



## Eighteen Test Tips From CPA Exam Candidates

*NASBA polled members of its CPA Exam Candidates Forum to provide some helpful pointers on taking the CPA Exam. Read about some helpful insights that some of the candidates consider to be the best tips for passing the Exam.*

If you're on the journey toward becoming a certified public accountant (CPA), you know (or will find out soon) that this journey is not an easy one. One of the biggest hurdles is completing the CPA Exam. With four sections to pass, each one completely different from the other, many candidates find it overwhelming to know where to start studying or what to do next.

Recently, the National Association of State Boards of Accountancy (NASBA) asked the members of their Facebook Group, CPA Exam Candidates Forum, to give us their insight on what they consider to be the best test tips for conquering the Exam. Here is what they had to say:

Develop a study plan and stick to it. Find someone who will hold you accountable and help cheer you through the process. – *Jill D.*

Make room in your study plan for flexibility. Sickness happens, work happens and some days, your body needs sleep. You need room so that one bad day doesn't create a snowball effect of disaster. – *Kasey S.*

Arguably, the most challenging aspect of the CPA Exam process is your willingness to put forth the time necessary to pass. – *James H.*

Have a break, but don't have a KitKat. Go sleep, don't burn out yourself and come back to the real journey. And yes, study FAR before the rest!! – *Talha S.*

Don't just read the material but seek to understand. Don't try to memorize word per word but do something to help you understand the concept. I often scribbled and drew

something on my textbook to help me understand. Seek to understand, that's my motto. – *Esther W. S.*

Study in the morning. Your mind is totally clear from things that happen during the day and it helps me retain the information. – *Janelle S.*

At the beginning of the process, make a daily schedule that is possible to stick with. Outline whatever review textbook you decide to use and then write your own flashcards on the key and hard-to-understand terms. Practice multiple choice as much as possible, repetition will help. Finally, I always take off the day before my exam to rest my mind. – *Tarver W.*

Prepare for a marathon, not a sprint. The study process is long and tedious, but consistency and discipline are the key to passing each exam the first time through. – *LeAnn A. R.*

If you plan to do them all during the summer, schedule all your exams before you start studying for any of them. That way you can plan out your time. Also, if studying during the summer, treat it like a full-time job with possibly some overtime. I did 8 a.m. to 5 p.m., Monday thru Friday, and some weekend mornings, then worked a part-time job on weekend evenings. – *Timothy W. P.*

Make Three Friends:

1. Someone who understands, advises you and reminds you of the benefit.
2. Someone who's taking the CPA Exam to study with.
3. Someone who has no idea what's going on, but is there for encouragement; sometimes you just need someone to tell you, "You'll do great." – *Obed K. E.*

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# Georgia

## STATE BOARD OF ACCOUNTANCY



### Georgia State Board of Accountancy

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## Artificial Intelligence

This year the annual meeting of the National Association of State Boards of Accountancy (NASBA) was held in Scottsdale, Arizona. The Georgia State Board of Accountancy heard a lot of information about Artificial Intelligence and Robotics and how drastically it is changing the Accounting profession. There are several articles on how CPAs are getting ready for the revolution and that it is going to put us out of work.

After the meeting, my wife and I went to Old Town Scottsdale. We entered one of the larger stores and found several items that we wanted to purchase. We took them to the counter and I noticed something different. They did not have any cash registers. They had a Moore Portable Receipt Invoice Register. I have not seen one of these in years. Years ago, they were widely used in clothing stores and jewelry stores and then I remember them being used at auto repair shops. They had four of these machines at each side of the counter.

