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The CPA Exam consists of four, four-hour sections: Auditing and Attestation (AUD), Business Environment and Concepts (BEC), Financial Accounting and Reporting (FAR) and Regulation (REG). You must pass all four sections within 18 months, earning a minimum score of 75 on each part.

CPA Exam

By Kenneth W. Boyd The CPA exam consists of four separate tests, which mirror the types of tasks a CPA may have to perform. For example, some accountants perform audits and other third-party reviews of financial statements, and those tasks are tested in the auditing and attestation (AUD) test.

What's on the CPA Exam - dummies

The format of the regulation (REG) test on the CPA exam is the same format as the FAR and AUD tests. Regulation, however, is only a 3-hour exam. The test contains 72 multiple-choice questions (with 12 pretest items) and 6 simulations (with 1 pretest item). Test-preparation companies recommend that you spend 110 to 140 hours [...]

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Kenneth W. Boyd is a former Certified Public Accountant (CPA) and the author of several of the popular "For Dummies" books published by John Wiley & Sons including 'CPA Exam for Dummies' and 'Cost Accounting for Dummies'.

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For the financial accounting and reporting (FAR) test on the CPA exam, you need to understand segments. A segment of a business operates with some level of autonomy. Accountants use the term operating segment to describe a department or division of a business. To be considered an operating segment, an area of the company must [...]

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