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In question 9, the discount rate has been ignored because we do not take into account the time value of money while computing simple payback period.

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CPA Exam Structure. Before we can really talk about how the exam is scored, we need to understand the overall structure of the exam. I'll go over a simplified version of the structure here because I wrote an entire post on how the CPA exam is structured already.. You probably already know that the full Uniform CPA Examination is split up into four main parts: AUD, BEC, FAR, and REG.

How is the CPA Exam Scored and Weighted? Scoring Explained!

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