CPA Exam FAQ

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Next Version of the Uniform CPA Examination

When will the next Exam launch?

The next Exam will launch on April 1, 2017 (the 2017 Q2 testing window).

How many sections will the next Exam include?

The next Exam will include four sections:

- Auditing and Attestation (AUD)
- Business Environment and Concepts (BEC)
- Financial Accounting and Reporting (FAR)
- Regulation (REG)

How many hours is the next Exam?

Each section of the Exam will be four hours in length with a total testing time of 16 hours.

Am I permitted to take a break during the next Exam?

Yes. With the launch of the next Exam, candidates will be automatically offered a standardized, 15-minute break approximately midway through each section, which may be accepted or declined. This break will not count against testing time. In addition to the standardized break, optional breaks between testlets, which do count against candidates’ testing time, will continue in the next Exam consistent with current practice.
What do you mean higher order skills will be assessed to a greater extent?

Testing higher-order cognitive skills will largely be accomplished by including additional task-based simulations (TBSs) on the Exam and increasing the background material and data in a TBS that will require candidates to determine what information is or is not relevant to the question. In connection with testing higher order skills, the Exam will utilize a skills-based framework consistent with the revised Bloom’s Taxonomy, which is further supported by the Exam blueprints. Please see the Exam blueprints below for further discussion of the content, skills and representative tasks.

What are the Exam blueprints?

Exam blueprints have been created for each of the Exam’s four sections, replacing the Content Specification Outline (CSO) and Skill Specification Outline (SSO). The blueprints provide greater clarity in the presentation of content, skills and related representative tasks that may be tested on the Exam. The blueprints contain approximately 600 representative tasks across all four sections, which are aligned with content and related skills required by newly licensed CPAs.

What types of items will appear on the next Exam?

Candidates will be assessed on a variety of content using multiple-choice questions (MCQs), task-based simulations (TBSs) in all four sections (including Document Review Simulations (DRS) discussed below). The BEC section will also include three written responses.

How are the items distributed on the next Exam?

Scoring weights for AUD, FAR and REG will be approximately 50% MCQ / 50% TBS while scoring weights for BEC will be approximately 50% MCQ, 35% TBS and 15% Written Response.

<table>
<thead>
<tr>
<th>Section</th>
<th>Multiple Choice Questions (MCQ)</th>
<th>Task-Based Simulations (TBSs)</th>
<th>Written Responses</th>
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</thead>
<tbody>
<tr>
<td>AUD</td>
<td>72</td>
<td>8 – 9</td>
<td>N/A</td>
</tr>
<tr>
<td>BEC</td>
<td>62</td>
<td>4 – 5</td>
<td>3</td>
</tr>
<tr>
<td>FAR</td>
<td>66</td>
<td>8 – 9</td>
<td>N/A</td>
</tr>
<tr>
<td>REG</td>
<td>76</td>
<td>8 – 9</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Will the Document Review Simulation (DRS) be included on the next Exam?
Beginning with the 2016 Q3 testing window (July 1, 2016), the current Exam will use a new simulation item type known as the Document Review Simulation (DRS) in the AUD, FAR and REG sections. The DRS will continue to be used after the launch of the next Exam where it will be added to the BEC section as well. Candidates may experience the DRS in the Exam sample tests.

**Will there be additional testing time during the year?**

Beginning in with the 2016 Q2 testing window (April 1, 2016), each quarters’ window will be expanded by 10 days into the traditional dark months. (e.g. the 2016 Q2 window will now close on June 10). This additional testing time was a response to candidate feedback requesting additional days of testing. This 10-day extension will not be offered during the 2017 Q2 testing window when the next Exam launches.

**Will I still get credit for passing sections of the current Exam after the next Exam launches?**

NASBA, boards of accountancy, and the AICPA have agreed that any combination of passed current Exam sections and passed next Exam sections will count toward licensure. All candidates will take the next Exam sections beginning in the second quarter of 2017. Thus, any sections passed prior to the launch of the next Exam in the second quarter of 2017 will count toward licensure requirements (subject to the 18-month rule) going forward.

