

Examination Format and Testing Schedule (Testing Windows)

Each section of the CPA examination will include sets of multiple-choice questions (testlets). In addition, each section except Business Environment & Concepts will contain one or more case study components called simulations and questions testing written communication. Simulations will provide a set of facts and require candidates to complete related tasks and access authoritative literature. Simulations may be added to Business Environment & Concepts in 2007. That decision will be made by the Examinations Team at the AICPA.

To assist candidates in preparing for the CBT, a tutorial is available at the following AICPA website www.cpa-exam.org/tutorial/html/intro.html. The Board *strongly* urges candidates to take the practice test and work through the tutorial before taking the exam!

The CBT will be available approximately 60 days out of each calendar quarter. This 60-day period is called a testing window. There will be four testing windows each calendar year. The exam questions are refreshed during the “black-out” month.

January	February	March	April	May	June
Testing Window		No Testing	Testing Window		No Testing

July	August	September	October	November	December
Testing Window		No Testing	Testing Window		No Testing

- Candidates may sit for each section of the Uniform CPA Examination in separate windows and in any order.
- Candidates will retain pass credit for eighteen months for any section(s) under CBT without having to attain a minimum score on failed sections and without regard to whether they have taken other sections. Candidates will not be allowed to retake a failed section within the same testing window or request another authorization before scores are released.
- The fourth and final section can be taken up to and including the date the credit will expire for the first section passed. For example, if credit will expire for FAR on April 6, 2007, the final remaining exam section can be taken and passed on April 6, 2007 (or earlier) in order to have all pass credit retained. The date scores are released does not impact the 18-month time frame, only the testing date.
- The 18-month time frame is a “rolling” eighteen-month period. If credit for the first section passed is lost (expired), then a new 18-month period begins on the date the second section was passed.
- After passing the four sections of the CPA exam, an Exam on Professional Conduct must be taken and passed before a candidate can be certified. See the web page for further information on that requirement.