

Candidate Performance Report

AUDITING & ATTESTATION

What kind of information is in this report?

The performance display below shows your performance in each of the Content Areas of the Examination and your Overall Performance by item type. The percentages represent the relative weights of content in this section. The information below is based on your performance as compared to just-passing candidates (i.e. candidates with a total score between 75 and 80).

How should I interpret my performance?

While the total score on each CPA Exam section is highly reliable, extensively researched and validated, the same is not true for content area performance within the test sections. Therefore, please use caution in interpreting your content area performance.

First, each content area contains fewer questions than the total exam, so the results on a single content area are much less reliable than the total exam score. Second, candidates are administered a different set of items and a different number of items that cover different aspects of the content areas. Consequently, the content area performance should not be used to interpret areas of importance or emphasis when retaking a section.

The best strategy is to review ALL content areas of the CPA Exam section since the next time you take it you will again encounter a different number of items and different items that cover different aspects of the content areas.

Your Performance Compared to Passing Candidates *

By Content Area

Content Area	Weaker	Comparable	Stronger
I. Ethics, Professional Responsibilities and General Principles (15–25%)			
II. Assessing Risk and Developing a Planned Response (20–30%)			
III. Performing Further Procedures and Obtaining Evidence (30–40%)			
IV. Forming Conclusions and Reporting (15–25%)			

By Item Type

Item Type	Weaker	Comparable	Stronger
Multiple Choice (50%)			
Simulation (50%)			

*The comparable column is based on those candidates who scored between 75 - 80 on the examination section as a whole. For more information regarding how this comparison was calculated or how the examination is scored, please see the CPA Examination web site at www.aicpa.org/cpa-exam.

Candidate Performance Report

BUSINESS ENVIRONMENT & CONCEPTS

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Your Performance Compared to Passing Candidates *

By Content Area

Content Area	Weaker	Comparable	Stronger
I. Corporate Governance (17–27%)			
II. Economic Concepts and Analysis (17–27%)			
III. Financial Management (11–21%)			
IV. Information Technology (15–25%)			
V. Operations Management (15–25%)			

By Item Type

Item Type	Weaker	Comparable	Stronger
Multiple Choice (50%)			
Simulation (35%)			
Written Communication (15%)			

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Candidate Performance Report

FINANCIAL ACCOUNTING & REPORTING

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Your Performance Compared to Passing Candidates *

By Content Area

Content Area	Weaker	Comparable	Stronger
I. Conceptual Framework, Standard-Setting and Financial Reporting (25–35%)			
II. Select Financial Statement Accounts (30–40%)			
III. Select Transactions (20–30%)			
IV. State and Local Governments (5–15%)			

By Item Type

Item Type	Weaker	Comparable	Stronger
Multiple Choice (50%)			
Simulation (50%)			

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Candidate Performance Report

REGULATION

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Your Performance Compared to Passing Candidates *

By Content Area

Content Area	Weaker	Comparable	Stronger
I. Ethics, Professional Responsibilities and Federal Tax Procedures (10–20%)			
II. Business Law (10–20%)			
III. Federal Taxation of Property Transactions (12–22%)			
IV. Federal Taxation of Individuals (15–25%)			
V. Federal Taxation of Entities (28–38%)			

By Item Type

Item Type	Weaker	Comparable	Stronger
Multiple Choice (50%)			
Simulation (50%)			

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