

THE UNIFORM 2017 EDITION CPA EXAMINATION

An overview of the Uniform CPA Examination
and resources to help you prepare



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The Uniform CPA Examination (“Examination”) 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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TOP 5 REASONS TO PURSUE THE CPA



Earning potential



Career opportunities



Stability



Flexibility

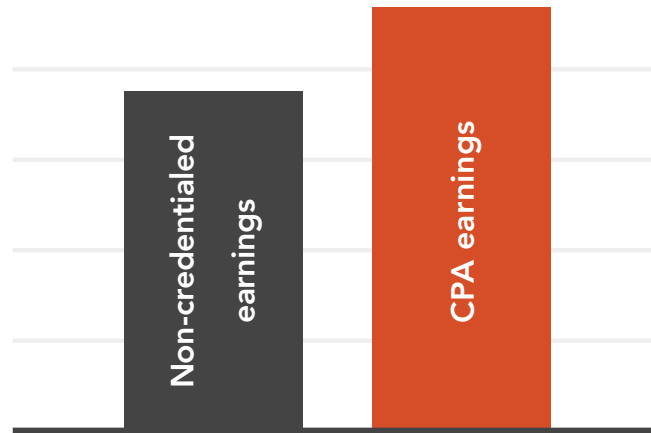


Prestige and respect

11% INCREASE

in demand for accounting and finance professionals is projected through 2024.

Source: U.S. Bureau of Labor Statistics, December 2015



CPAs earn an average of **10–15% more** than their counterparts in the accounting field.

Source: Robert Half 2017 Salary Guide



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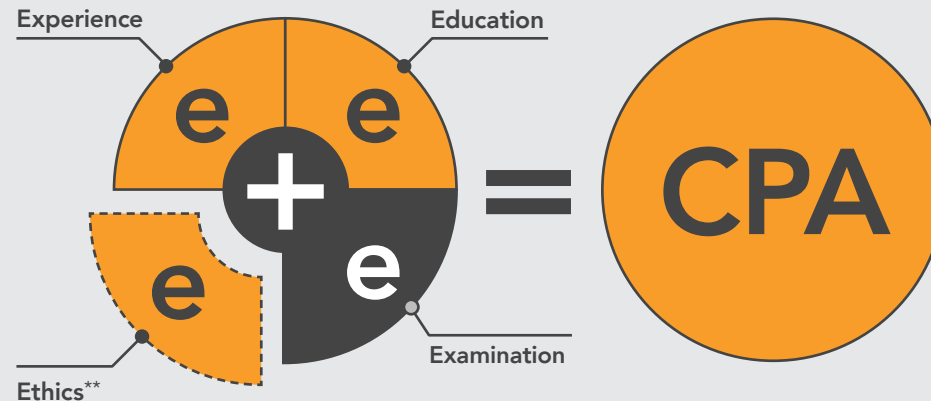
If you want to become a CPA — the only licensing qualification for the accounting and auditing profession in the United States — you must pass the Uniform CPA Examination.

The purpose of the Examination is to provide reasonable assurance to the 55 U.S. accountancy jurisdictions (50 states plus the District of Columbia, Puerto Rico, the U.S. Virgin Islands, Guam and the Commonwealth of 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 Examination is uniform and accepted for CPA licensure by all jurisdictions. Experience, Education and Ethics requirements vary by jurisdiction.



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

**Certain states require a separate ethics assessment in addition to what is tested on the CPA Examination.

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WHAT YOU CAN EXPECT FROM THE EXAMINATION

Working in partnership with key stakeholders directly connected to the profession, the AICPA continually assesses the required knowledge and skills a newly licensed CPA must possess. This ongoing assessment and collection of valuable insight is reflected in the Examination's content, ensuring it remains highly relevant to and aligned with professional practice.

As the profession evolves, so too does the Examination. To maintain the Examination's relevance, reliability and defensibility, the AICPA initiated a rigorous, multi-year research initiative with the goal of driving the Examination's evolution. This initiative included the participation of countless stakeholders connected to the profession who contributed their essential insight and feedback. The result of this in-depth research is the foundation of what is the current Examination.*

The following page provides an overview of the Examination structure.

Visit aicpa.org/cpaexam for more information and resources about the CPA Examination.



* Candidates will maintain credit for sections passed prior to launch of the current Examination.

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AN OVERVIEW OF THE CPA EXAMINATION



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.



TESTING TIME

AUD: 4 hours **FAR:** 4 hours **TOTAL:**
BEC: 4 hours **REG:** 4 hours **16 hours**



EXAMINATION CONTENT

Candidates are strongly encouraged to review the Examination Blueprints, which cover Examination content, skills and more than 600 representative task statements.



