



Passing a CPA Exam Section in Three Weeks... It's Possible!

Ryan Hirsch,
Director of Market Development

When Should You Take the CPA Exam?

Timing

When Should You Take the CPA Exam?

Timing

- ✓ As close to graduation as possible?
- ✓ As close to your study experience as possible?

Schedule Your Exams

- ✓ Application process can take up to six weeks, so apply early!



Schedule Your Exams

✓ Apply online at nasba.org/exams/cpaexam/

Home > CPA Exam

CPA Exam

Next Version of the CPA Examination
Click here for more information

The Uniform CPA Examination (Exam) protects the public interest by helping to ensure that only qualified individuals become licensed as U.S. Certified Public Accountants (CPAs). Individuals seeking to qualify as CPAs are required to pass the Exam.

If you wish to sit for the Exam in a jurisdiction supported by NASBA's [CPA Examination Services \(CPAES\)](#), you may apply online through [CPA Central](#):

CPA CENTRAL

Due to extremely high application volume, please allow up to six weeks for processing.

Despite popular misconception, NASBA does not develop the content of the CPA Exam, nor is it responsible for scoring the Exam. We do not receive all scores at the same time and some jurisdictions do not release scores via our website. [Follow us on Twitter](#) or [like us on Facebook](#) to receive score updates.

NASBA Advisory Evaluation

NASBA is here to help you understand and meet the various requirements that qualify you to sit in your chosen jurisdiction.

> [Learn more about the Advisory Evaluation](#)

Facebook Chats

NASBA will host a Facebook Chat that will be geared around a specific topic, such as the CPA Examination, every month or so. The purpose of NASBA Facebook Chats is to provide CPA candidates answers to their CPA-related questions.

CONTACT US

CPA Examination Services (CPAES)
800-CPA-EXAM (800-272-3926)
International: (615) 880-4250
M - Th: 8 a.m. - 2 a.m. Eastern
F: 8 a.m. - 5 p.m. Eastern
cpaexam@nasba.org

EXAM LINKS
[Learn more about the CPA Exam](#)
[CPA Exam Checklist](#)
[CPA Exam News](#)
[\(Video\) Next Version of CPA Exam](#)
[CPA Exam Resources](#)
[CPA Exam Digital Brochure](#)
[Score Release Timeline](#)

THE CANDIDATE BULLETIN
"ROADMAP TO CPA SUCCESS"
For Candidates Planning to Test After April 1, 2017

18 Months to Pass

2019 2020

January <table border="1"> <tr><th>Su</th><th>Mo</th><th>Tu</th><th>We</th><th>Th</th><th>Fr</th><th>Sa</th></tr> <tr><td></td><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr> <tr><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td></tr> <tr><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td></tr> <tr><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td></tr> <tr><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td><td></td><td></td></tr> </table>	Su	Mo	Tu	We	Th	Fr	Sa			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31			February <table border="1"> <tr><th>Su</th><th>Mo</th><th>Tu</th><th>We</th><th>Th</th><th>Fr</th><th>Sa</th></tr> <tr><td></td><td></td><td></td><td></td><td></td><td>1</td><td>2</td></tr> <tr><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td></tr> <tr><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td></tr> <tr><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td></tr> <tr><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td></td><td></td></tr> </table>	Su	Mo	Tu	We	Th	Fr	Sa						1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28			March <table border="1"> <tr><th>Su</th><th>Mo</th><th>Tu</th><th>We</th><th>Th</th><th>Fr</th><th>Sa</th></tr> <tr><td></td><td></td><td></td><td></td><td></td><td>1</td><td>2</td></tr> <tr><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td></tr> <tr><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td></tr> <tr><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td></tr> <tr><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td></tr> <tr><td>31</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table>	Su	Mo	Tu	We	Th	Fr	Sa						1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31							January <table border="1"> <tr><th>Su</th><th>Mo</th><th>Tu</th><th>We</th><th>Th</th><th>Fr</th><th>Sa</th></tr> <tr><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td><td>4</td></tr> <tr><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td></tr> <tr><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td></tr> <tr><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td></tr> <tr><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td><td></td></tr> </table>	Su	Mo	Tu	We	Th	Fr	Sa				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		February <table border="1"> <tr><th>Su</th><th>Mo</th><th>Tu</th><th>We</th><th>Th</th><th>Fr</th><th>Sa</th></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td>1</td></tr> <tr><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td></tr> <tr><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td></tr> <tr><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td></tr> <tr><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td></tr> </table>	Su	Mo	Tu	We	Th	Fr	Sa							1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	March <table border="1"> <tr><th>Su</th><th>Mo</th><th>Tu</th><th>We</th><th>Th</th><th>Fr</th><th>Sa</th></tr> <tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td></tr> <tr><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td></tr> <tr><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td></tr> <tr><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td></tr> <tr><td>29</td><td>30</td><td>31</td><td></td><td></td><td></td><td></td></tr> </table>	Su	Mo	Tu	We	Th	Fr	Sa	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31											
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Federal Holidays 2019

