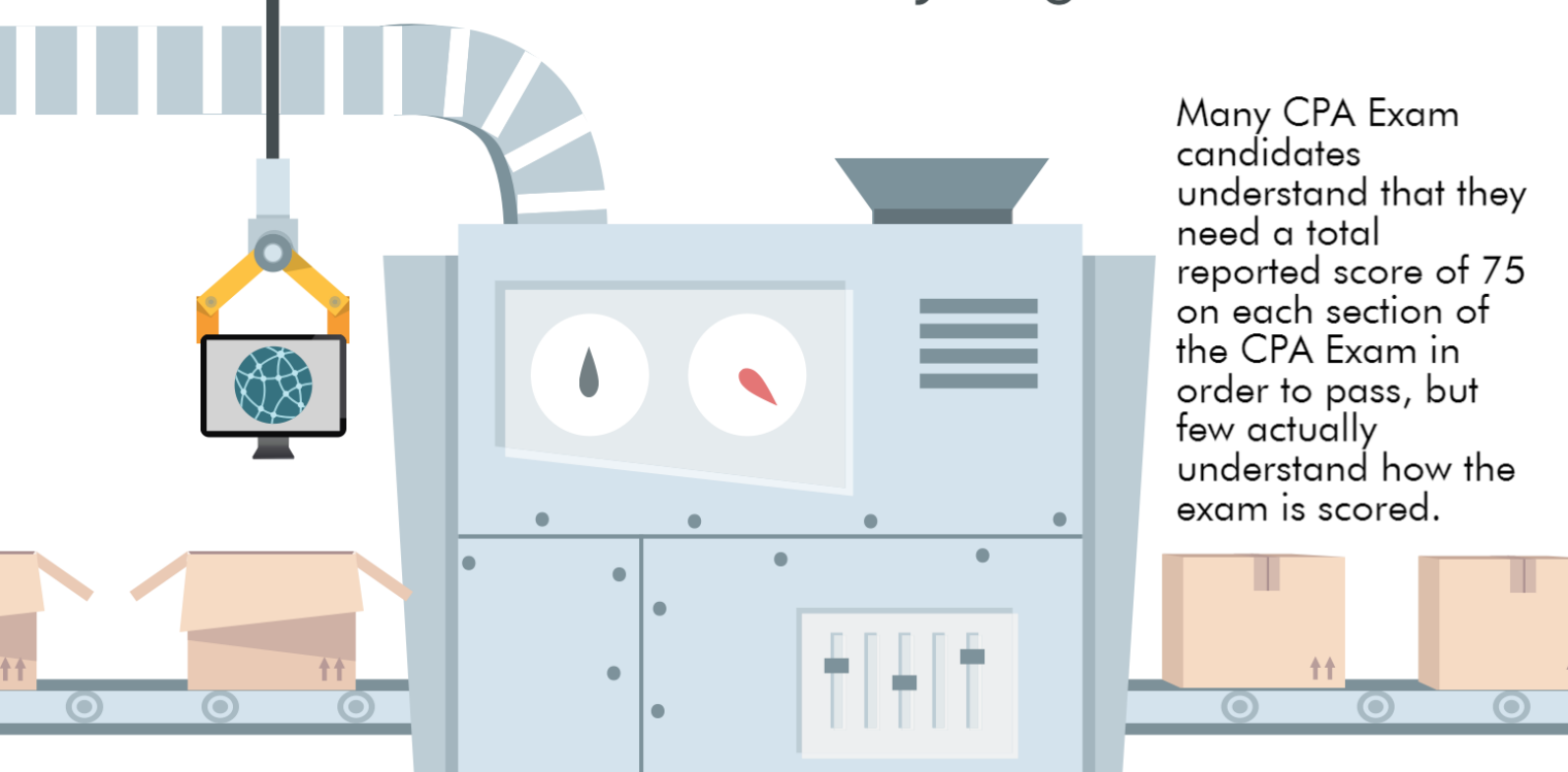


How the CPA EXAM is Scored

by Roger CPA Review



Many CPA Exam candidates understand that they need a total reported score of 75 on each section of the CPA Exam in order to pass, but few actually understand how the exam is scored.

