contain actual Exam content. The help button will also be available to you when testing in a Prometric Test Center.

Sample tests

The sample tests use the same software that you will be tested on in a Prometric test center. There is one sample test for each Exam section. You can practice with the question types, tools and resources that you will experience during the live Exam.

You can answer test questions that represent all the question types found on the Exam: Multiple-Choice Questions (MCQ), Task-Based Simulations (TBS) and Written Communication Tasks (WCT). The sample questions provide an answer key (or sample answer for the WCT questions), along with an answer rationale for the TBS questions, but don't necessarily reflect your readiness to take the Exam.

Access the tutorial and sample tests at aicpa.org/cpaexam.

The best starting point for any candidate preparation is the CPA Exam Blueprints, which detail the content knowledge and skills eligible for testing on the Exam.

Area III – Performing Further Procedures and Obtaining Evidence (30–40%)

Content group/topic	Skill				Representative task
	Remembering and Understanding	Application	Analysis	Evaluation	
A. Sufficient appropriate evidence					
	✓				Determine the sources of sufficient appropriate evidence (e.g., generated from management's financial reporting system, obtained from management specialists, obtained from external sources or developed by the audit team from internal or external sources).
	✓				Identify procedures to validate the completeness and accuracy of data and information obtained from management (e.g., tying information back to original sources such as general ledger, subledger or external information sources, validate search or query criteria used to obtain data, etc.)
			✓		Exercise professional skepticism and professional judgment while analyzing the data and information to be used as evidence to determine whether it is sufficiently reliable and corroborates or contradicts the assertions in the financial statements and the objectives of the engagement and modify planned procedures accordingly.
				✓	Evaluate whether sufficient appropriate evidence has been obtained to achieve the objectives of the planned procedures.
B. General procedures to obtain sufficient appropriate evidence					
	✓				Understand the purpose and application of sampling techniques including the use of automated tools and audit data analytic techniques to identify significant events or transactions that may impact the financial statements.
		✓			Use sampling techniques to extrapolate the characteristics of a population from a sample of items.
		✓			Use observation and inspection to obtain evidence.
		✓			Use recalculation (e.g., manually or using automated tools and techniques) to test the mathematical accuracy of information to obtain evidence.
		✓			Use reperformance to independently execute procedures or controls to obtain evidence.
		✓			Inquire of management and others to gather evidence and document the results.
				✓	Analyze responses obtained during structured interviews or informal conversations with management and others, including those in non-financial roles, and ask relevant and effective follow-up questions to understand their perspectives and motivations.

Uniform CPA Examination Blueprints: Auditing and Attestation (AUD)

AUD17



CPA Exam Blueprints

The Blueprints, which are published one or two times per year, outline all content that is eligible for testing in each Exam section. The Blueprints give you:

- Content organized by area, group and topic, along with score weighting
- Sample task statements that represent what you may be asked to do when testing
- Skill levels at which tasks are tested
- Reference materials that support the sample task statements
- Number of item types you must complete (multiple-choice questions, tasked-based simulations and written communication tasks), along with score weighting

Access the Blueprints at aicpa.org/exambblueprints.



Top candidate FAQs

Q: What's the right order to take each section of the Exam?

A: There's no right order. It varies by individual preference. It's up to you to determine the right order for yourself.

Q: How long should I study to ensure I pass the Exam?

A: Like the answer above, this really varies by individual. Some can pass all sections with just a few hours of studying per week, while others may need 25 or more hours of studying per week to pass. As this is a rigorous test, the more time you can set aside to study and prepare, the greater your chances of success.

Q: Do all candidates take the same Exam?

A: You will take different, but equivalent exams. The questions presented to you are drawn from a pool of test questions according to defined specifications. Although you take different exams, the specifications ensure that the results are comparable.

Q: How do I find out when new content is eligible for testing on the Exam?

A: This is referred to as the AICPA's Policy on New Pronouncements, which establishes the time frame for when new content becomes eligible for testing on the Exam. When you study for the Exam, you are advised to check the policy, which may be found at **aicpa.org/cpaexam** under the Exam study materials section. Additionally, the Exam Blueprints, which outline all content eligible for testing on each Exam section, are updated 1–2 times a year, and can be found at **aicpa.org/examblueprints**.

Q: What happens after I pass the Exam?

A: Passing all four sections of the Exam means that you have achieved one of the major milestones on the way to becoming licensed. Once you pass, and have met all other requirements, all that stands between you and your career as a CPA is a state-issued license.

Q: What are the semester-hour requirements?

A: All jurisdictions require aspiring CPAs to have 120 or 150 credit hours to sit for the Exam, depending on the jurisdiction, and 150 credit hours for licensure. Candidates generally will need at least 24 semester hours in accounting. Candidates generally will need at least 24 semester hours in accounting and business, respectively, though some states require more or fewer. This doesn't necessarily mean that you need a master's degree, although that certainly helps. You can also meet the requirement at the undergraduate level or earn your bachelor's degree and take courses at the graduate level.

