

# **Gleim Accounting Exam Overview**

# 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 FMAA exam.
- **2025** – Gleim CIA Part 1 helps candidates obtain the Internal Audit Practitioner designation.



# 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



# Certification Requirements

## The Four E's

	 Education	 Experience	 Ethics	 Exam
CPA	✓	✓	✓	✓
CMA	✓	✓	✓	✓
CIA	✓	✓	✓	✓
EA			✓	✓
FMAA				✓
IAP				✓

# CPA

**Certified Public Accountant**

## **What does a CPA do?**

- Serves as a trusted financial advisor
- Helps individuals and organizations reach their financial goals
- Performs tasks like preparing financial records and providing financial advice to clients

## **Why pursue the CPA?**

- Increase your earning potential
- Career advancement opportunities
- Job security
- Flexibility to find your specialty
- Make a positive impact

# Requirements to Become a CPA



## Education

- Bachelor's degree or higher with a concentration in accounting. Some jurisdictions may require 120 or 150 semester hours\*



## Experience

- 1-2 years\* of work experience



## Examination

- Pass all four sections within 30 months\*



## Ethics

- Pass AICPA Ethics Exam\*

# Broadening Pathways to CPA

- NASBA and the AICPA have approved three pathways to the CPA for jurisdictions to adopt
- Each jurisdiction sets specific requirements, and some require 120 or 150 semester hours
- Check with your jurisdiction to find your specific CPA requirements

CPA Pathways*	Education	Experience	Exam
<b>Master's + 1 Year of Experience Path</b>	Post-baccalaureate degree with accounting concentration	1 year of supervised experience	Pass the CPA Exam
<b>Bachelor's + 30 Credit Hours + 1 Year of Experience Path</b>	Baccalaureate degree with accounting concentration + 30 additional credit hours	1 year of supervised experience	Pass the CPA Exam
<b>New! Bachelor's + 2 Years of Experience Path</b>	Baccalaureate degree with accounting concentration	2 years of supervised experience	Pass the CPA Exam

# CPA Exam Structure

## Core and Disciplines

- The CPA Exam is divided into Core and Discipline exams
- You must take all 3 Core exams and choose one Discipline exam

### Core Exams

#### *Introductory/Intermediate Level Content*

1. **FAR** | Financial Accounting and Reporting
2. **AUD** | Auditing and Attestation
3. **REG** | Regulation

### Discipline Exams

#### *Advanced Level Content*

1. **BAR** | Business Analysis & Reporting
2. **ISC** | Information Systems & Controls
3. **TCP** | Tax Compliance & Planning