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May 27	Memorial Day	Nov 11	Veterans Day		

Calendarpedia
Your source for calendars

Federal Holidays 2020

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Feb 17	Presidents' Day	Sep 7	Labor Day	Dec 25	Christmas Day
May 25	Memorial Day	Oct 12	Columbus Day		

Calendarpedia
Your source for calendars

Sequence

FAR

- ✓ Financial, Not-for-Profit, and Government Accounting
- ✓ Average Study Time: 76 hours*

AUD

- ✓ Audits, Reviews, Compilations, Other Engagements, Ethics
- ✓ Average Study Time: 46.5 hours*

REG

- ✓ Federal Taxation of Properties, Individuals and Entities, Law
- ✓ Average Study Time: 60.5 hours*

BEC

- ✓ Corporate Governance, Economics, IT, Finance, Cost Accounting
- ✓ Average Study Time: 48.5 hours*

**Estimated time to progress through required quantity of Multiple-Choice Questions, Simulations, and mapped learning to Videos and Books based on comprehensive student data in Surgent CPA Review.*

Surgent – Eight Month Plan

2019 2020

January							February							March							January							February							March													
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa							
		1	2	3	4	5						1	2	3	4	5	6	7	8	9	5	6	7	8	9	10	11								2							1	2	3	4	5	6	7
6	7	8	9	10	11	12	3	4	5	6	7	8	9	10	11	12	13	14	15	16	12	13	14	15	16	17	18	9							16							8	9	10	11	12	13	14
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April							May							June							April							May							June															
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		1	2	3	4	5	6			1	2	3	4							1			1	2	3	4							1	2							1	2							1	2
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7	8	9	10	11	12	13	4	5	6	7	8	9	10	8	9	10	11	12	13	14	5						11							8	11						17
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October							November							December							October							November							December									
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Federal Holidays 2019

Jan 1	New Year's Day	Jul 4	Independence Day	Nov 28	Thanksgiving Day
Jan 21	Martin Luther King Day	Sep 2	Labor Day	Dec 25	Christmas Day
Feb 18	Presidents' Day	Oct 14	Columbus Day		
May 27	Memorial Day	Nov 11	Veterans Day		

Calendarpedia
Your source for calendars

Federal Holidays 2020

Jan 1	New Year's Day	Jul 3	Independence Day (obs.)	Nov 11	Veterans Day
Jan 20	Martin Luther King Day	Jul 4	Independence Day	Nov 26	Thanksgiving Day
Feb 17	Presidents' Day	Sep 7	Labor Day	Dec 25	Christmas Day
May 25	Memorial Day	Oct 12	Columbus Day		

