

## CPA Exam Flashcards PDF

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What is the primary purpose of the CPA exam?

The primary purpose of the CPA exam is to assess the knowledge and skills of candidates who wish to become licensed Certified Public Accountants.

How many sections are there in the CPA exam?

There are four sections in the CPA exam: Auditing and Attestation (AUD), Business Environment and Concepts (BEC), Financial Accounting and Reporting (FAR), and Regulation (REG).

What is the passing score for each section of the CPA exam?

The passing score for each section of the CPA exam is 75 on a scale of 0 to 99.

How long is the CPA exam score valid?

The CPA exam score is valid for 18 months from the date of passing the first section.

What is the format of the CPA exam?

The CPA exam consists of multiple-choice questions, task-based simulations, and written communication tasks.

What is the recommended study time for the CPA exam?

The recommended study time for the CPA exam is approximately 300 to 400 hours.

Can you take the CPA exam sections in any order?

Yes, candidates can take the CPA exam sections in any order they choose.

What is the role of the AICPA in the CPA exam?

The American Institute of Certified Public Accountants (AICPA) is responsible for developing and grading the CPA exam.

What is a CPA license?

A CPA license is a certification that allows an individual to practice as a Certified Public Accountant, providing assurance and advisory services.

What are the eligibility requirements to sit for the CPA exam?

Eligibility requirements typically include having a bachelor's degree with a certain number of accounting and business credits, and meeting state-specific requirements.