

CPA Practice Test Questions and Answers

1. What does CPA stand for in accounting?

- A) Certified Professional Accountant
- B) Certified Public Accountant
- C) Certified Practical Accountant
- D) Corporate Public Accountant

2. Which organization administers the CPA Exam in the United States?

- A) Institute of Internal Auditors (IIA)
- B) American Institute of CPAs (AICPA)
- C) Financial Accounting Standards Board (FASB)
- D) Securities and Exchange Commission (SEC)

3. How many sections does the CPA Exam contain?

- A) 3 sections
- B) 4 sections
- C) 5 sections
- D) 6 sections

4. Which CPA Exam section focuses on financial accounting and reporting?

- A) Auditing and Attestation (AUD)
- B) Business Environment and Concepts (BEC)
- C) Financial Accounting and Reporting (FAR)
- D) Regulation (REG)

Answers: 1-B 2-B 3-B 4-C

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