

CPA EXAM SYLLABUS

The Uniform **Certified Public Accountant** examination is a credentialing exam for professionals seeking to become CPAs. It is graded by AICPA (American Institute of Certified Public Accountants) and administered with NASBA (National Association of State Boards of Accountancy).

CPA Exam Format:

CPA exam consists of 4 sections.

1. Auditing and Attestation (AUD)
2. Regulation (REG)
3. Financial Accounting and Reporting (FAR)
4. Business Environment and Concepts (BEC)

There are 3 types of questions in the CPA exam:

Multiple-Choice Questions (MCQs) vary from one sentence to paragraph length questions with 4 options. **Task-Based Simulations (TBS)** which require candidates to type in answers, and may include research questions, journal entries, reconciling accounts, filling out a form with MCQs, or filling out sections of reports. **Written communication** tasks test the candidate's ability through writing; these are a must in the BEC section.

Each exam section is broken into 5 testlets:

Auditing and Attestation (AUD)

Testlet	Questions
1	36 MCQs
2	36 MCQs

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