**How soon will I get my scores with the next Exam?**

The changes in the Exam will not impact the existing average 20-day score release timeline on an ongoing basis. However, consistent with Exam launches in the past, there will be a delay in the release of scores following the close of the initial testing window (second quarter of 2017). Scores will be released once, approximately 10 weeks after the close of the testing window.

For the third and fourth quarters of 2017, scores for all candidates will be released once, approximately 10 days after the close of each testing window. The delay in score releases for the Q2, Q3 and Q4 testing windows provides sufficient time to statistically validate candidate performance on the next Exam. In the first quarter of 2018, it is expected that the existing average 20-day rolling score release timeline will resume.
<table>
<thead>
<tr>
<th>Test Window</th>
<th>AICPA / Board of Examiners Review Exam Performance Data / Set Passing Score</th>
<th>Approximate Release Date of Candidate Scores</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017 Q2</td>
<td>10 weeks*</td>
<td>August 14</td>
</tr>
<tr>
<td>April 3 – May 31, 2017</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2017 Q3</td>
<td>10 days</td>
<td>September 22</td>
</tr>
<tr>
<td>July 1 – September 10, 2017</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2017 Q4</td>
<td>10 days</td>
<td>December 22</td>
</tr>
<tr>
<td>October 1 – December 10, 2017</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* New passing score will be set during this timeframe

**What kind of information will be provided on the score report?**

The design and content of the candidate’s score report have not yet been determined.

**How do I appeal my score under the next Exam?**

The score review and appeal process remains the same under the next Exam. Information may be found [here](#).

**How much will it cost to take the next Exam?**

Implementation of the Exam in 2017 will necessitate a cost increase resulting from the additional hour in candidate seat time for each of the BEC and REG sections. Information on Exam fees is available from the National Association of State Boards of Accountancy (NASBA) and boards of accountancy.

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**Applying for the Examination**

**How much does the Uniform CPA Examination cost?**

The total cost includes application and administration fees, in addition to the examination fees. The cost varies for each jurisdiction. Refer to your jurisdiction’s application materials for additional information.

**Is there a deadline for applying to take the examination?**

There is no deadline for submitting your application. Some test centers fill quickly, especially at the end of a testing window. Allow plenty of time for your application/registration to be
processed. You cannot schedule your examination until you receive your Notice To Schedule (NTS). You must schedule your appointment at least five days in advance, but it is recommended to schedule your examination 45 days in advance.

**Do I have to apply as a candidate of the jurisdiction in which I live?**

No. You can apply to any jurisdiction provided you meet the eligibility requirements. Some jurisdictions have a residency requirement. Refer to the jurisdiction’s application materials for additional information.

**To which jurisdiction should I apply?**

There are many factors that affect this decision, and the answers to these questions vary by jurisdiction. In which jurisdiction(s) do you want to be licensed? In which jurisdiction(s) do you want to practice? In order to make an informed decision, please review the license requirements for the jurisdiction(s) in which you want to practice.

**Can I get my education evaluated before I submit my application?**

Some states offer a pre-evaluation service. If you are applying to one of those states, you can submit a pre-evaluation application. After that application has been fully processed, if you are eligible, you can submit your first-time application and choose your sections. If your jurisdiction does not offer a pre-evaluation service, you will need to submit your initial application with your transcripts for an education evaluation.

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**Eligibility Requirements**

**What are the eligibility requirements for the examination?**

The eligibility requirements vary by jurisdiction. Each jurisdiction has specific requirements regarding education, experience and residency. Refer to your jurisdiction’s application materials for additional information.

**Did eligibility requirements change when the examination content changed in 2011?**

Changes in examination content by the AICPA have no affect on eligibility requirements, which are jurisdiction-specific, and determined by the Board of Accountancy in each jurisdiction.

