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Description of the Examination The CLEP® Financial Accounting examination covers skills and concepts that are generally taught in a first-semester undergraduate financial accounting course. Colleges may award credit for a one-semester course in financial accounting. The exam contains approximately 75 questions to be answered in 90 minutes.

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The 75-question exam is designed to focus on the concepts and skills developed in a freshman, first-semester course. Basic, general topics such as debits and credits, the accounting equation, and the accounting cycle would be reviewed, as well as more advanced topics such as internal controls, valuation, and cash flows.

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