

# **Accounting Exam Overview**

# Accounting Certifications & Designations

- **CPA** | *Certified Public Accountant*
- **CMA** | *Certified Management Accountant*
- **CIA** | *Certified Internal Auditor*
- **EA** | *Enrolled Agent*
- **FMAA** | *Financial & Managerial Accounting Associate*

# Accounting Certifications & Designations

Certification/ Designation	Requirements	Sit for the exam in college?	Become certified during college?
CPA	Education, exam, experience & ethics	No*	No
CMA	Education, exam & experience	Yes	No
CIA	Education, exam, experience & ethics	Yes	No
EA	Exam	Yes	Yes
FMAA	Exam	Yes	Yes

*\*Majority of State boards require at least a bachelor's degree*

# Why Accounting Certifications?

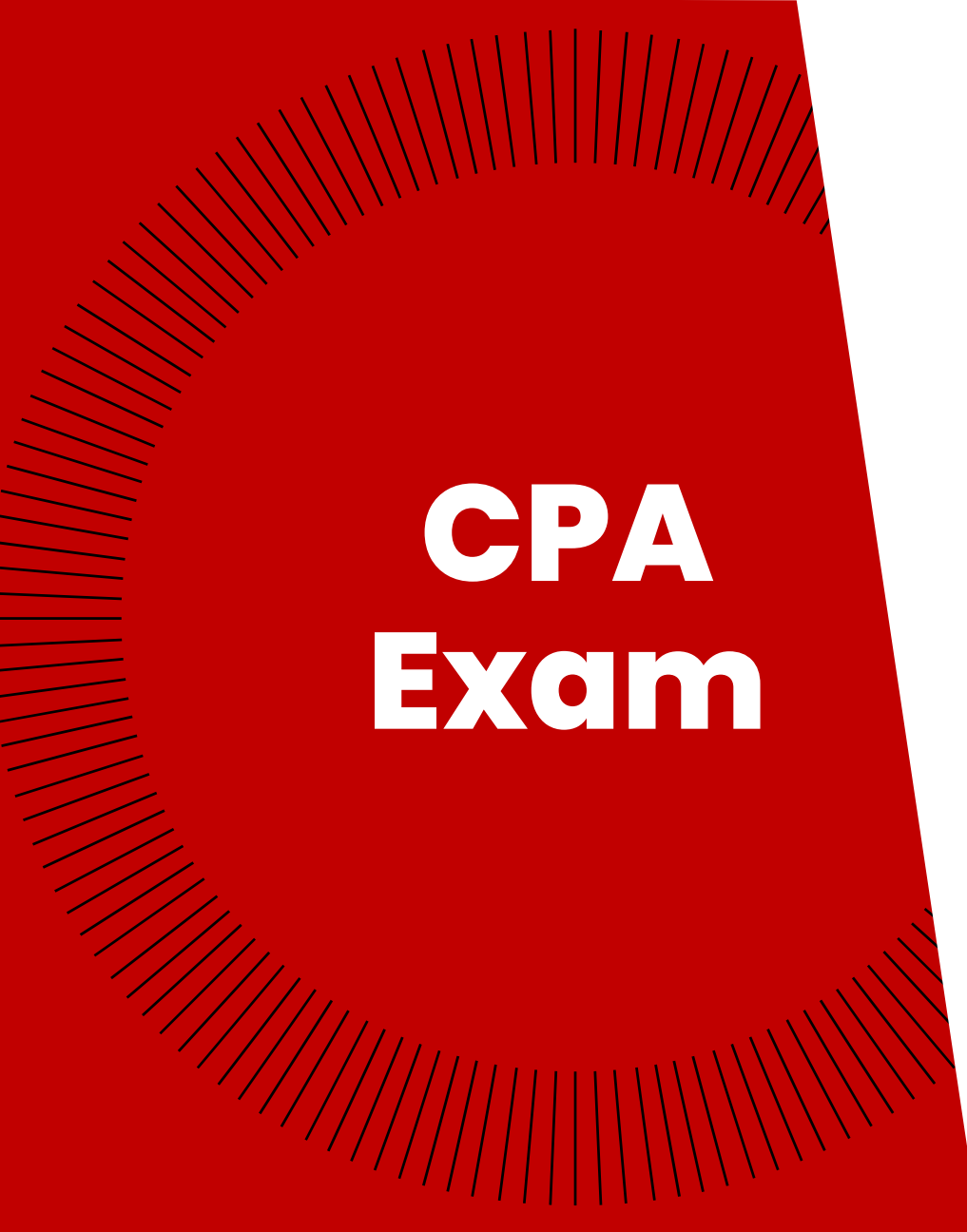
- 1 Career Advancement
- 2 Increased Earning Potential
- 3 Enhanced Knowledge & Skills
- 4 Credibility and Recognition
- 5 Networking Opportunities

