



# Texas State Board of Public Accountancy

William Treacy, Executive Director

## Candidate Diagnostic Performance Report Financial Accounting & Reporting

Jurisdiction ID:

Application ID:

Name:

**What** kind of information is in this report?

The performance report displayed below shows your performance in each of the Content Areas of the Examination and your Overall Performance by item type. Your performance in each content area is **based on the multiple choice items only**. The percentages represent the relative weights of content in this section. The information below is based on your performance as compared to just-passing candidates (i.e. candidates with a total score between 75 and 80).

**How** should I interpret my performance?

- You should use caution in interpreting your content area performance.
- **Your performance by content area and item type is much less reliable than your total test score** because each performance measurement is based on a smaller number of questions.
- **You should study all content areas when retaking the test.** If you study only the areas where you are weak, you might do better on those areas, but worse on others when you re-test.
- As you review your performance, keep in mind that there is some imprecision in all assessments, especially when results are based on a smaller number of test questions. Your examination performance could differ from one day to the next, depending on a variety of factors.

Financial Accounting & Reporting		Score: _____		
Your Performance Compared to Passing Candidates * by Content Area				
Content Area (% of multiple choice questions)		Weaker	Comparable	Stronger
Framework and Standards (17-23%)				
Financial Statement Accounts (27-33%)				
Specific Transactions/Events (27-33%)				
Governmental (8-12%)				
Not-for-Profit (8-12%)				
by Item Type				
Overall Performance		Weaker	Comparable	Stronger
Multiple Choice (60%)				
Simulations (40%)				

\* The comparable column is based on those candidates who scored between 75-80 on the examination section as a whole. For more information regarding how this comparison was calculated or for more information on how the examination is scored, please see the CPA Examination website at [www.aicpa.org/cpa-exam](http://www.aicpa.org/cpa-exam).