Calendarpedia
Your source for calendars

Surgent – Six Month Plan

2019 2020

January							February							March							January							February							March													
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa							
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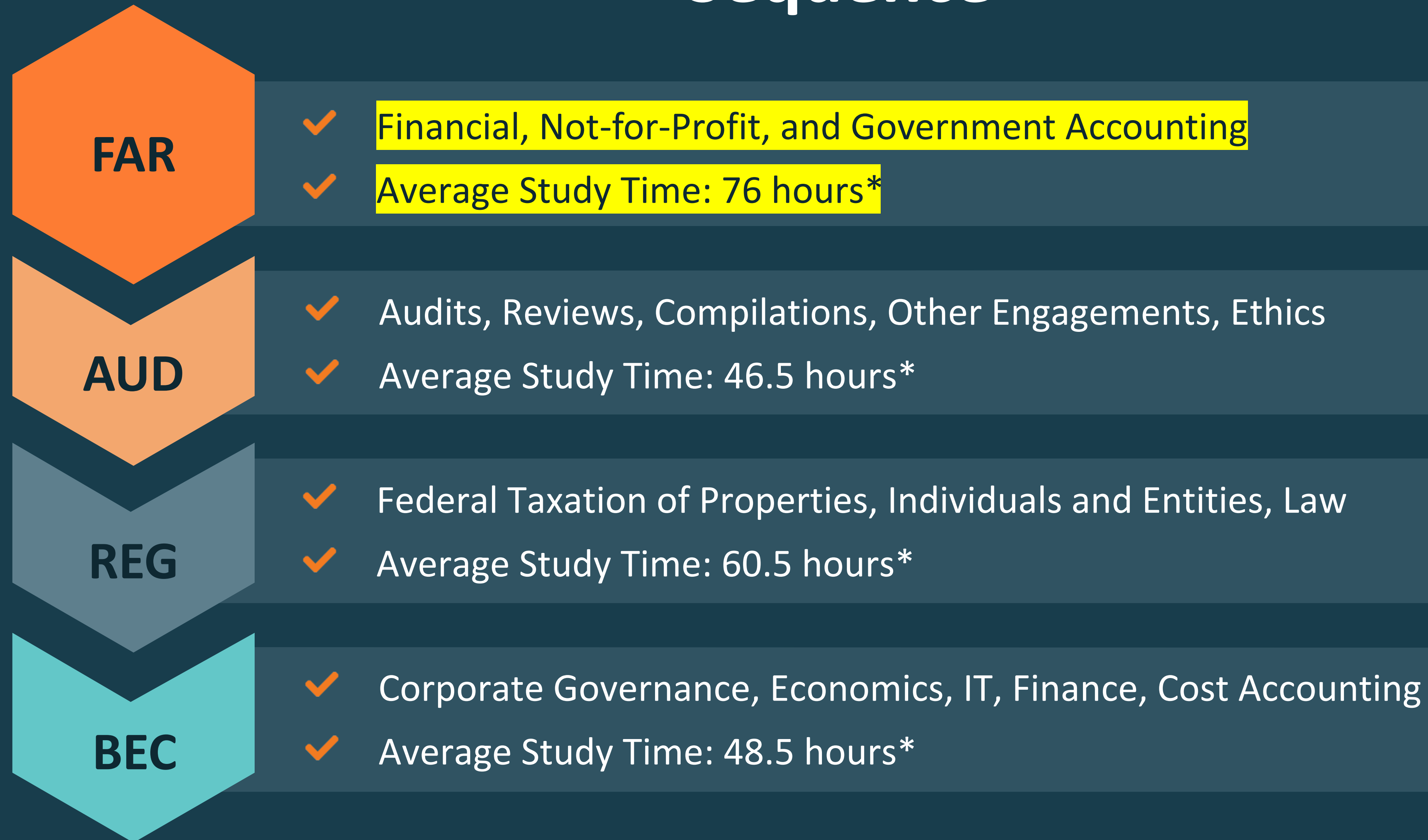
April							May							June							April							May							June														
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Federal Holidays 2019												Federal Holidays 2020											
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Sequence



**Estimated time to progress through required quantity of Multiple-Choice Questions, Simulations, and mapped learning to Videos and Books based on comprehensive student data in Surgent CPA Review.*

