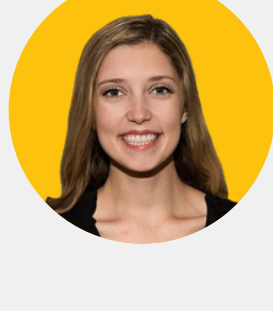


# Becker CPA Exam sample questions



One of the most important techniques to use when studying for the CPA Exam is to complete practice questions. Practice test questions are similar in content and format to those that will appear on the CPA Exam. Reviewing these types of questions will help you not only test your knowledge of the material, but will also help you get comfortable with the style of questions you'll see on the exam. This will help reduce stress on test day, as you'll know what to expect beforehand. Becker's CPA Exam review includes [thousands of multiple choice questions](#) that familiarize you with exam material so that you can test your knowledge and hone in on any areas that need improvement.

**Becker student and Watt Sells award winner Kara Killingsworth found Becker's MCQs to be instrumental in her exam success:**



"The most helpful part of the Becker products was the immense amount of practice questions included. Once I would go through the practice questions and exams, I was able to gauge which areas I was weakest in and could go back to lectures or complete more questions in those areas. The questions really allowed me to put my knowledge to the test and feel prepared on exam day."

As multiple choice questions will be a big part of your CPA Exam, Becker has put together a few review questions and answers from each of the four exam sections to help you gauge your understanding of exam topics! See if you can figure them out:

## AUD

**Unit title: Accounting and review service engagements, interim reviews and ethics and professional responsibilities**

**Q:** Which of the following services provides the least assurance regarding the fairness of financial statements?

- Review
- Attestation
- Compilation

**Unit title: Performing further procedures, forming conclusions and communications**

**Q:** Fill in the blank! The date of the management representation letter should coincide with the date of the \_\_\_\_\_.

## FAR

**Unit title: EPS, cash flows, and NFP accounting**

**Q:** Fill in the blank! At what value should a nongovernmental not-for-profit organization record shares of stock when received? Fair value \_\_\_\_\_.

**Unit title: Investments, business combinations and goodwill**

**Q:** Which of the following is not an example of a variable interest in an entity?

- Accounts payable
- An explicit guarantee of the entity's debt

**Unit title: Financial reporting and disclosures**

**Q:** Which of the following is the annual report that is filed with the U.S. SEC?

- Form 10-Q
- Form 8-K
- Form S-1
- Form 10-K

## BEC

**Unit title: Operations management: planning techniques**

**Q:** The term that best refers to past costs that have been incurred and are not relevant to any future decisions is:

- Discretionary costs
- Sunk costs
- Full absorption costs

**Unit title: Process management and information technology**

**Q:** Review of the audit log is an example of which of the following types of security control?

- Corrective
- Detective
- Governance
- Preventive

## REG

**Unit title: Other entity taxation, professional responsibilities, and federal tax procedures (V3.7)**

**Q:** The charitable contribution deduction on an estate's fiduciary income tax return is allowable only if the decedent's will specifically provides for the contribution.

- True
- False

**Unit title: Business Law**

**Q:** Which of the following items is a capital asset?

- Depreciable business property
- An automobile for personal use
- Accounts receivable for inventory sold
- Real property used in a trade or business

**Unit title: Corporate taxation**

**Q:** Which of the following credits is a combination of several tax credits to provide uniform rules for the current and carryback-carryover years?

- General business credit
- Minimum tax credit
- Work opportunity tax credit

We hope you enjoyed Becker's handpicked MCQs to help give you an idea of some of the topics covered on the CPA Exam. Check out Becker's CPA Exam review - it offers thousands of MCQ's and other powerful practice tools to help you succeed on exam day.

[Explore all of Becker's CPA Exam review offerings >](#)

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