

what order to take the cpa exam

What Order to Take the CPA Exam: A Strategic Approach to Maximizing Success

what order to take the cpa exam is a question that many aspiring Certified Public Accountants ask themselves as they embark on their certification journey. The CPA exam is notoriously challenging, consisting of four distinct sections, each testing different knowledge areas and skills. Choosing the right sequence to tackle these sections can significantly impact your study efficiency, confidence, and ultimately, your success rate. In this article, we'll explore how to approach the CPA exam order strategically, incorporating expert tips and insights to help you make an informed decision.

Understanding the CPA Exam Structure

Before diving into what order to take the CPA exam, it's important to have a clear understanding of the exam's layout. The CPA exam is divided into four sections:

- **Auditing and Attestation (AUD):** Focuses on auditing procedures, generally accepted auditing standards, and professional responsibilities.
- **Business Environment and Concepts (BEC):** Covers corporate governance, economic concepts, financial management, and information technology.
- **Financial Accounting and Reporting (FAR):** Deals with financial statements, accounting standards, and transactions.
- **Regulation (REG):** Tests knowledge of federal taxation, ethics, professional and legal responsibilities.

Each section demands a unique set of skills and knowledge, so understanding their content and difficulty levels helps you decide the best order to approach them.

Why the Order Matters

Many candidates underestimate the importance of exam order, yet it can influence motivation, retention, and scheduling. The CPA exam has a rolling 18-month window to pass all four sections, so timing and sequence are key. Taking the sections in a logical order can help build momentum and reduce

overall stress.

Building Confidence with Early Wins

Starting with a section you feel more comfortable with can provide a confidence boost. For example, many candidates choose BEC first because it tends to be considered less technical and more straightforward, especially if you have a background in business or management. A strong start creates motivation that carries through to more challenging sections.

Strategic Scheduling Based on Content

Some candidates prefer to tackle the hardest sections first while their knowledge is fresh from college or recent coursework. FAR, often regarded as the most difficult due to its extensive content, is a common choice to get out of the way early. Conversely, spacing out difficult sections with easier ones can help maintain balance in your study routine.

Common Approaches to the CPA Exam Order

There is no one-size-fits-all answer to what order to take the CPA exam, but several popular strategies can guide your decision-making process.

1. The “Hardest First” Method

Many candidates choose to start with FAR because it covers a broad range of accounting topics and is considered the most challenging. The logic here is simple: get the toughest section out of the way while you have the most energy and fresh knowledge, then cruise through the rest.

Pros:

- Frees up mental space for remaining sections.
- Reduces the risk of running out of time for the hardest part.

Cons:

- May be discouraging if you don't pass on the first try.
- Requires strong foundational knowledge.

2. The “Easy First” Method

Alternatively, some candidates opt to start with BEC or REG, typically seen as less taxing than FAR or AUD. This approach builds early momentum with a higher likelihood of passing initial sections.

Pros:

- Boosts motivation through early success.
- Builds confidence for more difficult sections.

Cons:

- Risk of procrastinating tougher sections.
- Potentially more stressful toward the end of the 18-month window.

3. The “Balanced” Approach

Some test-takers alternate between difficult and easier sections. For example, starting with AUD, then moving to BEC, followed by FAR, and finishing with REG. This spacing can prevent burnout and keep study sessions varied.

Pros:

- Maintains engagement and avoids monotony.
- Balances workload and stress levels.

Cons:

- Requires disciplined scheduling.
- May prolong overall study timeline if not well-managed.

Factors to Consider When Deciding Your CPA Exam Order

Choosing what order to take the CPA exam depends on several personal and practical factors. Here are some key considerations:

Your Academic Background and Strengths

If you excel in accounting and financial reporting, starting with FAR might be easier for you. Conversely, if taxation or auditing aligns more closely with your career path or academic strengths, prioritizing REG or AUD could be beneficial.

Work Experience and Career Goals

Candidates currently working in public accounting might find it advantageous to take AUD earlier, as it relates directly to their daily tasks. Alternatively, if you are targeting tax specialties, REG might make more sense to prioritize.

Scheduling and Availability

Since each CPA exam section requires a separate registration and testing appointment, availability at testing centers can impact your order. Some candidates plan around test window dates or personal schedules, such as work commitments or family obligations.

Study Time and Resources

How much time you can dedicate to studying plays a critical role. If you have limited time, breaking down your study plan to accommodate your strongest sections first can keep motivation high. Access to review courses or study groups might also influence your sequencing.

Tips for Success Regardless of Exam Order

Once you decide what order to take the CPA exam, certain strategies can help maximize your chances of passing each section the first time.

Create a Detailed Study Plan

Map out study goals, daily tasks, and review sessions for each section, allowing flexibility for unexpected events. A consistent study schedule enhances retention and reduces last-minute cramming.

Focus on Weak Areas Early

Identify your knowledge gaps during initial study phases. Tackling these early on gives you ample time to improve and avoid surprises on exam day.

