

Frequently Asked Questions on the New Computer Based CPA Examination (CBT)

Questions on Applying, Scheduling & Sitting for the CBT

Q: <i>When is the exam administered?</i>	A: The CBT CPA exam is administered during two of every three months in a calendar year quarter. For instance, the exam is offered in January and February, March is a non-testing month. April/May are testing months; June is a non-testing month. July/August are testing months, September is a non-testing month. October/November are testing months, December is a non-testing month.
Q: <i>What is the application process under the CBT?</i>	A: 1. Candidates must apply to their respective state board or its agent and will need to specify the parts for which they are applying to sit. The state board will then determine a candidate's eligibility to sit for the exam. A list of states and who to contact for an application are listed in the Candidate Bulletin that is downloadable at www.cpa-exam.org. When you apply you will be asked to specify your preferred method of receipt of the Notice to Schedule (NTS) either via the United States Postal Service, fax or email. If you do not specify, the NTS will be mailed to you. Candidates have received the quickest response when indicating receipt by email or fax. 2. Within approximately two weeks of the approval of the application and payment of all fees, the state board or its designee will issue a NTS to the candidate. Allow 7-10 days for regular mail or 1-2 days for e-mail or fax. All jurisdictions have established a six-month NTS validation period except: - Texas – 90 days - California – 9 months - North Dakota – 12 months - South Dakota – 12 months - Louisiana – 9 months 3. Once the NTS is received, candidates must verify the accuracy of all information. If any information is inaccurate the candidate must contact the state board before scheduling any exam with Prometric. If the NTS is accurate, students can then schedule exams with Prometric.
Q: <i>How long will the application process take?</i>	A: First time applicants should be prepared for the application process to take from four to eight weeks. Careful and accurate completion of applications, including timely submission of all information (transcripts) may speed up the process. Re-examination candidates can expect a shorter application period.
Q: <i>When should I start the exam application/registration process?</i>	A: We highly recommend that the process be started as early as possible. Due to the fact that a candidate faces multiple deadlines, including a six-month notice to schedule deadline in conjunction with the 18-month window to complete all parts of the exam, a candidate must carefully plan their approach to sitting under the CBT. The AICPA and Prometric recommend scheduling test dates 45 days prior to the date you wish to take your exam to ensure the best chance of receiving that date. For example, if a candidate wishes to sit on May 15 for an exam, they should call on April 1st to ensure that they get their chosen date. In order to be able to schedule on April 1st, the candidate must have received the NTS. To ensure receipt by April 1st a candidate should begin the application process in early to mid-February. Candidate demand and testing site seating availability may also play a role in any given geographic location. No appointments are given fewer than 5 days in advance.