BREAKS

15-minute standardized break (where the clock pauses and does not count against testing time). Optional breaks still permitted.

ITEM TYPES

Multiple-Choice Questions (MCQs)

The multiple-choice portions of the examination are administered in the first two testlets of each section.

Task-Based Simulations (TBS)

Task-based simulations are case studies that allow candidates to demonstrate their knowledge and skills by generating responses to questions rather than simply selecting an answer. They typically require candidates to use spreadsheets and/or research authoritative literature provided in the Examination.

Written Communication Tasks

Written communication tasks are found only in the BEC section. Candidates must read a scenario and then write an appropriate document relating to the scenario. The instructions state what form the document should take (such as a memo or letter) and its focus. The candidate's response should provide the correct information in writing that is clear, complete and professional.

Authoritative Literature

Throughout each section, candidates have access to **authoritative literature**, which may be used in completing simulations.

AUD	Testlet 1 36 MCQ	Testlet 2 36 MCQ	Testlet 3 2 TBS	STANDARDIZED BREAK	Testlet 4 3 TBS	Testlet 5 3 TBS
BEC	Testlet 1 31 MCQ	Testlet 2 31 MCQ	Testlet 3 2 TBS		Testlet 4 2 TBS	Testlet 5 3 WCT
FAR	Testlet 1 33 MCQ	Testlet 2 33 MCQ	Testlet 3 2 TBS		Testlet 4 3 TBS	Testlet 5 3 TBS
REG	Testlet 1 38 MCQ	Testlet 2 38 MCQ	Testlet 3 2 TBS		Testlet 4 3 TBS	Testlet 5 3 TBS
OPTIONAL BREAKS						



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Examination Blueprints

The Blueprints serve as the **primary preparation resource for any candidate** who wants to know what content appears on the Examination, content score weighting, and the skill level at which content will be assessed. The Blueprints also provide more than 600 tasks representative of what a candidate may be asked to do on the examination, making it **an essential study tool.**

To the right is an example of a few pages from the Blueprints that cover the AUD section of the Examination.

Access the Blueprints at aicpa.org/examblueprints.

Uniform CPA Examination BLUEPRINTS
Approved by the Board of Examiners
American Institute of CPAs
February 11, 2016
Effective Date April 1, 2016

SECTION INTRODUCTION
Auditing and Attestation

The Auditing and Attestation (AUD) section of the Uniform CPA Examination (the Exam) tests the knowledge and skills that a newly licensed CPA must demonstrate when performing:

- Audits of issuer and nonissuer entities** (including governmental entities, not-for-profit entities, employee benefit plans and entities receiving federal grants)
- Attestation engagements for issuer and nonissuer entities** (including examinations, reviews and agreed-upon procedure engagements)
- Preparation, compilation and review engagements for nonissuer entities and review of financial information for issuer entities.**

Newly licensed CPAs are also required to demonstrate knowledge and skills related to professional responsibilities, including ethics and independence.

The engagements tested under the AUD section of the Exam are performed in accordance with professional standards and/or regulations promulgated by various governing bodies, including the American Institute of CPAs (AICPA), Public Company Accounting Oversight Board (PCAOB), U.S. Government Accountability Office (GAO), Office of Management and Budget (OMB) and U.S. Department of Labor (DOL). A listing of standards promulgated by these bodies, and other reference materials relevant to the AUD section of the Exam, are included under References at the conclusion of this introduction.

The tasks in the blueprint are representative. They are not intended to be exhaustive. They should be viewed as an all-inclusive list of tasks that may be tested in the AUD section of the Exam. Additionally, it should be noted that the number of tasks associated with a particular content group or topic is not indicative of the extent such content group, topic or related skill level will be assessed on the Exam.

Content Allocation
The following table summarizes the content areas and the allocation of content tested in the AUD section of the Exam.

CONTENT AREA	ALLOCATION
Area I: Ethics, Professional Responsibilities and General Principles	15-20%
Area II: Assessing Risk and Developing a Planned Response	20-30%
Area III: Performing Further Procedures and Obtaining Evidence	30-40%
Area IV: Forming Conclusions and Reporting	15-20%

AUDITING AND ATTESTATION (AUD)

Summary Blueprint

Content Area Allocation	Weight
I. Ethics, Professional Responsibilities and General Principles	15-20%
II. Assessing Risk and Developing a Planned Response	20-30%
III. Performing Further Procedures and Obtaining Evidence	30-40%
IV. Forming Conclusions and Reporting	15-20%

Skill Allocation

Skill Allocation	Weight
Evaluation	5-15%
Analysis	15-20%
Application	
Remembering and Understanding	