Develop a Study Program

Surgent
*CPA*review

Study Plan FAR – Three Weeks 76 Hours

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		October 1	October 2	October 3	October 4	October 5
		3 hours	3 hours	3 hours		4 hours
October 6	October 7	October 8	October 9	October 10	October 11	October 12
4 hours	3 hours	3 hours	3 hours	3 hours		4 hours
October 13	October 14	October 15	October 16	October 17	October 18	October 19
4 hours	3 hours	3 hours	3 hours	3 hours		4 hours
October 20	October 21	October 22	October 23	October 24	October 25	October 26
4 hours	4 hours	4 hours	4 hours	3 hours		4 hours

CPA Exam Format

Surgent
*CPA*review

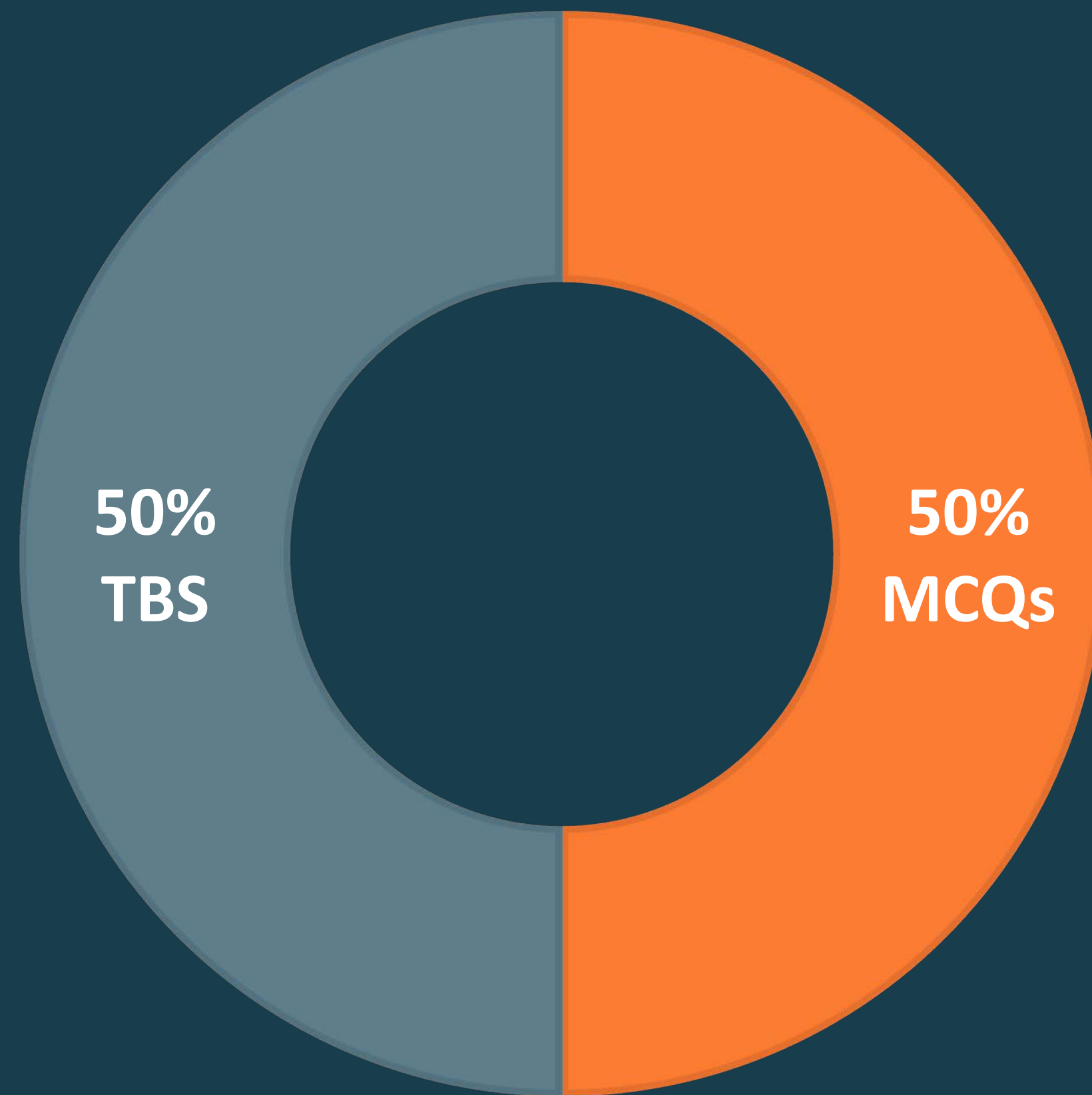
CPA Exam Format

	Testlet 1 MCQ	Testlet 2 MCQ	Testlet 3 SIM		Testlet 4 SIM	Testlet 5 SIM
FAR	36	36	2	15 Minute Break	3	3
AUD	36	36	2		3	3
REG	38	38	2		3	3
BEC	31	31	2		2	3 WC

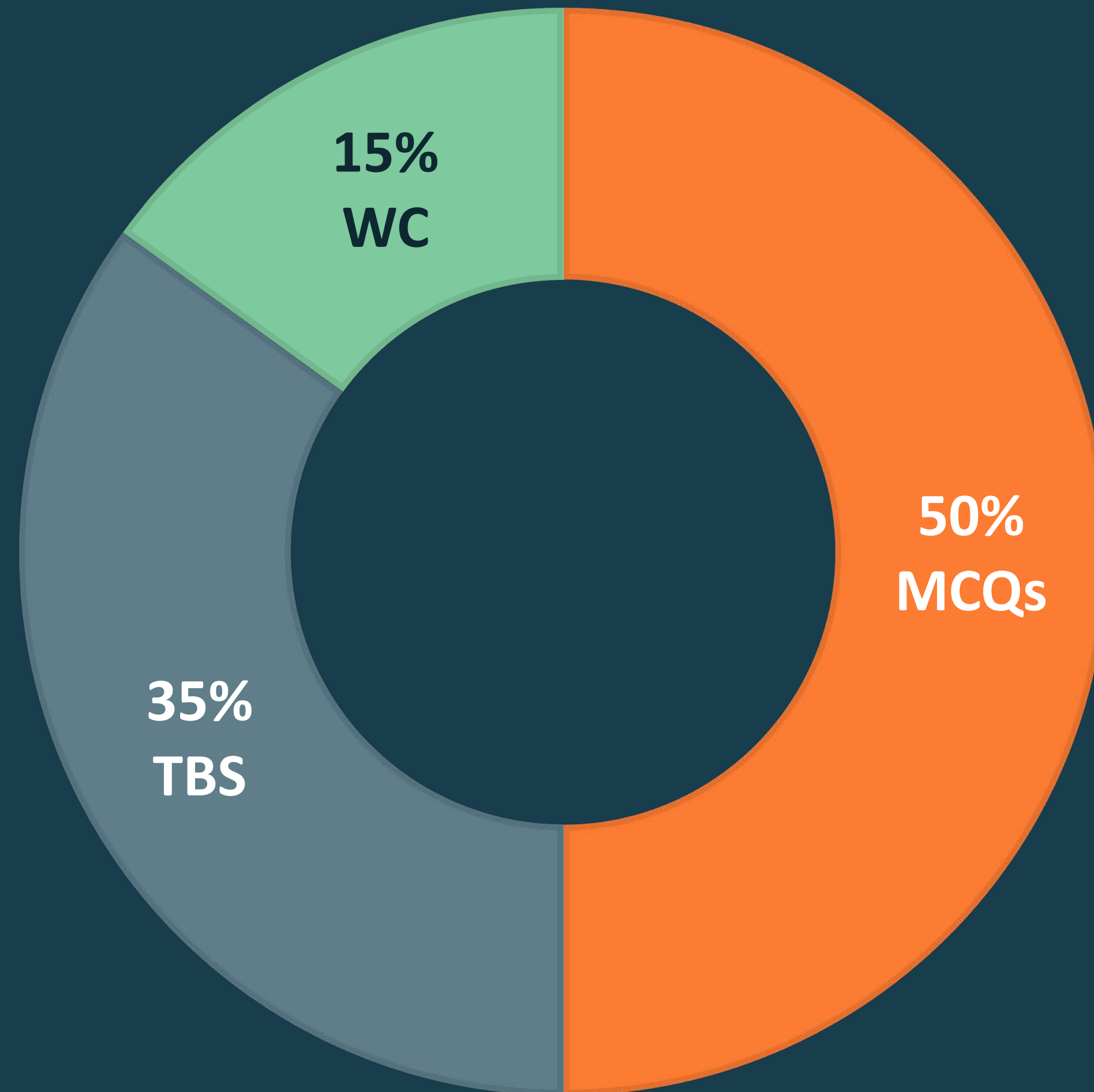
Optional break; will go against clock.

