

A Guide to CBT-e: The New 2011 Uniform CPA Examination

Major Changes on the Uniform CPA Examination Effective on January 1, 2011

Updated: December 2010

Authoritative Literature

A new release of authoritative literature – with FASB Accounting Standards Codification™ – will be introduced to the CPA Exam. To help prepare for this release, a new CPA Exam [Tutorial and Sample Test](#) is now available on the CPA Exam website (<http://www.aicpa.org/cpa-exam>). Additionally, candidates scheduled to take the Exam have access to a [free six-month subscription](#) to the professional literature.

Calculator

A new calculator will be introduced on the CPA Exam. To learn about its features, review the new CPA Exam [Tutorial and Sample Tests](#) available on the CPA Exam website.

Candidate Performance Report

The report providing candidates with information about the strengths and weaknesses of their Exam performance has been updated. A FAQ and sample of the new candidate performance report is available in the [Psychometrics and Scoring](#) section of the CPA Exam website.

Content of the CPA Examination

New [Content and Skill Specification Outlines](#) (CSOs/SSOs) will go into effect on January 1, 2011. Candidates should review the CSOs/SSOs so they are familiar with the subject matter that is eligible to be tested.

International Standards

International Standards – including International Financial Reporting Standards (IFRS) – are eligible to be tested. Questions that cover US standards will continue to be part of the Exam. For more information, refer to the article on international standards in the [Spring 2010 issue](#) of *The Uniform CPA Examination Alert* available on the CPA Exam website.

Passing Score

The AICPA Board of Examiners (BOE) will finalize the passing score after the close of the first testing window in 2011. Information about Standard Setting – the process of setting the passing score – may be found in the [Psychometric and Scoring](#) section of the CPA Exam website.

Research Task – New Question Format

CBT-e will introduce a new research task format to the CPA Examination. For a guide and hands-on experience with the new research format, review the [Tutorial and Sample Test](#) on the CPA Exam website.

Scoring Weights

In the Auditing and Attestation (AUD), Financial Accounting and Reporting (FAR), and Regulation (REG) sections, Multiple-Choice Questions (MCQs) will account for 60% and Task-Based Simulations (TBSs) for 40% of the total score.

In the Business Environment and Concepts (BEC) section, MCQs will account for 85% and Written Communication tasks for 15% of the total score. Additionally, the MCQ testlets in the BEC section will follow the same multi-stage adaptive testing model used in the AUD, FAR, and REG sections.

For more information, read the article in the [Spring 2010 issue](#) of *The Uniform CPA Examination Alert*.

Section Structure

The components of the Auditing and Attestation (AUD), Financial Accounting and Reporting (FAR) and Regulation (REG) sections will be:

- Three Multiple-Choice Question (MCQ) testlets, and
- One testlet containing six or seven short Task-Based Simulations (TBS)

The components of the Business Environment and Concepts (BEC) section will be:

- Three MCQ testlets, and
- Three Written Communication tasks on BEC topics

For more information, read the article in the [Spring 2010 issue](#) of *The Uniform CPA Examination Alert*.

Section Time Allocations

Testing time for the Auditing and Attestation (AUD) section will be shortened by a half hour to four hours. Testing time for the Business Environment and Concepts (BEC) section will be increased by a half hour to three hours. Testing times for the Financial Accounting and Reporting (FAR) and Regulation (REG) sections will remain at four and three hours, respectively. The total testing time for all sections of the Exam remains unchanged at fourteen hours.

(Candidates should note that these changes refer to testing time only. Time scheduled at test centers will continue to include an additional half hour for the check-in process and completion of the survey at the end of the session.)

More information may be found in the [Spring 2010 issue](#) of *The Uniform CPA Examination Alert*.

Spreadsheet

A new spreadsheet tool will be introduced on the CPA Examination. To learn how to use the new spreadsheet tool, review the tutorial and sample questions in the [Tutorial and Sample Test](#).

Task-Based Simulations (TBS) – New Question Format

Short TBS will replace simulations in the current (long) format on the CPA Examination. To learn how to answer Task Based Simulations, review the tutorial and sample questions in the [Tutorial and Sample Test](#).
