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CPA EXAM GUIDE

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CPA EXAM GUIDE

A System for Success



Updated according to
the new AICPA Blueprints.

Welcome to our CPA Exam Guide

Helping millions pass since 1974.

Our founder, Dr. Gleim, wrote the first edition of this CPA Exam Guide five decades ago, putting together the latest CPA Exam requirements, study tips, testing strategies, and more, so anyone interested could easily access everything they needed to know about the exam. He never charged for it, and we've updated it every year since.

For 50 years and through countless exam changes, Gleim has helped millions succeed. The big news right now is CPA Evolution, but we aren't worried about it—we *were there when the CPA Exam changed from pencil and paper to computer-based*—and you don't have to be either. CPA Evolution is just another step forward in a long series of CPA Exam updates over the years to reflect current accounting practices, and we're here to help you navigate the changes.

Our materials are always up-to-date, so no matter when you're preparing for the CPA Exam, you'll have everything you need to succeed. Our system is proven and simple: we will help you master the testable topics and teach you what to expect on exam day, so that when you sit for your CPA Exam, you feel confident, in control, and pass the first time.

We wish you the best as you start your CPA journey, from studying to a successful career.

As Dr. Gleim would say, onward and upward!

- The Gleim Team



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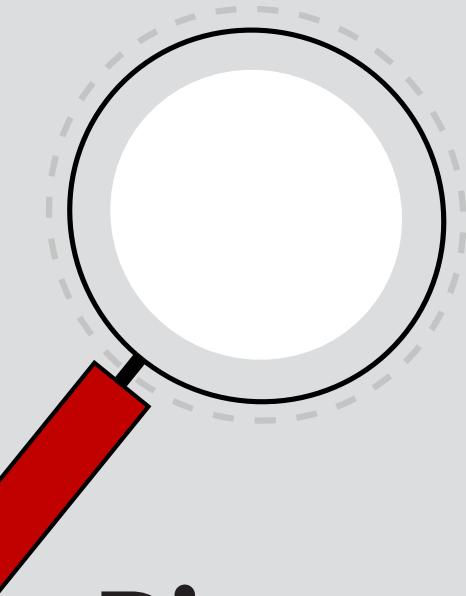
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Discovering the CPA Exam

Everything you need to know about becoming a CPA is right here!

Updated for CPA Evolution, this CPA Exam Guide has you covered, whether you're thinking about getting started or actively studying.

If you're ready to start your CPA journey, check out our courses at gleim.com/cpa-review.



Five great reasons to become a CPA

Choosing to earn your CPA is the right decision because it's an investment that will pay huge dividends throughout your career. Here are the best reasons to get yours:

1 Financial rewards that reflect your hard work

According to Robert Half's 2026 Salary Guide, CPAs earn more than non-CPAs for the same type of work, and becoming a CPA is a requirement for many high-level, higher-paying roles.

Learn more at gleim.com/CPASalary.

2 Opportunities for career advancement

"Certified Public Accountant" isn't just one job. As a CPA, you'll unlock countless career paths and get a foot in the door of the largest and most influential international companies.

3 Job security

The Bureau of Labor Statistics (BLS) projects a 5% growth in employment of accountants and auditors from 2024 to 2034, which is faster than the average for all occupations.

4 You'll enjoy what you do

CPAs can specialize in dozens of ways and are needed in almost every industry. You'll find your niche.

5 You'll positively impact society

CPAs are charged with protecting the public interest, and becoming one places you among a prestigious group of professionals who have earned peoples' respect.

The purpose of the CPA Exam

CPAs are trusted, reliable, and integral members of any accounting team. The CPA Exam ensures you can fill that role.

The exam is designed to measure your professional competence in accounting, auditing, business concepts, business law, and taxation. It also tests related business skills and your ability to exercise them with good judgment, and ensures you have a good understanding of professional responsibilities and ethics.

The scope of the exam is huge, which makes it difficult. To learn more about what makes the CPA Exam challenging, visit gleim.com/CPAdifficulty.



The steps to becoming a CPA

- 1 Read this guide.
- 2 Select a state board and register.
- 3 Choose a CPA prep course.
- 4 Pass four sections of the CPA Exam.
- 5 Meet any other requirements for your state.
- 6 Apply for your license.

CPA requirements

The Four Es

1 Education

Most state boards require you to have 120 semester hours (the equivalent of a bachelor's degree) before you can take the CPA Exam and 150 semester hours before you can become licensed. Some of your coursework will almost certainly need to be in accounting or business.

2 Examination

You must pass the CPA Exam to earn your CPA certification. This is the requirement people worry about the most, but you can pass, and we can help! This guide will walk you through what the CPA Exam is like. When you're ready to start studying, head to gleim.com/CPA-review.

3 Experience

Most state boards require you to have 1–2 years of public or private accounting experience before you can become licensed. Some state boards accept accounting experience in other areas, such as industry or government, but may require additional time depending on the substitution.

4 Ethics

An ethics exam is required by many state boards, and most candidates choose to take theirs after they pass the CPA Exam. While some state boards administer their own ethics exam, most use the Professional Ethics Exam administered by the AICPA.



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Check with your state board for all licensure requirements.

The CPA Exam is the only requirement that's identical for every state board. Everything else varies slightly by state.

Find out what your state board requires at gleim.com/CPARequirements.

A closer look at the education requirement

Every state board (except the U.S. Virgin Islands) has implemented the 150-hour rule, which says you must have a total of 150 semester hours of education from an accredited institution to become a licensed CPA. Generally, at least 24 of the 150 semester hours must be in accounting. Some states require coursework in specific topics, such as accounting information systems or business law, so it's important to find out the specific requirements of the state where you plan on becoming licensed.

If you're an international CPA candidate, you can have your transcripts evaluated by NASBA's International Evaluation Service.

Meeting the 150-hour rule

Here are some commonly-used strategies successful CPA candidates have utilized to fulfill their education requirement:

- ✓ Take all required courses at the undergraduate level.
- ✓ Earn a bachelor's degree and take additional courses at the graduate level.
- ✓ Combine an undergraduate degree in accounting with a master's degree in a different discipline.
- ✓ Combine an undergraduate degree in a different discipline with a master's degree in accounting.
- ✓ Earn an MBA with an accounting concentration.
- ✓ Obtain a master's degree in accounting from a 5-year accounting program.

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When should I take the CPA Exam?

Your state board may allow you to sit for the exam after you complete 120 semester hours.

As soon as you complete your state's requirements to take the exam, sign up for the CPA Exam and begin studying!

For the most up-to-date info on your CPA state board, visit gleim.com/CPARequirements.

CPA Exam fees

Passing the CPA Exam requires time, effort, and money, but it's a worthwhile investment. The benefits of becoming a CPA will pay dividends for the rest of your professional career.

Exam fees generally total around \$1,200 for all four sections, but they can vary by state and how many sections you apply for at once.

To create a budget and determine the best approach for you, visit gleim.com/CPACosts to learn more about CPA Exam fees, cost-cutting tips, and more.

CPA Exam pass rates

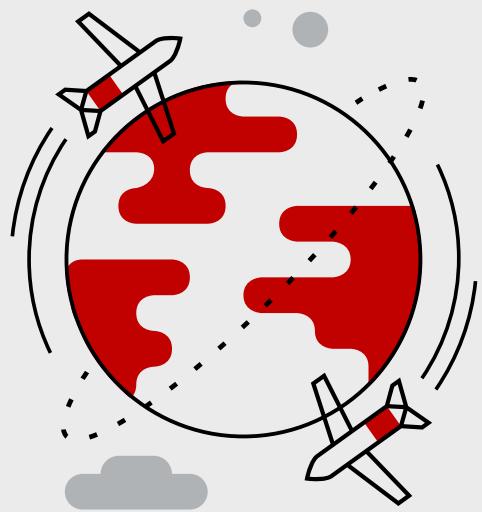
Pass rates generally hover around 50%, with some sections trending a little lower or higher year over year. Keep in mind that the difficulty is one reason the CPA is so prestigious.

Section	2022	2023	2024	2025
AUD	48%	47%	46%	48%
FAR	44%	42%	39%	43%
REG	60%	58%	63%	64%
BAR	N/A	N/A	39%	43%
ISC	N/A	N/A	57%	68%
TCP	N/A	N/A	76%	78%

**Pass rates updated for up to Q3 2025.*

For the most up-to-date information on CPA Exam pass rates, including which quarters have the highest pass rates, and pass rates on CPA disciplines so far, visit gleim.com/CPApassrates.

Passing the CPA Exam requires a solid study plan, but you can do it, and we can help. Millions have passed their CPA Exam with Gleim.



CPA Exam for International Candidates

The CPA Exam is only offered in English, but it can be taken outside of the U.S. at international testing centers in Bahrain, Brazil, Egypt, England, Germany, India, Ireland, Israel, Japan, Jordan, Kuwait, Lebanon, Nepal, Philippines, Republic of Korea, Saudi Arabia, Scotland, and The United Arab Emirates.

Your residency status determines your testing center eligibility. To see where you can sit for the exam, head to nasba.org.

Regardless of where you're located, you'll follow the same application process as everyone else.

Learn more about international CPA Exam administration and requirements at gleim.com/CPAinternational.