Weights

FAR, AUD, REG



Weights BEC



Multiple Choice Strategy

- ✓ Try to get through MCQs as quickly as possible
- ✓ Never leave a question blank
- ✓ Guess, flag the question
- ✓ Spend an average of 1 minute, 15 seconds per MCQ
- ✓ Guess, flag the question
- ✓ Try to get through MCQs as quickly as possible



You Need to Know...

- ✓ Examiners include pretest questions on the exam
- ✓ 15-20% of the questions are experimental; they do not count
- ✓ Candidates will not know which questions are pretest questions

Simulation Types

Simulation	Time	Number to Expect
Regular Task-Based Simulation	12 to 15 minutes	2+ (FAR, AUD, REG) 2+ (BEC)
Enhanced Task-Based Simulation	20 to 30 minutes	1-2
Document Review Simulation	15 to 30 minutes	1-2
Research Simulation	10 minutes	1-2 (FAR, AUD, REG)
Written Communication (BEC)	10 to 15 minutes	3

Excel

- ✓ Excel is added as a tool. The exam is not testing your Excel skills.



The CPA Exam Challenge

Surgent
*CPA*review



The CPA Exam Challenge

- ✓ More content added to the CPA Exam each year— students must study more.
- ✓ More challenging exam content; AICPA testing higher level cognitive thinking
- ✓ Candidates struggling to pass all 4 parts in 18 months.

The CPA Exam Challenge

Most review courses use a linear model of instruction. Students are expected to:

- ✓ Learn one topic at a time
- ✓ Watch all videos
- ✓ Read textbooks from start to finish
- ✓ Answer every multiple-choice question and solve every simulation

Using this model, we estimate students would need to study **150-280 hours per part** to complete the course. Then, students are left to guess if they're ready.

Surgent's Solution

Surgent
CPA review

Assessment Phase

Financial Accounting & Reporting - Surgent


Calendar, Home, Help, Notifications (1), Welcome

Your Assessment

Your Progress

- ASSESSMENT In Progress**
ASSESSMENT QUIZZES
- STUDY
- STUDY + SIMULATION
- PRACTICE

Assessment Quiz




1 - Conceptual Framework, Standard-Setting, and Financial Reporting (25-35%)
3 of 450 questions completed