Q: What are the experience requirements?

A: Most jurisdictions require a year of experience working under a licensed CPA before they allow you to be licensed as a CPA, though some require two or more years of experience.

Q: What are the jurisdiction requirements?

A: Each jurisdiction is different. Be sure to check their individual requirements at **nasba.org/cpaexam**.

How does scoring work?

What's a passing score?

Section scores are reported on a scale that ranges from 0 to 99. A total reported score of 75 or higher is required to pass each section. This is not a percentage of the correct score and cannot be interpreted as a percentage. For more information on how the Exam is scored, visit aicpa.org/examscoreing.

When will I receive my score?

See the target score release dates at aicpa.org/examscorerelease.



The Elijah Watt Sells Award

The AICPA® has bestowed the Elijah Watt Sells Award on candidates for outstanding performance on the Exam since 1923.



Candidates are eligible for the award in the calendar year following the year in which they completed testing. If a candidate meets all criteria for eligibility, they will be contacted by the AICPA and informed of their recipient status. The award is bestowed annually upon candidates who:

- Have obtained a cumulative average score above 95.50 across all four sections of the **CPA Exam**
- Passed all four sections of the Exam on their **first attempt**

Sells was one of the country's first CPAs. He was active in the establishment of the AICPA, and played a key role helping to advance professional education in the profession.

Who oversees the Exam?

Who administers the Exam?

The AICPA, the National Association of State Boards of Accountancy (NASBA) and Prometric have a contractual partnership to deliver the Exam.

For more information on the requirements to sit for the CPA Exam, visit nasba.org/cpaexam.

Who oversees governance of the Exam?

The AICPA Board of Examiners (BOE) provides oversight for the Exam. The BOE sets development and scoring policies that follow legal and psychometric standards as they relate to the profession's licensing exam. The BOE also ensures that the Exam remains aligned with the knowledge and skills of newly licensed CPAs.



In addition to being the world's largest member association representing the accounting profession, the AICPA also is responsible for developing and scoring the Uniform CPA Exam and for bringing you **ThisWayToCPA.com**, a website designed specifically for college students and Exam candidates.

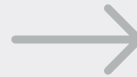


After you have made your decision to sit for the Exam, NASBA is the official location to find out the specific requirements in the 55 U.S. accounting jurisdictions. Many states have candidates apply to take the Exam through NASBA's CPA Examination Services (CPAES). It's also the place to turn to receive your official score report.



Prometric is responsible for the delivery of the Exam to approved test centers, scheduling test appointments, test administration and returning results to the AICPA for scoring.

Exam application process



Determine eligibility.

- Check with your selected jurisdiction on requirements to sit for the Exam (state requirements vary between 120 or 150 hours of education).
- Meet eligibility requirements for selected jurisdiction.

Submit application.

- Complete application and submit required documentation.
- Application is evaluated to verify eligibility to sit for the Exam.
- Candidates receive Notice to Schedule (NTS).

Schedule your exam.

- Schedule your exam with Prometric after receiving NTS.
- Any U.S. Prometric test center can be used regardless of jurisdiction.
- International locations require an additional fee.
- NTS is valid for six months in most jurisdictions (varies by state).

For more information on your individual state board's requirements, visit nasba.org/cpaexam.

International candidates

Can I earn my CPA license if I'm not a U.S. citizen?

If you are not a U.S. citizen, you may earn a U.S. Certified Public Accountant (CPA) license if you meet board of accountancy eligibility requirements in one of the 55 U.S. jurisdictions. You must be able to take the Exam in English. It is not offered in any other language. For all international eligibility questions, visit nasba.org/international.

Applying to take the Exam

The application process is basically the same for international candidates as it is for U.S. candidates.

To apply, you must:

- Select a U.S. jurisdiction.
- Contact the board of accountancy (or its agent) in that jurisdiction to obtain application materials.
- Submit completed applications and required fees as instructed.
- Once you are qualified, schedule your exam.

International testing locations

We are currently testing in multiple international locations. For specific testing sites, review the International FAQs at nasba.org/internationalexam.



International Qualification Examination (IQEX)

The IQEX is an exam for accounting professionals from other countries who wish to qualify as U.S. CPAs and whose professional bodies have entered into mutual recognition agreements with the U.S. accounting profession. We have established **Mutual Recognition Agreements** (MRAs) with the following professional associations that enable you to qualify for the IQEX:

- CPA Australia
- Chartered Accountants Australia and New Zealand (CAANZ)
- CPA Canada (CPAC)
- Hong Kong Institute of Certified Public Accountants (HKICPA)
- Chartered Accountants Ireland (CAI)
- Instituto Mexicano de Contadores Publicos (IMCP)
- Institute of Chartered Accountants of Scotland (ICAS)
- South African Institute of Chartered Accountants

Top CPA Exam tips

Finding a seat

You should schedule your appointment at least 45 days before you plan to take the Exam to ensure you get your preferred date and time.

Late arrival

If you arrive at the testing center after your scheduled appointment time, Prometric is not obligated to allow you to test. Know where you are going well in advance.