Structure of the CPA Exam

The CPA Exam has six total sections: three core and three discipline. You have to pass all three core sections, but you only need to pass one discipline section of your choice. Most candidates study and sit for each section separately. Here's a high-level look at what's on each of them:

■ CORE EXAMS

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%

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

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%

■ DISCIPLINE EXAMS

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

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%

**Content weighting as of January 1, 2026, Blueprints.*

CPA Exam stakeholders

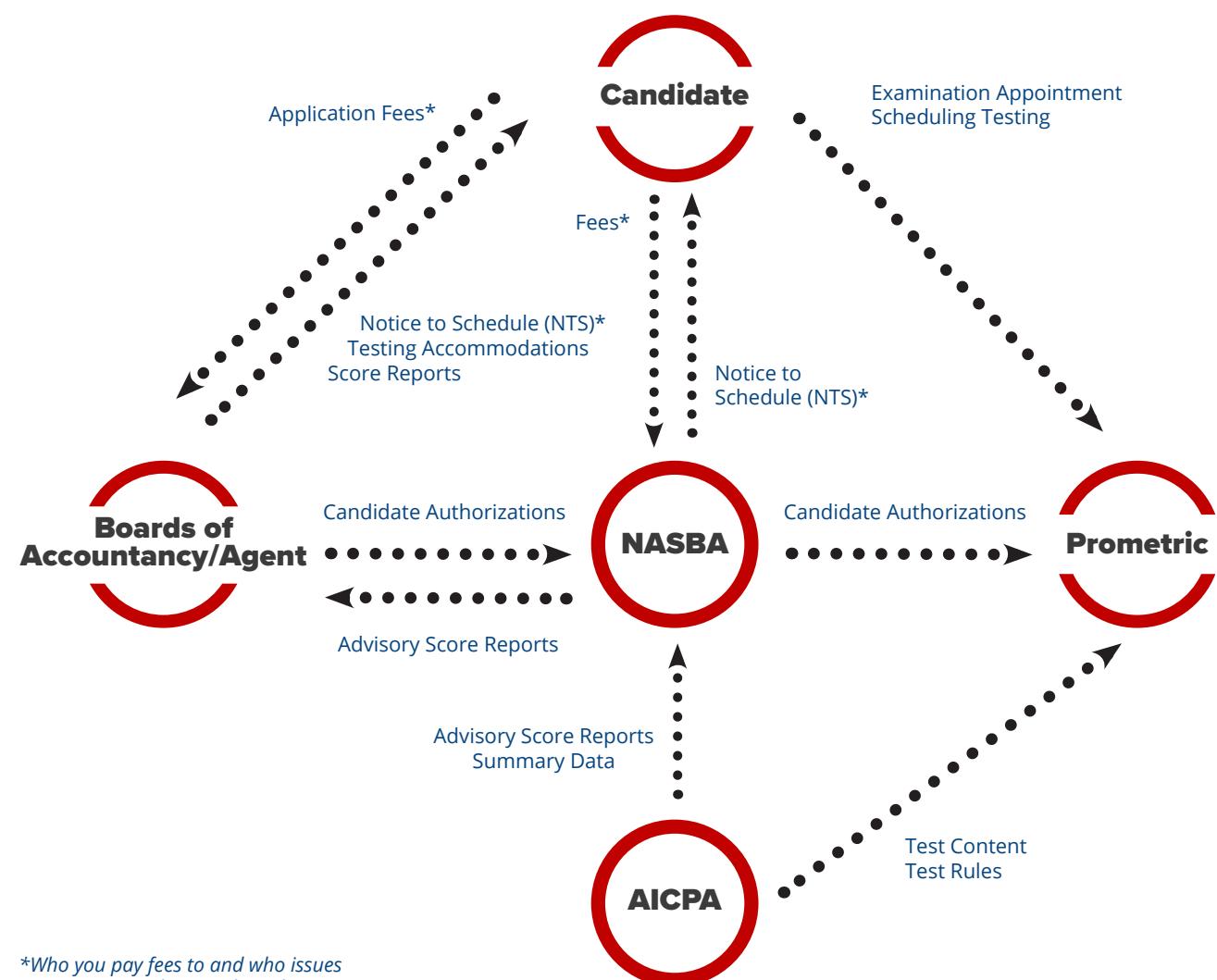
There are multiple organizations and entities you'll encounter throughout the licensing process. Here's a high-level overview of who does what:

American Institute of Certified Public Accountants (AICPA)

Creates the CPA Exam and updates its content as needed.

State Boards

Handle CPA licensing. CPA licenses are issued at the state level, so you will need to make sure you meet your state's requirements.



About the AICPA's Blueprints

Since the first release of Blueprints in April 2017, the AICPA has periodically revised them to maintain the relevance of the CPA Exam. The biggest changes to date are the 2024 CPA Evolution changes.

Blueprints outline the topics newly-licensed CPAs are expected to know and detail the skills required to answer exam questions about them.

Our CPA courses contain an appendix with cross-references between our material and the corresponding Blueprints, but you don't need to be overly concerned with them. The team analyzes every revision and ensures our coverage is complete. Our content is always up-to-date.

Each section of the Blueprints also has an intro that explains the scope of the section, any applicable reference literature, the content organization and tasks, the content and skill allocation, and a content area overview. This is an example of one area of the FAR exam according to the AICPA CPA Evolution Blueprints.

1 FAR Area I – Financial Reporting (30–40%)

Content group/topic	Skill				5 Representative Task
	Remembering & Understanding	Application	Analysis	Evaluation	
A. General-Purpose Financial Reporting: For-Profit Business Entities					
1. Balance sheet/Statement of financial position		✓			Prepare a classified balance sheet from a trial balance and supporting documentation.
		✓			Adjust the balance sheet to correct identified errors.
2. Income statement/Statement of profit or loss			✓		Detect, investigate and correct discrepancies while agreeing the balance sheet amounts to supporting documentation, including the source data.
		✓			Prepare a single-step or multi-step income statement (e.g., operating, nonoperating, discontinued operations) from a trial balance and supporting documentation.
		✓			Adjust the income statement to correct identified errors.
		✓			Calculate transaction gains or losses recognized from monetary transactions denominated in a foreign currency.
			✓		Detect, investigate and correct discrepancies while agreeing the income statement amounts to supporting documentation, including the source data.

Blueprint breakdown

The Blueprints are a matrix that indicates the skill level each topic will be tested at and defines at least one representative task for each topic. Every question in our course is traceable to a representative task!

When you study with Gleim, you don't have to use the CPA Exam Blueprints, but here's how to read them:

1 Areas	Area of knowledge covered
2 Content Group	Specific group of topics covered under that broad area
3 Topic	Individual topics within the specific group
4 Skill(s)	Skill level tested
5 Representative Task(s)	Combination of the applicable content knowledge and skills required within those topics

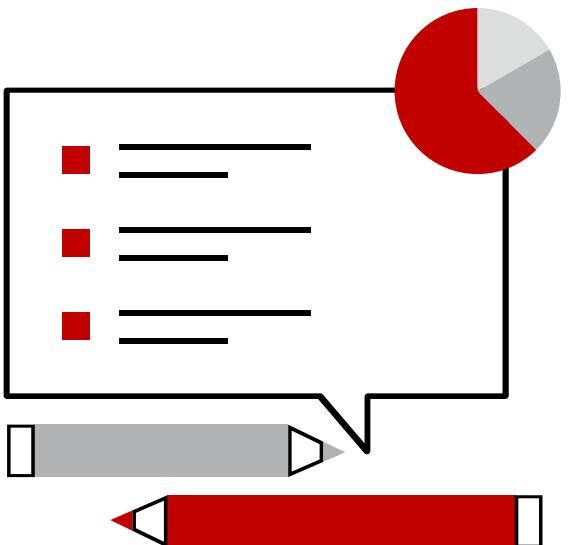
Exam section breakdown

You'll have 4 hours to complete each section, plus a 15-minute break.

Every section is divided into five testlets, and each testlet contains only one out of two types of questions:

- ✓ Multiple-Choice Questions (MCQs)
- ✓ Task-Based Simulations (TBSs)

The two MCQ testlets count for 50% of your scaled score for the section, and the three TBS testlets count for the other 50%. ISC is the exception and its scaled score is weighted 60% MCQ and 40% TBS.



■ CORE EXAMS

AUD	
MCQs	78
Testlet 1	39 MCQs
Testlet 2	39 MCQs
TBSs	7
Testlet 3	2 TBSs
Testlet 4	3 TBSs
Testlet 5	2 TBSs

FAR	
MCQs	50
Testlet 1	25 MCQs
Testlet 2	25 MCQs
TBSs	7
Testlet 3	2 TBSs
Testlet 4	3 TBSs
Testlet 5	2 TBSs

REG	
MCQs	72
Testlet 1	36 MCQs
Testlet 2	36 MCQs
TBSs	8
Testlet 3	2 TBSs
Testlet 4	3 TBSs
Testlet 5	3 TBSs

■ DISCIPLINE EXAMS

BAR	
MCQs	50
Testlet 1	25 MCQs
Testlet 2	25 MCQs
TBSs	7
Testlet 3	2 TBSs
Testlet 4	3 TBSs
Testlet 5	2 TBSs

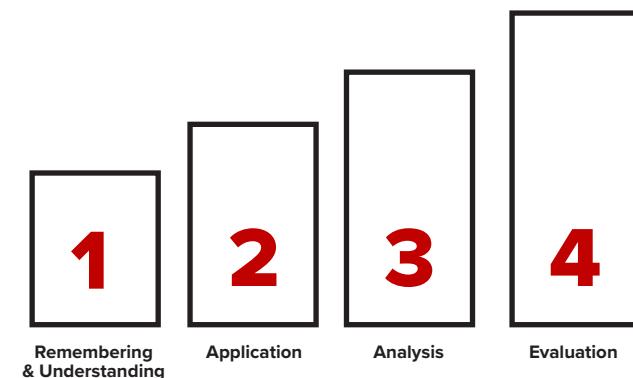
ISC	
MCQs	82
Testlet 1	41 MCQs
Testlet 2	41 MCQs
TBSs	6
Testlet 3	1 TBS
Testlet 4	3 TBSs
Testlet 5	2 TBSs

TCP	
MCQs	68
Testlet 1	34 MCQs
Testlet 2	34 MCQs
TBSs	7
Testlet 3	2 TBSs
Testlet 4	3 TBSs
Testlet 5	2 TBSs

Levels of skill tested

To ensure new CPAs have the knowledge and skills required to perform their jobs, the AICPA defines different levels that an exam question can evaluate you at.

