



The Uniform CPA Exam

A Step-by-Step Guide

CaICPA has developed this brochure to inform candidates about the general format and administration of the Uniform CPA Exam. Certain information in the brochure is only applicable to exam candidates in California. Since state regulations vary, candidates are encouraged to apply to sit for the exam in the state in which they plan to practice. Anyone planning to take the Uniform CPA Exam should regularly review the information posted to the websites listed below for updates.

Information compiled from AICPA, California Board of Accountancy and National Association of State Boards of Accountancy.



Starting Place

Website	Content
www.cba.ca.gov	<ul style="list-style-type: none"> California educational requirements to apply to sit for the Uniform CPA Exam Application materials for candidates who plan to sit for the Uniform CPA Exam in California Uniform CPA Exam Handbook
www.cpa-exam.org	<ul style="list-style-type: none"> Exam content Tutorials and sample tests Score release timeline Psychometrics and scoring
www.prometric.com/cpa	<ul style="list-style-type: none"> List of available test centers List of test center policies and procedures for the Uniform CPA Exam
www.calcpa.org	<ul style="list-style-type: none"> Exam review resources California requirements for becoming a CPA Exam application FAQs

Since 1917, the American Institute of Certified Public Accountants (AICPA) has prepared and graded the Uniform CPA Exam, while individual states have established the educational requirements to sit for the exam. The Uniform CPA Exam is administered in a computerized format at Prometric test sites throughout the country during the first two months of every quarter (referred to as testing windows). The following questions have been designed to assist candidates in understanding the exam process and format.



Questions and Answers

Is it true that I can sit for the Uniform CPA Exam after completing a bachelor's degree?

Yes, but you must have 24 semester units in accounting subjects and 24 semester units in business-related subjects. Students do not have to wait until they have completed the 150-hour requirement before sitting for the Uniform CPA Exam.

When are the testing windows?

January-February; April-May; July-August; and October-November. March, June, September and December are referred to as "dark months," which means testing is not offered.

Is there an application deadline? Where can I find the application?

There is no application deadline. Candidates are permitted to schedule testing throughout the year. The application to sit for the exam as a California candidate is available at the California Board of Accountancy's (CBA) website, www.cba.ca.gov.

Do I need to apply to the CBA?

Yes, if you plan to practice and be licensed in California. Candidates should apply to sit for the exam in the state in which they plan to practice and become licensed.

What is the process after I file my application with the CBA?

Upon receipt of a candidate's application, CBA staff members review the candidate's information to confirm whether or not the candidate is eligible to sit for the exam. Candidates can review the status of their application by accessing their online client account and selecting the

"Status" tab. Once a candidate has been approved, an approval notification will be sent by email or regular mail depending on the candidate's preferred contact method. Once a candidate's application has been approved, the candidate can select the Uniform CPA Exam section(s) using the online Client Account. After the candidate has selected the examination section(s), the CBA submits an Authorization to Test (ATT) to the National Association of State Board of Accountancy (NASBA) to process and approve the section(s) selected.

Once NASBA processes the ATT, it will send the candidate a Payment Coupon, which is the notification of the fees that need to be paid to NASBA to sit for the selected section(s). The Payment Coupon must be returned to NASBA with the appropriate fee within 90 days from the date the Payment Coupon is issued. Payment may be submitted via mail, online or over the telephone.

Approximately seven days after payment has been received, NASBA will issue a Notice to Schedule (NTS) to the candidate. Candidates will then have nine months to take the exam sections for which they have paid. Candidates are free to choose any Uniform CPA Exam approved Prometric test center in the United States. Candidates should keep in mind that three of those nine months will not be available since they are considered dark months.

As a California candidate, must I sit for the Uniform CPA Exam at a California Prometric test site?

No. An exam candidate may sit at any of the approved Prometric test center located in the United States, District of Columbia, Virgin Islands, Puerto Rico and Guam. A list of test centers is available on the Prometric website, www.prometric.com/cpa.

Note: The CBA does not participate in the NASBA/AICPA iExam process, which allows candidates to test in specified international Prometric testing centers.

Where are the Prometric test sites in California?

