

BeckerTM

Pathway to CPA

Michael Brown, CPA CMA CSCA CGMA

The CPA Exam facts

Passing score on a scale of 0-99

75

Exam can be taken in **ANY STATE** or jurisdiction

18 → 30/36 months

Time to pass all four parts

CORE



Financial

4
hours



Audit

4
hours



Regulation

4
hours

DISCIPLINE

Business Analysis and Reporting

4 hours

OR

Information Systems and Controls

4 hours

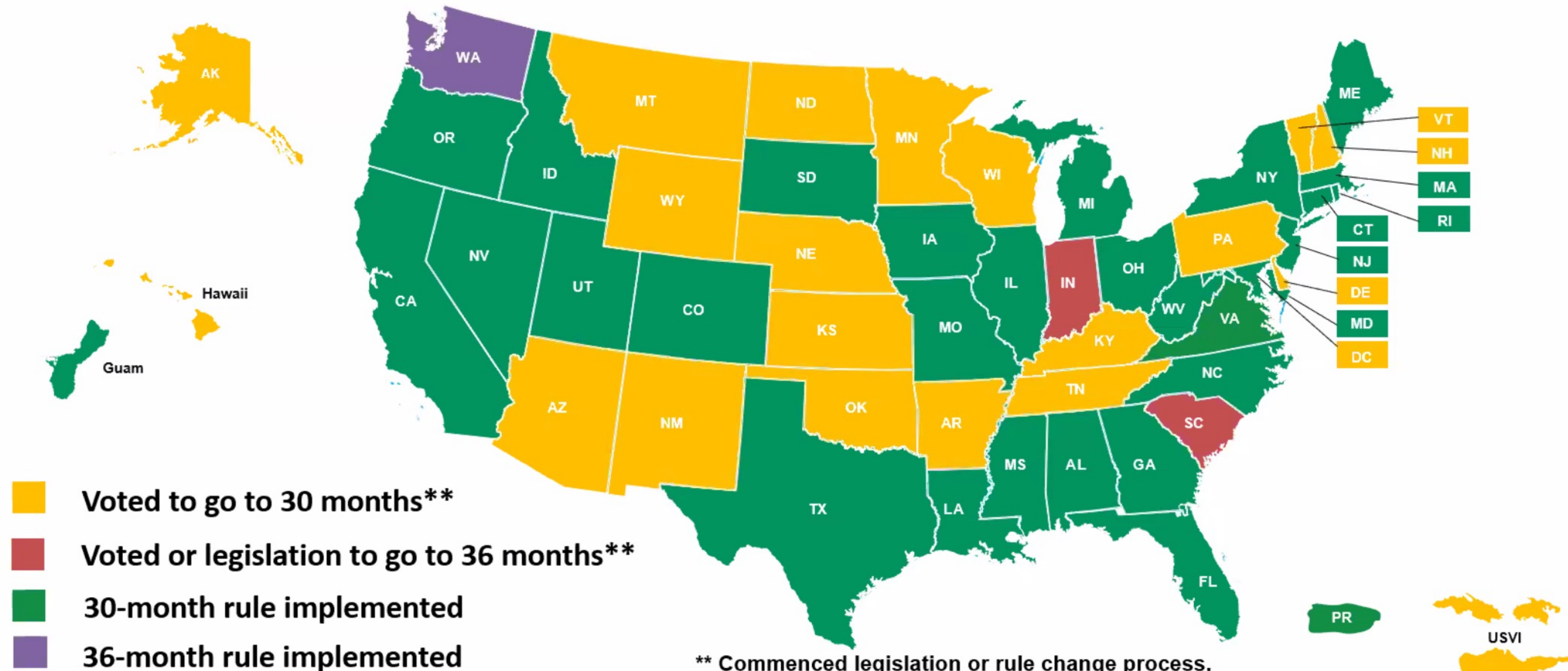
OR

Tax Compliance and Planning

4 hours

Credit Extension Map

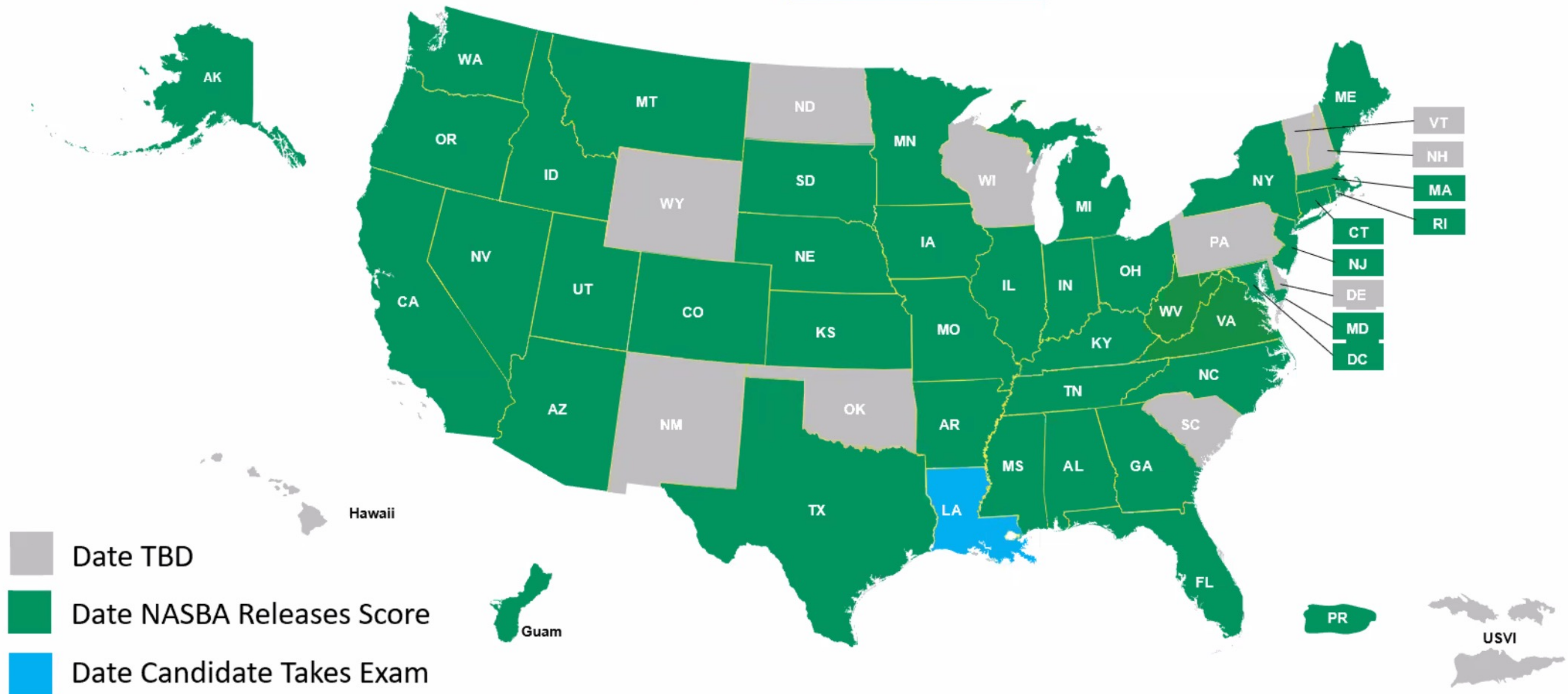
Status of Credit Period Decisions by Jurisdiction As of April 9, 2024