These levels are used when developing the exam and allocating questions to testlets.



Level 1: Remembering & Understanding

Tests pure memorization and the ability to understand memorized principles. This level is primarily tested with MCQs.

Level 2: Application

Tests the ability to apply memorized principles to a given situation. This level is primarily tested with MCQs and possibly with TBSs.

Level 3: Analysis

Tests the ability to use multiple concepts together and apply them to a given situation. This level is primarily tested with TBSs and possibly with MCQs.

Level 4: Evaluation

Tests the ability to evaluate information using multiple concepts to reach a conclusion. This level is tested with TBSs and only appears in AUD.

Section	Remembering & Understanding	Application	Analysis	Evaluation
AUD	30–40%	30–40%	15–25%	5–15%
FAR	5–15%	45–55%	35–45%	–
REG	25–35%	35–45%	25–35%	–
BAR	10–20%	45–55%	30–40%	–
ISC	55–65%	20–30%	10–20%	–
TCP	5–15%	55–65%	25–35%	–

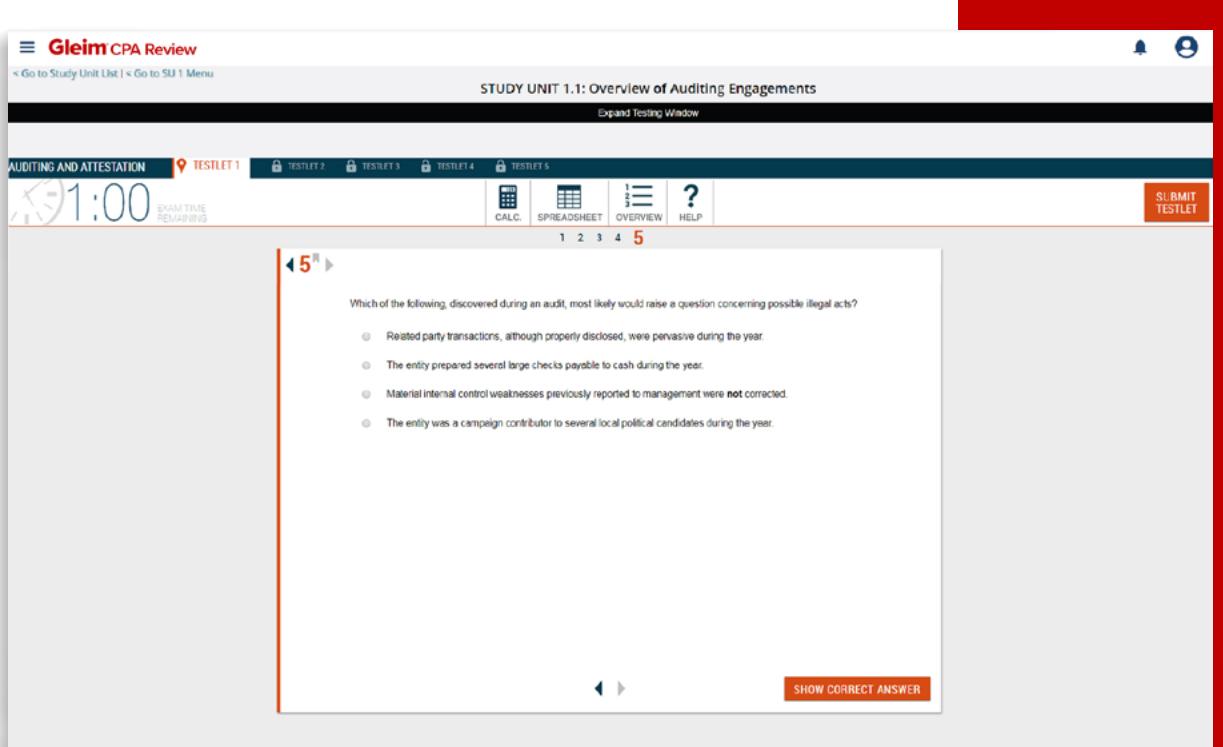
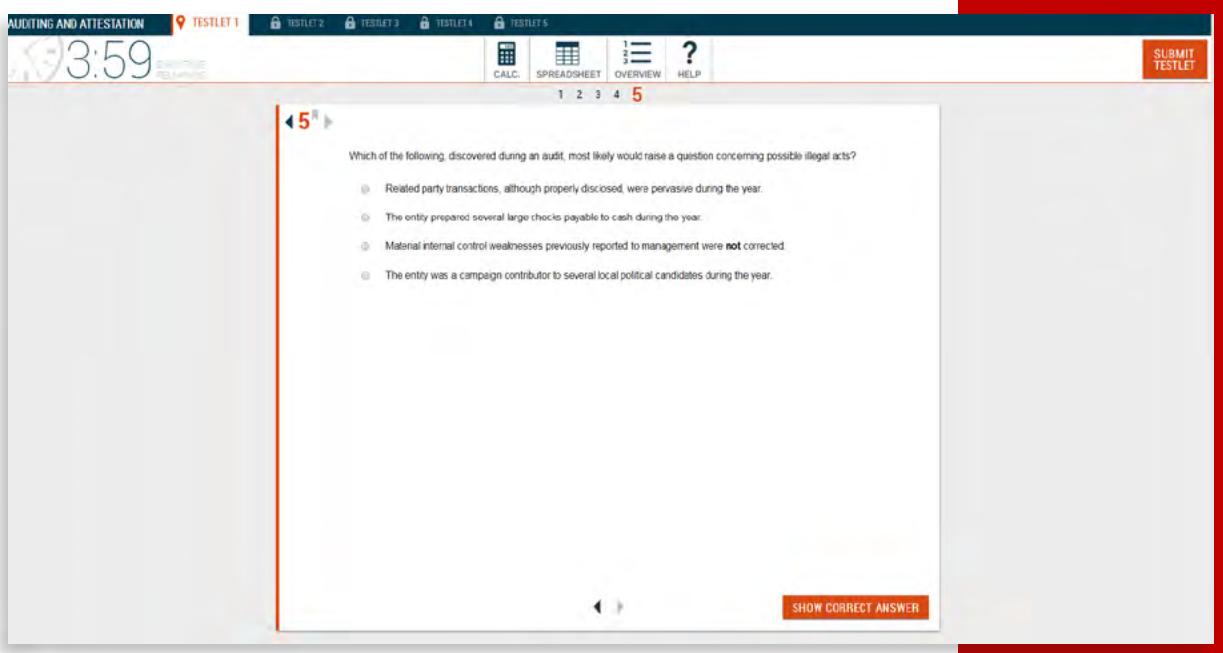
*Content weighting as of January 1, 2026, Blueprints.

An inside look at the CPA Exam

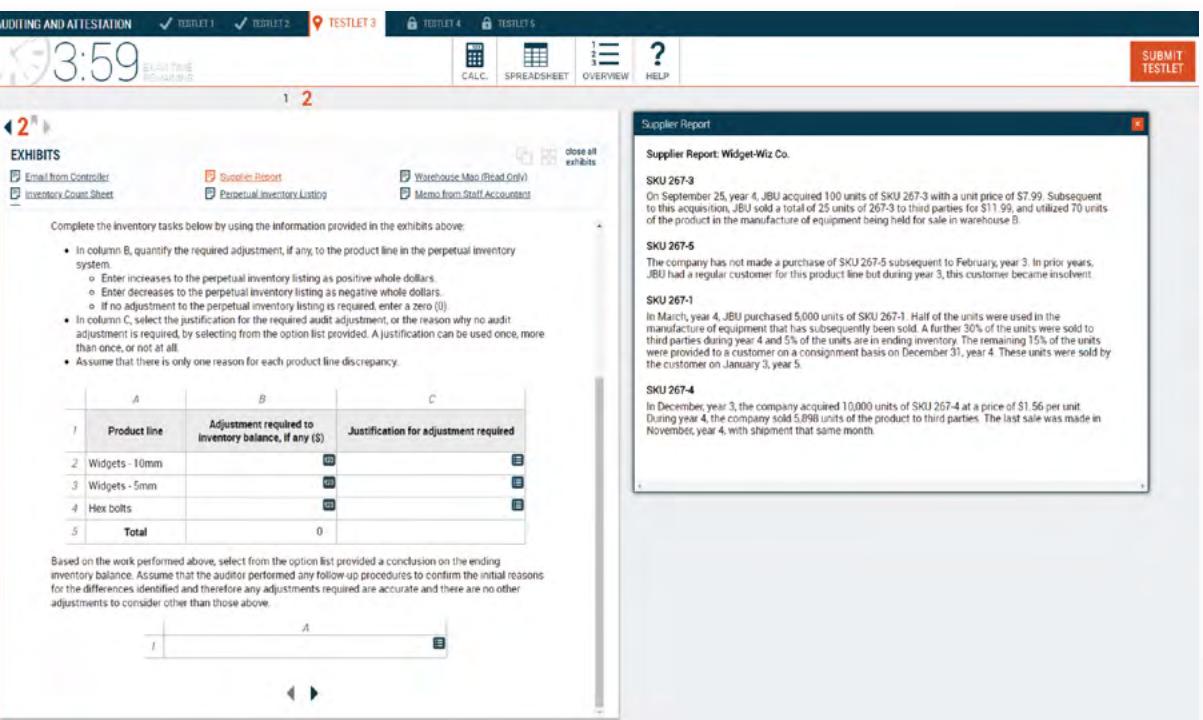
It's important to know what you'll encounter on test day! These screenshots are from the AICPA Sample Tests and the Gleim course, respectively.