# CPA

## Exam Topics

### 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 Topics 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%

# CPA Exam Breakdown

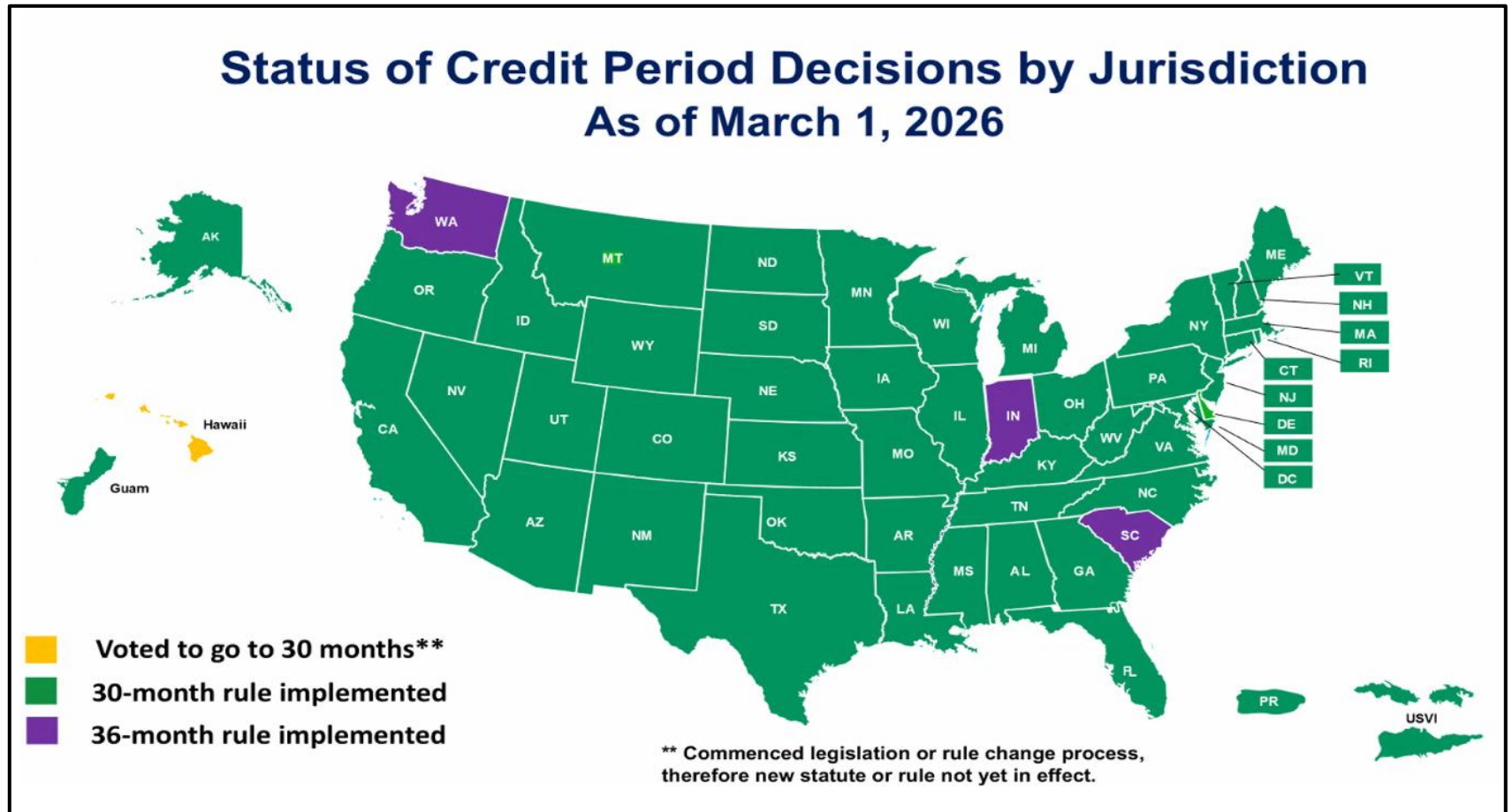
Exam Section	Testing Time	Multiple- Choice Questions (MCQs)		Task-Based Simulations (TBSs)	
		# of MCQs	Score Weighting	# of TBSs	Score Weighting
AUD - Core	4 Hours	78	50%	7	50%
FAR - Core	4 Hours	50	50%	7	50%
REG - Core	4 Hours	72	50%	8	50%
BAR - Discipline	4 Hours	50	50%	7	50%
ISC - Discipline	4 Hours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

# 2026 CPA Exam Dates

Core Exams		
Quarter	Exam Taken By*	Target Score Release*
Q1	Jan 23 Feb 14 Mar 9 Mar 31	Feb 10 Feb 24 Mar 17 April 9
Q2	April 23 May 16 June 8 June 30	May 7 May 27 June 16 July 10
Q3	July 23 Aug 15 Sept 7 Sept 30	Aug 7 Aug 25 Sept 15 Oct 9
Q4	Oct 23 Nov 15 Dec 8 Dec 31	Nov 10 Nov 24 Dec 16 Jan 12, 2027

Discipline Exams		
Quarter	Exam Taken By*	Target Score Release*
Q1	Jan 1-31	Mar 13
Q2	Apr 1-30	June 16
Q3	July 1-31	Sept 11
Q4	Oct 1-31	Dec 15


# CPA Credit Period




# Average Study Times

## Core Exams


### FAR

 125 hours

### AUD

 145 hours

### REG


 105 hours

## Discipline Exams


### BAR

 135 hours

### ISC

 70 hours

### TCP

 80 hours

# Question-Answering Tips

## Multiple-Choice Questions (MCQs)



- You have a 25% chance of answering the question correctly.
- Rule out answers that you think are incorrect.



