

Uniform CPA Examination Section Structure and Time Allocations

CBT-e Launch Date: January 1, 2011

Auditing and Attestation (AUD)

<i>Current Structure</i>	<i>CBT-e Structure</i>
<ul style="list-style-type: none"> ▪ 3 Multiple-Choice Question (MCQ) testlets containing a total of 90 questions ▪ 2 Simulations in current (long) format ▪ 2 Written Communication tasks 	<ul style="list-style-type: none"> ▪ 3 Multiple-Choice Question (MCQ) testlets containing a total of 90 questions ▪ 1 Testlet containing 7 short Task-Based Simulations (TBS) with the research question in a new format
Current Testing Time: 4.5 hours	CBT-e Testing Time: 4 hours

Business Environment and Concepts (BEC)

<i>Current Structure</i>	<i>CBT-e Structure</i>
<ul style="list-style-type: none"> ▪ 3 Multiple-Choice Question (MCQ) testlets containing a total of 90 questions 	<ul style="list-style-type: none"> ▪ 3 Multiple-Choice Question (MCQ) testlets containing a total of 72 questions ▪ 3 Written Communication tasks on BEC topics
Current Testing Time: 2.5 hours	CBT-e Testing Time: 3 hours

Financial Accounting and Reporting (FAR)

<i>Current Structure</i>	<i>CBT-e Structure</i>
<ul style="list-style-type: none"> ▪ 3 Multiple-Choice Question (MCQ) testlets consisting of a total of 90 questions ▪ 2 Simulations in current (long) format ▪ 2 Written Communication tasks 	<ul style="list-style-type: none"> ▪ 3 Multiple-Choice Question (MCQ) testlets consisting of a total of 90 questions ▪ 1 Testlet containing 7 short Task-Based Simulations (TBS) with the research question in a new format
Current Testing Time: 4 hours	CBT-e Testing Time: 4 hours

Regulation (REG)

<i>Current Structure</i>	<i>CBT-e Structure</i>
<ul style="list-style-type: none"> ▪ 3 Multiple-Choice Question (MCQ) testlets consisting of 72 questions ▪ 2 Simulations in current (long) format ▪ 2 Written Communication tasks 	<ul style="list-style-type: none"> ▪ 3 Multiple-Choice Question (MCQ) testlets consisting of 72 questions ▪ 1 Testlet containing 6 short Task-Based Simulations (TBS) with the research question in a new format
Current Testing Time: 3 hours	CBT-e Testing Time: 3 hours

Uniform CPA Examination Scoring Weights

CBT-e Launch Date: January 1, 2011

Auditing and Attestation (AUD) Financial Accounting and Reporting (FAR) Regulation (REG)

<i>Item Format</i>	<i>Current Weight</i>	<i>CBT-e Weight</i>
<i>Multiple-Choice Questions (MCQ)</i>	70%	60%
<i>Simulations</i>	20%	40%
<i>Written Communication Tasks</i>	10%	N/A

Business Environment and Concepts (BEC)

<i>Item Format</i>	<i>Current Weight</i>	<i>CBT-e Weight</i>
<i>Multiple-Choice Questions (MCQ)</i>	100%	85%
<i>Simulations</i>	N/A	N/A
<i>Written Communication Tasks</i>	N/A	15%

For more information, please visit www.cpa-exam.org