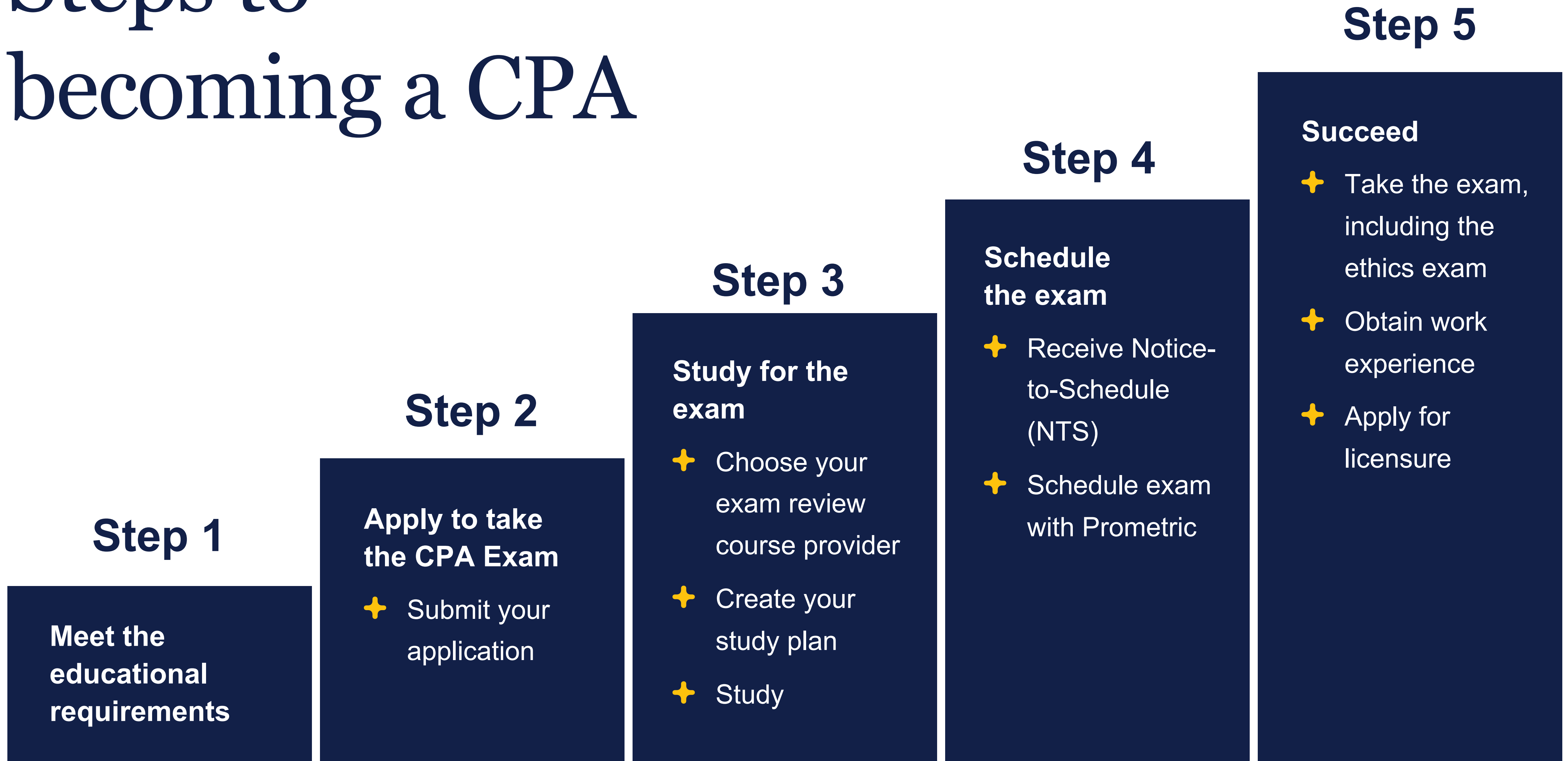
** Commenced legislation or rule change process, therefore new statute or rule not yet in effect.

Credit Extension Map

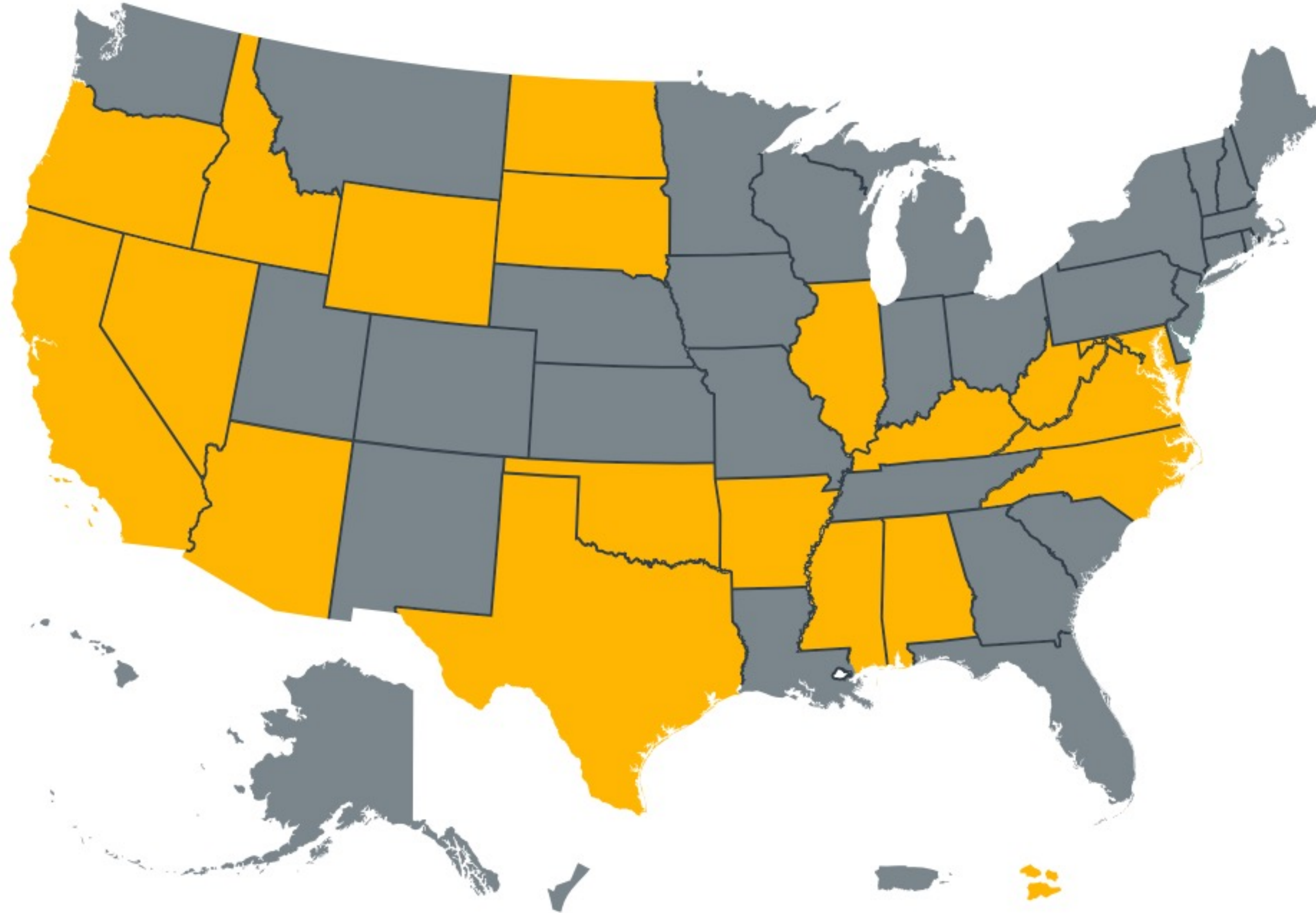
Status of Board of Accountancy Decisions Re: Start Date For Credit Period as of April 9, 2024



Steps to becoming a CPA



Apply to Sit



Notice to Schedule (NTS)