Practice with Simulated Exams

Taking timed practice tests helps familiarize you with exam format, pacing, and question types. This is especially useful for sections like AUD and REG, where application of concepts is key.

Leverage Study Resources Wisely

Utilize CPA review courses, flashcards, and study groups tailored to your chosen exam order. Many candidates find that grouping study materials by section and following a consistent review cycle improves recall.

Adjusting Your Plan if Needed

It's important to remain flexible. If you don't pass a section on the first try, reassess your study methods and schedule. Some candidates switch the order or adjust their priorities based on experiences with initial sections. The CPA exam is a marathon, not a sprint, so adapting your approach can make all the difference.

Taking the CPA exam in the right order is a personal decision influenced by your strengths, schedule, and career plans. Whether you opt for tackling the hardest section first, starting with an easier one, or balancing the workload, the key is to maintain a consistent, focused study routine. By understanding the content, planning strategically, and leveraging available resources, you can navigate the CPA exam path with confidence and clarity.

Frequently Asked Questions

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

A commonly recommended order is to start with REG (Regulation), followed by FAR (Financial Accounting and Reporting), then AUD (Auditing and Attestation), and finally BEC (Business Environment and Concepts). This sequence is suggested because REG and FAR are considered more content-heavy, so taking them first while you are fresh can be beneficial.

Should I take the CPA exam sections in the order they are offered by the testing center?

No, the CPA exam sections can be taken in any order. It is best to plan your order based on your personal strengths, weaknesses, and study schedule rather than the testing center's availability.

Is it better to take the hardest CPA exam section first or last?

Many candidates prefer to take the hardest section first to get it out of the way and reduce stress for the remaining exams. However, some prefer to build confidence by starting with easier sections. Choose the approach that aligns with your study habits.

Can the order in which I take the CPA exam sections impact my passing rate?

Yes, the order can impact your success. Taking sections in an order that matches your strengths and allows adequate preparation time for each can improve your passing chances. For instance, passing one section early can boost confidence for later sections.

Should I consider the CPA exam section score release schedule when deciding the order?

Yes, considering the score release schedule can help you plan better. Some candidates prefer to take sections whose scores release earlier first to maintain momentum and motivation.

Is it advisable to take CPA exam sections back-to-back or space them out?

Spacing out the exams allows more study time and reduces burnout, but taking them back-to-back can help maintain exam momentum. The best approach depends

on your personal schedule and stress management.

Does the content overlap between CPA exam sections influence the order to take them?

Yes, some content overlaps exist, especially between FAR and REG. Taking these sections consecutively can help reinforce related concepts and reduce total study time.

Are there any changes in CPA exam structure that affect the order in which I should take the sections?

While the CPA exam structure undergoes periodic updates, the flexibility to take sections in any order remains. It's important to stay informed about any content or format changes that may impact your study plan.

How do personal work and life commitments affect the order to take the CPA exam sections?

Personal commitments may dictate when you can study effectively. It's important to schedule the exam sections during periods when you can dedicate sufficient time to preparation, even if it means deviating from the commonly recommended order.

Additional Resources

****What Order to Take the CPA Exam: A Strategic Approach to Success****

what order to take the cpa exam is a question that frequently arises among candidates preparing for one of the most challenging professional certification tests in the accounting field. The Certified Public Accountant (CPA) exam comprises four sections: Auditing and Attestation (AUD), Business Environment and Concepts (BEC), Financial Accounting and Reporting (FAR), and Regulation (REG). Deciding the optimal sequence to tackle these sections can significantly influence a candidate's study strategy, time management, and ultimately, their success rate.

Understanding the nuances behind the best order to take the CPA exam demands an exploration of the exam's structure, difficulty levels, and candidate preferences. This article delves into these factors, offering a professional and analytical perspective on how to approach the CPA exam systematically.

Understanding the CPA Exam Structure and Challenges

The CPA exam is divided into four independent sections, each testing different skill sets and accounting domains. Candidates must pass all four sections within an 18-month rolling period to obtain licensure. The sections are:

- **Auditing and Attestation (AUD):** Focuses on auditing procedures, generally accepted auditing standards, and ethics.
- **Business Environment and Concepts (BEC):** Covers corporate governance, economic concepts, financial management, and information technology.
- **Financial Accounting and Reporting (FAR):** Deals with financial statements, accounting standards, and reporting frameworks.
- **Regulation (REG):** Emphasizes ethics, professional and legal responsibilities, and federal taxation.

The variation in content depth, question formats, and difficulty levels among these sections makes the question of what order to take the CPA exam particularly important.

What Order to Take the CPA Exam: Influencing Factors

When investigating the best order to take the CPA exam, several critical factors come into play:

1. Difficulty Level and Candidate Strengths

Many candidates find FAR to be the most challenging section due to its extensive coverage of accounting standards and complex calculations. BEC is often cited as the easiest section, partially because it includes a mix of multiple-choice questions, written communication tasks, and less technical content compared to FAR or REG.

