Certified Public Accountant (CPA)

Exam Structure & Sections

Core Section: Auditing and Attestation (AUD)

Focus:

- Audit procedures, standards, and reporting
- Internal control evaluation
- Ethics and professional responsibilities
- Risk assessment and communication

Skills Tested: Multiple-Choice Questions (MCQs) and Task-Based Simulations (TBSs)

Core Section: Financial Accounting and Reporting (FAR)

Focus:

- Financial reporting frameworks (GAAP)
- Preparation and analysis of financial statements
- Accounting for business, governmental, and nonprofit entities

Skills Tested: MCQs and TBSs

Core Section: Taxation and Regulation (REG)

Focus:

- Ethics and professional responsibility
- Federal taxation for individuals and entities
- Business law and regulatory requirements
- Compliance and tax procedures

Skills Tested: MCQs and TBSs

4-Discipline Section (Choose One)

Candidates choose one of the following specialized sections

☑ Business Analysis and Reporting (BAR)

Focuses on financial risk analysis, planning, and advanced financial reporting skills.

☑ Information Systems and Controls (ISC)

Tests knowledge of IT systems, data management, cybersecurity, and control frameworks.

☑ Tax Compliance and Planning (TCP)

Covers advanced federal tax planning and compliance, individual and business taxation.

🔍 Question Types

All sections combine different question formats:

Multiple-Choice Questions (MCQs): Testing conceptual knowledge.

Task-Based Simulations (TBSs): Real-world scenarios requiring practical responses.

Written Communication Tasks (in some sections – e.g., BEC historically, now in discipline context).