We want you to be able to pass each section of the exam the first time, so our questions and full-length mock exams all simulate the CPA Exam down to the smallest detail.

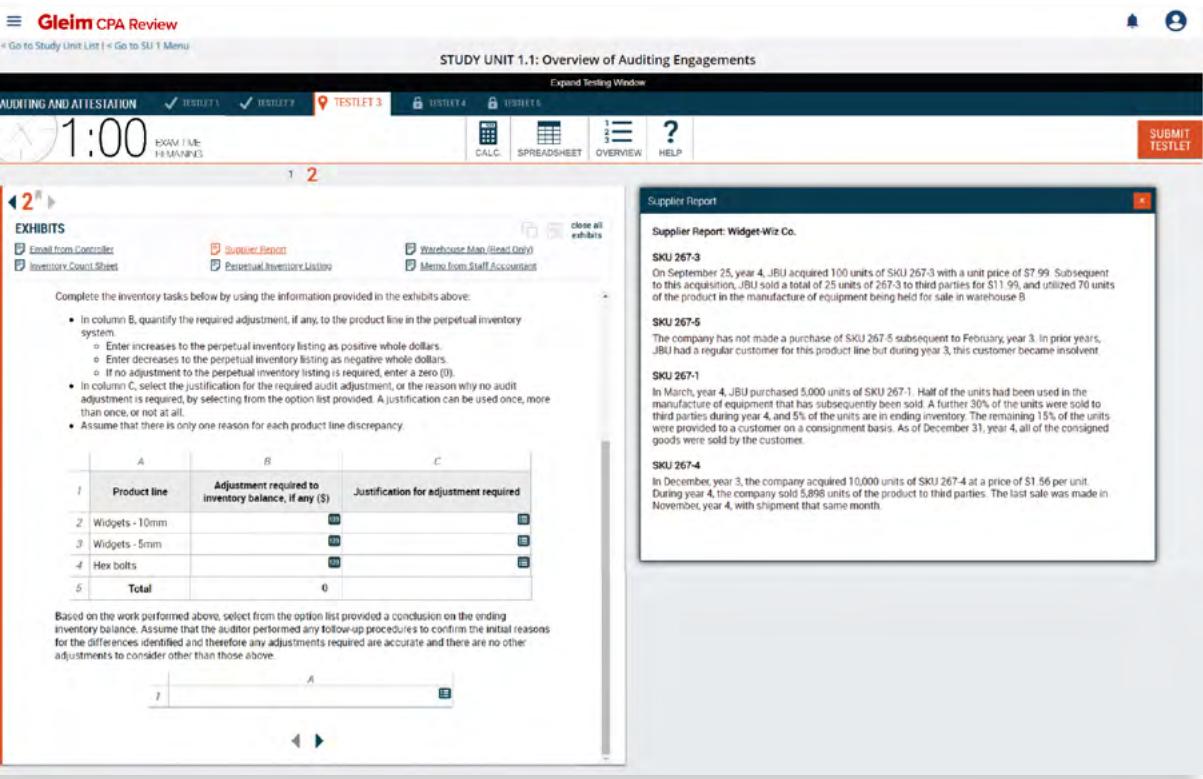
MCQ screens



TBS screens



 We simulate the CPA Exam so you feel at home on exam day. Becoming familiar with the look and function of the CPA Exam before you sit for it is one of the best ways to build your confidence.



How exam questions are made

The AICPA contracts with third parties to produce multiple-choice questions and task-based simulations. Exam questions are created and vetted by experts in the fields of accounting, psychometrics, and test development. Through the development process, these experts ensure that testlets and exam versions are graded and scored equitably on a comparative basis.

As part of the question-vetting process, non-graded pre-test questions are included among the scored questions within each testlet. You will not be able to tell which questions are pre-test and which are real, so be sure to focus on answering each question to the best of your ability. Don't worry about which questions are or are not pre-test and simply handle them all with the same level of care and attention.

All of the questions test concepts and skills pertinent to current CPAs and follow the exam Blueprints. This exam guide and the Gleim CPA Review System give you the tools and study strategies to be successful on the exam.

Multiple-Choice Questions

Each section of the CPA Exam has two testlets of multiple-choice questions (MCQs), and the questions are divided equally between the two testlets. The sections have different numbers of questions.

AUD	
MCQs	78
Testlet 1	39 MCQs
Testlet 2	39 MCQs

FAR	
MCQs	50
Testlet 1	25 MCQs
Testlet 2	25 MCQs

REG	
MCQs	72
Testlet 1	36 MCQs
Testlet 2	36 MCQs

BAR	
MCQs	50
Testlet 1	25 MCQs
Testlet 2	25 MCQs

ISC	
MCQs	82
Testlet 1	41 MCQs
Testlet 2	41 MCQs

TCP	
MCQs	68
Testlet 1	34 MCQs
Testlet 2	34 MCQs

The anatomy of a CPA MCQ

MCQs contain a stem (the part of the question you need to respond to, the phrase you need to complete, etc.) and four answer choices.

One answer choice is correct and the other three are distractors (incorrect or incomplete responses to the stem).

Only one answer choice is the best response to the stem. The question to the right is an example of a direct CPA MCQ that's checking whether you understand a concept.

In this particular MCQ, everything before the question mark is the stem.

Which of the following characteristics most likely would heighten an auditor's concern about the risk of material misstatements arising from fraudulent financial reporting?

- The entity's industry is experiencing declining customer demand.
- Employees who handle cash receipts are **not** bonded.
- Bank reconciliations usually include in-transit deposits.
- Equipment is often sold at a loss before being fully depreciated.

Less traditional Multiple-Choice Question formats

Negative questions

The CPA Exam is notorious for using words like **except**, **not**, **unless**, **least**, etc., in the stems of its MCQs, which can make them more difficult to answer. The AICPA may or may not print these negative words in bold type, so don't skim or rush when you're reading the questions. Notice the difference in these two example CPA question stems.

These negative stems seek the false answer choice, which is accompanied by three true answer choices. You should expect to see MCQ stems containing these negative words on the exam.

According to the FASB's conceptual framework, which of the following attributes should **not** be used to measure inventory?

An auditor may not express a qualified opinion when...

Questions with variables

Other MCQs have several variables (or answers) within each answer option and are presented in columns, like this example:

◀ 3 ▶

When assessing the risks of material misstatement at a low level, an auditor is required to document the auditor's

Understanding of the Entity's Control Environment	Overall Responses to Assessed Risks
<input type="radio"/>	Yes
<input type="radio"/>	No
<input checked="" type="radio"/>	Yes
<input type="radio"/>	No



The best approach to this kind of question is to think of the choices in each column as true or false.

Task-Based Simulations (TBSs)

Each section of the CPA Exam contains testlets of task-based simulations. Each section has three TBS testlets, but the number of simulations within each testlet varies by exam section. They exist to test whether you have the real-life problem-solving skills of a CPA.

AUD	BAR
TBSs	7
Testlet 3	2 TBSs
Testlet 4	3 TBSs
Testlet 5	2 TBSs

BAR	TESTLET 1	TESTLET 2	TESTLET 3	TESTLET 4	TESTLET 5	SUBMIT TESTLET
TBSs	7					
Testlet 3	2 TBSs					
Testlet 4		2 TBSs				
Testlet 5			3 TBSs			
				2 TBSs		

FAR	ISC
TBSs	7
Testlet 3	2 TBSs
Testlet 4	3 TBSs
Testlet 5	2 TBSs

ISC	TESTLET 1	TESTLET 2	TESTLET 3	TESTLET 4	TESTLET 5	SUBMIT TESTLET
TBSs	6					
Testlet 3	1 TBS					
Testlet 4		3 TBSs				
Testlet 5			2 TBSs			

REG	TCP
TBSs	8
Testlet 3	2 TBSs
Testlet 4	3 TBSs
Testlet 5	3 TBSs

TCP	TESTLET 1	TESTLET 2	TESTLET 3	TESTLET 4	TESTLET 5	SUBMIT TESTLET
TBSs	7					
Testlet 3	2 TBSs					
Testlet 4		3 TBSs				
Testlet 5			2 TBSs			

TBSs generally evaluate you at a higher skill level than MCQs and present information differently. For example, you may be given a realistic scenario or exhibits, such as an email thread or financial statement.

To respond to a TBS, you may have to enter amounts or formulas into a spreadsheet, choose the correct answer from a pop-up box or drop-down list, complete accounting or tax forms, or review and correct a draft of a document.