“

Gleim has been a tremendous supporter and ally in helping me achieve some of my greatest milestones. Due to their excellent products I am now a CIA and CPA...I was able to secure an excellent new job as a controller at a large company!

- Kent Kellenberger





# CPA Exam

## What is the CPA?

- Certified Public Accountant
- Enables accountants to serve as trusted financial advisors
- Helps individuals and organizations reach their financial goals

## Top 5 reasons to pursue the CPA

1. Earning Potential
2. Career Opportunities
3. Stability
4. Flexibility
5. Prestige and Respect

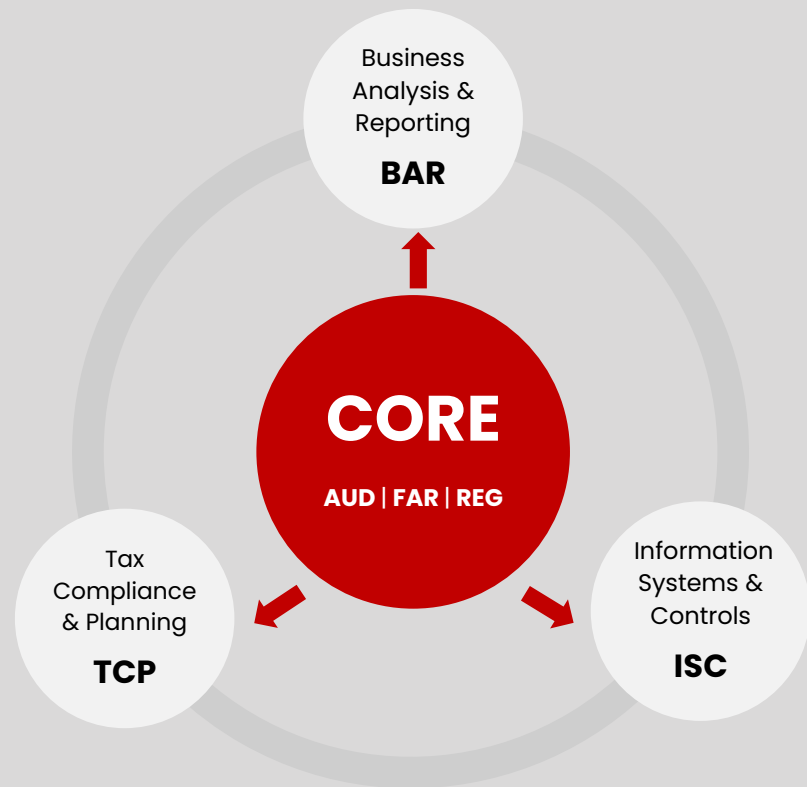
# CPA Evolution

## New licensure model: **Core and Disciplines**

- Strong **Core** with accounting, auditing, and taxation along with a recognition of the impact of technology
  - **Introductory/Intermediate Level Content**
  - AUD, FAR, REG
- More knowledge in three primary **Disciplines**
  - **Advanced Level Content**
  - BAR, ISC, TCP
- Reflects reality to practice
- Adaptive and flexible
- One CPA license
- Enhances public protection

## Core and Disciplines Model

*Effective January 2024*



# CPA

## Exam Structure CORE

### FAR | Financial Accounting and Reporting

Financial Reporting	30-40%
Select Balance Sheet Accounts	30-40%
Select Transactions	25-35%

### AUD | Auditing And Attestation

Ethics, Professional Responsibilities and General Principles	15-25%
Assessing Risk and Developing a Planned Response	25-35%
Performing Further Procedures and Obtaining Evidence	30-40%
Forming Conclusions and Reporting	10-20%

### REG | Taxation and Regulation

Ethics, Professional Responsibilities and Federal Tax Procedures	10-20%
Business Law	15-25%
Federal Taxation of Property Transactions	5-15%
Federal Taxation of Individuals	22-32%
Federal Taxation of Entities (including tax preparation)	23-33%