- Flag the question and move on!
- The CPA Exam is notorious for using words like **except, not, unless, least**, etc., in the stem of it's MCQs. Don't skim or rush when you're reading the questions.



- Select the best answer or your best guess between two equally appealing options.
- Speculate what the AICPA is looking for and/or why the question is being asked.



- Your first guess is usually the best choice.
- The best approach to questions with variables is to think of the choices in each column as true or false.

# Question-Answering Tips

## Task-Based Simulations (TBSs)



- Budget your time so you can finish before time expires.
- We recommend you budget 18–20 minutes per TBS.



- Read all exhibits.
- Do not skip any of the questions within a task.
- Use the spreadsheet tool.



- Spend the first few minutes scanning the TBS by clicking through the navigation arrows at the bottom of the screen.



- Ask yourself where you will earn the most points.
- Focus specifically on any TBS you flagged.

# CMA

**Certified Management Accountant**

## **What does a CMA do?**

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

## **Why pursue the CMA?**

- Increase earning potential
- Expand skills
- Earn credibility and status
- Advance your career
  - Senior Accountant, CEO, VP Finance
- Open doors into the world of business

# 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

- Earn a Bachelor's degree (or higher) from an accredited college or university within 7 years of passing the exam.
- Nonaccredited degrees are 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.

# CMA

## Exam Topics

### 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%

# CMA Exam Breakdown

## Question Types

- Multiple-choice questions (MCQs)
- Case-based questions (CBQs)\*

## Number of Questions Per Part

MCQs	100
CBQs	2 scenarios with a set of questions

## Testing Windows

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

## Testing Time

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

## Passing Score

- 360 on a scale of 0–500

## Suggested Study Time

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

# Case-Based Questions

## Format

- Approximately 250-word case study
- Relevant exhibits (financial information, charts)
- No more than 7 questions that will vary in type

### **Drag and drop**

Drag correct answers to the corresponding option.

### **Select from a list**

Select an option from a drop-down box.

### **Numerical Response**

Type a numerical answer into a box.

### **Multiple Response**

Select more than one correct answer to the question.

### **Multiple Choice**

Select one correct answer out of four options.

# CIA

**Certified Internal Auditor**

## **What does a CIA do?**

- Provides internal audit expertise to government agencies, financial institutions, and corporations
- Audits financial records for deficiencies in internal controls
- Recommends controls to prevent fraud, theft, and loss

## **Why pursue the CIA?**

- Increase earning potential
- Earn credibility and respect
- Expand knowledge and skills
- Demonstrate expertise
- Unlock job opportunities and career stability

# IIA Requirements to Become Certified



## Education

- Master's Degree
- Bachelor's Degree
- Active Internal Audit Practitioner (IAP) designation holder



## Experience

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



## Examination

- Pass all 3 exam parts within 3 years



## Ethics

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

# CIA Exam Breakdown

## Question Types

- All multiple-choice questions

## Testing Requirements

- No predetermined testing windows or blackout dates
- Candidates have 3 years to complete the exam

## Passing Score

- 600 on a scale of 250–750

### Number of Questions

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

### Testing Time

Testing Time	
Part 1	2.5 hours
Part 2	2 hours
Part 3	2 hours

### Suggested Study Time

Part 1	75–85 hours over 7–9 weeks
Part 2	100–110 hours over 9–11 weeks
Part 3	40–50 hours over 4–6 weeks

# IAP

Internal Audit Practitioner

## What does an IAP do?

- Acts as a trusted advisor for organizations
- Investigates and analyzes business processes and controls
- Reports findings to management to identify and mitigate risks

## Why pursue the IAP?

- Build confidence in foundational internal audit topics
- Demonstrate dedication to potential employers by earning a certification before graduation
- Get a head start on the path to earning the CIA