Cellphones

Once you enter the testing center, you may NOT access your cellphone. This includes using your cellphone during a scheduled break.

Notice to Schedule (NTS)

Remember to take your NTS, which has the launch code printed on it, to the test center. This is not to be confused with the “Confirmation” received from Prometric after scheduling an exam. Check the date on your NTS to make sure it is the current one and not one from a previous test section.

Introductory screens

Currently, there are two introduction screens (1. Welcome and 2. Confidentiality and Section Information). You have five minutes to complete the first screen and five minutes to complete the second screen.

Navigation

To move from one question to another, click a question number, or click the arrow controls at the top or the bottom of the screen.

Reporting issues

You should immediately report any technical difficulties during testing to the staff at the test center. Do not wait until the Exam has ended.

Rescheduling

If you reschedule an appointment with Prometric, you must go to the “Reschedule Appointment: Appointment Complete” screen. This follows the “Appointment Verification” screen. Also, make sure you have received a confirmation email from Prometric verifying the new appointment time and place.

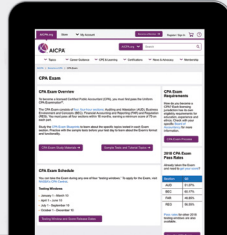
Test experience difficulties

If you have any difficulties related to your test experience, a formal complaint should be sent to NASBA at candidatecare@nasba.org within four (4) days of taking the Exam. Do not wait until the score has been released.

COVID-19 impact

For an up-to-date list of Prometric test center safety policies and protocols, as well as a list of open test center locations, visit prometric.com/corona-virus-update.

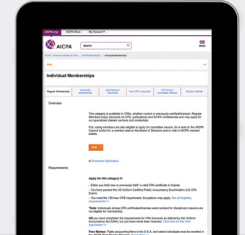
Resources to help you prepare for the Exam



aicpa.org/cpaexam

Learn more about the Exam and get important information and tools provided by the AICPA, including:

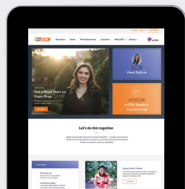
- Exam announcements
- CPA Exam Blueprints
- Sample tests and tutorial videos
- Score release dates
- Exam pass rates
- Exam FAQs



Exam Candidate Affiliate Membership: aicpa.org/join

Whether you're a college student or an active Exam candidate, there are numerous benefits to signing up for membership:

- Discounts on products and services you use every day for your personal and professional needs, including travel, technology, office supplies, shipping and more
- Networking opportunities — conferences, volunteer groups and task forces — plus support through advisory service communities and the Benevolent Fund
- Professional development and Continuing Professional Education (CPE) conferences, events and opportunities
- Newsletters and magazines, from the *Journal of Accountancy* to *CPA Letter Daily*, offering the latest news and developments in the accounting profession



ThisWayToCPA.com

The AICPA's go-to destination offers inspiration and information at every step along the journey to becoming a CPA. Here are just a few of the helpful resources you'll find on the site:

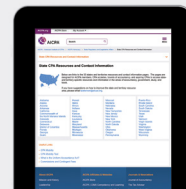
- Profiles of real-life CPAs
- Diaries from recent exam passers
- Application for free AICPA Student Affiliate membership
- Tools for finding your fit in the accounting profession
- Scholarships and relevant industry news for students
- User-generated reviews of review course providers available to those preparing to take the Exam



nasba.org

This candidate go-to resource offers access to:

- In-depth candidate resources in the *Candidate Bulletin*
- Candidate performance and trends
- Blogs, articles and upcoming event information
- CPA Examination Services (CPAES), providing candidate information
- State-by-state requirements to sit for the Exam are at **[nasba.org/cpaexam](https://www.nasba.org/cpaexam)**.



U.S. boards of accountancy and CPA state societies: aicpa.org/statecontacts

Your resource for news and industry updates specific to your state

CPA review courses

While the AICPA does not endorse or promote any specific review course provider, we encourage you to do your research and see if a review course is right for you.

- Review courses offer sample tests and materials
- In some cases, employers will offset the partial or full cost of their employee's review course

Social media

Find us on our various channels. Search for AICPA and ThisWaytoCPA.

- Get daily updates and articles related to the Exam
- Join our candidate discussion groups to share tips and advice with fellow candidates
- Subscribe to the official podcast of the CPA Exam, "Next Stop: CPA."
Find it wherever you get your podcasts."



Our Board of Examiners and State Board Committee consist of established professionals who hold CPAs, Ph.D.s and MBAs.

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Paul Ziga

Begin your CPA Exam journey today with help from these resources:

aicpa.org | nasba.org | prometric.com | thiswaytocpa.com

This booklet was created to give an overview of the Uniform CPA Exam and its components through the initiative of the State Board Committee (SBC) of the AICPA Board of Examiners, which oversees the Exam's development and scoring.

Founded by AICPA and CIMA, the Association of International Certified Professional Accountants powers leaders in accounting and finance around the globe.



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