

CPA Exam

STUDY GUIDE & PRACTICE QUESTIONS 2025-2026

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BRIEF OVERVIEW OF THE EXAM



DETAILED CONTENT REVIEW



TEST - TAKING STRATEGIES



FULL- LENGTH PRACTICE TESTS

CPA Practice Test 1 2025-2026

Full-Length Practice Test 1

Section 1: Auditing & Information Systems (AU001)

Introduction: This section assesses knowledge of auditing procedures, generally accepted auditing standards (GAAS), internal controls, professional responsibilities, and reporting. The questions below reflect realistic exam content for CPA candidates.

1. What is the primary purpose of an audit?

- A. To detect fraud
- B. To assess internal controls
- C. To provide assurance on financial statements
- D. To prepare tax returns

Answer: C

Explanation: The main objective of an audit is to express an opinion on whether the financial statements are presented fairly in accordance with the applicable framework.

2. Who is responsible for the financial statements?

- A. The auditor
- B. The audit committee
- C. Management
- D. Internal audit

Answer: C

Overview CPA 2025-2026

Overview of the exam :

The CertifiedPublic Accountant (CPA) certification evaluates a candidate's expertise in financial accounting, auditing, tax, business law, and business ethics. It is essential for accounting professionals aiming to provide expert consulting and ensure compliance, ethical standards, and financial integrity.

This CPA 2025-2026 study guide includes:

- Comprehensive content review of all six exam domains
- Over 2000+ practice questions with explanations
- Legal, tax, and ethics frameworks thoroughly explained
- Step-by-step walkthroughs for calculations and scenarios
- Practice exam questions and model answers

...and practical applications



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**200
QUESTIONS**

Cpa Study Guide Book

Judd E. Hollander



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Examination Review Patrick R. Delaney, 2001 **Pocket Study Guide Certified-public-accountant** Chan Lee, 2016-03-17
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