



Next Version of the Uniform CPA Examination

Frequently Asked Questions

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.

Section	Multiple Choice Questions (MCQ)	Task-Based Simulations (TBSs)	Written Responses
AUD	72	8 – 9	N/A
BEC	62	4 – 5	3
FAR	66	8 – 9	N/A
REG	76	8 – 9	N/A

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). This delay is

expected to be 10 weeks after the close of the window. For the third and fourth quarters of 2017, scores for all candidates will be released approximately 10 days after the close of the testing window in order to statistically validate candidate performance on the Exam. In the first quarter of 2018, it is expected that the existing average 20-day rolling score release timeline will resume.

Test Window	AICPA / Board of Examiners Review Exam Performance Data / Set Passing Score	Approximate Release Date of Candidate Scores
2017 Q2 April 3 – May 31, 2017	10 weeks*	August 14
2017 Q3 July 1 – September 10, 2017	10 days	September 22
2017 Q4 October 1 – December 10, 2017	10 days	December 22

**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.

For other questions related to the content of the Exam, please visit the **AICPA** [website](#).

For other questions related to the administration of the Exam, please visit the **NASBA** [website](#).