AUDITING AND ATTESTATION (AUD)
Area I — Ethics, Professional Responsibilities and General Principles (15-20%)

Content Group/Topic	Skill				Representative Task
	Remembering and Understanding	Application	Analysis	Evaluation	
A. NATURE AND SCOPE					
1. Nature and scope: audit engagements	✓				Identify the nature, scope and objectives of the different types of audit engagements, including issuer and nonissuer audits.
2. Nature and scope: engagements conducted under Government Accountability Office Government Auditing Standards	✓				Identify the nature, scope and objectives of engagements performed in accordance with Government Accountability Office Government Auditing Standards.
3. Nature and scope: non-audit engagements	✓				Identify the nature, scope and objectives of the different types of non-audit engagements, including engagements conducted in accordance with the attestation standards and the accounting and review services standards.
B. ETHICS, INDEPENDENCE AND PROFESSIONAL CONDUCT					
1. AICPA Code of Professional Conduct	✓				Understand the principles, rules and interpretations included in the AICPA Code of Professional Conduct.
		✓			Recognize situations that present threats to compliance with the AICPA Code of Professional Conduct, including threats to independence.
			✓		Apply the principles, rules and interpretations included in the AICPA Code of Professional Conduct to given situations.
				✓	Apply the Conceptual Framework for Members in Public Practice included in the AICPA Code of Professional Conduct to situations that could present threats to compliance with the rules included in the Code.
				✓	Apply the Conceptual Framework for Members in Business included in the AICPA Code of Professional Conduct to situations that could present threats to compliance with the rules included in the Code.
				✓	Apply the Conceptual Framework for Independence included in the AICPA Code of Professional Conduct to situations that could present threats to compliance with the rules included in the Code.

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The best starting point for any candidate preparation is the Examination Blueprints, which were developed by experienced CPAs and psychometricians.



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How much time do I have to pass all four sections of the Examination?

Once you pass a single section, all jurisdictions allow a maximum of 18 months to pass all remaining sections in order to retain credit on the passed section(s).

When is the Examination offered?

Candidates can test during the first two months of each quarter or testing window, which is during the months of January and February; April and May; July and August; and October and November. As of April 2016, each quarter's testing time was extended by 10 days into the traditional non-testing months (March, June, September and December). The extension* is not available during the second test window (April-May 2017) due to time required for standard setting.

How do I find out when new content is eligible for testing on the Examination?

This is referred to as the AICPA's Policy on New Pronouncements, which establishes the time frame in which new content is eligible to be tested on the Examination. Candidates studying for the Examination are advised to check the policy, which may be found at aicpa.org/cpaexam under the Examination Content section.



* NASBA and the 55 jurisdictions will determine if the 10-day extension continues beyond 2017.

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What happens after I pass the CPA Examination?

Passing the CPA Examination means that you have achieved one of the major milestones on the way to becoming licensed. Once you pass, all that stands between you and your career as a CPA is a **state-issued license**. In most jurisdictions, the license mainly serves as an official checklist for accomplishments and qualifications you've already satisfied — starting with passing the CPA Examination. In addition to passing the Examination, you should be aware of some other considerations.

Semester-hour requirements

All jurisdictions require aspiring CPAs to have either 120 or 150 semester hours of education to receive certification. Candidates generally will need at least 24 semester hours in accounting. Fourteen states allow fewer than 24 semester hours in business. 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 a few courses at the graduate level.

Experience requirements

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

Jurisdiction requirements

Every jurisdiction is different. Be sure to check their individual requirements at [nasba.org/licensure/nasbalicensing](https://www.nasba.org/licensure/nasbalicensing).

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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 is required to pass each section. This is not a percent correct score and cannot be interpreted as a percentage. For more information on how the Examination is scored, visit aicpa.org/examscoreing.

When will I receive my score?*

The first score release typically is in the first week of the second month of the testing window, and then usually every two weeks following the initial release. See the target score release dates at aicpa.org/examscorerelease.

CPA Examination Weighted Average of the Section Pass Rates

YEAR	%
2014	49.5
2015	49.8
2016	49.1
2017**	45.8

* There will be a hold in the release of scores following the close of the Q2, Q3 and Q4 testing windows to allow for the standard-setting process. More information can be found at aicpa.org/BecomeACPA/FAQs.

** Represents first quarter of 2017 only



The Elijah Watt Sells Award

The AICPA has bestowed the Elijah Watt Sells Award on candidates for outstanding performance on the Examination 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 Uniform CPA Examination
- Passed all four sections of the Examination 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 EXAMINATION?

Who administers the Examination?

Through a contractual partnership, the American Institute of CPAs (AICPA), the National Association of State Boards of Accountancy (NASBA) and Prometric collaborate closely to deliver the Examination.

