

# CPA Exam

## STUDY GUIDE & PRACTICE QUESTIONS 2025-2026

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**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 reporting, auditing, tax, and business law. 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**

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**Irvin N. Gleim, Patrick R. Delaney**



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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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interpretation of dreams isn't a one size fits all scenario it's intuitive personal and deeply insightful analyzing these dog dreams might help shed light on aspects of your friendships or family dynamics that need attention

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chased by a dog means you feel burdened and if it is violent you re probably scared of the unknown

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anyone who loves dogs attributes to a furry friend the loyalty of a dog

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