

Research your way to success on the CPA Exam

By Seth Levine, CPA

Director of Quality Assurance, Becker CPA Review



Online research is now routine in a variety of business functions. So it's no surprise that today's entry-level accountants research accounting issues they encounter. To ensure new CPAs have all of the skills they need, online research is now a tested skill on the CPA exam.

The Uniform CPA Examination consists of multiple-choice questions and condensed case studies called simulations. Simulations account for 30% of a candidate's overall exam grade, and each simulation typically includes a research skills component.

You will conduct research using given excerpts of financial

accounting, auditing, or taxation databases (FASB's Original Pronouncements and Current Text, AICPA's Statements on Auditing Standards, and the federal tax code). The databases include all the excerpts necessary to complete the simulation research function.

It's highly recommended that you review the exam tutorial and sample tests at <http://www.cpa-exam.org>. Exact requirements of each section's research functions differ slightly. Be sure you're completely familiar with each section's specifics. It's not enough to "try it once."

Common research function features are:

History button Use this to view a list of up to 20 previous page visits, in reverse order. (A 'Back' button is not available.)

Copy/paste In the Authoritative Literature part of the exam, you can highlight, copy/paste only a block of text (NOT separate lines or words) at a time. Only the copy/paste icon in the Authoritative Literature window will copy/paste highlighted text.

Search You must scroll down to view all search results; misspelled words will not receive any results. Advanced search capabilities are also available.

30% of your exam grade is too much to risk by not being as skilled as you can be on all of the components of these new simulations. Becker CPA Review offers the most exam-like software available, containing over 30 full-length simulations, to help you improve your research skills and pass the CPA exam. For more information, please visit beckerCPA.com or call 1-800-868-3900.