AUD Study Guide

Auditing and Attestation

Atlas CPA Index — 2026 Edition

Pass Rate: **49%** | Study Hours: **80-100** | Timeline: **8-10 weeks** | Type: **Core**

What This Section Tests

AUD evaluates your professional judgment and understanding of the full audit lifecycle — from engagement acceptance through report issuance. It is the most conceptual section, testing how you think rather than what you can calculate.

Exam Format

Duration	MCQs	TBS	MCQ Weight	TBS Weight
4 hours	78	7	50%	50%

Content Area Breakdown

Area	Content	Weighting
I	Ethics, Professional Responsibilities, and General Principles	**15-25%**
II	Assessing Risk and Developing a Planned Response	**25-35%**
III	Performing Further Procedures and Obtaining Evidence	**30-40%**
IV	Forming Conclusions and Reporting	**10-20%**

Suggested Study Path

AUD — 80-100 hours over 8-10 weeks at 15-20 hours/week

Recommended Topic Sequence

#	Topic	Rationale	Time
1	**Ethics & Professional Responsibilities**	Foundation for all audit work — independence, AICPA Code of Conduct, quality management. Quick win to build momentum.	**15%**
2	**Risk Assessment & Planned Response**	Must understand risk assessment before you can understand why specific audit procedures are performed	**25%**
3	**Audit Evidence & Procedures**	The heaviest area — sampling, substantive procedures, tests of controls. Gets the most study time.	**40%**
4	**Conclusions & Reporting**	Audit reports, attestation engagements, review and compilation — builds on everything prior	**20%**

Study Dependencies

Ethics comes first because independence rules affect every engagement decision. Risk assessment must precede evidence procedures — you cannot understand why an auditor performs a procedure without understanding the risk it addresses. Reporting comes last because it synthesizes findings from all prior phases.

Hardest Topics — Allocate Extra Time

- Document review TBS (reading audit workpapers and identifying issues)
- Sampling methodology (statistical vs non-statistical)
- SSARS vs SSAE distinctions
- Modified audit opinions (qualified, adverse, disclaimer)
- Internal control deficiency classification (significant vs material weakness)

Weekly Study Timeline

Weeks	Phase	Focus Area
Weeks 1-2	Learning	Ethics, independence, professional responsibilities, quality management
Weeks 3-4	Learning	Risk assessment, understanding the entity, internal controls
Weeks 5-7	Learning + Practice	Audit evidence, procedures, sampling, substantive testing
Weeks 8-9	Practice + Review	Reporting, attestation, SSARS engagements, weak area review
Week 10	Final Review	Mock exams, document review TBS practice, report modification drills

Topic Checklist & Practice Tracker

AUD — Check off topics as you master them

Ethics, Responsibilities & General Principles (15-25%)

- [ ] AICPA Code of Professional Conduct
- [ ] Independence requirements (conceptual framework)
- [ ] Quality management standards (SQMS)
- [ ] Professional skepticism and judgment
- [ ] Engagement acceptance and continuance
- [ ] Communication with those charged with governance

Assessing Risk & Developing a Planned Response (25-35%)

- [ ] Planning an audit engagement
- [ ] Understanding the entity and its environment
- [ ] Materiality (planning and performance)
- [ ] Risk assessment procedures
- [ ] Identifying and assessing risks of material misstatement
- [ ] Internal control evaluation (COSO framework)
- [ ] IT general controls and application controls

Performing Further Procedures & Obtaining Evidence (30-40%)

- [ ] Substantive procedures (tests of details, analytical procedures)
- [ ] Tests of controls
- [ ] Audit sampling (statistical and non-statistical)
- [ ] Audit evidence (sufficiency and appropriateness)
- [ ] Specific account audit procedures
- [ ] Using the work of others (specialists, internal auditors)
- [ ] Related party transactions
- [ ] Subsequent events

Forming Conclusions & Reporting (10-20%)

- [ ] Unmodified audit report
- [ ] Modified opinions (qualified, adverse, disclaimer)
- [ ] Emphasis-of-matter and other-matter paragraphs
- [ ] Attestation engagements (examination, review, agreed-upon)
- [ ] SSARS engagements (compilation, review)
- [ ] Compliance and governmental audit reporting

MCQ Score Tracker

Date	Content Area	Score %	Target %

TBS Practice Log

Date	Simulation Topic	Result

Exam Readiness Self-Assessment

- [ ] I score 70%+ consistently on AUD MCQ sets
- [ ] I can complete a TBS within the time budget without hints
- [ ] I have reviewed all content areas at least twice
- [ ] I have taken at least one full-length mock exam
- [ ] I can explain the hardest topics without referencing notes

Study Tips & Resources

AUD — Section-specific strategies

AUD Study Tips

Tip 1

Think like an auditor, not a student. For every MCQ, ask yourself: "What risk does this address?" and "What evidence would I need?" This mindset shift is worth more than memorizing standards.

Tip 2

Create a one-page cheat sheet comparing report types: audit vs review vs compilation vs agreed-upon procedures. Know the level of assurance, who can perform each, and the key report language.

Tip 3

Document review TBS are where candidates lose the most points. Practice reading audit workpapers and identifying what is missing, incorrect, or insufficient.

Tip 4

SSARS vs SSAE gets tested frequently. SSARS governs compilations and reviews of non-issuers; SSAE governs attestation engagements. Know the difference cold.

Exam Day Time Management

Time per MCQ:	Time per TBS:	Exam Duration:
~1.3 minutes	**~18 minutes**	**4 hours**

AUD has more MCQs (78) than other sections. Speed matters — budget 100 minutes for MCQs and 140 minutes for TBS. Read each MCQ stem carefully; AUD questions often hinge on a single word like "sufficient" vs "appropriate."

Trusted Resources

- NASBA — nasba.org — Official exam info, score releases, state requirements
- AICPA — aicpa-cima.com — Exam blueprints, practice exams, ethics
- Your State Board — CPA requirements specific to your jurisdiction
- Atlas CPA Index — atlascpaindex.com — Compare all CPA review courses

Disclaimer: This study path is a suggested sequence based on common candidate experiences, topic dependencies, and review course curricula. It is not endorsed by the AICPA or NASBA, and is not a guarantee of exam performance. Individual results depend on your preparation, background, and study effort. Pass rates and exam format reflect NASBA data as of early 2026 and are subject to change.