42 Questions Left!

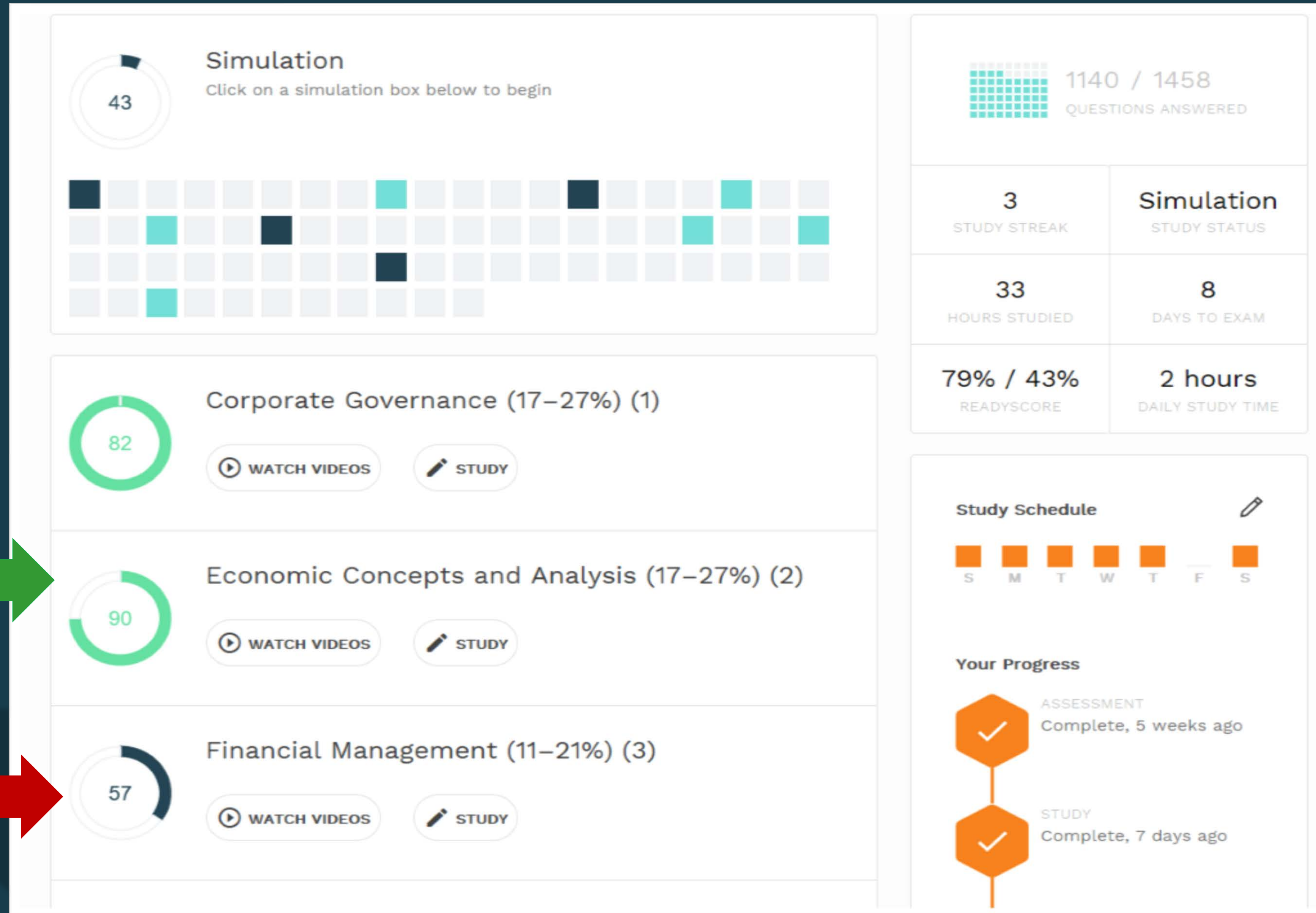
[RESUME](#)

1% of the assessment completed



[edit study schedule](#)

Identify Which Topics Need More Focus



Strength



Weakness



Drill Down Into Specific Topics

Main Topic



Subtopics



The screenshot displays a learning management system interface. On the left, a main topic card for '4 - Federal Taxation of Individuals (Including Tax Preparation and Planning Strategies) (15-25%)' is highlighted with a green score of 86. Below it are three subtopic cards: '4A - Gross Income (Inclusions and Exclusions)' with a score of 70, '4B - Reporting of Items from Pass-Through Entities' with a score of 86, and '4C - Adjustments and Deductions to Arrive at Adjusted Gross Income and Taxable Income' with a score of 70. On the right, a sidebar shows a progress overview with an orange checkmark icon for 'STUDY + SIMULATION Complete, 32 weeks ago' and a grey icon for 'PRACTICE In Progress'. Below the 'In Progress' icon is a list of activities: Study Sessions, Video Lectures, Review Reading Material, and Simulation.

