CPA
AUSTRALIA
POCKET GUIDE

2026 – 2027

ENGLISH EDITION

EDOOEXAMGUIDE

Study smarter. Perform with confidence.

The exam-execution half of the full Exam Guide, condensed to what you need in the last weeks before the paper.

DEVELOPED BY
EdooSmart Academic Department

EdooSmart®

01 The Exam

Every CPA Australia subject runs over one semester and is assessed entirely by the final exam. Know the rules of the room before you plan how to work it.

DURATION
195 min
Computer-based

PASS MARK
540
Scale 100 to 900

MATERIALS
Open book
Most subjects

APPOINTMENT
225 min
Incl. check-in

What 540 means

The scale runs from 100 to 900. It is not a percentage, and CPA Australia will not convert it into one, because the scale adjusts for how hard your exam version was. The mark is set per subject by a panel of CPAs.

Two delivery modes

A physical test centre, or online proctoring through OnVUE. The content is identical; only the setup differs. OnVUE places strict security requirements on your home workspace, so test it before the day. The exception: Singapore Taxation is paper-based, sat once a year, and closed-book.

OPEN BOOK IS NOT OPEN SEASON

With 1 to 1.5 minutes per MCQ there is no time to read the Study Guide. Your materials are for finding what you already know.

02 Time Budget

Time is your most finite resource, and mark allocation is your only reliable compass. A question worth one mark should not occupy more than 1.5 minutes.

QUESTION TYPE	TIME
Standard MCQs	1 – 1.5 minutes
Scenario MCQs	2 – 3 minutes
Short ERQs	8 – 12 minutes
Long case ERQs	15 – 20+ minutes

TACTICAL FOCUS FOR EACH

- **Standard MCQs.** High-speed retrieval using the Personalised Index.
- **Scenario MCQs.** Skim the questions first, then read the case for specific data.
- **Short ERQs.** Bullet points and direct answers. No fluff.
- **Long case ERQs.** Structured headings. Prioritise the multi-mark sections.

15 SECONDS

The 15-second index rule

During revision, practise looking up any term in your Personalised Index within 15 seconds. If you cannot find it, the index needs a clearer keyword.

03 Pacing Checkpoints

Do not wait until the 180-minute mark to discover you are behind. Set checkpoints and hold yourself to them.



60 **Roughly half the MCQs done**

If you are under 40%, speed up now rather than later.

120 **All MCQs finalised**

Enter the ERQ section with at least 75 minutes in hand.

180 **The buffer: last 15 minutes**

Revisit flagged questions and check that no numerical field is left blank.

The paused break

One five-minute break is available via the Pause Exam function. The clock stops while you are paused, in the test centre and on OnVUE alike. Use it to reset if you need to, not as extra working time.

These checkpoints are EdooSmart pacing guides based on our trainers' experience, not CPA Australia rules.

04 MCQ Tactics

Multiple-choice questions reward speed and discipline. Four habits do most of the work.

1. **Read the stem first**

   In long vignettes, read the actual question at the bottom before the scenario. This tells your brain what information is signal and what is noise.

2. **Process of elimination**

   Cross out distractors immediately: options that are true statements in themselves but irrelevant to the specific question asked.

3. **The 50/50 guess**

   If you are stuck, eliminate two obviously wrong options and choose between what is left. A 50% chance of a mark is better than a 0% chance from an empty answer.

4. **Avoid over-reading**

   Most MCQs are straightforward. If your Smart Notes practice has taught you a concept, trust your first instinct rather than second-guessing it into a wrong answer.

> **Flag, do not linger**
>
> Every minute spent over-reading one MCQ is a minute removed from an ERQ where marks are easier to bank. Flag it, move on, come back with the buffer.

05 ERQ Tactics

Extended response questions are where candidates lose time. Write for the marker: bullet points, direct answers, no build-up.

Obey the directive word

Pay extreme attention to the verb. It defines the shape a full-mark answer has to take.

Evaluate	Requires pros and cons.
Calculate	Requires a number.
Identify	Requires only a list.

Bullet points are your friend

Markers prefer concise, numbered points they can tick off quickly. Avoid walls of text, and put the answer before the reasoning.