First Name Last Name
150 4th Ave North
Nashville, TN 37219

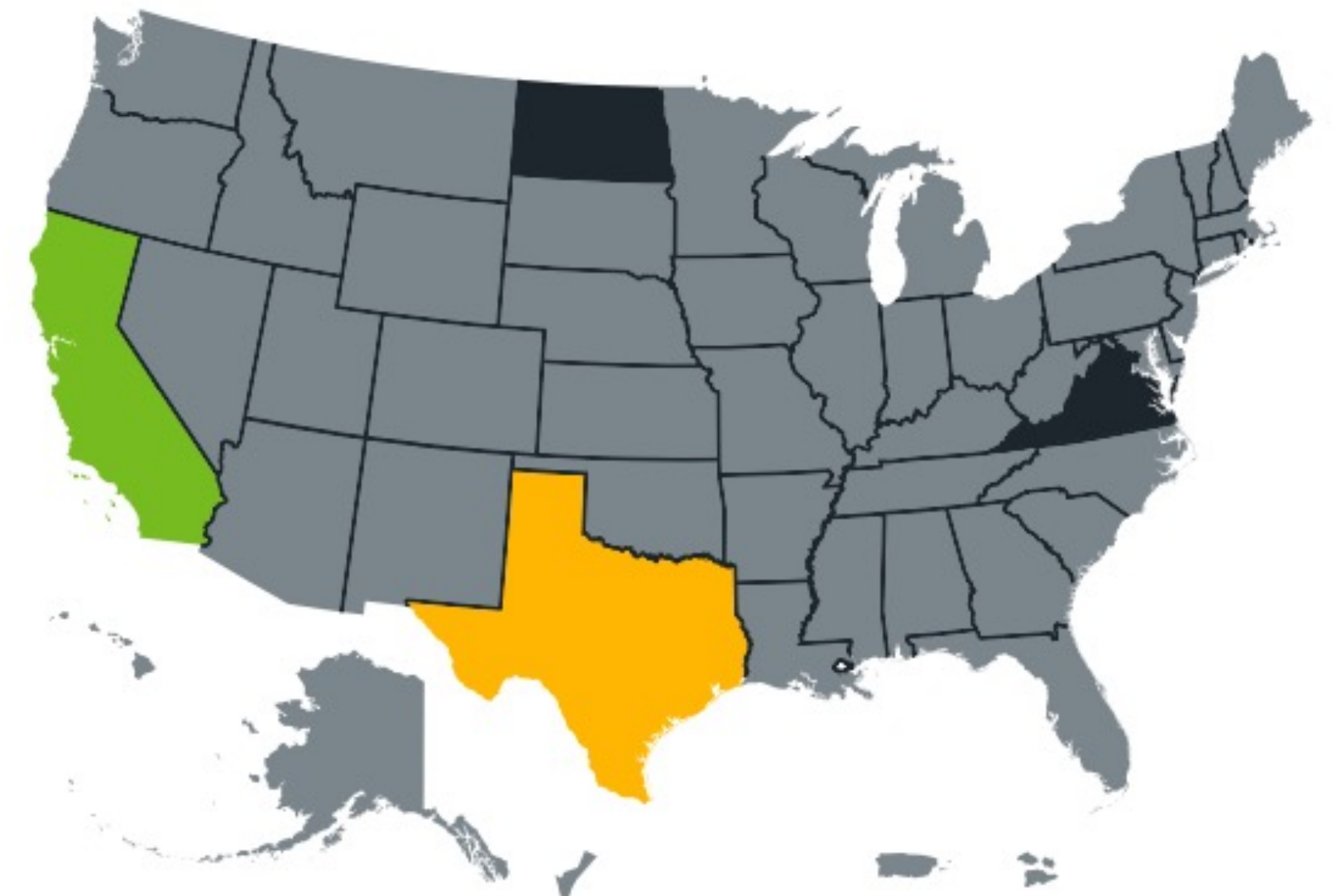
Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
AUD	3141592	3141592	02/12/2021	08/11/2021
BEC	3141593	3141593	02/12/2021	08/11/2021
FAR	3141594	3141594	02/12/2021	08/11/2021
REG	3141595	3141595	02/12/2021	08/11/2021

National Candidate ID: 8675309

Passport Name: First Name Last Name

Validation Periods by Jurisdiction

-  Six-month NTS validation period.
-  180 days from application date
-  9 months from NTS issue date
-  12 months from NTS issue date



FAR
AUD
REG

January

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

February

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

March

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

April

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

May

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

June

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

July

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7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

August

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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September

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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

October

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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

November

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17	18	19	20	21	22	23
24	25	26	27	28	29	30

December

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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

BAR

ISC

TCP

January

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

February

S	M	T	W	T	F	S
				1	2	3
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18	19	20	21	22	23	24
25	26	27	28	29		

March

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17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

April

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7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

May

S	M	T	W	T	F	S
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5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

June

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9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

July

S	M	T	W	T	F	S
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14	15	16	17	18	19	20
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August

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

October

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

November

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

December

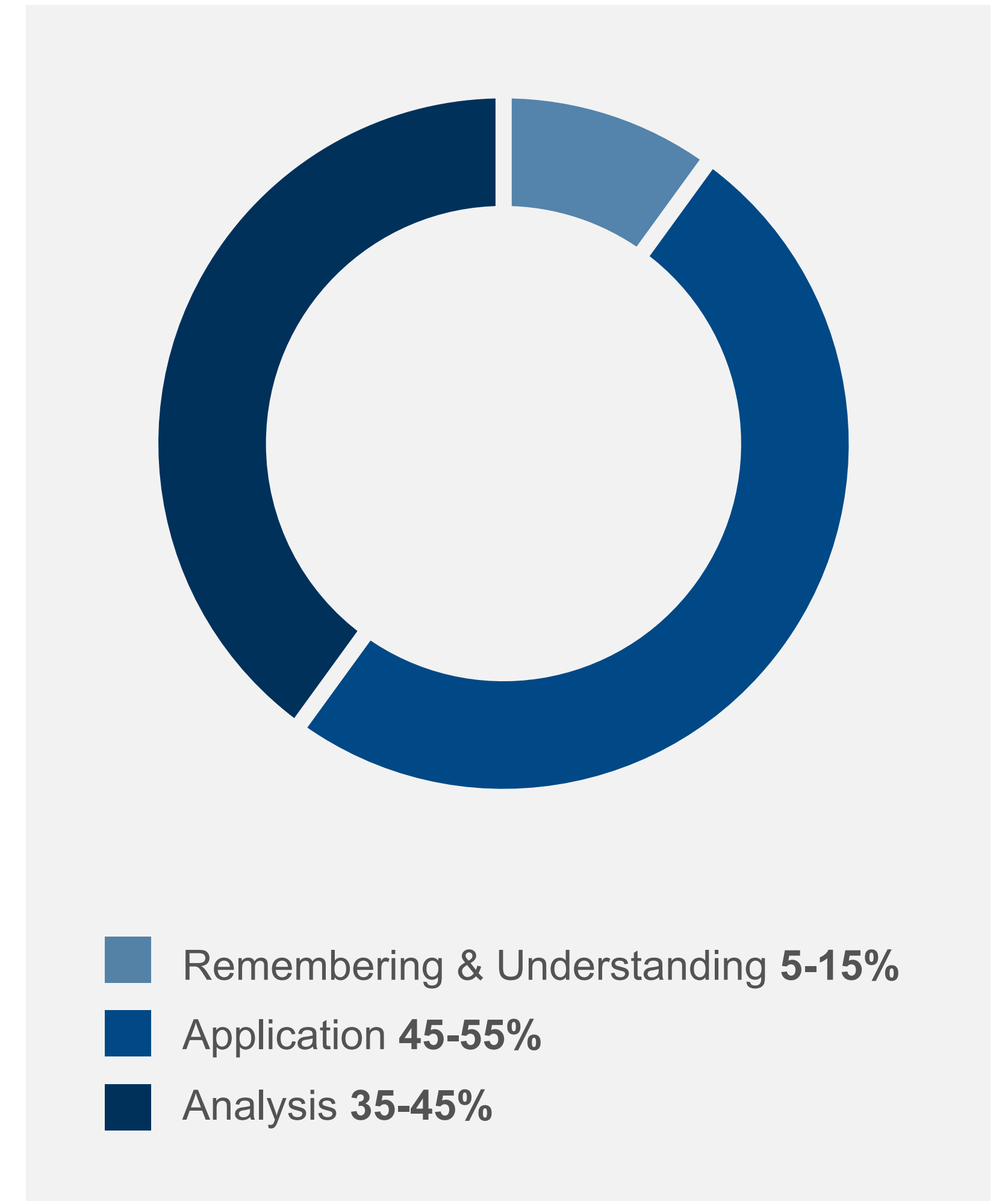
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Exam structure