# IAP Exam Breakdown

## Exam

- IAP candidates take the CIA Part 1 exam to become certified

## Testing Requirements

- No predetermined testing windows or blackout dates
- Candidates have 2 years to complete the exam after applying

## Question Types

- All multiple-choice questions

Exam Breakdown
125 MCQs
2.5-hour testing time
80 hours of suggested study time

# IAP

## Exam Topics

### CIA Part 1 | Internal Audit Fundamentals

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



# IAP Pathway to the CIA

## Get a Head Start on the CIA

- IAPs get a waiver for Part 1 when applying for the CIA program
- IAPs only need to pass CIA Parts 2 and 3 to become a CIA
- Waivers are valid for 4 years from the date your IAP is awarded

# EA

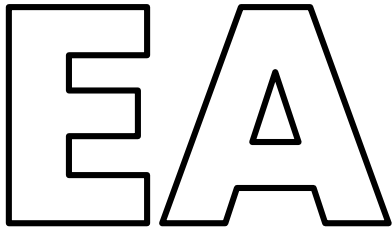
**Enrolled Agent**

## What does an EA do ?

- Represents clients before the IRS
- Provides expertise with tax consultation services
- Prepares federal and state tax returns

## Why pursue the EA?

- Increase earning potential
- Earn more representation rights than non-credentialed tax preparers
- Grow your customer base with a national license
- Establish expertise and expand skills
- Flexibility to work for yourself or a big firm



# Exam Topics

## Part 2 | Businesses

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

## 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 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

# EA Exam Breakdown

## Question Types

- All multiple-choice questions

## Testing Window

- July 1, 2026, to February 28, 2027\*
  - May 1 to February 28 typically
- Candidates have 3 years to pass all 3 parts

## Passing Score

- 500 on a scale of 200–800

### Number of Questions

Part 1	100
Part 2	100
Part 3	100

### Testing Time

Part 1	3.5 hours
Part 2	3.5 hours
Part 3	3.5 hours

### Suggested Study Time

Part 1	85–95 hours over 7–9 weeks
Part 2	115–125 hours over 10–12 weeks
Part 3	50–60 hours over 4–6 weeks

# FMAA

Financial & Managerial Accounting Associate

## What does an FMAA do?

- Prepares and analyzes financial statements
- Assists with financial reporting, planning, and budgeting
- Works in roles like accounting assistant, financial analyst, or bookkeeper

## Why pursue the FMAA?

- Demonstrate foundational knowledge in accounting and finance
- Earn a certification before you graduate and distinguish yourself to potential employers
- Establish a path to additional certifications, like the CMA

# Who Should Pursue the FMAA?

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



# FMAA Exam Breakdown

## Question Types

- All multiple-choice questions

## Testing Requirements

- No predetermined testing windows or blackout dates\*
- Must take the exam within six months of registering

## Passing Score

- 200 on a scale of 0–300

Exam Breakdown
80 MCQs
2-hour testing time
50 hours of study time

# FMAA

## Exam Topics

### FMAA Exam Syllabus

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%

# EQE

**Exam Questions & Explanations**

## **What is EQE?**

- Textbook series to supplement undergraduate accounting courses
  - Auditing & Systems
  - Cost/Managerial Accounting
  - Business Law/Legal Studies
  - Financial Accounting
  - Federal Tax

## **Why use EQE?**

- Improve college exam scores
- Practice with exam-quality questions cross-referenced with your accounting course 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

# Review systems built with the most useful features.



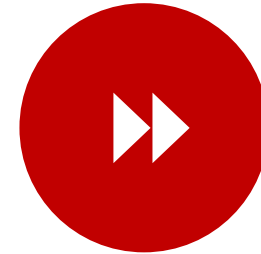
## Premium Support

- Access Until You Pass® Guarantee
- Assistance From Accounting Experts
- Personal Counselor Guidance



## Premium Study Tools

- Gleim Instruct Videos Lectures
- Digital & Printed Books
- Exam-Emulating Questions with Detailed Answer Explanations



