



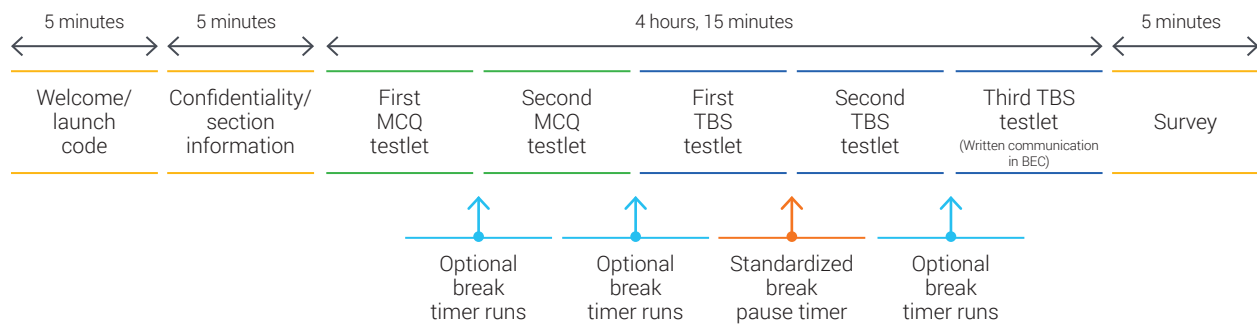
Uniform CPA Examination structure

Effective April 1, 2017

Exam comprised of four sections

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). Candidates have a maximum of four and a half hours to complete the Examination:

- 5 minutes – Welcome/launch code
- 5 minutes – Confidentiality/section information
- 4 hours – Testing time
- 15 minutes – Standardized break
- 5 minutes – Survey



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 next page, 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 candidates spend 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 affected by the degree of difficulty of the items and candidate preparedness.

If the candidate chooses to accept the standardized break, he/she must click on the “Take a Break” button to pause the Examination timer. Failure to do so will result in the timer continuing to run. The candidate may choose to decline the standardized break and continue testing, but the standardized break will not be offered again. During the standardized break, a candidate leaves the testing room, adhering to all security protocols. The candidate 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 timer 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 timer continues to run.

Examination structure by section

Section	Item type	Item weighting	Testlet
Auditing and Attestation (AUD) Time to complete: 4 hours	72 MCQs 8 TBSs	50% 50%	No. 1: 36 MCQs No. 2: 36 MCQs No. 3: 2 TBSs No. 4: 3 TBSs No. 5: 3 TBSs
Business Environment and Concepts (BEC) Time to complete: 4 hours	62 MCQs 4 TBSs 3 Written communication	50% 35% 15%	No. 1: 31 MCQs No. 2: 31 MCQs No. 3: 2 TBSs No. 4: 2 TBSs No. 5: 3 Written communication
Financial Accounting and Reporting (FAR) Time to complete: 4 hours	66 MCQs 8 TBSs	50% 50%	No. 1: 33 MCQs No. 2: 33 MCQs No. 3: 2 TBSs No. 4: 3 TBSs No. 5: 3 TBSs
Regulation (REG) Time to complete: 4 hours	76 MCQs 8 TBSs	50% 50%	No. 1: 38 MCQs No. 2: 38 MCQs No. 3: 2 TBSs No. 4: 3 TBSs No. 5: 3 TBSs

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

For more information about the Uniform CPA Examination, visit aicpa.org/cpaexam or email us at cpaexam@aicpa.org.



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