

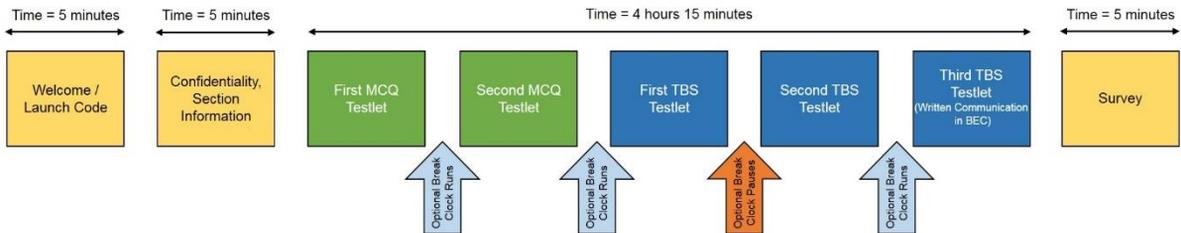
Uniform CPA Examination Structure

Effective April 2017



Uniform CPA Examination Structure

The Uniform CPA Examination (Examination) comprises four sections: Auditing and Attestation (AUD), Business Environment and Concepts (BEC), Financial Accounting and Reporting (FAR) and Regulation (REG). A maximum of four hours of testing time is provided to complete each section along with 15 minutes for administrative screens and 15 minutes for a standardized break, aggregating four and a half hours.



Testing within the four sections of the Examination is administered in five smaller segments called testlets, which feature multiple-choice questions (MCQs) and task-based simulations (TBSs), and in the case of BEC, three written communication tasks. The number of MCQs and TBSs tested varies depending upon the specific section taken (*see pg. 3 Examination Structure by Section*). Candidates will receive at least one research question (research-oriented TBS) in the AUD, FAR and REG sections that requires the candidate to search the applicable authoritative literature and find an appropriate reference.

Breaks

During each Examination section, candidates will be offered a standardized, 15-minute break after the first TBS testlet, which is approximately the midpoint – two hours. The decision to place the standardized break after the first TBS testlet is based on the typical time spent by candidates completing the requisite number of MCQs and TBSs. Candidates may use this as a guide to assess their time remaining to complete the Examination, however candidates need to be aware that the actual time spent on the testlets is impacted by the degree of difficulty of the items and candidate preparedness.

The Examination clock pauses for the standardized break after the first TBS testlet is completed. A candidate may choose to decline the standardized break and continue testing, but the break will not be offered again. A candidate who chooses to take the standardized break will leave the testing room, adhering to all security protocols, and will be readmitted to the testing room once cleared by Prometric personnel. If the candidate has not returned and started the second TBS testlet prior to the expiration of 15 minutes, the Examination clock will restart.

Similar to the current Examination, candidates may choose to take an optional break between any two testlets, but it will count against total testing time as the Examination clock continues to run.

Examination Structure by Section

| Section | Item | | Testlet |
|------------------------------------------------------------------------------|-------------------------|-----------|---------------------------------------------------------|
| | Type | Weighting | |
| Auditing and Attestation (AUD) Time to complete: 4 hours | 72 MCQs | 50% | #1: 36 MCQs |
| | 8 TBSs | 50% | #2: 36 MCQs #3: 2 TBSs #4: 3 TBSs #5: 3 TBSs |
| Business Environment and Concepts (BEC) Time to complete: 4 hours | 62 MCQs | 50% | #1: 31 MCQs |
| | 4 TBSs | 35% | #2: 31 MCQs |
| | 3 Written Communication | 15% | #3: 2 TBSs #4: 2 TBSs #5: 3 Written Communication |
| Financial Accounting and Reporting (FAR) Time to complete: 4 hours | 66 MCQs | 50% | #1: 33 MCQs |
| | 8 TBSs | 50% | #2: 33 MCQs #3: 2 TBSs #4: 3 TBSs #5: 3 TBSs |
| Regulation (REG) Time to complete: 4 hours | 76 MCQs | 50% | #1: 38 MCQs |
| | 8 TBSs | 50% | #2: 38 MCQs #3: 2 TBSs #4: 3 TBSs #5: 3 TBSs |

Note: Content and skill levels to be assessed within each section are provided in the [Examination Blueprints](#).