AUD	BAR
TBSs	7
Testlet 3	2 TBSs
Testlet 4	3 TBSs
Testlet 5	2 TBSs

BAR	TESTLET 1	TESTLET 2	TESTLET 3	TESTLET 4	TESTLET 5	SUBMIT TESTLET
TBSs	7					
Testlet 3	2 TBSs					
Testlet 4		3 TBSs				
Testlet 5			2 TBSs			

FAR	ISC
TBSs	7
Testlet 3	2 TBSs
Testlet 4	3 TBSs
Testlet 5	2 TBSs

ISC	TESTLET 1	TESTLET 2	TESTLET 3	TESTLET 4	TESTLET 5	SUBMIT TESTLET
TBSs	6					
Testlet 3	1 TBS					
Testlet 4		3 TBSs				
Testlet 5			2 TBSs			

REG	TCP
TBSs	8
Testlet 3	2 TBSs
Testlet 4	3 TBSs
Testlet 5	3 TBSs

TCP	TESTLET 1	TESTLET 2	TESTLET 3	TESTLET 4	TESTLET 5	SUBMIT TESTLET
TBSs	7					
Testlet 3	2 TBSs					
Testlet 4		3 TBSs				
Testlet 5			2 TBSs			

AUD	BAR
TBSs	7
Testlet 3	2 TBSs
Testlet 4	3 TBSs
Testlet 5	2 TBSs

BAR	TESTLET 1	TESTLET 2	TESTLET 3	TESTLET 4	TESTLET 5	SUBMIT TESTLET
TBSs	7					
Testlet 3	2 TBSs					
Testlet 4		3 TBSs				
Testlet 5			2 TBSs			

FAR	ISC
TBSs	7
Testlet 3	2 TBSs
Testlet 4	3 TBSs
Testlet 5	2 TBSs

ISC	TESTLET 1	TESTLET 2	TESTLET 3	TESTLET 4	TESTLET 5	SUBMIT TESTLET
TBSs	6					
Testlet 3	1 TBS					
Testlet 4		3 TBSs				
Testlet 5			2 TBSs			

REG	TCP
TBSs	8
Testlet 3	2 TBSs
Testlet 4	3 TBSs
Testlet 5	3 TBSs

TCP	TESTLET 1	TESTLET 2	TESTLET 3	TESTLET 4	TESTLET 5	SUBMIT TESTLET

<tbl_r cells

Preparing for the CPA Exam

Success on the CPA Exam requires a systematic approach to your preparation and an exam-day strategy.

Developing your Study Plan

Your goal is to pass each part of the CPA Exam the first time you sit. To do so, you should develop an approach that best suits your needs and individual preferences.

Different people are able to study for different amounts of time per week. How quickly you will be able to prepare depends on your personal circumstances.

Be realistic about what you can expect from yourself and make a plan you will be able to keep. If you identify a weakness, tailor your study plan accordingly. You won't have to spend the same amount of time on every topic.

Ask yourself these questions:

-  How familiar am I with the material?
-  When were my last accounting classes?
-  How much experience do I have with individual and/or business taxes?
-  How much time do I have available to study?
-  How long can I concentrate in one sitting?

Best practices for successful study

You should study where and when you study best. Find places that are quiet, well lit, and distraction-free. Schedule your study time for when you are most productive and able to focus.

Though other activities will compete for your time, CPA review should be your top priority for a set period. To create your CPA Exam study schedule, determine which time-consuming activities you can temporarily give up. Then, set goals for how much you would like to accomplish in one study session. Completing these small goals will give you the feeling of accomplishment you need to stay motivated throughout your studies, and approaching the exam in manageable blocks of time will prevent you from feeling overwhelmed.

Our courses are built with bite-sized learning sections to accommodate your schedule and maximize your retention of knowledge. They also make it easy to conveniently study from anywhere on your phone, tablet, or laptop.

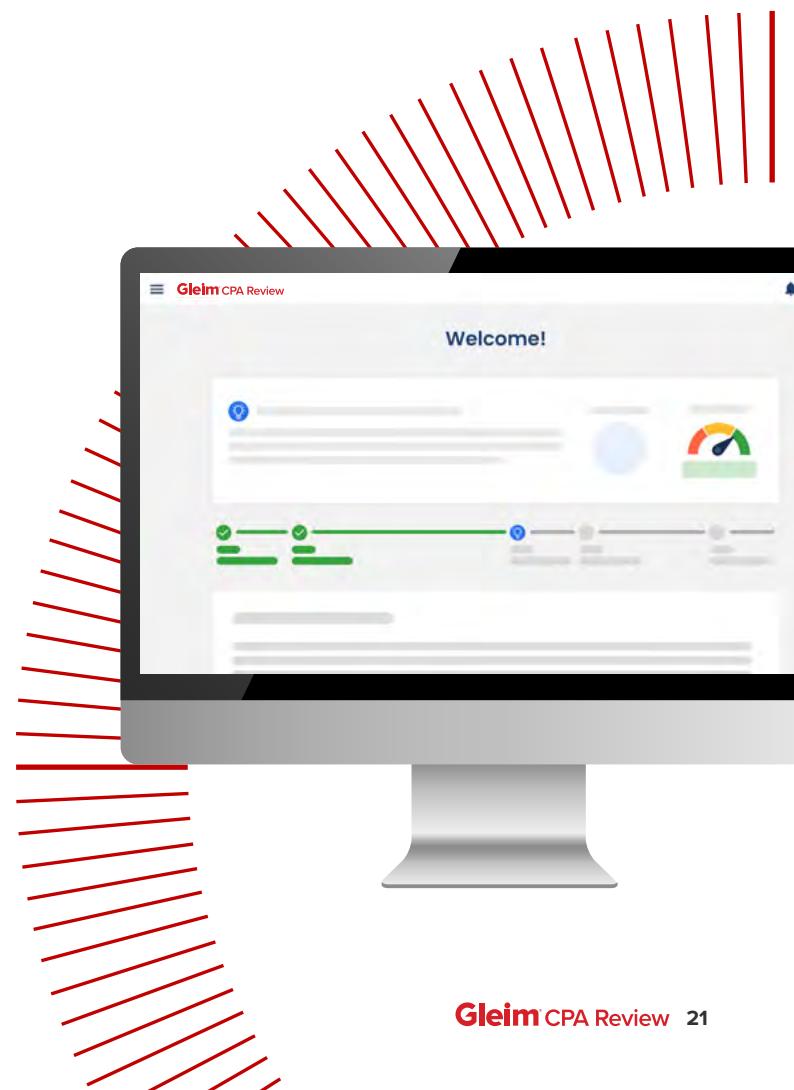
You need a CPA prep course

Our CPA review course is the best. And because the scope of knowledge required for the CPA Exam is so comprehensive, you need a review course to pass. Preparing for the exam on your own would require you to spend nearly as much time figuring out what to study and searching for materials as it would for you to study for the exam.

We've already done that work for you. More specifically, our team of Accounting Experts, mostly professors at top-ranking accounting schools with actual industry experience, has made sure every topic is taught in a way you can easily understand.

Our system is all about breaking your studies down into simple steps and straightforward recommendations, and our easy-to-use platform gives you responsive feedback so you always know where you are, what's next, and how far you have left to go.

When you're ready to get started, [check out our products](#).





CPA Exam FAQs

When should I take the CPA Exam?

Based on our decades of experience and the millions of candidates we've helped pass, we strongly suggest that you take the exam immediately after graduation (or while you are in your last semester of school, if permitted by your chosen state board) because your knowledge will be fresh.

If you've already started your professional career, don't panic. Your real world experience can be leveraged in a similar way, and sooner is still better.

The earlier you're certified, the earlier you can enjoy all the benefits of being a CPA.

When should I apply for the CPA Exam?

The application process for a first-time candidate can take 4–6 weeks, so you should apply for the sections you plan to take at least 6 weeks before you'd like to take your first exam, but not too much earlier than that. That way, you'll receive your Notice to Schedule (NTS) in time to pick a convenient date and still have a buffer if you need it.

Your NTS will only be valid for 6 months in most states, so before you apply, double check your schedule and take another look at your study plan to make sure your timeline works. You can save on fees in some states by applying for multiple sections at the same time, but any sections you apply for that you don't take while your NTS is valid will require a new application and applicable fees.

Fees and application requirements vary by state board, so check the instructions provided by your state board or its designated agent to determine the most cost effective way to apply for your exams.

For a step-by-step guide on applying for the CPA Exam, visit gleim.com/CPAResources.

In what order should I take the CPA sections?

Think about your answer to this: "Which topics are you the most interested in?" Also consider which topics you're most knowledgeable in, either based on classes you've taken or your recent work experience. The deciding factor is your preference.

While the disciplines all focus on different areas, they impose no professional restrictions, so you can take any one you want. By choosing a section that's familiar or interesting to you, you will be more likely to pass on the first try. Passing your first section will build your confidence, and you may not feel as frustrated or tempted to procrastinate going forward.

There are two recommended approaches. One option is to take the core sections first and then your discipline, starting with the section that makes you feel most confident.

The other recommended path is to couple your discipline back to back with the similar core section since you are preparing for the same subject matter. If you are taking FAR, you may wish to stay with financial accounting and take BAR. If you take REG, you may wish to take TCP next, building upon your tax knowledge.

Whichever order you decide to take the sections in, set a timeline and make a plan to achieve it. Sample schedules are on [page 25](#).



Where should I apply for the CPA Exam?

First, think about where you want to work. You must be licensed as a CPA by the state you will work in, so if you know where you will be working, your decision is relatively straightforward.

If you're not sure, or if you want to register for the exam in a state other than the one you want to practice in, you should get the application information of each state you're considering and review their requirements for licensure.

Your exam scores are likely eligible to transfer, but you may have to do some additional work to meet another state's requirements for licensure. Find out before you make a decision.

Additionally, if you do not intend to remain in public accounting long-term or don't need a license to practice, you should consider continuing professional education (CPE) requirements when you're choosing a state. You may wish to register for the exam in a state that has a CPA certificate separate from its license to practice and where you may not need to fulfill CPE requirements to maintain your license.