Financial Accounting & Reporting (FAR)

Content covered		Scoring weight	Skill level			
			Remembering & understanding	Application	Analysis	Evaluation
I	Financial Reporting	30-40%	+	+	+	
II	Select Balance Sheet Accounts	30-40%	+	+	+	
III	Select Transactions	25-35%	+	+	+	

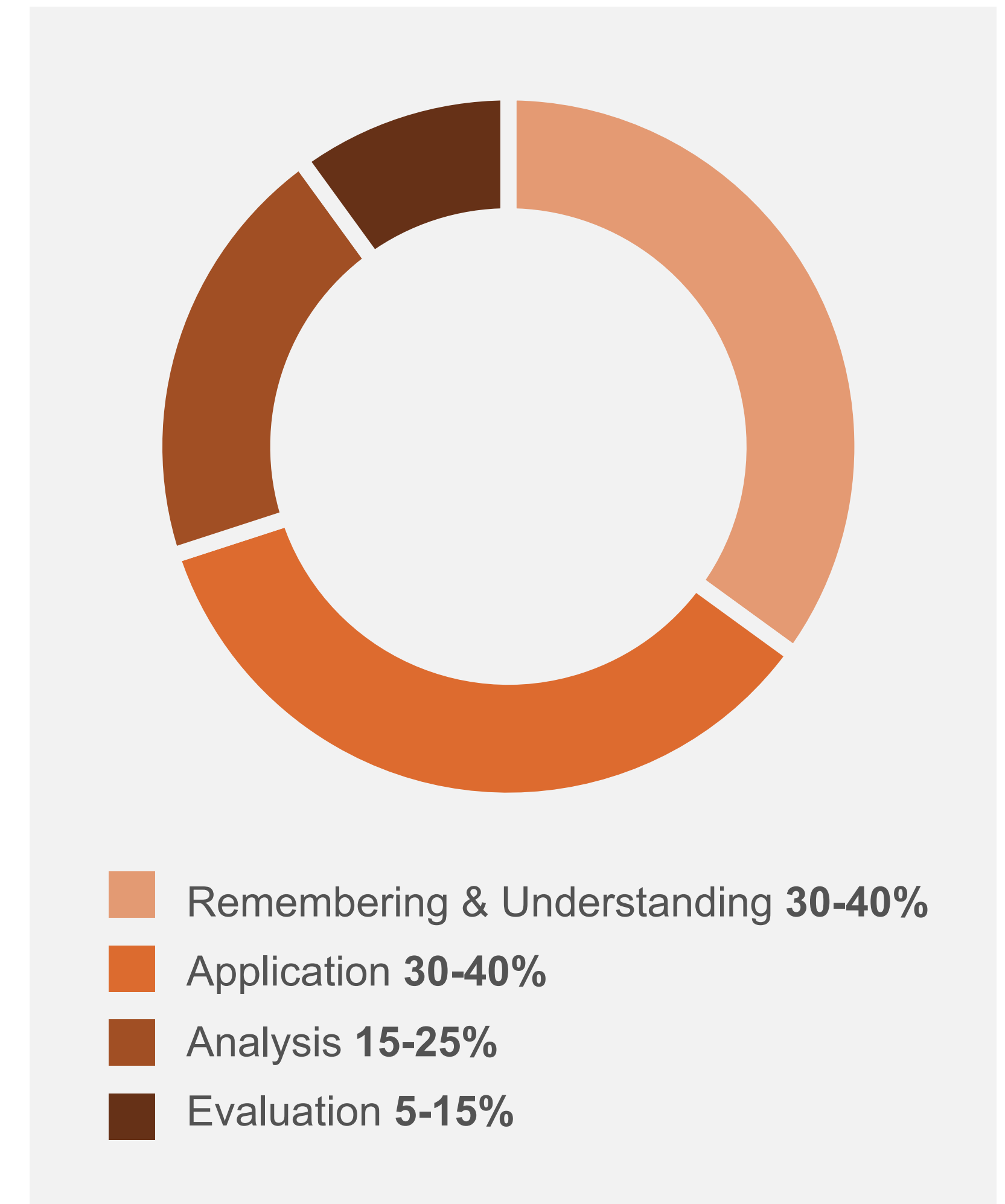
Question type	# of Questions	% of Score
Multiple Choice (MCQ) Remembering & Understanding Application	50	50
Task-based Simulations (TBS) Application Analysis	7	50



Exam structure | Auditing & Attestation (AUD)

Content covered		Scoring weight	Skill level			
			Remembering & understanding	Application	Analysis	Evaluation
I	Ethics, Professional Responsibilities, and General Principles	15-25%	+	+		
II	Assessing Risk and Developing a Planned Response	25-35%	+	+	+	+
III	Performing Further Procedures and Obtaining Evidence	30-40%	+	+	+	+
IV	Forming Conclusions and Reporting	10-20%	+	+		

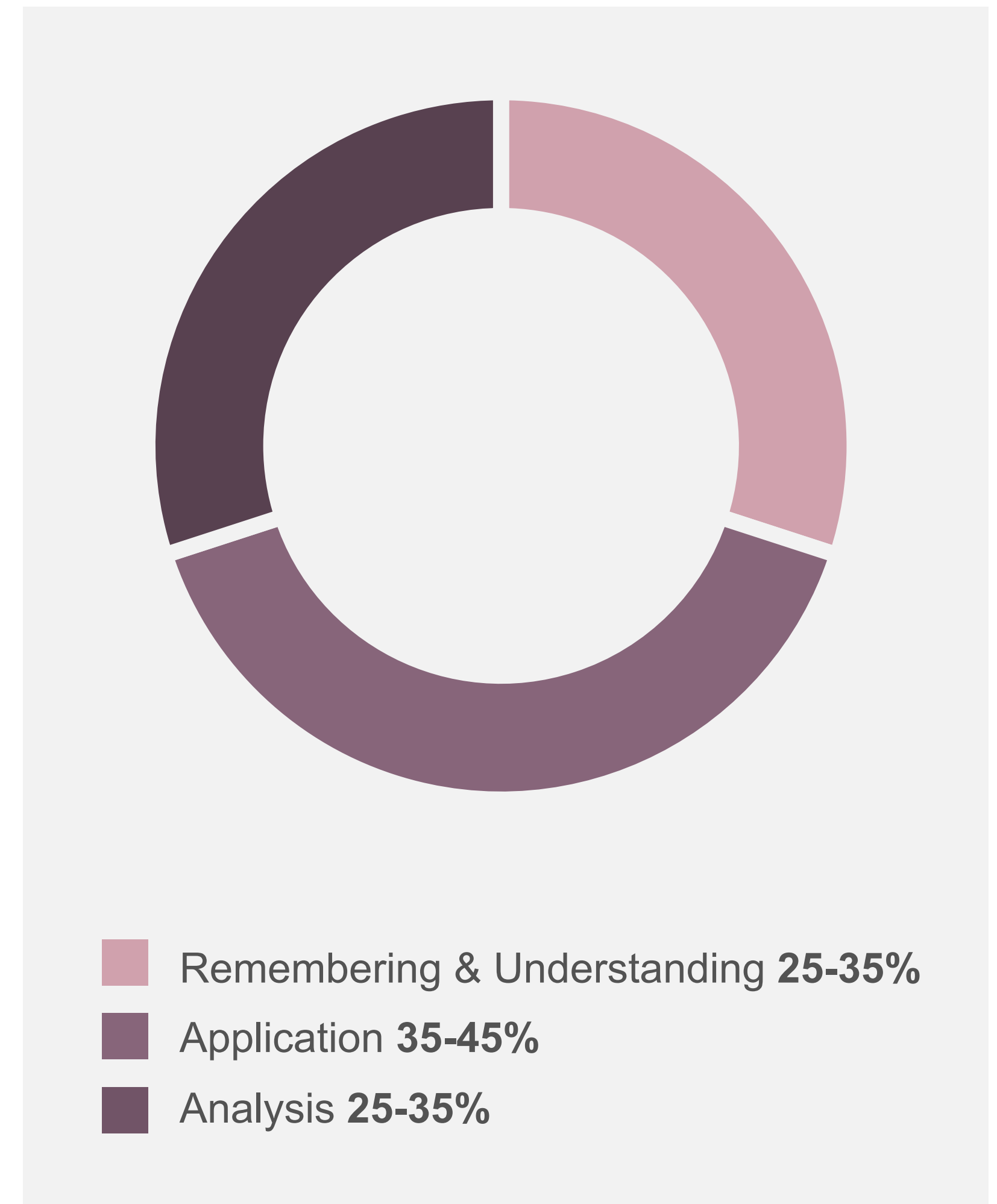
Question type	# of Questions	% of Score
Multiple Choice (MCQ) Remembering & Understanding Application	78	50
Task-based Simulations (TBS) Application Analysis Evaluation	7	50



