

CPA Board (CPALE) Subject Summary

CPALE ACCOUNTING · coverage guide · 2026 · 20-page reference

The 20-page summary for the seven CPALE subjects — high-yield concepts per subject, tuned to PRC's current rating rules.

What's inside

- Financial Accounting + Reporting scope
- Auditing Theory vs Problems
- Taxation (income, business, transfer)
- Regulatory Framework essentials
- Rating rules (75% average + 65% subtest floor)

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