<i>Q: Do candidates have a specific time period after the examination to meet the educational requirements?</i>	A: Many states that previously allowed completion of educational requirements to occur after the examination have indicated that under the CBT, the educational requirements will have to be met prior to approval of the candidate's application. Some states have retained rules allowing candidates to sit before completing all educational requirements provided the requirements are met within a certain time period. Each jurisdiction has retained the power to determine the rules under which its candidates can sit. It is the candidate's responsibility to be aware of these requirements.
<i>Q: Can I take the exam outside of my application state?</i>	A: Generally, yes. Candidates may sit at any Prometric location within the 54 jurisdictions, regardless of the state of application. However, a candidate can only be registered with one state at a time and must meet the licensing state's requirements, regardless of the physical location in which he or she chooses to sit. Candidates should verify this with the state board to which they are applying for licensure.
<i>Q: What does the exam cost?</i>	A: The total cost of the CBT varies on a state-by-state basis. The total cost is comprised of two fees: (1) Application Fee and (2) Examination Fee. Each state board determines the application fee separately. The Examination Fees per section are established by the boards of accountancy. Depending upon the state, fees may be paid to the state only, the state and NASBA or NASBA only. Please refer to the state board's directions in the state in which you intend to apply to sit for the exam.
<i>Q: How do I schedule my exams?</i>	A: Candidates can schedule their exams in one of three ways: on the Web at www.prometric.com/cpa, calling the Candidate Services Call Center at 1-800-580-9648, or calling your local test center directly. If you need special accommodations call 800-967-1139. Candidates wishing to test in Guam can schedule on the web at www.2testGuam.com or by calling the Guam Computer Testing Center at 671-475-5000. A surcharge for each section will apply to candidates wishing to test in Guam.
<i>Q: What do I do the day of my scheduled appointment?</i>	A: Candidates must arrive 30 minutes prior to the examination appointment time. Failure to do so could result in denial of permission to sit and candidates will not receive a refund of fees paid in that situation. Candidates must bring the NTS to the scheduled appointment. The name must match the identification presented (candidates should be verifying this information when the NTS is initially received). If you do not have your NTS, you will not be admitted into the test center and you will forfeit all examination fees for that section. Additional information on security measures, acceptable identification and other procedures at the Prometric locations can be found in the Candidate Bulletin, published by the AICPA, and available for download at www.cpa-exam.org.
<i>Q: What if I schedule my date and need to change it?</i>	A: Appointments with Prometric may be rescheduled at least 30 days in advance at no additional charge. If you reschedule within 5-29 days of the scheduled appointment, a fee of \$35 will be due. If you reschedule between 5 days and 24 hours of the scheduled appointment, you will have to pay the following fees: Audit: \$101.25 Business: \$56.25 Financial: \$90.00 Regulation: \$67.50 The fees to change your scheduled appointment are paid directly to Prometric. Candidates who cancel appointments (without rescheduling) or fail to show at the scheduled time will not receive refunds of any fees.

<i>Q:</i> <i>What can I bring to the exam center?</i>	<i>A:</i> Candidates are encouraged to bring very little into the test center. Any personal items must be put into a locker prior to entering the test room. Many items such as cell phones, personal digital assistants, papers, books and other items are prohibited in the test room. Complete lists of acceptable and unacceptable items and other test center regulations can be found in the Candidate Bulletin, as mentioned above.
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Questions on the Exam Structure

<i>Q:</i> <i>What are the four parts of the exam?</i>	<i>A:</i> The four parts are Auditing and Attestation, Financial Accounting and Reporting, Regulation, and Business Environment and Concepts. Auditing and Attestation covers knowledge of auditing procedures, generally accepted auditing standards and other standards related to attest engagements, and the skills needed to apply that knowledge. Financial Accounting and Reporting covers generally accepted accounting principles for business enterprises, governmental entities, and not-for-profit organizations, and the skills needed to apply that knowledge. Regulation combines federal taxation, ethics, professional and legal responsibilities and business law topics, and the skills needed to apply knowledge. Business Environment and Concepts covers knowledge of general business environment and business concepts that candidates need to know in order to understand the underlying business reasons for, and accounting implications of, business transactions. Full detail of the content specification outlines for each part is available online at www.cpa-exam.org .
<i>Q:</i> <i>What is the length of the CBT?</i>	<i>A:</i> The length of the CBT is as follows: Auditing and Attestation – 4.5 hours Financial Accounting and Reporting – 4.0 hours Regulation – 3.0 hours Business Environment and Concepts – 2.5 hours Candidates will have the total time available at their discretion to complete all testlets, both multiple-choice and simulation. The computer screen will have a count-down timer which will let you know the time remaining as you work through the examination.
<i>Q:</i> <i>How many parts can a candidate take at a time?</i>	<i>A:</i> A candidate can sit for one or more parts during a given testing window (however, a candidate cannot take one specific part more than once in a given testing window). Thus a failed section may be retaken in the next testing window after receiving a new NTS for that section. Currently no requirement exists stating that a student must sit for more than one in any testing period.
<i>Q:</i> <i>What types of skills are the examiners testing?</i>	<i>A:</i> The CBT is focused on testing skills deemed necessary for entry-level CPAs. The five skills identified by the Board of Examiners Content Committee are research, communication, analysis, judgment and understanding. For a definition of each of these skills, please review the January/February 2003 CPA Exam Alert published by the AICPA at www.cpa-exam.org .

