

what order to take the cpa exam

What order to take the CPA exam is a crucial consideration for candidates seeking to become Certified Public Accountants. With its rigorous requirements and a vast body of knowledge to master, understanding the most effective sequence to tackle the exam can influence not only your study strategy but also your overall success. This article explores the recommended order of the CPA exam sections, the rationale behind this order, and additional tips for effective exam preparation.

Understanding the CPA Exam Structure

Before diving into the recommended order, it's essential to understand the structure of the CPA exam. The exam comprises four sections, each focusing on different areas of accounting and finance:

1. Auditing and Attestation (AUD)
2. Business Environment and Concepts (BEC)
3. Financial Accounting and Reporting (FAR)
4. Regulation (REG)

Each section is designed to test specific skills and knowledge areas vital for a successful career in accounting. The sections cover a wide range of topics, which can be overwhelming for candidates.

Exam Format

Each section of the CPA exam includes:

- Multiple-choice questions (MCQs)
- Task-based simulations (TBSs)
- Written communication tasks (in BEC)

The key is to prepare thoroughly for each format as they require different approaches.

Recommended Order to Take the CPA Exam

While candidates can take the CPA exam in any order, many professionals recommend a specific sequence to maximize efficiency and retention of knowledge. Here's the suggested order:

1. Financial Accounting and Reporting (FAR)
2. Auditing and Attestation (AUD)
3. Regulation (REG)

4. Business Environment and Concepts (BEC)

1. Financial Accounting and Reporting (FAR)

The FAR section is often considered the most challenging and content-heavy. Here are reasons why you should start with FAR:

- Foundation of Knowledge: FAR covers fundamental accounting principles that are foundational for understanding the other sections.
- Comprehensive Content: It includes financial statements, accounting standards, and transactions, which are essential for various accounting functions.
- Longer Study Time: Given its complexity, starting with FAR allows you to allocate ample time for preparation.

2. Auditing and Attestation (AUD)

After mastering FAR, the next section to tackle is AUD. Here's why:

- Logical Progression: Many concepts in AUD build upon the financial accounting principles learned in FAR. Understanding financial statements is crucial for auditing them.
- Interconnected Topics: Knowledge of financial reporting helps in grasping auditing standards and procedures effectively.
- Focus on Practical Applications: AUD emphasizes real-world applications of accounting principles, making it easier to connect with what you've learned in FAR.

3. Regulation (REG)

Following AUD, candidates should take on the REG section:

- Taxation Knowledge: REG covers tax regulations and business law, which are essential for a CPA's role in advising clients.
- Less Overwhelming: Compared to FAR, REG may feel less daunting as it has a more focused content area.
- Applicability: The knowledge gained in AUD regarding business structures and financial transactions will aid understanding of regulatory topics.

4. Business Environment and Concepts (BEC)

Lastly, candidates should complete the BEC section:

- Broad Overview: BEC provides a broad overview of business concepts, which can be less intensive than the other sections.
- Integration of Knowledge: By the time you reach BEC, you will have a comprehensive

understanding of how various accounting principles interact, making it easier to relate them to business environments.

- Flexible Study Approach: BEC includes a written communication component, allowing candidates to demonstrate their ability to articulate business concepts, which can be practiced alongside other exams.

Additional Considerations

While the aforementioned order is generally recommended, there are several factors candidates should consider when planning their exam schedule:

Study Habits and Preferences

- Personal Strengths: Assess your strengths and weaknesses in accounting topics. If you feel more confident in a certain area, you might adjust the order.
- Study Time: Consider how much time you can dedicate to studying each week. This may influence your pacing and the order in which you take the exams.

State Requirements and Deadlines

- Licensing Requirements: Different states have varying requirements for CPA licensure, including education and experience. Ensure you are aware of your state's specific regulations and deadlines.
- Testing Window: The CPA exam is available during specific testing windows throughout the year. Plan your schedule around these to ensure you can complete the exams in a timely manner.

Study Strategies for Each Section

To improve your chances of success, employ effective study strategies tailored to each section:

1. Financial Accounting and Reporting (FAR)

- Comprehensive Review: Use review courses and study materials that cover all topics extensively.
- Practice Problems: Work through practice problems to apply concepts and reinforce learning.

2. Auditing and Attestation (AUD)

- Simulations Practice: Focus on task-based simulations that mimic real-world scenarios.
- Understand Standards: Familiarize yourself with auditing standards and procedures through practice exams.

3. Regulation (REG)

- Tax Law Updates: Stay up-to-date with current tax laws and regulations as they frequently change.
- Flashcards: Utilize flashcards for memorization of key terms and concepts.

4. Business Environment and Concepts (BEC)

- Written Communication Practice: Practice writing clear and concise essays on business topics.
- Integrated Approach: Review how business concepts apply across all accounting areas to enhance your understanding.

Conclusion

In conclusion, understanding what order to take the CPA exam can significantly impact your preparation and success. The recommended sequence of FAR, AUD, REG, and BEC allows candidates to build a solid foundation and progressively tackle more complex concepts. By considering your study habits, state requirements, and effective study strategies, you can enhance your chances of passing each section and achieving your goal of becoming a Certified Public Accountant. Remember, thorough preparation is key, so invest the necessary time and effort into each section to ensure your success on the CPA exam.

Frequently Asked Questions

What is the recommended order to take the CPA exam sections?

Many candidates recommend taking the Auditing and Attestation (AUD) section first, followed by Financial Accounting and Reporting (FAR), Regulation (REG), and finally Business Environment and Concepts (BEC). This order allows candidates to build foundational knowledge before moving to more complex topics.

Can I choose the order of CPA exam sections freely?

Yes, candidates can choose the order in which they take the CPA exam sections. However, it's advisable to consider your strengths and weaknesses in the subject matter when determining the order.

How much time should I allocate between taking CPA exam sections?

It's generally recommended to allow 6 to 8 weeks of study time between each section. This gives candidates enough time to review materials and take practice exams to ensure readiness.

Is there a specific time frame to complete all CPA exam sections?

Candidates must pass all four sections of the CPA exam within an 18-month rolling period. This timeline starts when you pass your first section.

What is the impact of passing a CPA section on the order of remaining sections?

Passing a section allows you to focus on studying the remaining sections. Many candidates find it beneficial to take the more challenging sections earlier when their motivation is high.

Should I take the BEC section last?

While some candidates choose to take BEC last because it covers less intensive accounting concepts, others prefer to tackle it earlier due to its focus on business concepts, which can be more familiar.

How do I decide which CPA exam section to take first?

Consider your academic background, work experience, and personal strengths when deciding the first section. Some candidates prefer to start with AUD or BEC, as these sections may be less intensive than FAR or REG.

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