



What to expect from the CPA Exam

To become a licensed Certified Public Accountant (CPA), you must meet the education, examination, experience and ethics requirements. All candidates must pass the Uniform CPA Examination® (CPA Exam), which consists of **three** four-hour Core sections and **one** four-hour Discipline section of your choice.

The Core sections include:

- Auditing and Attestation (AUD).
- Financial Accounting and Reporting (FAR).
- Taxation and Regulation (REG).

The Discipline sections include:

- Business Analysis and Reporting (BAR).
- Information Systems and Control (ISC).
- Tax Compliance and Planning (TCP).

While the CPA Exam is the same for all candidates, some education, experience and ethics requirements may differ by jurisdiction. For example, some jurisdictions require candidates to pass an ethics exam.

Your state's board of accountancy will provide details.

CPA Exam format

Each section of the CPA Exam is divided into testlets, with multiple-choice questions and short case study questions (task-based simulations).

The **CPA Exam Blueprints** offer more detailed information on the CPA Exam testlet structure.

You can review the CPA Exam Sample Test, which provide a preview of the format and functionality of the CPA Exam testing software.

The sample test is not scored but can build your confidence as you prepare for the CPA Exam.

Passing the CPA Exam

Scores are reported on a scale ranging from 0 to 99.

You must score a minimum of 75 in each CPA Exam section.

CPA Exam scoring is performed with the utmost care. Your responses go through multiple quality assurance reviews to ensure accurate scoring.

Learn more about CPA Exam scoring and pass rates.

CPA Exam completion timeframe

Once you pass your first section, you have 30 months (or more, depending on your jurisdiction) to pass the remaining three sections.

Visit the National Association of State Boards of Accountancy (NASBA) [CPA Exam page](#) for more information on the 55 U.S. jurisdictions, the CPA Exam Candidate Guide, and other valuable resources.

CPA Exam resource links at a glance

- [CPA Exam Blueprints](#)
- [CPA Exam Sample Test](#)
- [CPA Exam scoring and pass rates](#)
- [NASBA's CPA Exam page](#)

The American Institute of CPAs® (AICPA®) and its predecessors have maintained the CPA Exam for over 100 years.

We're here to help you.

Contact cpaexam@aicpa.org



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