

## **The Structure of the Uniform CPA Examination and the Recommended Course Coverage**

The Uniform CPA Examination consists of four sections. The four sections and the main content areas covered in each section are:

### **1.) Auditing and Attestation (AUD) 4.5 hours- *ACCT 807/ ACCT 803***

1. Planning the engagement
2. Internal control
3. Obtain and document information
4. Review engagement and evaluate information
5. Prepare communications

### **2.) Business Environment and Concepts (BEC) 2.5 hours - *ACCT 802, ACCT 804, BUS 783, BUS 785***

1. Business structure 17 – 23%
2. Economic concept 8 – 12%
3. Financial management 17-23%
4. Information technology 22-28%
5. Planning and measurement 22-28%

### **3.) Financial Accounting and Reporting (FAR) 4 hours - *ACCT 800, ACCT 801, ACCT 501, ACCT 504***

1. Concepts and standards for financial statement 17 – 23%
2. Typical items in financial statements 27-33%
3. Specific types of transaction and events 27-33%
4. Accounting and reporting for government entities 8-12%
5. Accounting and reporting for nongovernment and not-for-profit organizations 8-12%

### **4.) Regulation (REG) 3 Hours – *ACCT 804, ACCT 811***

1. Ethics and professional responsibility 15-20%
2. Business law 20-25%
3. Federal tax procedures and accounting issue 8-12%
4. Federal taxation on property transactions 8-12%
5. Federal taxation- individuals 12-18%
6. Federal taxation- entities 22-28%

### **FOR ADDITIONAL DETAILS:**

#### **On the CPA Exam:**

<http://www.cpa-exam.org/>

#### **California State Board of Accountancy:**

<http://www.dca.ca.gov/cba/>