Exam structure | Taxation & Regulation (REG)

Content covered		Scoring weight	Skill level			
			Remembering & understanding	Application	Analysis	Evaluation
I	Ethics, Professional Responsibilities, and Federal Tax Procedures	10-20%	+	+		
II	Business Law	15-25%	+	+		
III	Federal Taxation of Property Transactions	5-15%		+	+	
IV	Federal Taxation of Individuals	22-32%	+	+	+	
V	Federal Taxation of Entities (including tax preparation)	23-33%	+	+	+	

Question type	# of Questions	% of Score
Multiple Choice (MCQ) Remembering & Understanding Application	72	50
Task-based Simulations (TBS) Application Analysis	8	50

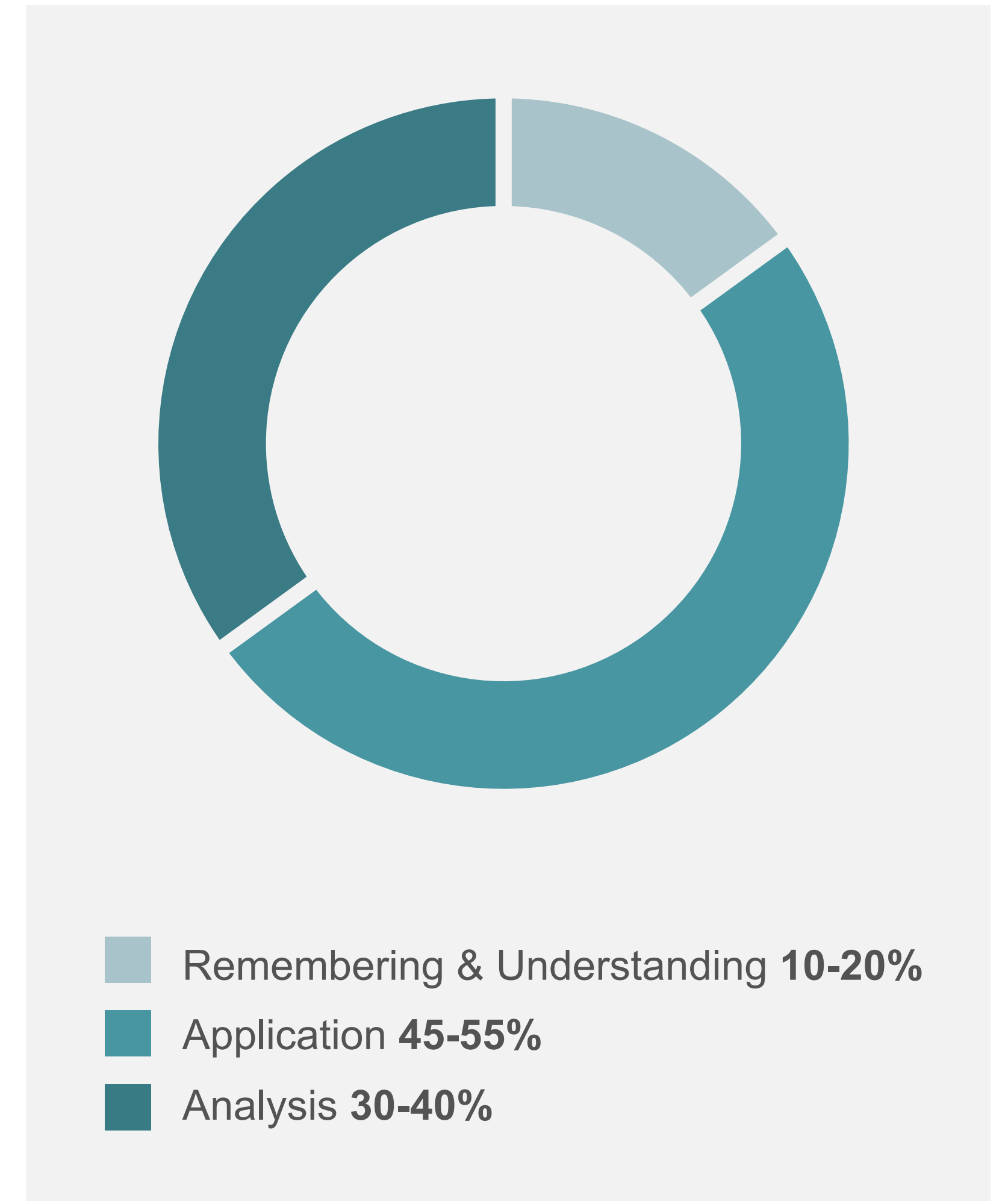


Exam structure

Business Analysis & Reporting (BAR)

Content covered		Scoring weight	Skill level			
			Remembering & understanding	Application	Analysis	Evaluation
I	Business Analysis	40-50%	+	+	+	
II	Technical Accounting and Reporting	35-45%	+	+	+	
III	State and Local Governments	10-20%	+	+		

Question type	# of Questions	% of Score
Multiple Choice (MCQ) Remembering & Understanding Application	50	50
Task-based Simulations (TBS) Application Analysis	7	50