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Examination Administration

What is a “testing window?”

The Uniform CPA Examination is available during specific periods called testing windows. The first two months of each calendar quarter is an open testing window. Therefore, there are four testing windows each year. March, June, September and December are closed for testing. There is no minimum number of sections that must be completed in a testing window. You may take any section in any order, and you do not have to pass one section prior to applying for another.

How often can I take the examination?

You may take each section up to one time per testing window. Candidates will not be permitted to take the same section more than once during any given testing window.

What is a “Notice To Schedule,” and when will I receive mine?

The Notice To Schedule (NTS) is your notification that you may begin scheduling your examination with Prometric. You must present your NTS at the testing center before beginning your examination. For full details on the NTS, please refer to the Candidate Bulletin.

How long will my NTS be valid?

Your NTS will be valid for a specific amount of time. This time varies by jurisdiction. Refer to the Candidate Bulletin or your jurisdiction’s application materials for additional information. You must sit for the examination before your NTS expires. If you do not sit for the examination within the established time frame, your NTS will be invalid and you will need to submit a new application and/or registration to receive a new NTS. The NTS expiration date is included on the NTS.

Your NTS is valid for one testing event or until the expiration date, whichever is first exhausted for each examination section. This includes non-testing months.

I lost my NTS. What do I do?

If you received your NTS via email and still have your original message, you can print another copy. If you received your NTS via U.S. mail, contact NASBA to request a reprint. You will not be permitted to enter the test center without a valid NTS. Remember, NASBA personnel may not be available evenings, weekends or holidays. You can also reprint your NTS here.

I just received a new NTS. Why is the earliest date I can take the examination so far in the future?
You are only allowed to sit for each section of the examination one time per testing window. If you have already taken the examination in the current testing window, your new NTS will be issued for the first day of the next testing window.

**Why are the dates listed on my NTS different for different sections?**

You are only allowed to sit for each section of the examination one time per testing window. If you have already taken a section of the examination in the current testing window, your new NTS for that section will be issued for the first day of the next testing window. The earliest date you take the examination for the other sections will be listed as the issue date of your NTS and may include dates in the current testing window.

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**Examination Content**

**Where can I find information on the content of the examination?**

The AICPA has provided a tutorial and sample questions, which are available on their website. The Content Specification Outline is available on the AICPA website’s How to Prepare page.

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**Examination Credit**

**How long do I have to pass all four sections of the examination?**

This varies for each jurisdiction. Your State Accountancy Board determines if credit is granted and the length of time credit is valid. Most jurisdictions allow a maximum of 18 months to pass all remaining sections in order to retain credit on the passed section(s).

**I have passed all four sections. Do my credits expire?**

Some states require candidates to complete the licensure eligibility requirements and application within a specific timeframe. This timeframe varies by state. For additional information, please consult the Accountancy Licensing Library.

**My conditional credit expires soon. What is the last day I can sit without losing credit?**

You have until the end of testing on the day your credit expires. Remember, when scheduling your examination, some testing centers are not open on weekends or holidays. For some jurisdictions, the expiration date for conditional credit may fall in a non-testing month.
Scheduling the Examination

What if a conflict arises after I have scheduled an appointment to take the examination?

You may cancel or reschedule your appointment by contacting Prometric. There is no fee for canceling or rescheduling an appointment at least 30 days in advance. If you cancel or reschedule between five and 30 days before your appointment, you must pay a fee directly to Prometric. If you reschedule within five days of your appointment, you will be required to pay the full Prometric testing fee for the section you are rescheduling. See the Candidate Bulletin for additional information regarding these fees. You cannot make any changes to your appointment less than 24 hours in advance. You will have to contact the Board/agency to which you originally applied to register again.

May I take the examination outside of my jurisdiction?

Yes. You may schedule your examination at any Prometric site in any of the 54 jurisdictions. You do not have to sit in the same state where you applied.