Who oversees governance of the Examination?

The AICPA Board of Examiners (BOE), a senior AICPA committee, sets development and scoring policies for the Uniform CPA Examination in accordance with legal and psychometric standards as they apply to licensure examinations. In addition, the BOE oversees the development and scoring of the Examination, ensures that the Examination is consistent with the knowledge and skill requirements of newly licensed CPAs and represents the Examination, on behalf of the AICPA, to state boards of accountancy and the profession.

For more information, visit aicpa.org/examgovernance.



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 Examination and for bringing you [ThisWayToCPA.com](https://www.thiswaytopcpa.com), a website designed specifically for college students and Examination candidates.



NASBA is the place to turn when you've decided you're ready to sit for the Examination. It's also the place to turn to receive your official score report.

Your state board of accountancy will issue your CPA license.



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



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EXAMINATION APPLICATION PROCESS

1. Determine eligibility



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



2. Submit application



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



3. Schedule examination



- Schedule Examination 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 thiswaytocpa.com/exam-licensure/state-requirements/.

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International candidates are eligible to qualify as U.S. CPAs as long as they meet board of accountancy eligibility requirements in one of 55 U.S jurisdictions.

Candidates must be able to take the Uniform CPA Examination in English. It is not available in any other language. Qualifying through a board of accountancy is the only route to the CPA credential. There is no central professional body in the U.S. through which candidates may qualify as CPAs.

Applying for the Examination

The application process is basically the same for U.S. and international candidates. Prospective candidates must select the U.S. jurisdiction to which they will apply, contact the board of accountancy (or its agent) in that jurisdiction to obtain application materials, submit completed applications and required fees as instructed, and once deemed qualified, schedule the examination. Prospective candidates who are undecided about the jurisdiction to which they should apply may wish to review the requirements of several boards of accountancy before making their decisions. Contact information for all boards is available at nasba.org.

Testing in international locations

Eligible candidates have the opportunity to take the Examination at Prometric test centers in Bahrain, Kuwait, Japan, Lebanon, the United Arab Emirates (UAE) and Brazil.



The International Qualification Examination (IQEX) is an examination 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. More information is available at aicpa.org/IQEX.



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TOP TIPS FOR EXAM DAY



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



Finding a Seat — Candidates are advised to schedule an appointment at least 45 days before they plan to take the Examination to ensure they will get the date and time they wish.



Introductory Screens — Currently, there are three introduction screens (Welcome, Confidentiality and Section Information). You have five minutes to complete the first screen and five minutes to complete the second and third screen. If you time out on the first screen, you may restart. If you time out on the second or third screens, you may not restart.



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.



Navigation — To navigate from question to question, use the controls at the bottom of the screen. Click the "Next" button (not the "Exit" button) to advance to the next question, or the "Previous" button to go to the previous question. To go directly to any question, click on its number.



Notice to Schedule (NTS) — Don't forget 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 Examination. Check the date on your NTS to make sure it is the current one and not one from a previous test section.



Reporting Issues — Candidates should immediately report any technical difficulties during testing to the staff at the test center. Do not wait until the Examination 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.



Notifying NASBA — If you have any difficulties related to your test experience, a formal complaint should be sent to NASBA at candidatecare@nasba.org within five (5) days of taking the Examination. Do not wait until the score has been released.



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American Institute of CPAs®

aicpa.org/cpaexam

Learn more about the Examination and access information and tools provided by the AICPA, including:

- The Examination’s detailed Blueprints
- Question types from each section of the Examination
- Sample tests to prepare
- Score release information and pass rates
- Updated announcements related to the Examination
- Process for International Examination candidates
- Answers to frequently asked questions about becoming a CPA



American Institute of CPAs®

AICPA membership

aicpa.org/join

Whether you’re a college student or an active Examination 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

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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:

- Requirements for getting your license for each of the 55 states and territories
- Profiles of real-life CPAs
- Diaries from recent Examination 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 Examination



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 Examination



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[Prometric.com](https://www.prometric.com)

Access this key website to:

- Schedule your Examination
- Find the nearest test location/hours
- Get tips and instructions for what to bring and expect on Examination day

Social media

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

- Get daily updates and articles related to the Examination
- Join our candidate discussion groups to share tips and advice with fellow candidates



State boards of accountancy and state CPA societies

aicpa.org/statecontacts

Your resource for news, updates and industry updates specific to your individual 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
- Many review courses offer both online and in-person classes
- In some cases, employers will offset the partial or full cost of their employee's review course



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Begin your Uniform CPA Examination 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 Examination and its components through the initiative of the State Board Committee (SBC) of the AICPA Board of Examiners, which oversees the Examination's development and scoring.