# CPA

## Exam Structure DISCIPLINES

### BAR | Business Analysis and Reporting

Business Analysis	40-50%
Technical Accounting and Reporting	35-45%
State and Local Governments	10-20%

### TCP | Tax Compliance and Planning

Tax Compliance and Planning for Individuals and Personal Financial Planning	30-40%
Entity Tax Compliance	30-40%
Entity Tax Planning	10-20%
Property Transactions (disposition of assets)	10-20%

### ISC | Information Systems and Controls

Information Systems and Data Management	35-45%
Security, Confidentiality and Privacy	35-45%
Considerations for System and Organization Controls (SOC) Engagements	15-25%



# 2025 CPA Exam Breakdown

Section	Testing Time	Multiple Choice Questions (MCQs)	Score Weighting	Task-Based Simulations (TBSs)	Score Weighting
AUD - Core	4 Hours	78	50%	7	50%
FAR - Core	4 Hours	50	50%	7	50%
REG - Core	4 Hours	72	50%	8	50%
BAR - Discipline	4 Hours	50	50%	7	50%
ISC - Discipline	4 Hours	82	60%	6	40%
TCP - Discipline	4 Hours	68	50%	7	50%

# Important Dates

## Key dates in 2025\*

Quarter	Core Test Dates	Core Score Reports	Discipline Test Dates	Discipline Score Reports
Q1	Continuous	~2 weeks to 1 month Eg: by Jan 23 -> Feb 7 after Jan 23 -> Feb 25	Jan 1 – 31	March 14
Q2	Continuous	~2 weeks to 1 month Eg: by April 23 -> May 8 After April 23 -> May 28	April 1 – 30 June 1 – 30	May 16 July 17
Q3	Continuous	~2 weeks to 1 month Eg: by July 23 -> Aug 7 After July 23 -> Aug 26	July 1 – 31	Sept 11
Q4	Continuous	~2 weeks to 1 month Eg: by Oct 23 -> Nov 7 After Oct 23 -> Nov 25	Oct 1 – 31	Dec 16