In March 2011, in conjunction with the AICPA and Prometric, NASBA announced the opportunity for international administration of the Uniform CPA Examination. Please see the Test Internationally section of this website for more information.

Are there any restrictions on taking the examination outside of my jurisdiction?

There are no restrictions on taking the examination outside of your jurisdiction. However, a person may not be a candidate for more than one jurisdiction at the same time, and will not be able to bypass a jurisdiction’s educational or licensing requirements by taking the examination outside of the jurisdiction in which he or she is seeking to become licensed.

Please see the Test Internationally section of this website for more information on taking the CPA examination in international locations.

What is the cost of taking the examination outside my jurisdiction?

There is an additional surcharge for candidates testing at the Guam Test Center. Refer to the Candidate Bulletin or Guam Surcharge section of any jurisdiction’s page for additional information.
There are no additional fees for testing at any other test center outside your jurisdiction within the U.S. and its territories. For information about additional fees for testing in an international location, please refer to the Test Internationally section of this website.

How do I arrange to sit for the examination?

After you receive your NTS, you need to contact Prometric through their website and arrange for a seat at the examination site of your choice. You should schedule as far in advance as possible, and must schedule at least five days in advance. To increase the likelihood that you will receive your first choice for site location and time, you should schedule your examination 45 days in advance. Your NTS is valid for a specific amount of time, which varies by state. If you do not sit by the expiration date on the NTS, that NTS becomes invalid and cannot be used. Each NTS covers more than one testing window and includes dates that are not open for testing. Plan your examination schedule carefully. We strongly recommend that you read the Candidate Bulletin and take the candidate tutorials on the AICPA’s website.

What if I have an emergency and cannot attend my examination appointment?

If the emergency occurs more than 24 hours prior to your examination appointment, contact Prometric to cancel or reschedule your appointment. If you have a hardship or medical situation that prevents you from sitting, please contact NASBA immediately and request an extension. Extensions are determined on a case-by-case basis and require documentation.

I received my Notice To Schedule, but my information is incorrect or has changed. What do I do?

Contact the office/agency to which you submitted your application. You must have a corrected NTS to be admitted to the examination. No changes can be made to your NTS less than five days prior to your appointment.

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Score Release

When should I expect to receive my scores?

Scores are released by the AICPA to NASBA twice each testing window. The first release is typically in the middle of the second month of the testing window. All scores are released by the AICPA by the first week of the next window.

This means candidates who test in the first month of a testing window may qualify for an earlier release of scores, depending on the examination content administered to them, the examination
volume and the distribution of examinees within the testing window. Given these factors, it is impossible to tell in advance which candidates and how many will qualify for early score release.

After the AICPA releases scores to NASBA, they are forwarded to Boards of Accountancy for approval and release to candidates. Boards of Accountancy determine the actual score release schedule. Candidates should note, however, that all scores may not be released at the same time. Additionally, candidates who test on the same day may receive scores at different times due to differences in necessary quality control procedures.

**Where can I find more information on the Diagnostic Report I received with my score notice?**

Refer to the FAQs available on the [AICPA’s website](https://www.aicpa.org).

**Where can I find the pass rate for the examination?**

This information is available on the [AICPA’s website](https://www.aicpa.org).

**I believe an error was made in scoring my examination. What are my options?**

There is a Score Review and Score Appeal process available in many jurisdictions. For additional information on Score Reviews and Score Appeals, refer to the Score Information section of your jurisdiction on this website. You can also refer to the FAQs available on the [AICPA’s website](https://www.aicpa.org).

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**Test Centers**

**Where is the examination administered?**

The examination is administered at Prometric test centers in 54 U.S. jurisdictions, which include the 50 states, the District of Columbia, Puerto Rico, Guam and the U.S. Virgin Islands. There is a surcharge for testing in Guam. Refer to the [Candidate Bulletin](https://www.aicpa.org) or Guam Surcharge section of any jurisdiction’s page for additional information.

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