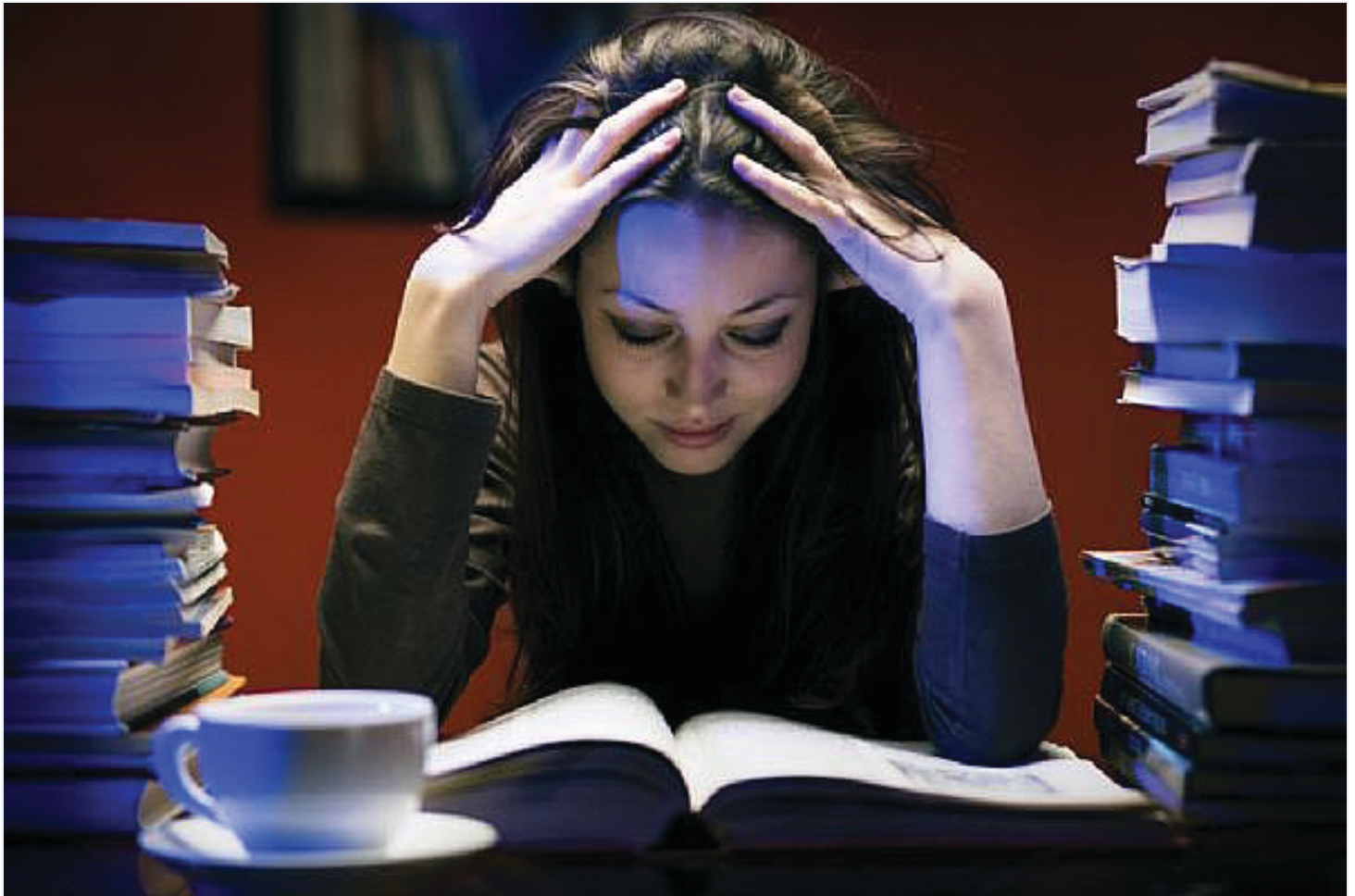


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Sep. 17, 2012



Pick any topic in life and you'll find a set of myths that go along with it. Such is the Certified Public Accounting (CPA) exam as well. In my time teaching accounting students and coaching aspiring CPA candidates, some of the most common myths I have encountered revolve around how the CPA exam scores are calculated.

The CPA exam is made up of four parts, and a candidate needs at least a 75 to pass each part. But what does 75 mean? Is it points? Is it 75 correct questions? Is it 75<sup>th</sup> Percentile? What about the written part of the exam?

Because each part of the exam is distinct from the other, so is the scoring method.

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out with the multiple choice section of the exam.

What does this jargon mean? It simply means that not all questions are assigned the same amount of “points.” Some are worth more than others based on degree of difficulty. That said, there are some formulas established by the AICPA that factor in the difficulty along with the answers you provide.

### **Some Common Myths About How CPA Exam Scores are Calculated**

**Q: Can you pass each section of the exam just by scoring well on the multiple choice questions?**

**A: No** – it depends on how the other sections are weighted in relation to the multiple choice section.

**Q: Can you pass the economics part of the exam just by doing well on the multiple choice section?**

**A: Yes you can**, but you have to get most of the problems correct. It's never too prudent to rely just on the MCQ to pass BEC.

**Q: Is the CPA exam grading curved?**

**A: No.**

**Q: Can the AICPA provide grades the same day you take the exam?**

**A: No** – exam scores have to go through a review by the State Board of Accountancy

**Q: Is there an appeal process if you barely fail the exam?**

**A: No.**

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So there you have it, some of the most common mylar questions about the CPA exam. Remember, whenever in doubt, ask the NASBA, AICPA or your own State Board of Accountancy. All three are just a phone call away.

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*Sunil Kumar, CPA, CFP, is an Accounting teacher, CPA exam educator and career coach. He is also the Author of the CPA Requirements blog. He started to write about the [Accounting profession](#) to guide aspiring CPAs attain and expedite their career success as a way to give back to the wonderful profession of Accounting. He has also developed a free CPA review course that has helped hundreds of candidates pass the CPA exam. You can read his blog at [www.cparequirementshq.com](http://www.cparequirementshq.com).*

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