# 2025 Exam Dates

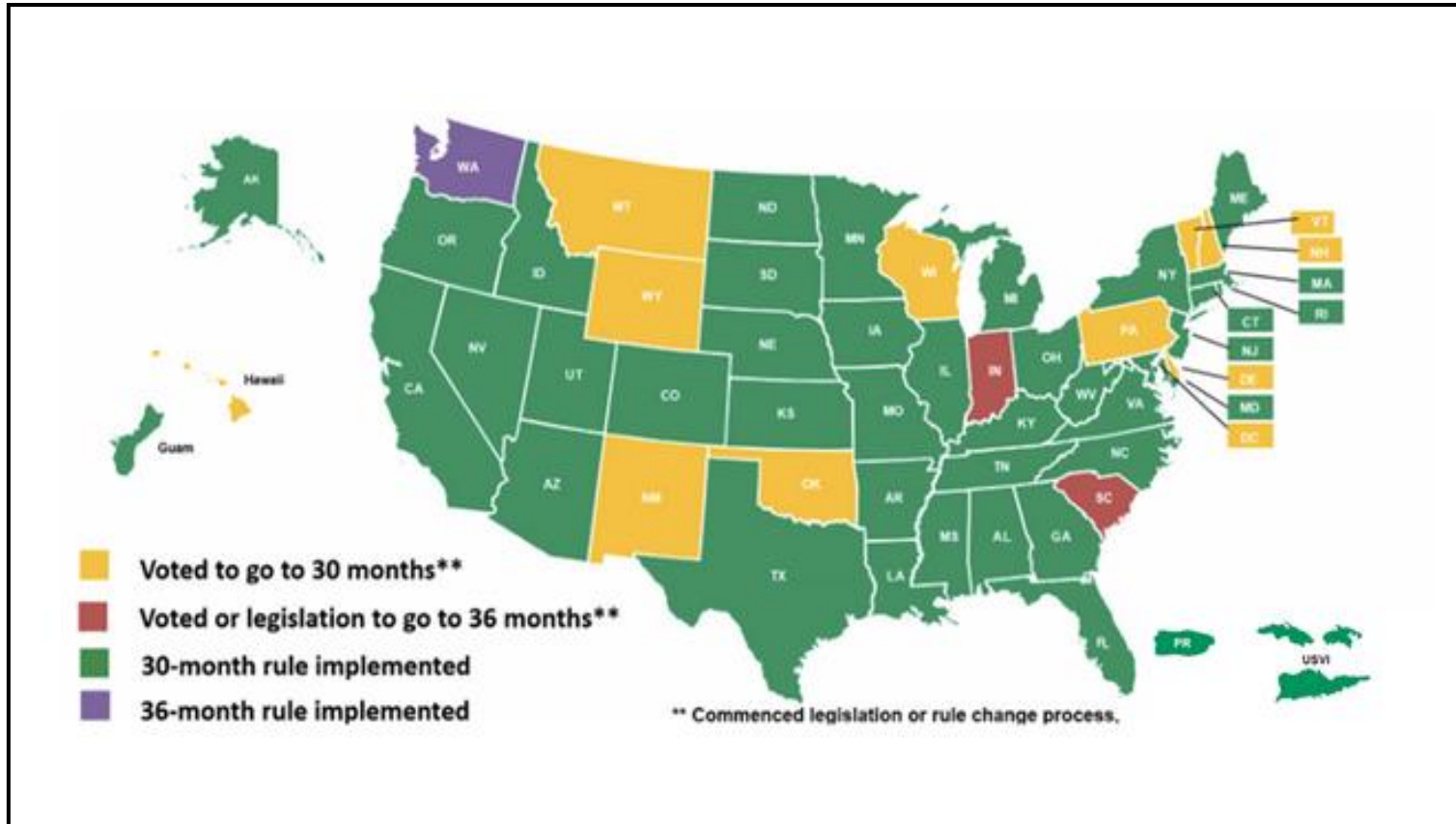
## Core

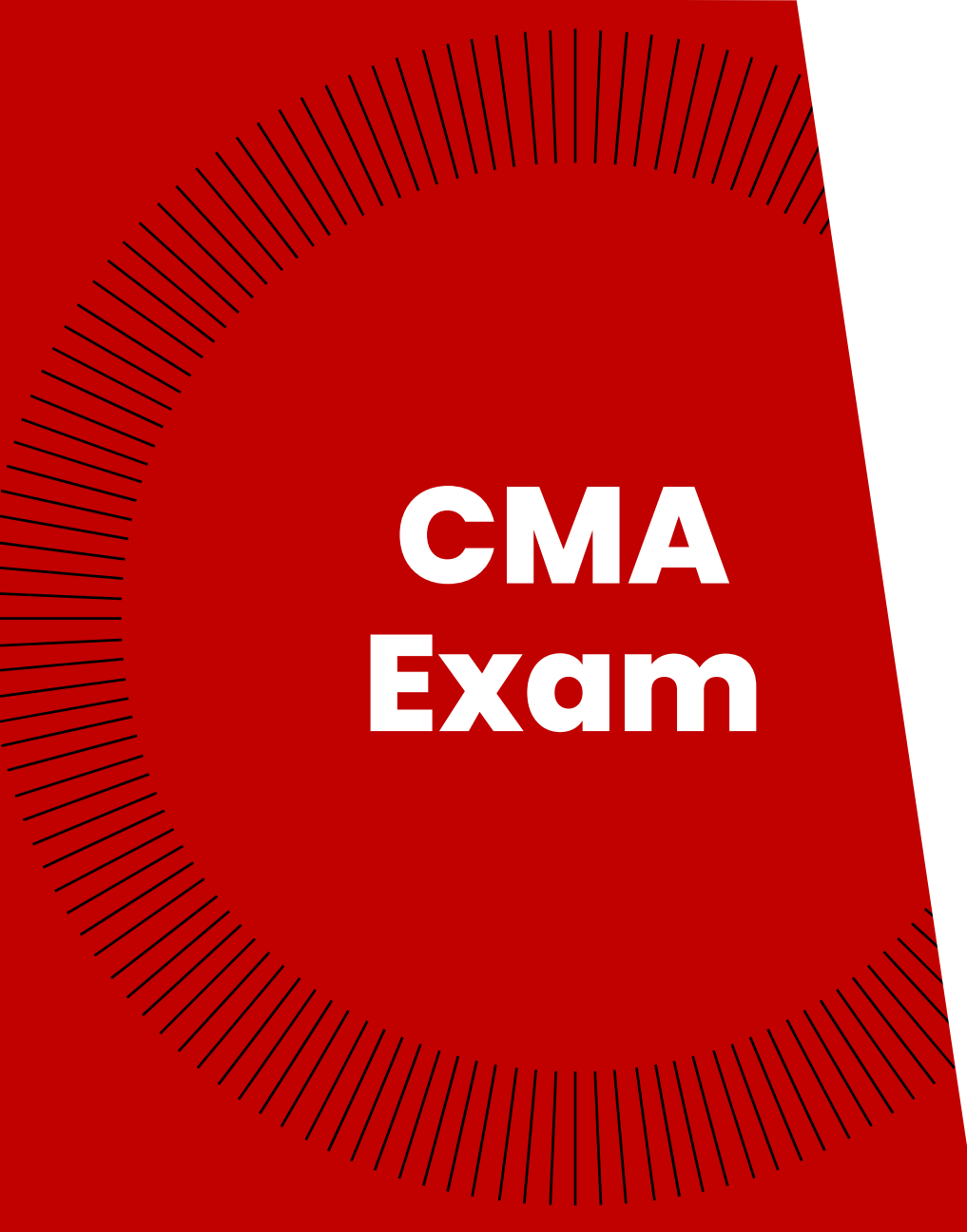
Quarter	Exam Taken by*	Target score release*
Q1	Jan 23 Feb 14 Mar 9 Mar 31	Feb 7 Feb 25 Mar 18 April 9
Q2	April 23 May 16 June 8 June 30	May 8 May 28 June 17 July 10
Q3	July 23 Aug 15 Sept 7 Sept 30	Aug 7 Aug 26 Sept 16 Oct 9
Q4	Oct 23 Nov 15 Dec 8 Dec 31	Nov 7 Nov 25 Dec 16 Jan 13, 2026