Topic	Score	Answered Correctly	Questions Seen	Last Studied
4 - Federal Taxation of Individuals (Including Tax Preparation and Planning Strategies) (15-25%)	86	-	-	-
4A - Gross Income (Inclusions and Exclusions)	70	88 / 88	88 / 90	32 weeks ago
4B - Reporting of Items from Pass-Through Entities	86	5 / 5	5 / 6	33 weeks ago
4C - Adjustments and Deductions to Arrive at Adjusted Gross Income and Taxable Income	70	101 / 101	101 / 101	32 weeks ago

STUDY + SIMULATION
Complete, 32 weeks ago

PRACTICE
In Progress
Study Sessions
Video Lectures
Review Reading Material
Simulation

Receive a Daily Study Guide

Financial Accounting & Reporting - Surgent

Your Daily Surge

STUDY SESSION
Start a question practice session
10 | 30 | 50 Questions

WATCH
Pensions - Part 1 - Defined Benefit Plans (2019)
21 minutes

READ
References
2125.05
2243.01
2245.02
2248.01

0 1 - Conceptual Framework, Standard-Setting, and Financial Reporting (25–35%)
WATCH VIDEOS STUDY

0 2 - Select Financial Statement Accounts (30–40%)
WATCH VIDEOS STUDY

6 / 1689
QUESTIONS ANSWERED

--
STUDY STREAK

Study
STUDY STATUS

0
HOURS STUDIED

230
DAYS TO EXAM

Receive Instant Feedback

Question 2 of 35

One of the responsibilities of the auditor in an audit conducted in accordance with generally accepted auditing standards is to:

- provide analyses, evaluations, assurances, and recommendations to management.
- monitor the performance of the entity's internal control.
- advise management on efficient operation to achieve objectives.
- obtain evidence to support his opinion.

Incorrect

One of the auditor's responsibilities in an audit conducted in accordance with generally accepted auditing standards is to obtain sufficient appropriate audit evidence to provide a reasonable basis for the opinion on the entity's financial statements. In fulfilling this responsibility, the auditor maintains independence from the entity.

The objective of internal auditing is to assist members of the organization in the effective discharge of their obligations. Providing analyses, evaluations, assurances, and recommendations to management and monitoring the performance of the entity's internal control and advising management on efficient operation to achieve objectives are responsibilities of the internal auditor, not the independent external auditor.

AU-C 610

🕒 First Time Score

79% answered this question correctly their first time

📺 Video Links

[Evaluate Sufficiency of Audit Evidence 2019](#)

📖 Relevant Terms

[Appropriate](#)

[Audit](#)

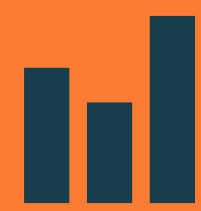
[Evidence](#)

[Generally Accepted Auditing Standards \(GAAS\)](#)

NEXT QUESTION

Question #200045

Surgent's Success



Higher Pass Rates

Surgent students achieve pass rates **40 points higher** than the national average.



Calibrated Scoring

On average, students' ReadySCOREs are **within 4 points** of their actual CPA Exam scores.



Measured Progress

Most students enter the Assessment phase with a 43 ReadySCORE and **achieve an 82** before their exam date.



Reduced Study Time

Our students are getting exam ready in just **58 hours per section** of study.

Surgent's Exam Review Products

More than just CPA Review

- ✓ Surgent CPA Review (Certified Public Accountant)
- ✓ Surgent EA Review (Enrolled Agent)
- ✓ Surgent CMA Review (Certified Management Accountant)
- ✓ Surgent CIA Review (Certified Internal Auditor)
- ✓ Surgent CISA Review (Certified Information Systems Auditor)



87

Surgent
***CPA*review**

Evan Moore, Senior Associate - Business Development

mooree@surgent.com