## Premium Study Path

- Customizable Study Planner
- SmartAdapt™ Guidance
- Realistic Mock Exams


# Gleim Premium Review

Trusted methods for over 50 years

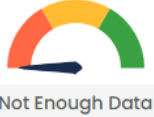
### Study Recommendation

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

STEP 2 **First Pass** 0%

STEP 3 Mock Exam 1

STEP 4 Final Review

STEP 5 Mock Exam 2

Filter

Showing 15/15 Study Units

Not Started

### 1. Financial Statements

Not Enough Data [Start](#)

Not Started

### 2. Income Statement Items

Not Enough Data [Start](#)

Not Started

### 3. SEC Reporting and Other Accounting Topics

Not Enough Data [Start](#)

# Gleim Premium Review

Trusted methods for over 50 years

## Learn the Topics

Focus on the topics that need improvement. Then, move on to the next section when you feel ready.

✓ 14.1 Statement of Cash Flows -- Classifications

Not Enough Data



✓ 14.2 Statement of Cash Flows -- Calculations

Not Enough Data



✓ 14.3 Presentation of Operating Cash Flows

Not Enough Data



✓ 14.4 Comprehensive Example

Not Enough Data



## Measure Your Proficiency

After every exercise, your recommendations will update based on your performance.

Adaptive Quiz ⓘ

30-35 min.

Attempts: 0

Start

Score:

Adaptive Simulation ⓘ

90-95 min.

Attempts: 0

Start

Score:

# Gleim Premium Review

Trusted methods for over 50 years

## Study Tools

Create custom quizzes, review your notes, confirm your high level knowledge through rapid review, and more below.

### Audio Lectures

Listen to content pulled from the Outline.

[Stream](#)

### Flashcards

Terms, rules, and other things you may want to memorize.

[Drill](#)

### My Notes

View and print your notes for this study unit.

[Read](#)


### Performance Dashboard

View your detailed performance info for this study unit.

[Go to Performance](#)

### Rapid Review

A summary of the Outline's most important topics.

[Read](#) 

### Test Bank

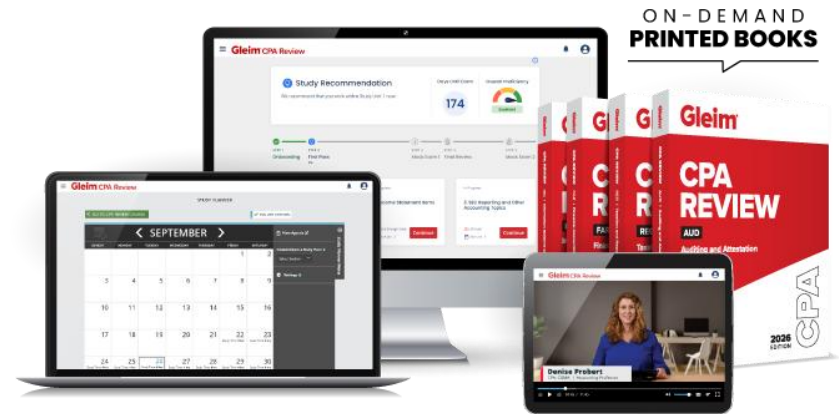
Practice with customizable quizzes on topics of your choice.

[Create](#)

# Give Gleim a Try

Demo our Premium CPA Review for **free**

- SmartAdapt™ to guide your studies
- Detailed answer explanations, so you're always learning
- Mock Exams, to get you ready for test day
- Access Until You Pass®
- And more!



[gleim.com/cpa-review/demo](https://gleim.com/cpa-review/demo)



# Gleim Campus Rep Program

## Earn Free Exam Prep Materials


- Help other students learn the benefits of getting certified
- Build your resume and network with peers and teachers
- Earn points by completing tasks like speaking at accounting club meetings or writing blogs

Join today! [gleim.com/CampusRep](https://gleim.com/CampusRep)

# Questions?

# Contact Us

Join the millions who have succeeded with Gleim!

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