<i>Q: When are pronouncements eligible to be tested?</i>	A: Accounting and auditing pronouncements are eligible to be tested in the testing window beginning six months after a pronouncement's effective date. If early application is permitted, the new pronouncement is eligible to be tested in the window beginning six months after the issuance date. In that instance, both pronouncements may be tested until the old pronouncement is superceded. For federal taxation, the Internal Revenue Code and tax regulations in effect six months before the beginning of the window may be tested. For other materials covered in the Regulation and BEC sections, federal laws will be eligible for testing in the window beginning six months after their effective date and uniform acts in the window beginning one year after their adoption by a simple majority of the jurisdictions.
<i>Q: Are there essays on the CBT exam?</i>	A: There are no essay questions as they previously existed on the paper and pencil CPA exam. However, simulations may require the candidate to provide some form of written communication. The written communication portion of the simulations will be 10% of the overall exam scoring, where applicable. Candidate responses to the written communication requirements should present the correct information in writing that is clear, complete and professional. Only those writing samples that are generally responsive to the topic will be graded. If the response is off-topic or offers advice that is clearly illegal, you will not receive any credit for the response. Scores will be based on three general writing criteria: organization, development and expression. Specific details of each can be found at the AICPA website, www.cpa-exam.org.
<i>Q: Can I use a calculator?</i>	A: Hand-held calculators are not allowed in the testing room. Candidates will have access to a computer calculator, provided in the software, that has basic functionalities.
<i>Q: Is there a stated or suggested time period for each testlet?</i>	A: The exam does not state a suggested time period for each testlet. Candidates will be shown a countdown clock on their computer screen showing the overall time limit for each part (for example 4.5 hours for Auditing and Attestation). The candidate will be required to allocate and track their time individually. Information suggests that an average time frame for a simulation would be from 30-50 minutes depending upon the section, topic and analysis required.
<i>Q: Is the exam uniform?</i>	A: Candidates will take different equivalent exams. Each exam will be drawn from a pool of test questions. The specifications of the questions will ensure that the results are comparable among students. The AICPA designed test system will ensure that all tests meet content and psychometric specifications. All items will be classified according to their content and statistical properties before they are administered in an operational test. The testing software will then administer all items according to the specifications to ensure that each candidate is administered a test of appropriate content coverage and difficulty.

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<i>Q: What types of questions are found in each of the parts?</i>	A: Each section's exam will consist of three testlets of multiple-choice questions (24-30 multiple choice questions per testlet). In addition, students will receive 2 simulation testlets per section (but not in Business Environment & Concepts). Each testlet will contain questions from the entire section's content specification outline. As a candidate completes each testlet and submits it for grading the next testlet will appear. The candidate will not be able to go back to a previous testlet nor look ahead at a subsequent testlet or simulation until the current one is submitted for grading. However, within each testlet a candidate will have the ability to "mark" questions to go back and further review before submission. With the exception of BEC, which is 100% multiple choice at present, approximate weighting of the types of questions is 70% multiple-choice and 20% simulations, other than the written communication portion, and 10% for the written communication.
<i>Q: What are simulations?</i>	A: Simulations are condensed case studies and are designed to complement the multiple-choice questions. The simulations will require candidates to exhibit skills deemed necessary for an entry-level accountant to possess. Typical candidate skills necessary include the ability to use a mouse, check boxes, basic spreadsheet skills (not specific to types of software), form completion, fill-in the blanks, use of tables, research (using professional literature) and preparation of written communications such as letters, memos and reports. Simulations are not currently included on the Business Environment and Concepts exam.
<i>Q: What are "pretest" questions?</i>	A: Pretest questions are used to develop future examinations; they are NOT used in computing examination scores. Each testlets or simulation may include pretest questions.
<i>Q: How is the CBT graded? What is a passing score?</i>	A: Grades on the CBT range from 0 to 99 with a scaled 75 the passing score. States do have the ability to issue scores in any form they choose and some have issued only pass/fail results. Exam questions, other than the written communication exercises contained in the simulations, will be formatted to allow responses to be scored electronically. Human graders will grade all written communication questions.
<i>Q: When/How are candidates notified of their grades?</i>	A: Scores are generally reported in the first month of the testing window following the one in which the candidate tested. An effort is currently under way to shorten the time period between testing and score reporting. Accelerated score reporting will be implemented gradually, beginning in the fall of 2005. Until the new schedule is fully in effect, candidates should expect scores to be reported according to the following. Advisory scores and performance information are sent by the AICPA to NASBA, and NASBA then forwards the advisory scores to boards of accountancy for approval and subsequent distribution to candidates. Each board of accountancy sets its own schedule for score approval and release.