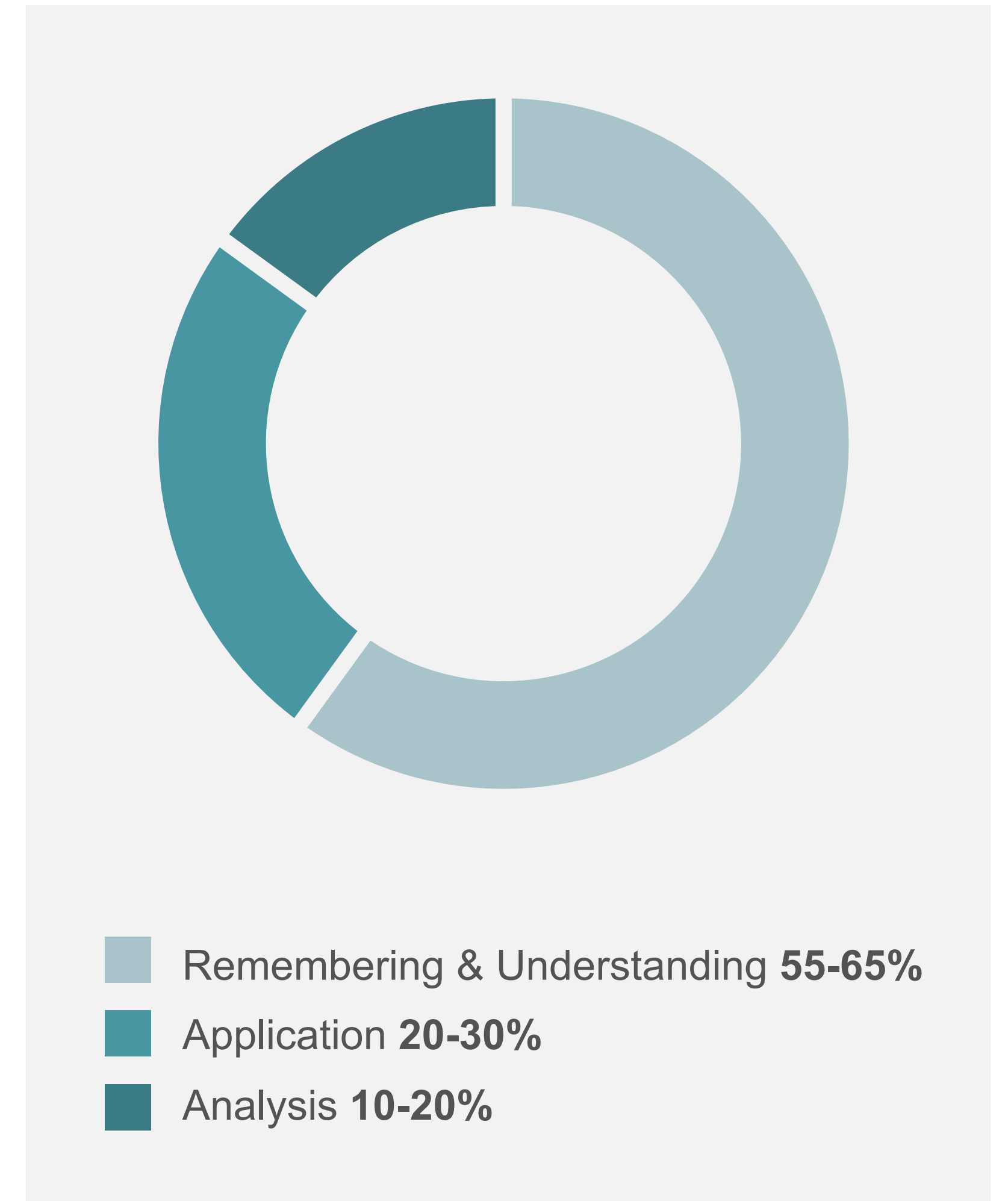


Exam structure

Information Systems & Controls (ISC)

Content covered		Scoring weight	Skill level			
			Remembering & understanding	Application	Analysis	Evaluation
I	Information Systems and Data Management	35-45%	+	+	+	
II	Security, Confidentiality and Privacy	35-45%	+	+	+	
III	Considerations for Systems and Organization Controls (SOC) Engagements	15-25%	+	+		

Question type	# of Questions	% of Score
Multiple Choice (MCQ) Remembering & Understanding Application	82	60
Task-based Simulations (TBS) Application Analysis	6	40

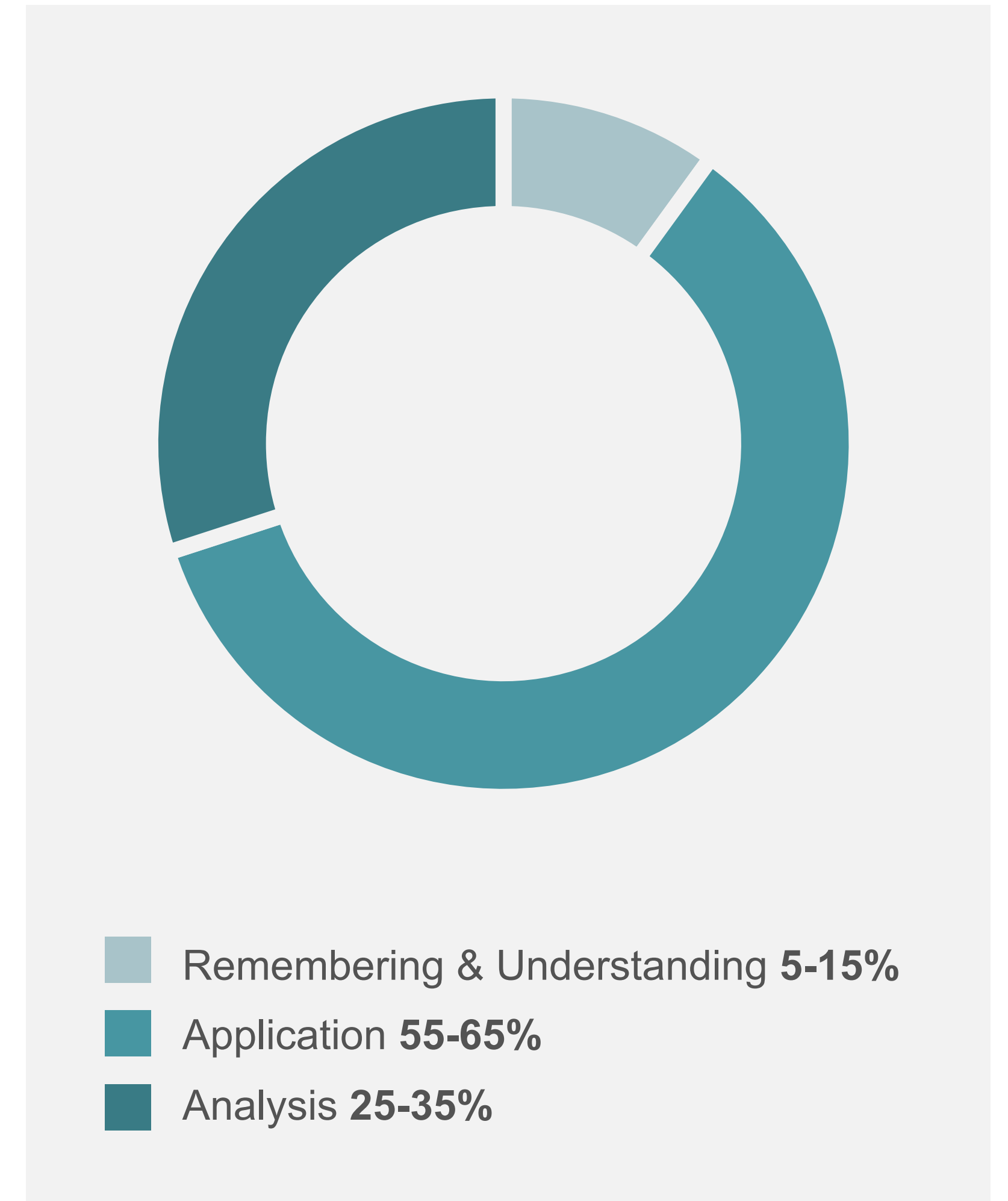


Exam structure

Tax Compliance & Planning (TCP)

