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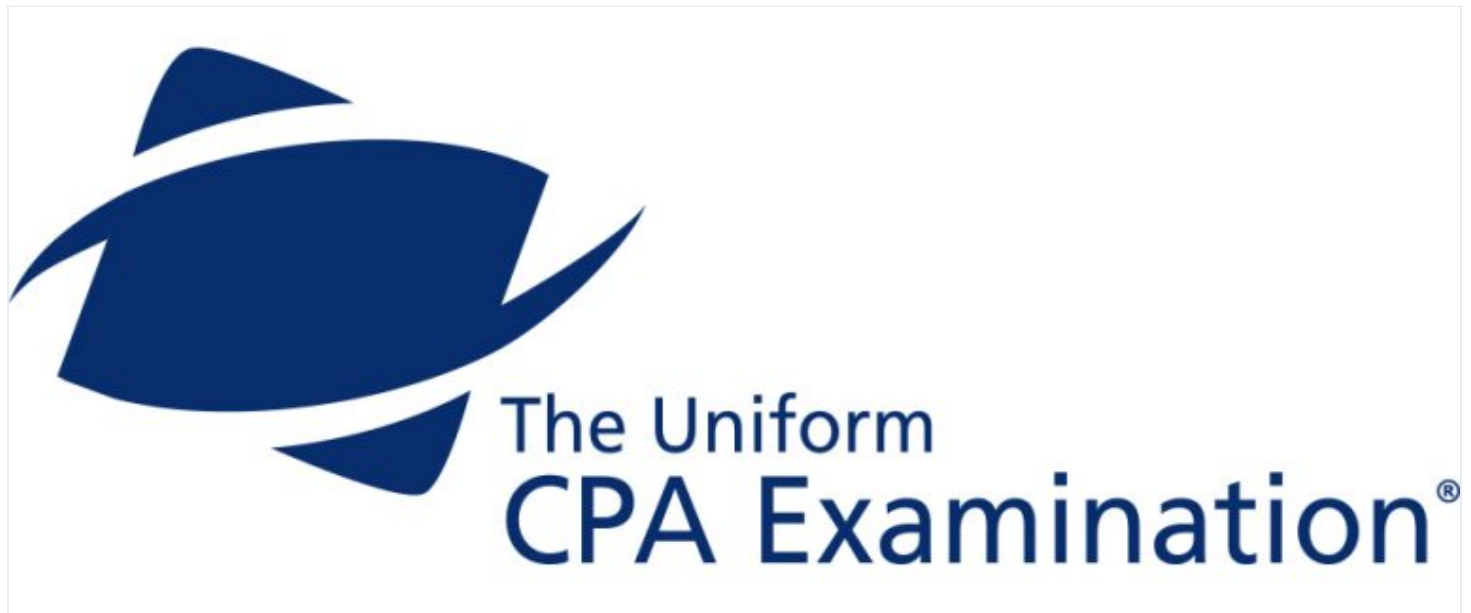
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FIRM MANAGEMENT

AICPA Seeks Feedback on Revisions to CPA Exam

The Exposure Draft is the next step in the practice analysis, an extensive research project to ensure that the CPA Exam supports the profession's commitment to protect the public interest, and remains current, relevant and reliable.

Sep. 01, 2015



The American Institute of CPAs (AICPA) is asking professionals to comment on proposed changes to the Uniform CPA Examination.

The Exposure Draft, *Maintaining the Relevance of the Uniform CPA Exam*, is based on intensive research and input from the profession, and will serve as the basis for the

next version of the CPA Exam, launching in 2017. The comment period opens today and runs through Nov. 30.

The Exposure Draft is the next step in the practice analysis, an extensive research project to ensure that the CPA Exam supports the profession's commitment to protect the public interest, and remains current, relevant and reliable. In addition, the Exam must be legally defensible and fulfill the needs of the boards of accountancy in carrying out their licensing responsibility. Changes to the CPA Exam will be announced in 2016.

Important conclusions and proposed changes to the CPA Exam in the Exposure Draft include:

- The CPA Exam will be designed to enhance the testing of higher order cognitive skills that include, but are not limited to, critical thinking, problem solving, analytical ability and professional skepticism.
- To test a combination of content knowledge and higher order skills, more task-based simulations (TBSs) are planned for the Exam.
- The Exam will remain structured by the four existing sections – Auditing and Attestation (AUD), Business Environment and Concepts (BEC), Financial Accounting and Reporting (FAR) and Regulation (REG).
- More informative blueprints for each section will replace Content Specification Outline (CSO) and Skill Specification Outline (SSO) and illustrate the knowledge and skills that will be tested on the CPA Exam.
- Total CPA Exam testing time will increase from 14 to 16 hours – four sections of four hours each.

“Increasing complexity in the business world and constant advances in technology have changed the knowledge and skills required of newly licensed CPAs. These professionals are being asked to perform more advanced tasks and work on complex projects early in their accounting careers,” said [Michael Decker](#), vice president of examinations at the AICPA. “The proposed evolution of the CPA Exam is in line with what is required of newly licensed CPAs to protect the public interest in today’s dynamic economy.”

The AICPA welcomes and encourages comments on the content of the Exposure Draft, as well as the future of practices analysis and future exam release. This valuable feedback plays a key role in shaping the development of this and future versions of the CPA Exam.

The AICPA will consider all responses received on or before November 30, 2015. Submissions can be emailed to ExposureDraft@aicpa.org. The Exposure Draft is [available online](#).

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