1411 Harbor Bay Pkwy, Ste. 1001 Alameda, CA 94502	24551 Raymond Way, Ste. 180 Lake Forest, CA 92630
1290 N. Hancock St., Suite 250 Anaheim, CA 92807	7365 Carnelian St., Ste. 107 Rancho Cucamonga, CA 91730
501 Mobil Ave., Suite D Camarillo, CA 93010	801 Traeger Ave., Suite 140 San Bruno, CA 94066
5601 W. Slauson Ave., Suite 110 Culver City, CA 90230	5075 Shoreham Place, Ste 180 San Diego, CA 92122
1241 S. Grand Ave., Suite F Diamond Bar, CA 91765	222 Kearny St., Suite 603 San Francisco, CA 94018
5330 Primrose Drive, Suite 200 Fair Oaks, CA 95628	100 California St., Suite 105 San Francisco, CA 94111
125 East Barstow, Suite 136 Fresno, CA 93710	4030 Moorpark Ave., Suite 280 San Jose, CA 95117
1045 Redondo Beach Blvd. Gardena, CA 90247	1421 Guerneville Road, Ste 112 Santa Rosa, CA 95403
701 N. Brand Blvd., Suite 210 Glendale, CA 91203	

What are the Prometric test center hours?

Hours of operation vary among Prometric test centers. Please consult the test center of your choice for hours and days of operation. Many test centers offer evening and weekend hours.

Will I be able to apply to sit for the Uniform CPA Exam prior to completing my coursework?

No. Exam candidates must submit a transcript(s) that substantiates their completion of a bachelor's degree, 24 semester units in accounting subjects and 24 semester units in business-related subjects.

When should I begin the application process?

First-time exam takers should allow at least six-eight weeks for the process, beginning with the submission of the appropriate documents to the CBA, receiving an ATT, paying the NASBA fee, receiving the NTS and scheduling the actual exam time with Prometric.

What is the cost of the Uniform CPA Exam in California?

As of the printing of this brochure, the cost structure for a candidate's application and exam is as follows:

Fees to be paid to the CBA

Initial Application Fee <i>(Paid by an applicant who is applying to sit for the Uniform CPA Exam as a California candidate for the first time.)</i>	\$100
Reapplication fee <i>(Paid by an applicant who was previously approved to sit for the Uniform CPA Exam as a California candidate.)</i>	\$50

Fees to be paid to NASBA

Auditing & Attestation	\$190.35
Financial Accounting & Reporting	\$190.35
Regulation	\$171.25
Business Environment & Concepts	\$171.25
Total fees paid to NASBA	\$723.20

What are the sections of the Uniform CPA Exam and the time limits?

Auditing and Attestation (AUD)—four hours
Business Environment & Concepts (BEC)—three hours
Financial Accounting & Reporting (FAR)—four hours
Regulation (REG)—three hours

What does the Uniform CPA Exam look like?

AUD: Three multiple-choice testlets of 24-30 questions; one simulation testlet with seven task-based simulations.

BEC: Three multiple-choice testlets of 24-30 questions; one simulation testlet with three written communication tasks.

FAR: Three multiple-choice testlets of 24-30 questions; one simulation testlet with seven task-based simulations.

REG: Three multiple-choice testlets of 24-30 questions; one simulation testlet with six task-based simulations.

For a preview of the Uniform CPA Exam, to review the AICPA tutorial and to take a practice test, visit www.cpa-exam.org. Periodically consult this website for new information as it becomes available.

What content is tested during the Uniform CPA Exam?

Visit the AICPA website, www.cpa-exam.org, to view the Uniform CPA Exam content details, referred to as Content Specification Outlines (CSOs). The CSOs contain a listing of general topics, and the approximate weights of testable topics for each exam section and the appropriate reference sources. Please note that there are exam questions that require knowledge of International Financial Reporting Standards (IFRS).

Candidates are required to demonstrate research and communication skills in all exam sections by completing two simulations. A simulation is a case study that tests a candidate's knowledge and skills using real-life, work-related situations. The AICPA tutorial at www.cpa-exam.org provides candidates with the opportunity to familiarize themselves with all Uniform CPA Exam question formats.

Must I sit for all four sections within the same testing window? Is there a time limit within which I must complete all four sections?

No, a candidate may schedule to sit for any number of untested sections within a testing window. Candidates who do not pass an exam section within a testing window may not retake that section until the next testing window.

Once a candidate passes an exam section, the credit is retained for 18 months from the test date. Once a candidate passes all four parts of the exam during an 18-month period, scores never expire.

May I select the order in which I take the four Uniform CPA Exam sections?