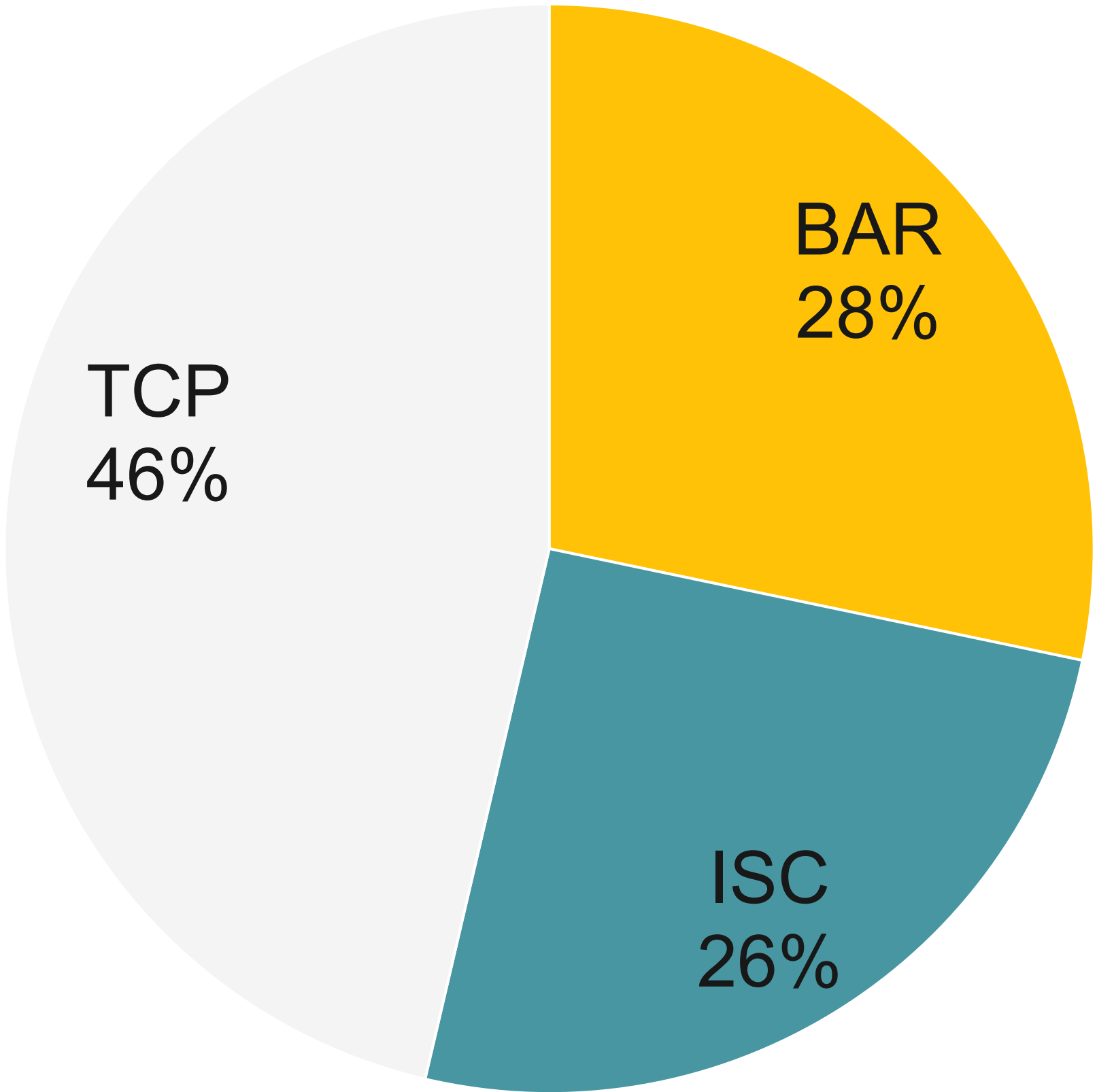
Content covered		Scoring weight	Skill level			
			Remembering & understanding	Application	Analysis	Evaluation
I	Tax Compliance and Planning for Individuals and Personal Financial Planning	30-40%	+	+	+	
II	Entity Tax Compliance	30-40%	+	+	+	
III	Entity Tax Planning	10-20%		+	+	
IV	Property Transactions (disposition of assets)	10-20%	+	+	+	

Question type	# of Questions	% of Score
Multiple Choice (MCQ) Remembering & Understanding Application	68	50
Task-based Simulations (TBS) Application Analysis	7	50