## Disciplines

Quarter	Exam Taken by*	Target score release*
Q1	Jan 1 – 31	Mar 14
Q2	Apr 1 – 30 June 1 – 30	May 16 July 17
Q3	July 1 – 31	Sept 11
Q4	Oct 1 – 31	Dec 16

# CPA Credit Period





# CMA Exam

## What is the CMA?

- Certified Management Accountant
- Blends accounting practices with business acumen
- Specializes in managerial accounting and financial management
- Explains the “why” behind the numbers and turns data into dialogue

## Why pursue the CMA?

- Increased salary
- Credibility and status with a global passport
- Expertise & job satisfaction
- Opens doors into the world of business
- Career Advancements
  - Senior Accountant, CEO, VP Finance

# Impressive Numbers

**82%**

of CMAs who reported a salary increase also reported that the CMA improved their career opportunities.

**77%**

of survey respondents indicated the CMA opened doors for them to receive promotions.

**21%**

higher median annual compensation for CMAs compared to noncertified peers.

# ICMA Requirements to Become Certified



## Education

- Submit educational credentials within 7 years of passing the exam.
- Bachelor's degree (or higher) from an accredited college or university. (Degree from a nonaccredited college or university subject to approval.)
- Related professional certification approved by ICMA.



## Examination

- Pass both parts of the exam within 3 years.



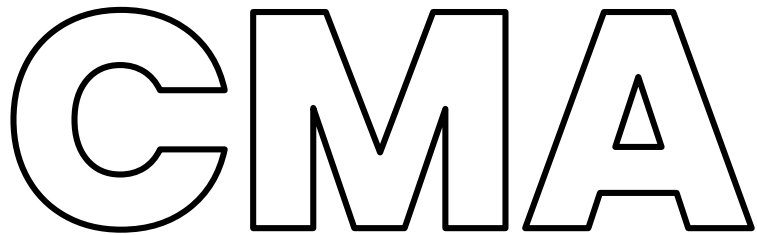
## Experience

- Possess 2 continuous years of professional experience in financial management and/or management accounting within 7 years of passing the exam.
- ICMA's CMA Handbook contains a complete list of qualifying positions.



## Ethics

- Comply with IMA's Statement of Ethical Professional Practice, the primary principles of which include honesty, fairness, objectivity, and responsibility.
- The complete Statement is available on IMA's website.