Yes. Candidates are free to sit for the four exam sections in any order.

Will I be allowed to go back to test questions during the exam?

Yes, if you are in an individual testlet. A testlet is described as a group of questions consisting of either multiple-choice or simulation formats. Candidates may move freely throughout any individual testlet, but once an individual testlet is closed, candidates are not permitted to reaccess that testlet.

What areas of study are most important to passing the Uniform CPA Exam?

The following table presents the main content areas of each exam section. This is not intended to be a study guide as professional work experience, previous college coursework and general level of preparedness varies among candidates.

Exam Section	Main Content Areas
Auditing and Attestation	<ul style="list-style-type: none"> • Planning an engagement • Internal controls • Obtaining and documenting information • Reviewing an engagement and evaluating information • Preparing communications
Business Environment and Concepts	<ul style="list-style-type: none"> • Business structure • Economic concepts • Financial management • Information technology • Planning and measurement
Financial Accounting and Reporting	<ul style="list-style-type: none"> • Concepts and standards for financial statements • Typical items in financial statements • Specific types of transactions and events • Accounting and reporting for governmental entities • Accounting and reporting for nongovernmental and not-for-profit organizations
Regulation	<ul style="list-style-type: none"> • Ethics and professional responsibility • Business law • Federal tax procedures and accounting issues • Federal taxation of property transactions • Federal taxation—individuals • Federal taxation—entities

Are there review courses available to help me pass?

Yes, there are a number of review courses available. CalCPA members receive discounts on Becker CPA Review, Kaplan Schweser, Roger CPA Review and UC Berkeley Extension's CPA Exam Review courses. For more information, visit www.calcpa.org/review_discounts.

Is the Uniform CPA Exam Content confidential?

Yes, candidates are required to sign a statement of confidentiality prohibiting the disclosure of any exam information, content or form.

For more information about the Uniform CPA Exam, contact:

California Board of Accountancy

2000 Evergreen St., Suite 250
 Sacramento, CA 95815-3832
www.cba.ca.gov
examinfo@cba.ca.gov

If I receive approval to sit for the Uniform CPA Exam from the CBA and pay for all four sections at one time, must I sit for all sections within a single testing window?

No. Candidates are free to sit for each exam section in any order within any testing window. However, candidates should be aware that the NTS issued by NASBA is only valid for nine months and for three of these months testing is not offered. If a candidate fails to sit for all four sections within those nine months, the NTS expires and the candidate must reapply.

Note: This means that if you pay for all four sections at one time, you must take all four sections within that nine-month time frame.

If necessary, when may I retake an exam section?

Candidates who do not pass an exam section within a testing window must wait until the next testing window to retake that section. For example, a candidate who sits for FAR in July 2013 would have to wait until the subsequent testing window of October/November 2013. Candidates will need to contact the CBA for an authorization to retest.

What am I allowed to bring into a Prometric test center exam room?

Candidates are not permitted to bring any outside materials into the exam room. Personal items such as purses and coats are stored in a locker outside of the exam room. The test center will provide scratch paper for use during the exam. An on-screen calculator may be accessed during the exam. Hand-held calculators are not permitted. Food and drink are not permitted. Candidates may exit the room during the exam only upon completion of a testlet. Candidates are not permitted to exit the room for any reason while working within a testlet. While a candidate is on break, outside of the exam room, the exam timer continues to run. While in the exam room, candidates are monitored via closed-circuit cameras. A digital photo and thumbprint are taken as the candidate enters the exam room.

Are special accommodations available for candidates with disabilities?

Yes, candidates who require special accommodations should inform the CBA by completing the accommodation section of the online client account. Candidates who need a special accommodation related to an existing disability will need to complete the Request for Accommodations of Disabilities form, or if the candidate needs an accommodation due to a medical condition, a Medical Consideration Request form must be completed. To download these forms, or learn more about special accommodations made available through the CBA, please visit the CBA's website, www.cba.ca.gov.

When will I receive my score?

The AICPA Examinations team scores the exam and releases the scores to NASBA, which then forwards the scores to the boards of accountancy for approval and release to candidates. Uniform CPA Exam scores are released to NASBA following the first month of testing in a window, with subsequent score releases every two weeks for the remainder of the window. The AICPA posts a timetable of target score releases each year, available at www.cpa-exam.org.

CalCPA

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