

Passing Standard: 75 on a 0-99 psychometrically scaled score (Not a percentage)

Format & Timing: 4 Sections: 3 Core (AUD, FAR, REG) + 1 Discipline Choice (BAR, ISC, TCP). 4 hours per section. (Prometric)

Testing Windows: Continuous testing year-round (Discipline sections tested during first month of each quarter)

1. OFFICIAL 2026 BLUEPRINT DOMAINS & WEIGHTINGS**FAR - Financial Accounting and Reporting****4 Hours | 50 MCQs + 7 Task-Based Simulations (**

Conceptual Framework, Standard-Setting & Financial Reporting (5-15%); Select Financial Statement Accounts (Assets, Liabilities, Equity) (30-40%); Select Transactions (Revenue, Leases, Taxes, EPS, Cash Flows) (25-35%); State and Local Governments (GASB) (5-15%)

AUD - Auditing and Attestation**4 Hours | 78 MCQs + 7 Task-Based Simulations (**

Ethics, Professional Responsibilities & General Principles (15-25%); Assessing Risk and Developing a Planned Response (25-35%); Performing Further Procedures and Obtaining Evidence (30-40%); Forming Conclusions and Reporting (10-20%)

REG - Taxation and Regulation**4 Hours | 72 MCQs + 8 Task-Based Simulations (**

Ethics, Professional Responsibilities & Federal Tax Procedures (10-20%); Business Law (Contracts, UCC, Agency, Debtor-Creditor) (10-20%); Federal Taxation of Property Transactions (Basis, Realization) (12-22%); Federal Taxation of Individuals (Income, Deductions, Credits) (22-32%); Federal Taxation of Entities

BAR - Business Analysis and Reporting (Discipline)**4 Hours | 50 MCQs + 7 Task-Based Simulations (**

Business Analysis (Financial Operations, Variance, Capital Structure) (40-50%); Technical Accounting and Reporting (Revenue, Leases, Derivatives) (35-45%); State and Local Governments (Advanced GASB & Leases) (10-20%)

ISC - Information Systems and Controls (Discipline)**4 Hours | 82 MCQs + 6 Task-Based Simulations (**

Information Systems and Data Management (35-45%); Security, Confidentiality, and Availability (SOC, NIST, COSO) (35-45%); SOC Engagements (SOC 1, SOC 2, SOC 3 Trust Services Criteria) (15-25%)

TCP - Tax Compliance and Planning (Discipline)**4 Hours | 68 MCQs + 7 Task-Based Simulations (**

Individual Tax Compliance and Planning (30-40%); Entity Tax Compliance and Planning (Formations, Liquidations) (30-40%); Entity Tax Special Topics (Multi-Jurisdictional, International) (15-25%); Property Transactions Planning (10-20%)

2. PRIMARY STATUTORY & REGULATORY AUTHORITIES TESTED*** FASB Accounting Standards Codification (ASC) - ASC 606 (Revenue), ASC 842 (Leases), ASC 326 (C**

Primary source of authoritative GAAP for nongovernmental entities

*** AICPA Professional Standards & AU-C Sections - AU-C 200 (Objectives), AU-C 315 (Risk Assessmen**

US Auditing Standards clarified by the Auditing Standards Board (ASB)

*** Internal Revenue Code (IRC) & Treasury Regulations - IRC Sec. 199A (QBI), Sec. 179 (Expensing)**

Statutory basis for federal taxation under Title 26 of US Code

*** Treasury Department Circular 230 (31 CFR Part 10) - Subpart B (Sec. 10.20-Sec. 10.38): Duties**

Regulations governing practice before the Internal Revenue Service

3. EXAMINER TRAPS & HIGH-YIELD PASS STRATEGY

Key Challenge: Massive breadth across 4 four-hour exams, complex computational Task-Based Simulations (TBS) with multi-tab exhibits, and evolving tax regulations (OBBBA / TCJA).