Q: <i>Has the AICPA provided additional guidance for candidates preparing for the CBT?</i>	A: The AICPA currently has a tutorial available on the website that allows candidates to become familiar with the functionalities of the CBT. The AICPA and NASBA have indicated that candidates should be familiar with the functionality before going to the test center. This tutorial will not be available at the Prometric sites. A sample test containing a few sample multiple-choice questions and a simulation for each section is also available on the AICPA website (www.cpa-exam.org).
Q: <i>What is the time frame in which a candidate must pass all parts of the exam?</i>	A: Each state board can establish its own policy on the time frame in which a candidate must pass all parts. The AICPA has recommended a rolling 18-month window in which a candidate must pass all parts of the exam. Credit is established under the CBT by passing one part of the exam. This begins the 18-month recommended window. If a candidate passes additional parts within the 18-months, but does not pass all three, credit for the first part passed may be lost (the 18-month window is exhausted). A new 18-month window would then have begun with the second part initially passed. If the remaining sections, including the one for which credit was lost, are passed within 18-months the candidate has met the required time frame. Be sure to check with your state board for its rules.

Questions on Becker CPA Review's Course

Q: <i>What is Becker's course content?</i>	A: Course Content: Becker's core business is to prepare candidates for the exam, by teaching exam driven topics and reinforcing those topics through homework. The content of the course reflects the new items in the content specification outlines implemented by the AICPA. In addition, we have created over 30 comprehensive simulations, each containing multiple examples of the types of questions the AICPA has indicated it will test, including the new research functionality. Each student receives our comprehensive textbooks, data CD's and a Course CD. Our Course and data CD provides students with an introductory video to the course and the exam, our PassMaster multiple-choice question software and our CPA Simulations and Final Exam software. Contained within the software are over 40 comprehensive simulations and a practice (final) exam for each section of the exam containing the number and type of questions students can expect to see on their respective CBT exams.
Q: <i>How is the course offered?</i>	A: Schedule & Delivery Options: We offer the course in a block format. For example, a candidate taking our course will study for each section in 3-5 week periods, focusing on a minimum of one section of the exam at a time. We believe the best approach for success is for each candidate to focus studying on one part, sit for that part and begin preparing for the next. Our schedules are designed to minimize the cost of the exam and maximize preparation efforts for each individual part while still allowing most candidates to complete the entire exam in six months. We also offer online and self-study options so candidates can customize a preparation schedule to meet their needs. All schedules can be found online at our website: www.beckerCPA.com.

This information has been compiled from multiple sources of information. Continue to visit our website (www.beckerCPA.com) as we will update these FAQs as new information becomes available. If you have any additional questions, please feel free to contact us at profhelp@beckerCPA.com.



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