

# **CPA Exam Secrets Study Guide: CPA Test Review** for the Certified Public Accountant Exam

CPA Exam Secrets Test Prep Team

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## CPA Exam Secrets Study Guide: CPA Test Review for the Certified Public Accountant Exam

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**CPA Exam Secrets Study Guide: CPA Test Review for the Certified Public Accountant Exam CPA**Exam Secrets Test Prep Team

### Get the test prep help you need to be successful on the CPA test.

The CPA Exam is extremely challenging and thorough test preparation is essential for success. *CPA Exam Secrets Study Guide* is the ideal prep solution for anyone who wants to pass the CPA Exam.

### CPA Exam Secrets Study Guide includes:

- A detailed and thorough overview of the Certified Public Accountant Exam
- An examination of auditing and attestation
- A guide to financial accounting and reporting
- An in-depth look at regulation
- A breakdown of business environment and concepts

It's filled with the critical information you'll need in order to do well on the test: the concepts, procedures, principles, and vocabulary that the American Institute of Certified Public Accountants (AICPA) expects you to have mastered before sitting for the exam.

### The Auditing and Attestation section covers:

- Audit planning
- GAAS
- Errors, fraud, illegal acts, and defalcation
- Risk of material misstatement
- Misleading financial statements
- Important terms

### The Financial Accounting and Reporting section covers:

- SEC
- Inventory
- Debt
- Capital lease
- Governmental accounting
- Nonprofit organizations
- Dividend

### The Regulation section covers:

- Code of professional conduct
- Contracts
- Deductions

- Individual income tax
- S corporation
- AETs for corporations

### The Business Environment and Concepts section covers:

- Shareholders, board of directors, and officers of corporations
- Cash and liquidity management
- General controls, operating controls, and changes and developments over programs and system
- Strategy development
- Price floors
- Inflation

These sections are full of specific and detailed information that will be key to passing the CPA Exam. Concepts and principles aren't simply named or described in passing, but are explained in detail. The guide is laid out in a logical and organized fashion so that one section naturally flows from the one preceding it. Because it's written with an eye for both technical accuracy and accessibility, you will not have to worry about getting lost in dense academic language.



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