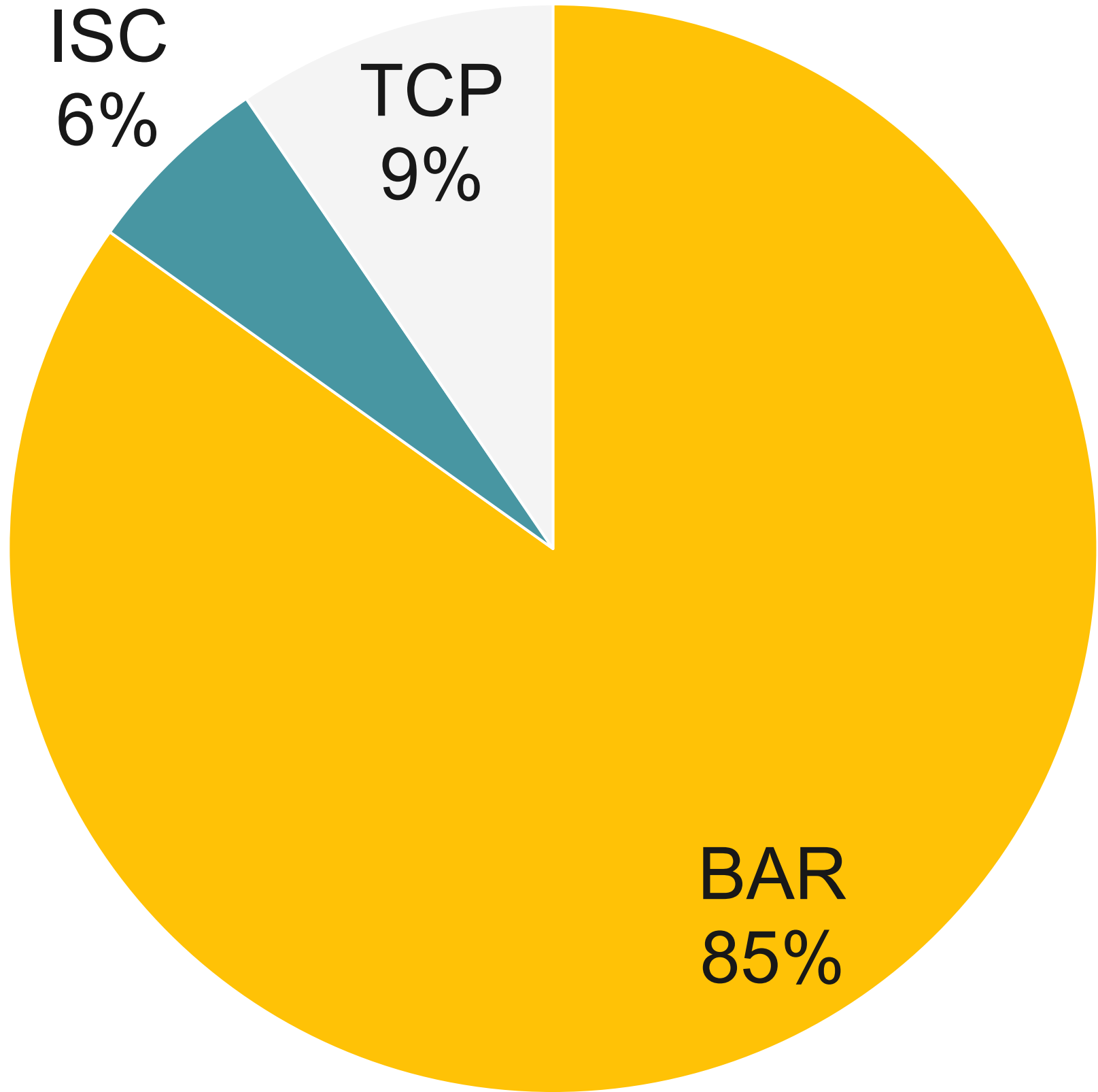


1st Quarter of 2024 Test Counts

AICPA – 1,407 total exams



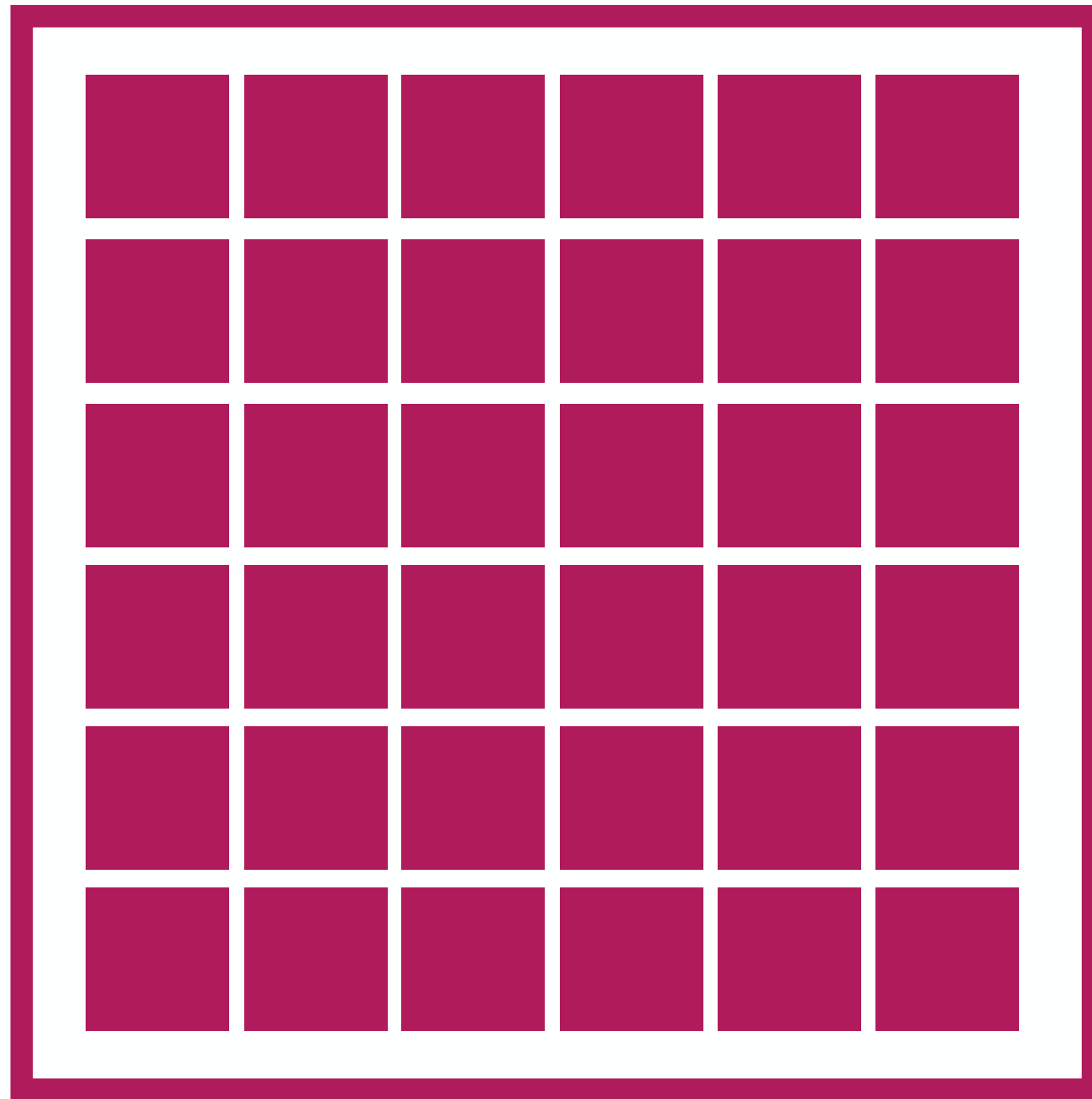
International – 357 total exams



Building Blocks: Two Types of Questions

- **Multiple Choice Questions**
 - Can have lengthy fact patterns to review
 - 4 eligible answer choices
 - Average of less than 90 seconds per question
- **Task-Based Simulations**
 - Utilize a variety of question styles and multiple parts
 - Designed to simulate "real-world" scenarios
 - Average 20-25 minutes per simulation

Testlets = “Miniature” Tests within the Exam

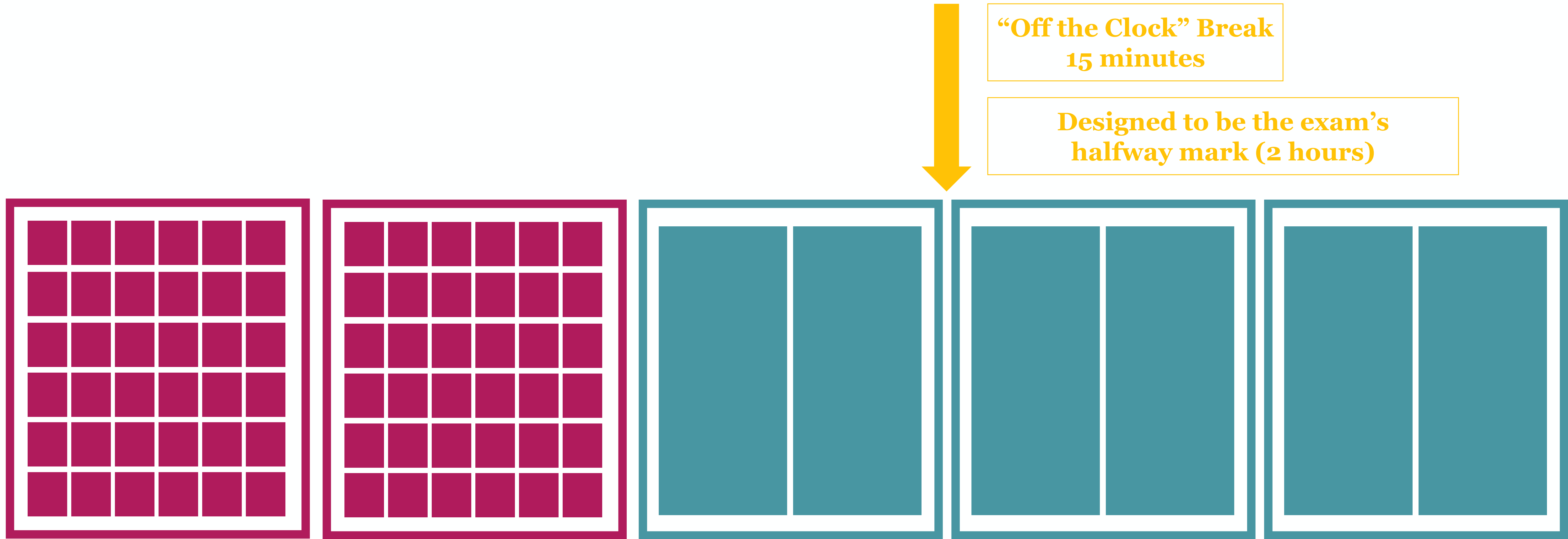


Multiple Choice Testlet
25-41 questions



Simulation Testlet
1-3 simulations

Each Exam = 5 Testlets



**“Off the Clock” Break
15 minutes**

**Designed to be the exam’s
halfway mark (2 hours)**

Budgeting Time – CORE Exams

					Min per TBS	Sec per MCQ	
FAR	25	25	2	3	2	24	86
AUD	39	39	2	3	2	24	55
REG	36	36	2	3	3	20	67

Budgeting Time – DISCIPLINE Exams

					Min per TBS	Sec per MCQ	
BAR	25	25	2	3	2	24	86
ISC	41	41	1	3	2	24	70
TCP	34	34	2	3	2	24	64

Tips for multiple-choice questions

- + Practice, practice, practice!
- + Determine the “call” of the question
- + Read all four choices before choosing one as your answer
- + Control the amount of time you spend on each question
Allow 1.5 to 2 minutes per question
- + Answer every multiple-choice question
- + Utilize the unlimited practice exams



Tips for task-based simulations

- + Be familiar with the format and functionality
- + Follow recommended progression through simulations
 - Review each task's instructions
 - Allocate your time among the tasks
 - Be sure you have answered all requirements for each task
- + Control the amount of time you spend on the each task-based simulation
- + Make sure to review the SkillBuilder video library



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