The clerk wrote the item number on the receipt in the item column and then a description in the middle column and in the amount column he wrote the amount. He then totaled the items and made a sales tax computation and then wrote a grand total. He told us how much we owed, and we paid. Then he pushed the lever forward and the two-part receipt came out of the top of the machine and two pegs snapped into place on the next receipt to hold it in place. He gave us the top copy and hung the bottom copy on a nail. I thought I must share this information with my younger staff. For you see, some CPA in Scottsdale must be computing his sales, his sales tax, tracking his inventory and recording all this into his general ledger. I am not sure that the robots with their Artificial Intelligence would be able to handle this and if we abandon our roots in our education process and do not teach how to do accounting work by hand small businesses will be the big loser.



Moore Portable Receipt Invoice Register

Large business employs 38 percent of private sector workforce and small business employs 53 percent. In fact, over 99 percent of employing organizations are small businesses, and more than 95 percent of these businesses have fewer than 10 employees. Let us the CPA community not forget these businesses. They don't need a robot they need a trusted professional CPA.

Sincerely,  
 Craig F. Smith, CPA



### CPA Exam Scoring

Your score for each section of the CPA Exam is reported on a scale that ranges from 0 to 99. To pass a section, you must score a minimum of 75. Your total reported score does not represent a percentage correct, nor can you interpret it as such. Scores are not curved.

Your total score in the AUD, FAR, and REG sections is a weighted combination of scaled scores from multiple-choice questions (MCQs) and task-based simulations (TBSs).

For the BEC section, your total score is a weighted combination of the scaled scores from the MCQs, TBSs, and written communication tasks.

Item type	AUD	BEC	FAR	REG
Multiple-choice questions (MCQs)	50%	50%	50%	50%
Task-based simulations (TBSs)	50%	35%	50%	50%
Written communication tasks	n/a	15%	n/a	n/a

Scaled scores on the MCQ and TBS portions of the Exam are calculated using formulas that take into account factors such as whether the question was answered correctly and the relative difficulty of each question. For MCQs only, the Exam uses a multistage adaptive test delivery model (see testlet selection graphic). Your first testlet will be given at a level of moderate difficulty. The next testlet will be the same level or slightly more difficult based on your performance. More information on the use of multistage adaptive questions may be found in the [scoring FAQs](#).

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### Eighteen Test Tips From CPA Exam Candidates (Continued from page 1)

Don't study without direction. You need to have a timeline for all the topics you need to accomplish before your scheduled exam dates. Never skip the topic without understanding the full concept. – *Roger C. O.*

The big challenge in the CPA Exam is how to manage your time through the examination process. I got stuck two times in the last simulations. – *Sultan A.*

Do a practice run to the exam center the week before the exam at the same time and day of the week you will be going. When I did that, I realized the exam center was farther than I thought, which would have freaked me out on the day of the exam. – *Penny H.*

Read questions very carefully. Don't graze over the word "not"... a common mistake I've made especially in AUD. – *Chris H.*

Focus on understanding why you got an answer wrong.

Sometimes in understanding what you did wrong, you understand where you had a gap in your thinking. – *Shefali B.*

Take BEC last because the written communication section can test topics from other sections. – *Troy P.*

Utilize MCQ reviews (progress tests), every day. – *Jennifer L.*

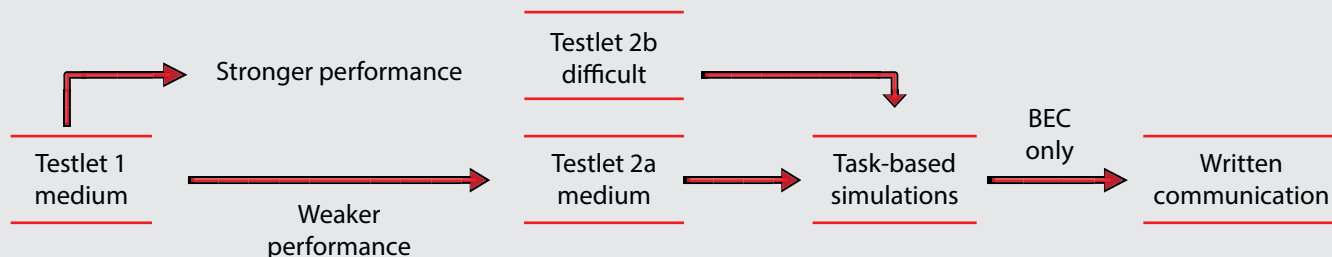
Write things down in your own words. Even if you don't review it, it helps you to remember when you write it down. Also, practice multiple choice questions over and over, and read why the wrong answers are wrong, not just why the correct answer is correct. – *Julie T.*