Seven state boards (Alabama, Connecticut, Hawaii, Illinois, Kansas, Nebraska, and Oklahoma) issue CPA certificates that are separate from the license to practice. Some of these states do not require public accounting experience to receive the CPA certificate, CPE to maintain a CPA certificate, or residency to sit for the CPA Exam. These are referred to as two-tier states.

Scheduling exam sections

Generally, you can sit for the CPA Exam almost any day of any month thanks to continuous testing, provided a Prometric Testing Center is open and the AICPA has not scheduled a blackout week for updates.

You must pass your 4 sections in 30 months.*

NASBA adopted a rule extending the length of conditional credit from 18 to 30 months, but state boards must adopt it on an individual basis for it to apply to that state.

If you exceed the time limit for your state and have not yet passed all four sections, you will lose credit for the first section you passed and have to retake it within a new 18- or 30-month window. Your new window begins using the next date you passed a section.

For the latest information, check gleim.com/CPARequirements and with your state board.

*According to NASBA, as of January 2024, all boards except South Carolina's have voted to move to at least 30 months.

Average study times

Based on study times from CPA candidates who have used our review system, we have found these are the average study times of each CPA section. It is important to note that no two paths to a passing score look the same, but this instead acts as a baseline to go off of when deciding which section to study for.

AUD	REG	FAR
⌚ 145 hours	⌚ 105 hours	⌚ 125 hours
ISC	BAR	TCP
⌚ 70 hours	⌚ 135 hours	⌚ 80 hours

We got these numbers by examining the study habits of people who passed using our course, but remember each person's study habits are unique to them.

If you have work experience or have recently taken classes relevant to the exam, you might finish much faster.

Either way, you can trust SmartAdapt™ to guide you through the content efficiently and effectively, so you can prepare, pass, and earn your CPA without wasting time.



Sample schedules

We know one size does not fit all and that many factors affect your study schedule.

The Gleim Study Planner and your Personal Counselor will help you make, and stick to, a plan that leads to CPA Exam success.

Your goal is to pass each section of the CPA Exam the first time you sit. To do so, you should develop an approach tailored to your needs and preferences that can accommodate your unique style of learning in the most effective way. If you want to get started on your own, here are two sample exam schedules you can use as a guide.

Example 1: **Aggressive (pass in 6 months)**

The aggressive exam schedule is for recent graduates or those otherwise proficient in many of the topics covered on the exam. The goal is to pass all four sections in just 6 months.

Budget 6–7 weeks to study for each section. Then, in two consecutive calendar quarters, take one section at the beginning of the quarter and another near the end (e.g., test on 1/10, 2/21, 4/3, and 5/15, assuming you take your discipline last).

The NASBA-issued Notice to Schedule (NTS) is good for 6 months in most states, which means you save money by not having to renew your NTS with this exam schedule as well. Learn more ways to save at gleim.com/CPACosts.

Example 2: **Moderate (pass in 1 year)**

The moderate exam schedule is for candidates who have been out of school for a while or need a refresher on a number of topics. Your goal is to pass all four sections within a year.

Budget 10–12 weeks to study for each section, and plan on taking one section per quarter.



Why these schedules?

These sample schedules are based on averages from our decades of experience helping candidates, but they're not the only ones we've seen used successfully. The time it'll take you to pass depends on your individual circumstances, so create a realistic plan that works for you so you pass each section the first time. For more scheduling strategies, visit gleim.com/CPAscheduling.

Passing the CPA Exam



Managing time on the CPA Exam

Managing your time on the CPA Exam is critical to success. The AICPA does not require that you complete each testlet in a specific amount of time, so you have to make a plan for the exam and practice managing your time during your studies if you want to complete all five testlets in the 4 hours provided.

The only information you have during your actual exam is a countdown clock of the hours and minutes remaining. When there are less than 2 minutes left in your session, the exam clock will begin to include the seconds and turn red, but you should be wrapping up your final review by that point.

The Gleim Time Management System

The key to success is getting comfortable answering every question, without hesitation, in a designated amount of time. Based on our decades of experience and millions of passed CPA Exams, that's 1-2 minutes per MCQ and 18-20 minutes per TBS.

You'll also need to practice making use of the tools available to you, specifically your ability to flag and review questions, so you can return to them later if time allows. When you follow our system, you'll have 10-26 minutes of total extra time (depending on the section) to allocate as needed to review flagged questions.

There's no penalty for wrong answers, so your top priority is making sure you have enough time to answer every single question.

Testlet time allocation

The table below shows about how many minutes you should plan to spend on each testlet for each section. Note that you cannot begin a new testlet until you have submitted your current testlet, and once you have submitted a testlet, you can't return to it. That means you have to be judicious when deciding where to spend your extra time.



Time Allocation Per Testlet							
Testlet	Format	AUD	FAR	REG	BAR	ISC	TCP
1	MCQ	48 min.	37 min.	45 min.	37 min.	51 min.	42 min.
2	MCQ	48 min.	37 min.	45 min.	37 min.	51 min.	42 min.
3	TBS	36 min.	40 min.	40 min.	40 min.	20 min.	40 min.
15-minute break*							
4	TBS	54 min.	60 min.				
5	TBS	36 min.	40 min.				
Total		222 min.	214 min.	230 min.	214 min.	222 min.	224 min.
Extra Time		18 min.	26 min.	10 min.	26 min.	18 min.	16 min.
Total Time Allowed		240 min.					

*Your 15-minute break isn't deducted from your total test time.

Multiple-Choice Question answering techniques

A solid multiple-choice answering technique will help you maximize your score on each part of the CPA Exam. Remember, knowing how to take the exam and answering individual questions is just as important as studying the subject matter tested on the exam. This will reduce stress and the number of surprises you experience on exam day.

Budget your time

- ✓ Before beginning your first MCQ testlet, prepare a schedule using the Gleim Time Management System (explained on pages 26–27).
- ✓ Spend about 1.25 minutes (75 seconds) on each MCQ.

Work through each question systematically

Start by reading the sentence that is actually asking the question.

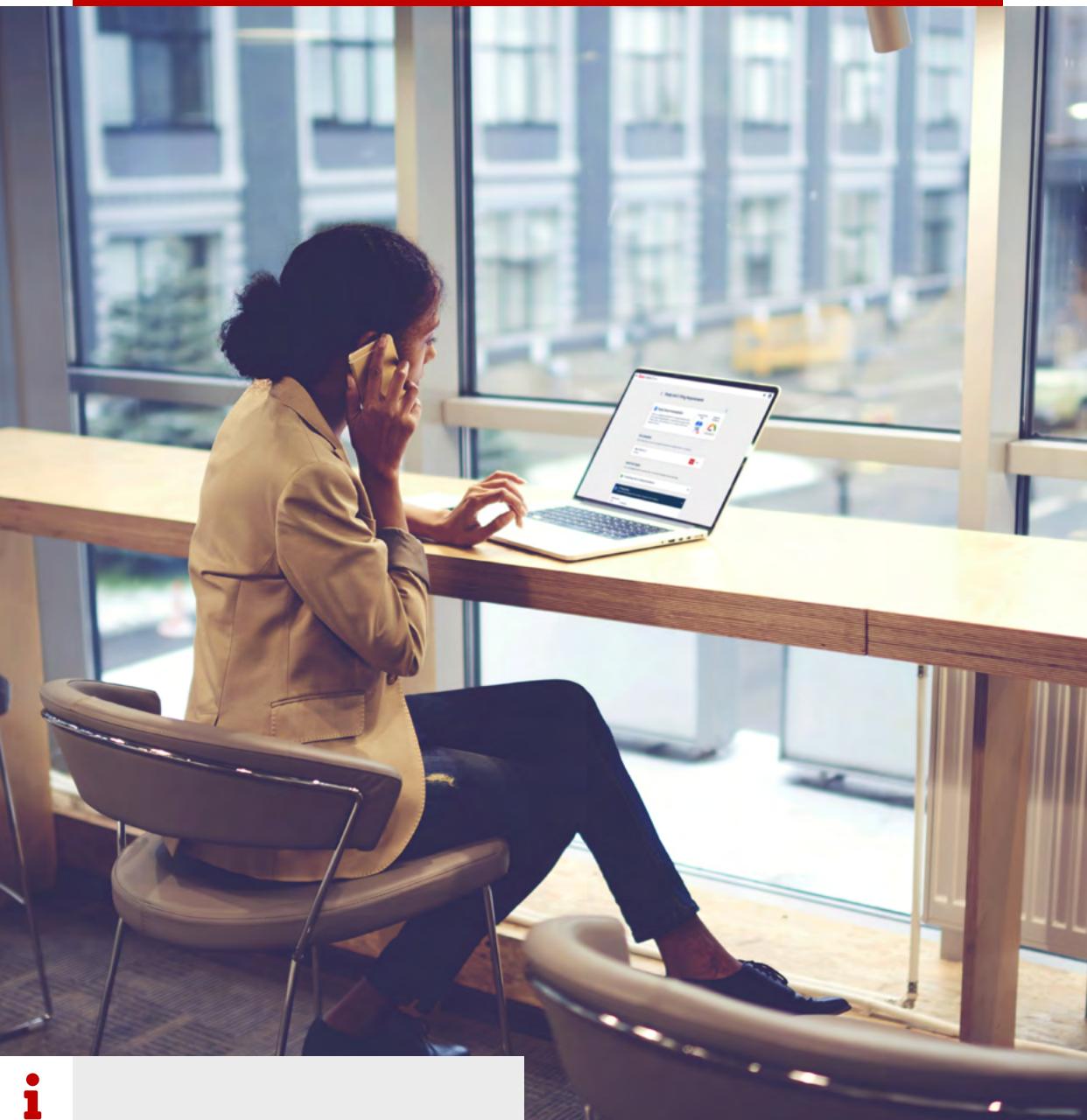
This is usually the last sentence of the question stem (learn how to identify question stems on page 16). Use the question to decide what information in the stem is essential and what is extraneous.