# Exam Structure

## Part 1 | Financial Planning, Performance, and Analytics

External Financial Reporting Decisions	15%
Planning, Budgeting, and Forecasting	20%
Performance Management	20%
Cost Management	15%
Internal Controls	15%
Technology and Analytics	15%

## Part 2 | Strategic Financial Management

Financial Statement Analysis	20%
Corporate Finance	20%
Business Decision Analysis	25%
Enterprise Risk Management	10%
Capital Investment Decisions	10%
Professional Ethics	15%



# 2025 CMA Exam Breakdown

## Testing Windows

- January/February
- May/June
- September/October

## Passing Score

- 360 on a scale from 0–500
- Must answer 50% of MCQs correctly to move on to the essays

### Number of Questions

MCQs	100
Essays	2

### Testing Time

Part 1	4 hours (3 for MCQs and 1 for essays)
Part 2	4 hours (3 for MCQs and 1 for essays)

### Suggested Study Time

Part 1	170 hours over 10-13 weeks
Part 2	130 hours over 8-11 weeks

# CIA Exam

## What is the CIA?

- Certified Internal Auditor
- Global Passport
- Ensures accounting accuracy by minimizing fraud, risk, and waste

## Why pursue the CIA?

- Earn \$32,000 more annually\*
- Consistent demand
- Advancement and growth opportunities

# IIA Requirements to Become Certified



## Education

- Master's Degree
- Bachelor's Degree
- Active Internal Audit Practitioner designation holder
- Experience (5 years Internal Audit)



## Examination

- Pass all 3 exam parts within 3 years



## Experience

- 1 year (with Master's Degree)
- 2 years (with Bachelor's Degree)
- 5 years (active IA Practitioner designation holder)



## Ethics

- Abide by The IIA's standards of ethics and professionalism



# Exam Structure

Content Beginning May 2025 in English

## Part 2 | Internal Audit Engagement

Engagement Planning	50%
Information Gathering, Analysis, and Evaluation	40%
Engagement Supervision and Communication	10%

## Part 1 | Internal Audit Fundamentals

Foundations of Internal Auditing	35%
Ethics and Professionalism	20%
Governance, Risk Management, and Control	30%
Fraud Risks	15%

## Part 3 | Internal Audit Function

Internal Audit Operations	25%
Internal Audit Plan	15%
Quality of the Internal Audit Function	15%
Engagement Results and Monitoring	45%

# 2025 CIA Exam Breakdown

## Testing Windows

- No predetermined testing windows or blackout dates
- 180 days to schedule and sit for each part after registering
- Candidates have 3 years to complete certification

## Question Types

- All multiple-choice questions

Number of Questions	
Part 1	125
Part 2	100
Part 3	100

Testing Time	
Part 1	2 ½ hours
Part 2	2 hours
Part 3	2 hours

# EA Exam

## What is the EA?

- Enrolled Agent
- The only federal license for practitioners specializing in taxation
- Grants Enrolled Agents unlimited rights to represent taxpayers before the IRS

## Why pursue the EA?

- National license: no boundaries
- No education or experience requirements
- Signal yourself as a licensed tax expert
- Work for yourself or a big firm



# Exam Structure

## Part 1 | Individuals

Preliminary Work with Taxpayer Data	14 questions
Income and Assets	17 questions
Deductions and Credits	17 questions
Taxation	15 questions
Advising the Individual Taxpayer	11 questions
Specialized Returns for Individuals	12 questions

## Part 2 | Businesses

Business Entities and Considerations	30 questions
Business Tax Preparation	37 questions
Specialized Returns and Taxpayers	18 questions

## Part 3 | Representation, Practices and Procedures

Practices and Procedures	26 questions
Representation before the IRS	25 questions
Specific Areas of Representation	20 questions
Filing Process	14 questions

# 2025 EA Exam Breakdown

## Testing Windows

- May 1 – February 28
- No testing in March or April
- Candidates have 2 years to pass all 3 parts

## Question Types

- All multiple-choice questions

Number of Questions	
Part 1	100
Part 2	100
Part 3	100

Parts are divided in 2 sections – 50 questions each

Testing Time	
Part 1	3 ½ hours
Part 2	3 ½ hours
Part 3	3 ½ hours





# **FMAA Exam**

## **What is the FMAA?**

- Financial & Managerial Accounting Associate
- Instills fundamental knowledge & competencies in accounting & finance