If you are not a member of the CPA Exam Candidates Forum, consider joining today! You'll receive messages straight from NASBA, encouragement, words of advice, test tips, and have your CPA Exam-related questions answered by members who live around the world.



### CPA Exam Scoring (Continued from page 3)

#### Testlet Selection



#### Steps in Computing Your Score

##### AUD, FAR and REG Sections

Correct and incorrect answers to TBSs

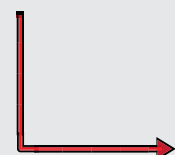


TBSs scaled score

Correct and incorrect answers to MCQs



MCQs scaled score



Aggregate score with policy weights applied



Reported Score (0-99)

##### BEC Section

Written communication answers



Written communication scaled score

Correct and incorrect answers to MCQs

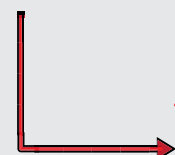


MCQs scaled score

Correct and incorrect answers to TBSs



TBSs scaled score



Aggregate score with policy weights applied



Reported Score (0-99)

To learn more about CPA Exam scoring, please read the scoring FAQs found on the [AICPA website](https://www.aicpa.org). To find out when you can expect to get your scores, view the score release dates at <https://www.aicpa.org/becomeacpa/cpaexam/psychometricsandscoreing/test-windows-score-release.html>. Pass rates for each section of the Exam are announced quarterly.

When you fail an Exam section, you'll receive a Candidate Performance Report that assesses your performance on that specific section. For additional information, visit the [aicpa website](https://www.aicpa.org/becomeacpa/cpaexam/psychometricsandscoreing.html) at <https://www.aicpa.org/becomeacpa/cpaexam/psychometricsandscoreing.html>.

# Georgia

## STATE BOARD OF ACCOUNTANCY



Georgia State Board of Accountancy and Staff

### Board Member Highlights



#### **Board Member Mike Mixon, CPA**

Michael E. Mixon (Mike) is a Certified Public Accountant and is the managing partner of Mixon, Mixon, Brown & Tench LLC. Mike and his family have made their home in the Habersham County area for over 20 years. He is a native of Vidalia, Georgia. He was employed at the corporate headquarters of a major food retailer located in Birmingham, Alabama prior to his entering the accounting field. Mike earned his Bachelors of Business Administration from Georgia Southern (College) University in 1984, where he majored in Accounting and Management. Mike currently serves as a member of the State Board of Accountancy, as well as, NASBA's ALD/CPAverify sub-committee. Mike is a member of the board of directors of SBT Bancorp, Southern Bank & Trust in which he is also a founding member. Mike is also a founding board member of the Habersham Little League and was a charter member of River Point Church. In addition, he has served and held various positions in the following organizations: America Institute of Certified Public Accountants (AICPA), Clarkesville Kiwanis Club, Circle of Hope, United Way, Habersham Archway Partnership, Habersham Central High School Council, Clarkesville Elementary School PTA, Georgia Society of CPAs, Habersham Citizens for Better Schools ELOST and the Mountain Laurel Festival. Mike is married to his wife Nancy, and they have two children and two grandchildren. His hobbies include watching college football, boating and playing golf.

