

2011 CPA Exam: How Questions Will Be Weighted and Scored

On January 1, 2011, [AICPA](#) will change many aspects of how the CPA Exam is delivered and scored. In addition to changing content, AICPA is adjusting the way in which questions will be weighted and scored.

New scoring for 2011 has been approved as follows for multiple-choice questions (MCQs), Task-Based Simulations (TBS) and written communication tasks:

Section:	MCQs	TBS	Written
AUD	60%	40%	0%
FAR	60%	40%	0%
REG	60%	40%	0%
BEC	85%	0%	15%

Current and 2011 Structure of the CPA Exam:

Auditing and Attestation (AUD)

Current Structure

- 3 Multiple Choice Question (MCQs) testlets with 30 questions each (total: 90)
- 2 Simulations in long format
- 2 written communication tasks

CBT-e Structure

Remains the same

1 Testlet with 7 short TBS with a research question in new format

None required

Current Testing Time: 4.5 hours CBT-e Testing Time: 4 hours

Business Environment and Concepts (BEC)

Current Structure

- 3 Multiple Choice Question (MCQs) testlets with 30 questions each (total: 90)

CBT-e Structure

3 Multiple Choice Question testlets with 72 questions total

3 Written Communication Tasks on BEC topics

Current Testing Time: 2.5 hours

CBT-e Testing Time: 3 hours

Financial Accounting and Reporting (FAR)

Current Structure

- 3 Multiple Choice Question (MCQs) testlets with 30 questions each (total: 90)
- 2 Simulations in long format
- 2 written communication tasks

Current Testing Time: 4 hours

CBT-e Structure

Remains the same

1 Testlet with 7 short TBS with a research question in new format

None required

CBT-e Testing Time: 4 hours

Regulation (REG)

Current Structure

- 3 Multiple Choice Question (MCQs) testlets with 30 questions each (total: 90)
- 2 Simulations in long format
- 2 written communication tasks

Current Testing Time: 4 hours

CBT-e Structure

3 Multiple Choice Question (MCQs) testlets with 72 questions total

1 Testlet with 6 short TBS with a research question in new format

None required

CBT-e Testing Time: 4 hours

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