Determine the best available answer.

You should have an idea of what the best answer will be before looking at the answer choices.

Read the answer choices carefully.

- ✓ Even if the first answer appears to be the correct choice, do not skip the remaining answer choices. Questions often ask for the "best" of the answer choices provided.
- ✓ Treat each answer choice as a true/false question as you analyze it.
- ✓ In computational items, distractors are carefully calculated such that they are the result of making common mistakes. Be careful, and double-check your computations if time permits.



Why our answer explanations matter.

Using the Gleim CPA Review Course, you will get plenty of practice perfecting educated guessing. This is one of the reasons we ask you to complete a quiz before you review the material.

During your study sessions, read the answer explanations for all of the questions so you can see the results of your guess and get the information you need to avoid guessing next time.

Make an educated guess

Do not agonize over any one item. It's far more important to answer all of the questions. If you encounter a question that is ambiguous or unfamiliar, make an educated guess.

- 1 Rule out answers that you think are incorrect.
- 2 Ask yourself what the AICPA is looking for or why the question is being asked.
- 3 Select the best answer or your best guess between two equally appealing options.
- 4 Flag the question and move on! You can return to it later if you have time, but your priority is answering all of the questions.

When you review, unless you made an obvious mistake or computational error, try to avoid changing the answer at the last minute. Your first guess is usually the best choice.

Never leave a question unanswered

You have a 25% chance of answering the question correctly by blindly guessing. For many multiple-choice questions, one or two answer choices can be eliminated with minimal effort, which considerably increases your odds of getting the answer right.

Then, once you've made your guess, "flag"  that question and move on. You can return to the question during your review, but don't waste time agonizing over your best guess before you've answered all of the exam questions.

Task-Based Simulation answering techniques

Do not be intimidated by TBS questions. Practice answering the different question types and maximize your TBS testlet scores by adopting these procedures:

Budget your time so you can finish before time expires.

- ✓ Allocate small segments of the total testing time to each specific task to stay on track. We recommend you budget 18–20 minutes for each TBS.
- ✓ Monitor your progress to ensure that you will have enough time to complete all the tasks.
- ✓ Use our time allocation table on page 27 to determine the start and finish time for each TBS testlet.

Spend the first few minutes scanning each TBS.

- ✓ Spend no more than 2 minutes previewing the TBSs you received by clicking through the navigation arrows at the bottom of the screen.
- ✓ You will be familiar with the layout of the TBSs and prepared to jump right in if you have been practicing Gleim TBSs under exam conditions.



Simulations resource page

Master the CPA Exam TBSs by visiting our simulations resource page at gleim.com/simulations.

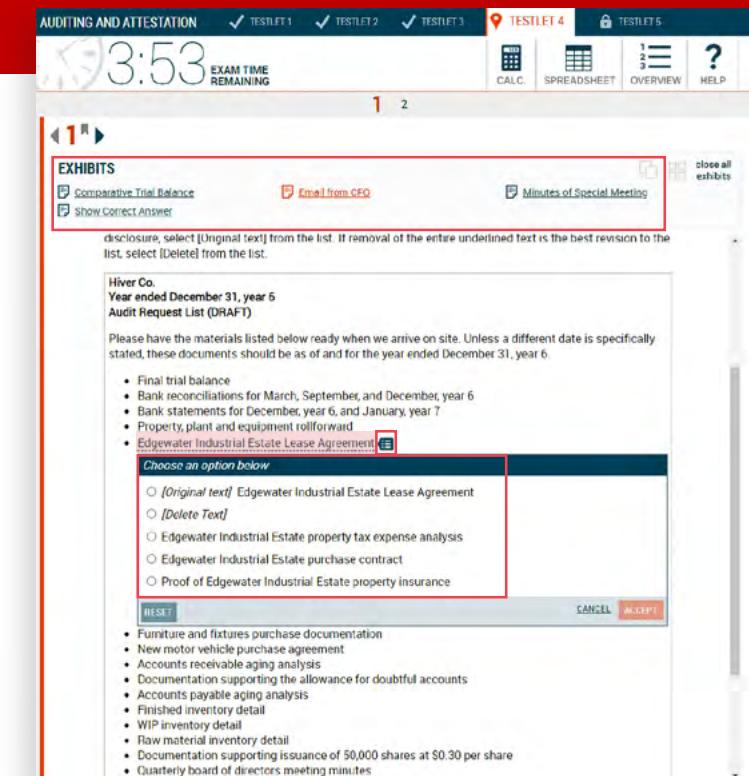


Document Review Simulation (DRS) answering techniques

A document review simulation is a type of task-based simulation you may encounter in any TBS testlet. Since the DRS is just a type of TBS, the tools you have at your disposal are the same ones shown on pages 18 and 19. What makes a DRS different from other TBSs is that a DRS will always include a document you must review, as well as several exhibits. Exhibits may include financial statements, emails, letters, invoices, memoranda, etc.

In the document you're reviewing, some text will be marked with a dotted underline (which could be applied to individual words and phrases or even to entire sentences or paragraphs), and your goal is to use the provided exhibits to determine how best to complete or revise the document.

DRSs are often the most complicated TBSs you'll encounter, but you can apply these time-tested strategies to tackle them efficiently.



Answer all the tasks within the recommended time limit for each testlet.

- ✓ **Read all exhibits** (e.g., financial statements, memos, etc.) associated with the task you are working on before you attempt to answer the simulation. The AICPA has been placing more emphasis on including pertinent information in the exhibits to assess candidates' ability to analyze documents.
- ✓ **Do not skip any of the questions** within a task. Always make an educated guess even if you are unsure of the answer. Set a reminder for yourself to go back if you have time and confirm your answers by clicking the flag icon by the task number at the top left of the screen. There is no penalty for incorrect answers, so do not move on without at least entering your best guess.
- ✓ **Use the spreadsheet tool** for complex calculations and to efficiently solve problems using formulas. Work completed within the spreadsheet tool will not be graded.

Spend any remaining time wisely to maximize your points.

- ✓ Ask yourself where you will earn the most points.
- ✓ Move from task to task systematically, reviewing and completing each one. Focus specifically on any TBS you flagged.
- ✓ Again, only spend 18–20 minutes on each TBS to ensure you stay within your budgeted time.

Read each underlined section and each answer choice carefully and completely.

- ✓ Each underlined portion of text will have five to seven answer choices that may include the option to revise the text, retain the original text, or delete the text. Verify that each word or amount in your choice is correct before making your final selection; each answer has specific language and nuances for you to evaluate.
- ✓ You must select an answer for every modifiable section of a DRS because each underlined portion of text is scored as a separate question.

Familiarize yourself with every part of the DRS.

- ✓ Review the document and each exhibit so you know what is being asked and what information is available to you.
- ✓ The underlined text in the DRS may be incorrect, so try not to let it influence your initial reading of the document. You have to click it, which will show you your options, to learn what you're being asked.

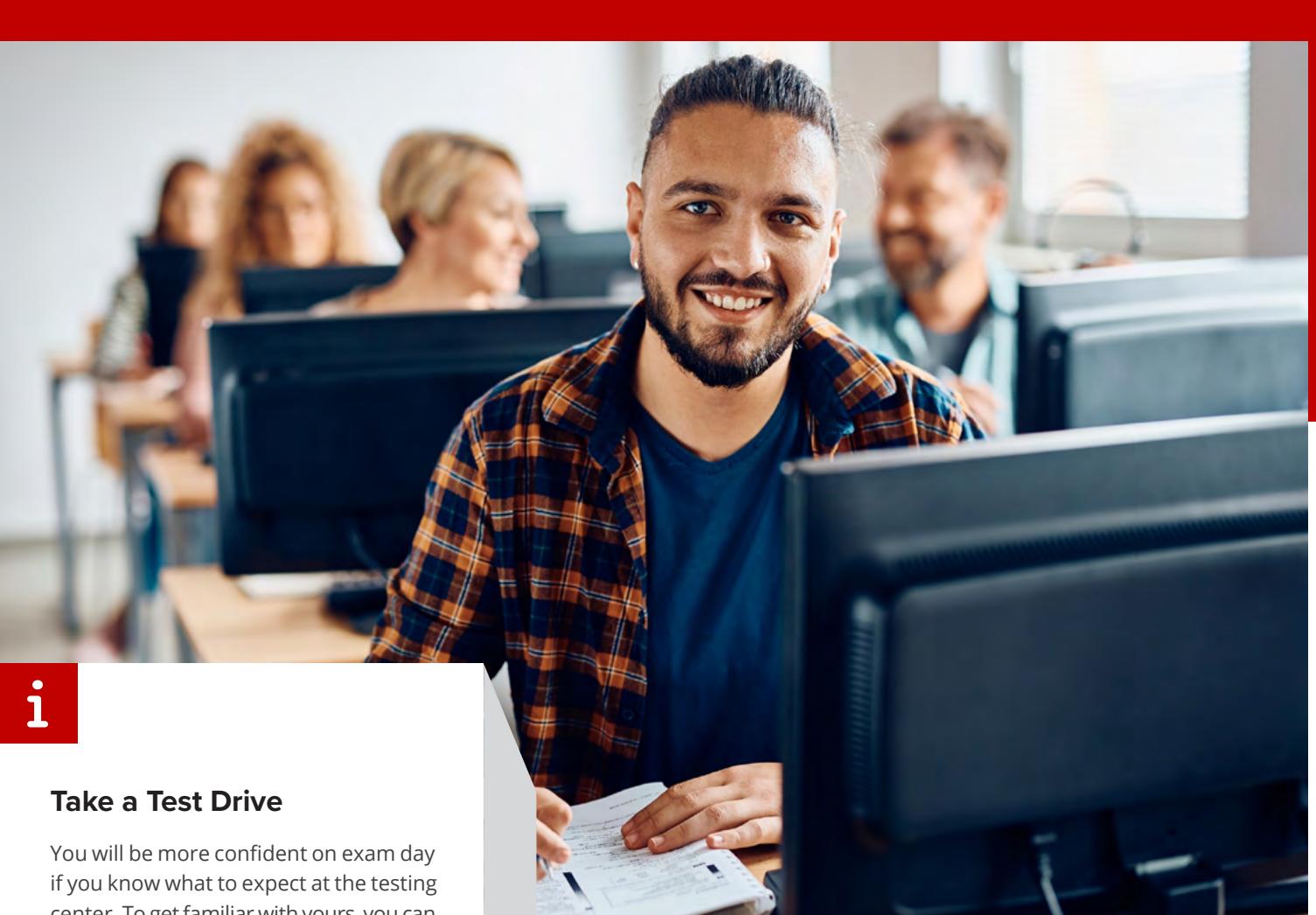
Find out what information the exhibits contain.