Candidates should assess their strengths and weaknesses when deciding the sequence. For example, tackling the hardest section first (commonly FAR) can be advantageous because it requires more study time and mental energy. Passing FAR early may boost confidence and reduce pressure in later sections.

2. Content Overlap and Cognitive Load

Some CPA exam sections share overlapping concepts. For instance, REG and AUD

both touch on ethics and professional responsibilities, while BEC and FAR involve financial concepts. Candidates who structure their exam order to capitalize on content overlap might reduce study time by reinforcing related materials consecutively.

3. Time Management and Scheduling

The CPA exam allows candidates to schedule each section independently within testing windows. Choosing the order can be influenced by personal schedules, deadlines for certification, and the availability of testing centers. For example, candidates aiming for early licensure might prioritize sections they feel most confident about to secure quick passes.

4. Psychological and Motivational Factors

Starting with a perceived easier section like BEC can provide early wins, fostering motivation. Conversely, some candidates prefer to confront their toughest challenge upfront, alleviating anxiety for subsequent exams.

Popular CPA Exam Orders: Comparative Analysis

Several common strategies emerge when analyzing what order to take the CPA exam, each with its distinct advantages and drawbacks.

Strategy 1: Hardest First – FAR, REG, AUD, BEC

- ****Pros:**** Tackling FAR upfront ensures that the most difficult material is fresh in mind. Passing FAR early reduces overall stress.
- ****Cons:**** This approach can be mentally taxing and may delay initial exam success if FAR preparation is inadequate.

Strategy 2: Easiest First – BEC, AUD, REG, FAR

- ****Pros:**** Early success on BEC can build momentum. The lighter cognitive load of BEC allows testing of exam-taking skills.
- ****Cons:**** Delaying FAR may prolong the overall study timeline and increase pressure towards the end of the 18-month window.

Strategy 3: Balanced Approach – AUD, BEC, REG, FAR

- **Pros:** Alternating between moderate and difficult sections can maintain engagement and prevent burnout.
- **Cons:** May not maximize content overlap benefits or personal strengths.

Detailed Section-by-Section Considerations

Auditing and Attestation (AUD)

AUD requires a solid understanding of auditing standards and procedures. Candidates with auditing experience may find this section less daunting. Placing AUD early can ease the transition from academic study to professional application.

Business Environment and Concepts (BEC)

BEC's inclusion of written communication tasks differentiates it from other sections. Candidates with strong writing skills may benefit from taking BEC early to capitalize on these strengths.

Financial Accounting and Reporting (FAR)

FAR is content-heavy, covering a broad spectrum of accounting principles. Many candidates allocate the most time for FAR preparation. Scheduling FAR first can be beneficial but requires a significant upfront commitment.

Regulation (REG)

REG's focus on tax law and ethics is unique. Candidates with tax experience might prefer to take REG earlier. However, its dense legal content demands thorough review.

Additional Tips for Deciding the CPA Exam Order

- **Leverage Practice Exam Results:** Use diagnostic tests to identify weaker areas, then plan the order to capitalize on strengths or address weaknesses.
- **Consider Exam Retake Policies:** If a section is failed, candidates have

to wait before retaking it. Strategically scheduling easier sections first can secure passing credits while preparing to retake tougher ones.

- ****Balance Study Time with Life Commitments:**** Personal and professional obligations may dictate exam timing, influencing the order logically.
- ****Stay Updated on CPA Exam Changes:**** The exam periodically updates its content and format. Staying informed ensures the chosen order aligns with the latest requirements.

The Impact of Exam Order on CPA Exam Pass Rates

Statistical data from various CPA review courses and candidate surveys indicate that candidates who tackle FAR first have slightly higher overall pass rates. The rationale is that overcoming the most challenging section early reduces cumulative stress and allows for a more relaxed approach to subsequent sections. However, this is not universally applicable; individual preparedness and study habits play a more decisive role.

In contrast, candidates who start with BEC often report increased morale due to an early pass, which can be motivating. Yet, delaying FAR until the end can create a bottleneck if time management becomes an issue.

Final Thoughts on What Order to Take the CPA Exam

Determining what order to take the CPA exam is a nuanced decision that hinges on personal strengths, study habits, and professional circumstances. While industry trends suggest that beginning with the most difficult section, FAR, can optimize success, the best strategy is inherently personal.

A tailored approach, supported by honest self-assessment and realistic scheduling, offers CPA candidates the best chance to navigate the exam's demands effectively. The key lies in balancing strategic planning with flexibility, ensuring that each section receives adequate preparation and that momentum is maintained throughout the certification journey.

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pre-order | **Weblio** In mathematics, especially in order theory, preorders are binary relations that are reflexive and transitive

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backlog | **Weblio** Sales plan data 22 is calculated from order backlog data 20 and sales forecast data 21. 20 21 22 -

engagement | **Weblio** . - an act of breaking off an engagement - EDR a ring that is presented on the

pre-order | **Weblio** In mathematics, especially in order theory, preorders are binary relations that are reflexive and transitive

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