

CPA Exam Study Plan

A structured 20-week guide to preparing for all six sections of the Uniform CPA Examination.

How to Use This Plan

This study plan provides a realistic timeline for passing all six CPA exam sections. It assumes 15-20 hours of study per week — roughly 2-3 hours on weekdays and longer weekend sessions.

Adapt the schedule to your strengths. If you have a strong audit background, you might move through AUD faster and spend more time on FAR. If tax is your specialty, compress REG and TCP and reallocate those weeks elsewhere.

The key principles:

- **Study actively, not passively.** Reading notes is not studying. Answering questions, explaining concepts aloud, and working problems from scratch — that is studying.
- **Don't aim for perfection.** You need a 75 to pass, not a 99. Know the high-weight topics cold. Know the low-weight topics well enough to eliminate wrong answers.
- **Take each section as soon as you're ready.** Don't wait until you've studied all six. Pass them one or two at a time.

Section Order Recommendations

There is no single correct order, but some sequences work better than others.

Recommended: FAR First

Most candidates start with Financial Accounting and Reporting (FAR) because it is the broadest and most conceptually dense section. FAR content overlaps with AUD (understanding financial statements) and BAR (financial analysis and consolidations), so studying it first builds a foundation for later sections.

Suggested sequence: FAR → AUD → REG → BAR → ISC → TCP

Alternative: Start with Your Strongest Section

If you already have deep experience in one area, start there. An early win builds confidence and locks in credit before the 30-month expiration clock runs out.

Alternative: Pair Related Sections

Study sections with overlapping content back-to-back to reinforce concepts:

- **FAR + BAR** — financial reporting, consolidations, government accounting
- **AUD + ISC** — controls, IT general controls, SOC reports
- **REG + TCP** — tax law, entity taxation, individual planning

Time Allocation by Section

Not all sections require the same effort. This table reflects estimated study hours based on content volume and difficulty.

Section	Est. Hours	Difficulty	Notes
FAR	120-150	High	Broadest section; government and NFP accounting add volume
AUD	80-100	Medium-High	Conceptual; requires understanding audit procedures deeply
REG	100-120	Medium-High	Tax law is detail-heavy; business law is memorization
BAR	80-100	Medium	Financial analysis, valuation, and government reporting
ISC	60-80	Medium	IT concepts, security frameworks, SOC reports
TCP	70-90	Medium	Individual tax planning, trusts, international provisions
Total	510-640		Over 20 weeks at 15-20 hrs/week

Study Approach

Phase 1: Learn the Material

For each section, work through lessons topic by topic. After each lesson:

1. **Take the topic quiz immediately.** Don't wait — test yourself while the material is fresh.
2. **Review every wrong answer.** Read the full explanation. Understand why the correct answer is correct and why your choice was wrong.
3. **Flag weak topics.** If you scored below 70% on a quiz, mark that topic for a second pass.

Phase 2: Reinforce with Spaced Repetition

After finishing all lessons in a section, cycle back to your flagged topics. The goal is to revisit weak areas 2-3 days after your first pass, then again a week later.

A simple approach:

- **Day 1:** Study a topic and take the quiz
- **Day 3:** Review flagged questions from Day 1
- **Day 7:** Take the quiz again; if above 80%, move on
- **Day 14:** Final review of persistent weak spots

Phase 3: Practice Exams

In the final week before your scheduled exam, shift entirely to timed practice exams.

- Take at least 2-3 full-length practice exams under timed conditions.
- Simulate the real environment: no notes, no phone, strict time limit.
- After each practice exam, review every question — not just the ones you got wrong.
- Track your scores. If you are consistently scoring 75+ on practice exams, you are ready.

When to Move On

Don't get stuck on one topic. If you've studied it twice and scored above 70%, move on to the next topic. Marginal gains on one topic come at the cost of zero progress on others.

The test is pass/fail at 75. Spending 10 extra hours to go from 80% to 90% on one topic is almost always worse than spending those hours on a topic where you are at 50%.