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# Georgia

## STATE BOARD OF ACCOUNTANCY



### Board Member Highlights (Continued from page 5)



#### Board Member Clay Huffman, CPA

Clay was raised in Martinez, Georgia before attending the University of Georgia, where he graduated with a Bachelor of Business Administration and Master of Accountancy. After graduating in 2007, he started his career with KPMG in the audit practice of their Atlanta office. In 2012, Clay joined Frazier & Deeter where he is a Senior Manager in the audit department serving privately held middle market companies throughout Georgia and the southeastern United States. He was appointed to the Georgia State Board of Accountancy in 2015 and currently serves as Vice Chair. Clay is a member of the America Institute of Certified Public Accountants (AICPA) and the Georgia Society of CPAs, where he serves on Leadership Council. He also serves as Chairman of the University of Georgia's Terry College of Business Young Alumni Board and is an alumni of LEAD Atlanta. Clay and his wife, Andrea, live in Atlanta, Georgia. Andrea is a Physician Assistant in Emory's Winship Cancer Institute. Clay and Andrea are members of Peachtree Road United Methodist Church where Clay serves on the Finance Committee. When Clay is not working, he enjoys attending UGA sporting events with friends and family, traveling and playing golf.



#### Board Member, Craig F. Smith, CPA

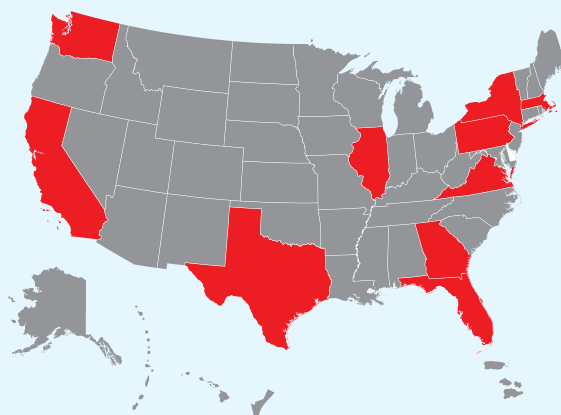
Craig was raised in Hall County and graduated from North Hall High School. He served as a sergeant in the United States Army. He graduated from North Georgia College with a dual degree in Accounting and Finance. He started his career with a CPA firm in Gainesville and later moved to Cumming. He started his own practice in 1990 and the firm is now 28 years old and has 12 staff members. Craig is a member of the America Institute of Certified Public Accountants and the Georgia Society of CPAs. He serves on the National Association of State Boards of Accountancy CBT Administration Committee that Promotes effective and efficient administration and operation of the Uniform CPA Examination. He is a member of the First Baptist Church in Gainesville. He is married to Lola Smith, an IV pharmacist at Northeast Georgia Medical Center. He has two sons who are currently at the University of Georgia. His older son Warren has passed all 4 parts of the CPA exam and is in his final year of Law School. His younger son Alexander has passed his first part of the CPA exam and is in the Master of Accountancy program at UGA. Both will graduate in May. Craig enjoys playing golf, running and traveling.



#### Board Member, James P. Martin

James was born in 1933 in Athens, Georgia. He served three years in the United States Army. He graduated from the University of Georgia with a degree in Journalism. He received his Juris of Doctor Law Degree from Woodrow Wilson College of Law. He served four years as editor of TRUX magazine, the voice of the Georgia Motor Trucking Association. He joined the Georgia Society of CPAs as executive director in May 1965. He currently serves as the Public Member of the State Board of Accountancy. He is married to Carolyn Grizzard and they have four children and eight grandchildren. He serves on the Torch Board of Directors, Hart Support Group Board, and the Imagination Library of Hart County Board.

#### Top Jurisdictions most CPA Exam sections taken



#### Number of Sections Taken

*In ranking order*

1. California – 31,695
2. New York – 30,123
3. Texas – 15,533
4. Illinois – 11,987
5. Pennsylvania – 8,029
6. Virginia – 7,813
7. Florida – 7,410
8. Massachusetts – 7,148
9. Georgia – 7,104
10. Washington – 6,840

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