



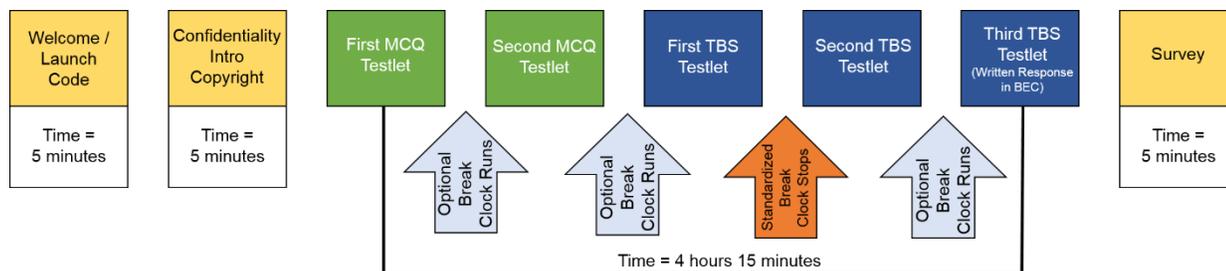
Next Version CPA Exam Structure

Effective April 1, 2017

Prepared by the American Institute of Certified Public Accountants

Next Version CPA Exam Structure

The next version of the Uniform CPA Examination (next Exam) 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 next Exam is administered in five blocks called testlets, which feature multiple-choice questions (MCQs) and task-based simulations (TBSs) in all sections, and three written communication tasks only in BEC. The number of MCQs and TBSs tested varies depending upon the specific section taken (*see CPA Exam Structure by Section table*). 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 next Exam 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, which does not count against testing time, 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 Exam, 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 Exam clock stops 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 Exam clock will restart.

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

CPA Exam Structure by Section

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

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