Sample 20-Week Schedule

This schedule covers all six sections in pairs, with each pair studied for approximately 6-7 weeks. Adjust based on your personal pace.

Weeks 1-7: FAR + AUD

Week	FAR Focus	AUD Focus
1	Financial statements, revenue	Ethics, independence, planning
2	Inventory, fixed assets, intangibles	Risk assessment, internal controls
3	Leases, bonds, equity	Audit evidence, sampling
4	Income tax, government accounting	Reports, modifications, going concern
5	NFP, consolidations, fair value	Review, compilation, attestation
6	Contingencies, subsequent events	Quality management, gov auditing
7	FAR practice exams	AUD practice exams

Weeks 8-13: REG + BAR

Week	REG Focus	BAR Focus
8	Circular 230, contracts, agency	Financial analysis, ratio analysis
9	Business structures, entity choice	Valuation, capital structure
10	Individual tax, filing status, credits	Derivatives, hedging, consolidations
11	Property transactions, 1031 exchanges	Government reporting, fund types
12	C/S corps, partnerships, tax-exempt	Interfund transactions, reconciliation
13	REG practice exams	BAR practice exams

Weeks 14-20: ISC + TCP

Week	ISC Focus	TCP Focus
14	IT infrastructure, ERP, data mgmt	Individual planning, AMT, NII tax
15	Security frameworks, threat landscape	Passive activities, at-risk rules
16	Privacy, encryption, access controls	Wealth transfer, gift/estate tax
17	SOC engagements, testing, reporting	Retirement plans, international tax
18	ISC comprehensive review	Trusts, capital structure, 1031
19	ISC practice exams	TCP comprehensive review
20	Buffer / retake prep	TCP practice exams

Buffer Time

Week 20 is intentionally light. Use it to:

- Retake any practice exams where you scored below 75
- Review your weakest topics one final time

- Rest before your scheduled exam dates

Exam Day Tips

Before the Exam

- **Confirm your NTS.** Make sure your Notice to Schedule is valid and your appointment is confirmed at your Prometric testing center.
- **Know the location.** Drive to the testing center in advance if possible. Know where to park, how long it takes to get there, and where the entrance is.
- **Bring two forms of ID.** Your primary ID (driver's license or passport) and a secondary ID with your name and signature. The name must match your NTS exactly.
- **Stop studying 24 hours before.** Last-minute cramming creates anxiety and rarely changes outcomes. Review your study frameworks one final time, then close the books.

During the Exam

- **Read every question fully.** Don't skim. Many CPA questions have qualifiers like "except," "least likely," or "most appropriate" that change the correct answer.
- **Flag and move on.** If a question takes more than 90 seconds and you're stuck, flag it and move on. Come back after completing the rest of the testlet. A fresh perspective often helps.
- **Pace yourself.** The CPA exam gives you 4 hours per section. That is roughly 2 minutes per multiple-choice question and longer for task-based simulations. Check the clock at the halfway point.
- **Don't change answers without a reason.** Research consistently shows that first instincts are more often correct. Only change an answer if you identify a specific reason your first choice was wrong.
- **Use the scratch paper.** Write down key formulas, mnemonics, or framework structures at the start of the exam while they are fresh in your mind. This is sometimes called a "brain dump."

After the Exam

- **Scores are released on a rolling basis.** Check the AICPA score release timeline for your testing window.

- **If you don't pass, analyze your score report.** The diagnostic report tells you which areas were weaker and stronger. Focus your restudy on the weak areas — you don't need to start from scratch.
 - **Keep going.** Most CPA candidates don't pass every section on the first attempt. A failed section is not a failure — it's a data point that tells you exactly where to focus next.
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This study plan is provided by Slayer CPA. For 96 lessons, 1,275+ practice questions, timed exams, and downloadable study frameworks across all six CPA sections, visit slayercpa.com.