## **Why Pursue the FMAA?**

- Showcase your foundational knowledge in the language of business
- Voluntary, which will stand out to potential employers
- Builds confidence in necessary general business topics
- A steppingstone to CMA

# Who Should Pursue the FMAA?

- 2-year college students
- 4-year college students
- MBA students
- Business professionals



# 2025 FMAA Exam Breakdown

- 2-Hour Exam
- 80 Multiple-choice questions
- 50 hours of preparation time recommended
- \$299 payable to the IMA

FMAA Exam	
General accounting and financial management	25%
Financial statement preparation and analysis	25%
Planning and budgeting	20%
Cost management and performance metrics	20%
Professional ethics	10%

# Gleim EQE

## What is EQE?

- Exam Questions & Explanations
- An undergraduate series to supplement accounting courses
- Auditing & Systems, Business Law, Financial, Cost/Managerial, Tax

## Why Use EQE?

- Improves college exam scores
- Cross references exam-quality questions with your accounting textbooks
- Only \$35 for students



# Why Gleim?

**We have 50+ years of experience helping people pass.**

- Founded in 1974 by Dr. Gleim with a **mission to help students** succeed in the world of accounting.
- Service-oriented. Gleim has the **highest-rated customer service** in the industry.
- **Family owned and operated** business in Gainesville, FL.
- **Flexible.** Student discounts, firm deferred billing and reimbursement, and financing options

# Dr. Gleim's Vision, Our Legacy

- **1974** – Dr. Gleim wrote the first CPA self-study book.
- **1980** – Gleim developed the world's first CIA review course.
- **1981** – Gleim created the first CMA prep course.
- **1999** – Gleim developed their EA Review.
- **2024** – Gleim launched study materials for the new FMAA exam.



# Gleim Premium Review

Trusted methods for over 50 years



## Study Recommendation

This is your recommendation box, where your personalized recommendations will appear! We recommend that you complete the onboarding tasks before you begin to review the course material in Step 2

Set up your  
Study Planner



Overall Proficiency



Not Enough Data



STEP 1

Onboarding

2

STEP 2

First Pass

0%

3

STEP 3

Mock Exam 1



STEP 4

Final Review



STEP 5

Mock Exam 2

Filter

Showing 20/20 Study Units

Not Started

1. Engagement  
Responsibilities

Not Enough Data

Start

Not Started

2. Professional  
Responsibilities

Not Enough Data

Start

Not Started

3. Planning and Risk  
Assessment

Not Enough Data

Start

# Review systems built with the most useful features.



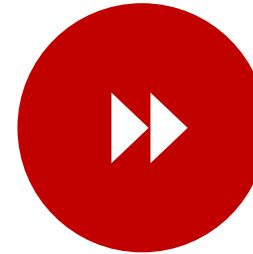
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- Access Until You Pass® Guarantee
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- Personal Counselor Guidance



## Premium Study Tools

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- Exam-emulating Mock Exams
- Final Review



# Gleim Campus Rep

## Earn Free Exam Prep Materials

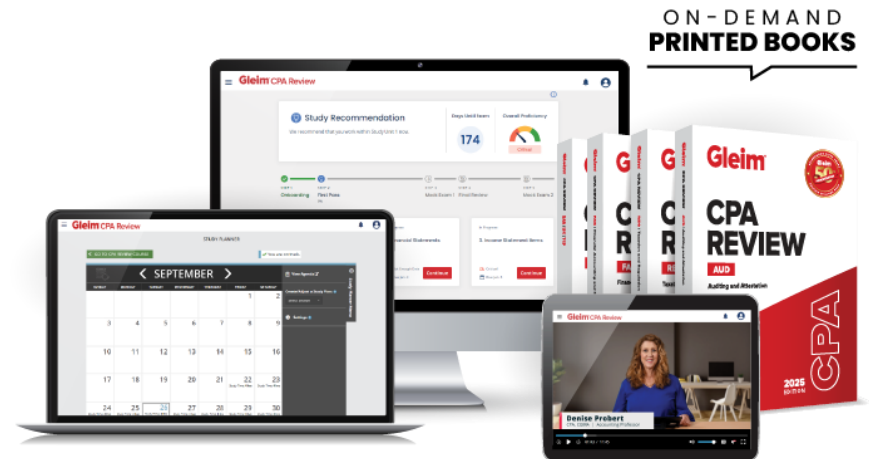
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