- ✓ Quickly survey the exhibits you're given, then analyze the most relevant facts to rule out answer choices.
- ✓ Keep in mind that relevant information may be presented or worded differently than in the document you are revising.

Double-check that you have responded to each underlined portion of text.

- ✓ If you have time, go through the entire DRS once more to confirm that every underlined section has a white checkmark next to it.
- ✓ You will know you've selected an answer when you see that the white outline in the blue icon has changed to a white checkmark .

Your CPA Exam Day and Beyond



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Take a Test Drive

You will be more confident on exam day if you know what to expect at the testing center. To get familiar with yours, you can sign up for a walkthrough of the exam-day process at prometric.com/test-drive.

If you're worried about exam-day anxiety, this is a good way to get acclimated before you sit for your first section.

A Test Drive costs \$30 and is a 30-minute, real-world practice run at your chosen testing site.

You will not receive real CPA questions, but you will get to experience locating your test site, checking in, and running through a generic sample test.

Arriving at Prometric

When you enter your testing center, you will be required to sign the Prometric log book and place any personal belongings (including any outerwear that you remove before the exam) in the storage lockers provided.

Staff will then escort you to your workstation, and you must remain in your seat during the examination, except when authorized to get up and leave the testing room by test center staff.

There will be people taking many different exams in the room with you that all have different time allotments, so don't worry about others coming and going.

Prometric guidelines

Prometric has stringent guidelines in place to ensure that there is no cheating of any kind on the CPA Exam. A complete list of rules and regulations is included in the AICPA's Candidate Bulletin, but here's how to easily navigate the basic security measures you'll encounter before beginning your exam.

1 Bring your Notice To Schedule (NTS).

This contains your exam section ID number, which is also your Prometric login. Make sure you bring the correct NTS with you to the testing center.

2 Comply with photo and digital fingerprint scans.

- ✓ Digital fingerprint images are stored electronically with your identification information. On any subsequent visit to Prometric, your fingerprint records will be available for exam security.
- ✓ Fingerprinting is required every time you visit a test center and will be repeated during test breaks.

3 Have your personal identification ready.

You must present **two forms of identification**. At least one ID must fall in the Primary Identification category.

Acceptable forms of Primary Identification

- ✓ Valid driver's license
- ✓ Passport
- ✓ State identification card

Your other ID may be an accountancy board-issued ID or a valid credit, debit, or ATM card. Prometric does not accept IDs that are more than 90 days expired.

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Exam Non-Disclosure and Confidentiality Statement

All candidates are required to accept the non-disclosure agreement (NDA) and confidentiality statement, which outlines the policy parameters and the consequences of disclosing exam content. It essentially says:

- ✓ You agree to maintain the confidentiality of the Uniform CPA Exam.
- ✓ You will not divulge or remove unauthorized information from outside of the testing space, nor will you refer to any unauthorized materials during testing.
- ✓ You understand the liability and repercussions of violating any terms of the agreement.

You can find the NDA in its entirety on the AICPA's website at aicpa-cima.com/news/download/uniform-cpa-examination-conduct-and-non-disclosure-agreement.

You shouldn't spend the energy reading a legal document before a 4-hour exam, so read it ahead of time and be prepared to click accept.

Determining your CPA Exam score

Some questions are harder than others, so how does the AICPA compare different versions of the exam? With a rigorous standard-setting process and a small army of subject-matter and testing experts.

The AICPA does a lot of work to ensure the exam is graded fairly, and the monthly score release gives them extra time to evaluate and fine-tune scoring for exam content.

This is good news for all test takers. You don't need to worry about how difficult or easy you find the questions you're asked.

Just focus on answering each question to the best of your ability, and if you show you have the knowledge and skill of a CPA, you'll score like one.

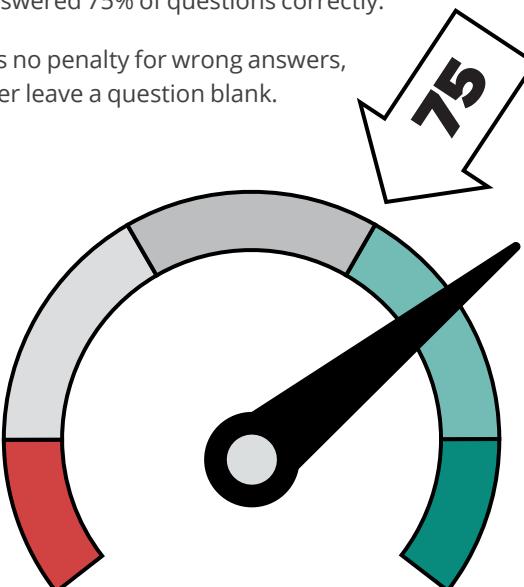
A passing score

CPA Exam scores range from 0 to 99, and you need to earn at least a 75 to pass each exam section.

Your score for a section is scaled based on your performance in all of its MCQ and TBS testlets evaluated together. There is no minimum performance threshold for different testlets or topics.

The number you're given indicates your overall performance on the section, not the percentage of questions you answered correctly. Because scoring accounts for the different difficulty levels of individual questions, receiving a 75 does not mean you answered 75% of questions correctly.

There's no penalty for wrong answers, so never leave a question blank.



When will I get my score?

The AICPA releases exam scores monthly throughout the year.

Core sections in 2026 will offer continuous testing. This means you can take your exam throughout the year with no blackout dates and receive your score quicker.

Discipline sections will be tested in the first month of each quarter in 2026, and scores will be released about a month after your testing date, depending on when you sit for your exam.

We stay up to date on the latest CPA info, including quarterly Exam pass rates. Follow us on social media and bookmark gleim.com/cpascoredates for updates.

2026 DISCIPLINE SECTION SCORE RELEASE SCHEDULE*

Testing Dates	Your target score release date is:
January 1 – 31	March 13
April 1 – 30	June 16
July 1 – 31	September 11
October 1 – 31	December 15

*All dates are subject to change.

Can I appeal my score?

You can, but exam scores are virtually never changed as the result of an appeal because the grading process is consistently and thoroughly vetted.

If you need to retake a section, stay positive—learn from your mistakes and move forward!

2026 CORE SECTION SCORE RELEASE SCHEDULE*

If the AICPA receives your exam data file by:	Your target score release date is:
January 23	February 10
February 14	February 24
March 9	March 17
March 31	April 9
April 23	May 7
May 16	May 27
June 8	June 16
June 30	July 10
July 23	August 7
August 15	August 25
September 7	September 15
September 30	October 9
October 23	November 10
November 15	November 24
December 8	December 16
December 31	January 12

*All dates are subject to change.



Tell us about your exam!

Gleim is committed to exam confidentiality, so don't break that NDA you agreed to. Exam questions aren't released to the public, but you can tell us (and we'd love to know!) which topics in our course can be improved.

To help us keep helping millions pass their exams, go to gleim.com/feedbackCPA or email your Personal Counselor with any input you have.

Free Exam Resources

CPA Exam Questions

Go to gleim.com/FreeCPAQuestions to try a selection of MCQs from our exam-emulating test bank of CPA questions. When you have completed the quiz, you will receive a score broken down by topic and have the option to review your answers.

Gleim CPA Review Course Demo

To see why Gleim is the preferred choice of CPA Exam candidates, try the Gleim CPA Review Course for free at gleim.com/FreeCPA. Enjoy access to our innovative SmartAdapt™ technology, watch our Gleim Instruct videos, and access the largest test bank of realistic, exam-quality questions.

Gleim CPA Webinars

Go to gleim.com/FreeCPAWebinars for free webinars presented by our team of experts that range from exam topics to tips on how to prepare. They are designed to assist you on your path to becoming a CPA.

Gleim CPA Resource Center

Visit the Gleim Resource Center at gleim.com/CPAresources.

Gleim CPA Blog

Go to gleim.com/CPAblog for study tips, exam information, and professional advice. Follow us on social media and we'll let you know when the latest information goes live.

Stay up to date on CPA Exam news and tips!

Read about exam-day strategies and get professional development advice by following along on the Gleim Facebook, LinkedIn, X, and Instagram.

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