Overview of the CPA Exam by Sections

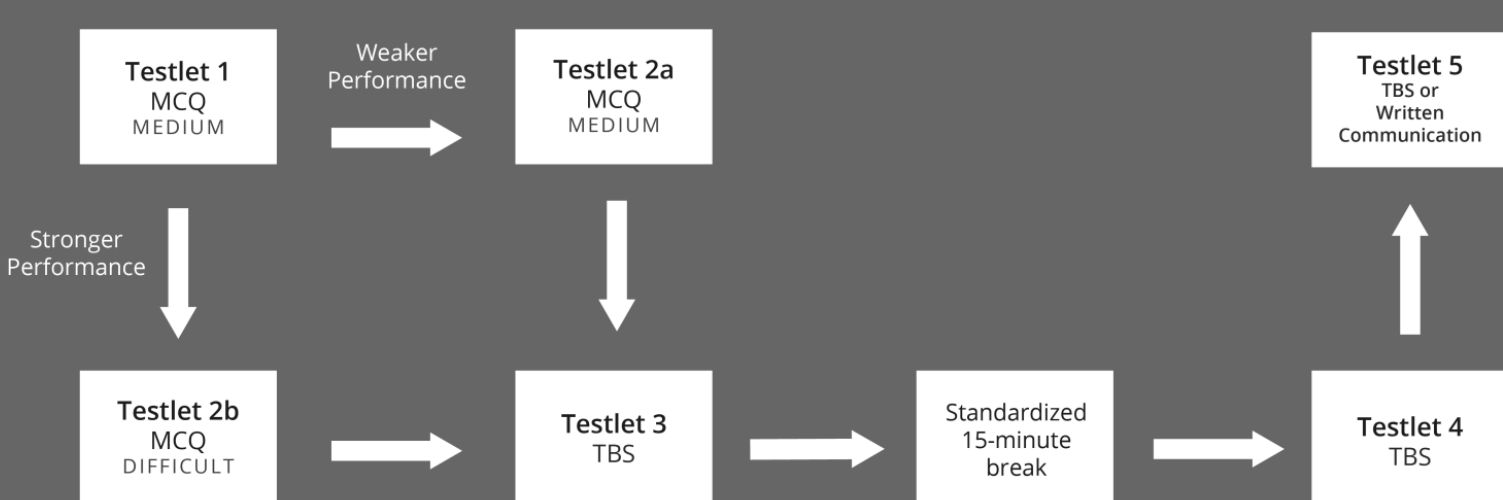
To help you better understand how the CPA Exam is scored, we have prepared an overview of the exam scoring structure and process. It's important to note that every exam section has operational (scored) and pretest (unscored) questions. Pretest questions are used to evaluate the question's statistical performance and whether or not those particular questions should be used again on future exams. Because pretest questions are indistinguishable from the operational ones, CPA candidates should always try to answer all of the exam questions to the best of their ability.

Multiple-Choice Questions (MCQs)	AUD	FAR	REG	BEC
Operational	60	54	64	50
Pretest	12	12	12	12
Total MCQ	72	66	76	62
Task-Based Simulations (TBS)				
Operational	7	7	7	3
Pretest	1	1	1	1
Total TBS	8	8	8	4
Written Communication (WC)				
Operational	n/a	n/a	n/a	2
Pretest	n/a	n/a	n/a	1
Total WC	n/a	n/a	n/a	3

Testlet Section on the CPA Exam

Your overall score also depends on how many questions you answered correctly on your testlets as well as the level of difficulty for each question. The first testlet is always a medium level of difficulty. If you perform well on the first testlet, the second testlet will be more difficult. If you do not perform well on the first testlet, the second testlet will again have a medium level of difficulty. This process is called multi-stage testing. The following diagram shows how it works:

Testlet Selection on the Uniform CPA Examination



Percent of Score Contributed by Question Type

Section scores are reported on a scale that ranges from 0 to 99. A total reported score of 75 is required to pass each section. These are not percentages and should not be interpreted as such. Scaled scores on the MCQs and TBSs of the exam are calculated using formulas that factor in whether the question was answered correctly and the difficulty of each question.

	AUD	FAR	REG	BEC
Multiple-Choice Questions (MCQs)	50%	50%	50%	50%
Task-Based Simulations (TBS)	50%	50%	50%	35%
Written Communication (WC)	n/a	n/a	n/a	15%

To learn more about how the CPA Exam is scored and to view Frequently Asked Questions, please visit the AICPA website.