SHOW YOUR WORKINGS

In numerical ERQs, set out every step in the worksheet provided. Markers award marks for method, so a wrong final number with visible, correct logic still scores. A bare wrong answer scores nothing.

FOR CASE-BASED SUBJECTS

In GSL and SMA cases, use your Mindmaps to see how a change in one module's topic affects another — for example how the internal environment feeds product development. That big-picture view prevents a narrow, incorrect answer.

06 Composure & Pitfalls

The flag-and-forget rule

If a question takes more than two minutes and you are not making progress, flag it and move on. Banking the easier points first builds the confidence you need to return and tackle the wall later.

The 10-second reset

If panic rises, close your eyes, take one deep breath, and remind yourself: "I have 195 minutes. This is just one question. One mark at a time."

FIVE PITFALLS, FIVE FIXES

PITFALL	FIX
Inconsistent schedule	Treat every session as a non-negotiable commitment.
Overloaded semester	One subject per semester unless you have substantial free time.
Passive study	Pair every reading task with an active one.
Delayed practice	Apply knowledge right after each module.
Unaligned resources	Official CPA materials and EdooSmart resources only.

07 Your Toolkit

Five resources, one system: the plan to organise, notes to retrieve, the bank to drill, mindmaps to connect, the index to navigate.

01 **Study Plan & SMART Checklist**
The hub. Tick off what is done and note what to revisit.

02 **Smart Notes**
Always write out your answers in full before checking the solutions.

03 **Practice Question Bank**
Drill under exam time conditions, mapped to the official syllabus.

04 **Mindmaps**
Annotate or redraw them to cement the links between modules.

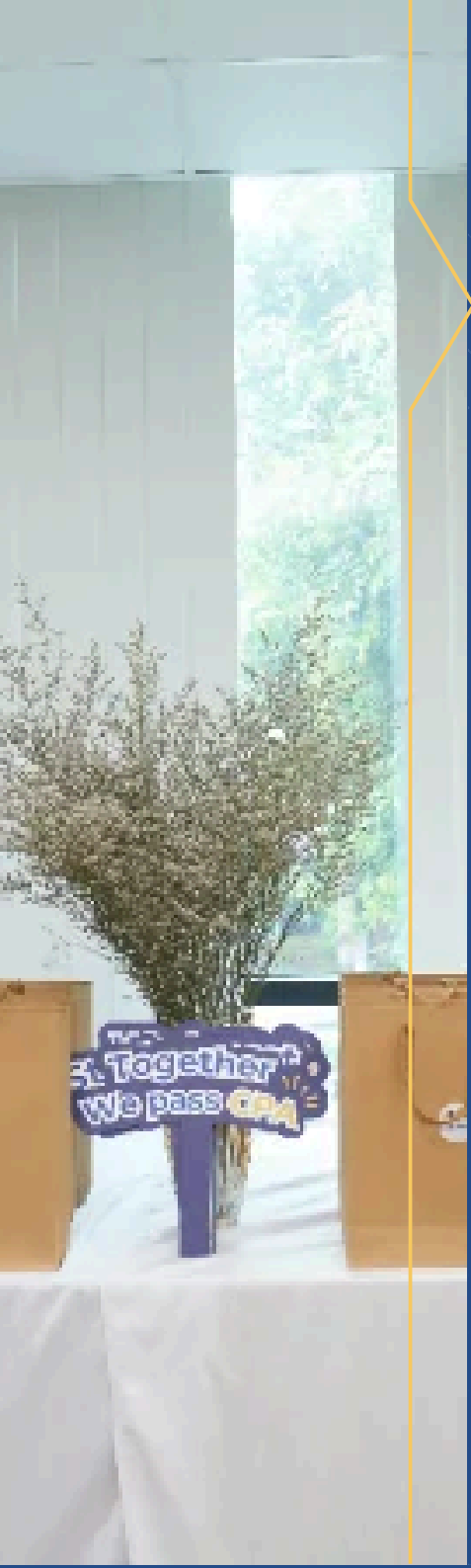
05 **Personalised Index**
Your open-book navigation tool. Practise finding any term in 15 seconds.



Explore our CPA Australia courses here

edoosmart.au/vHYRha

Join a **FREE TRIAL CLASS** to explore the CPA Australia subjects and get detailed advice on the exam strategy that suits you.



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