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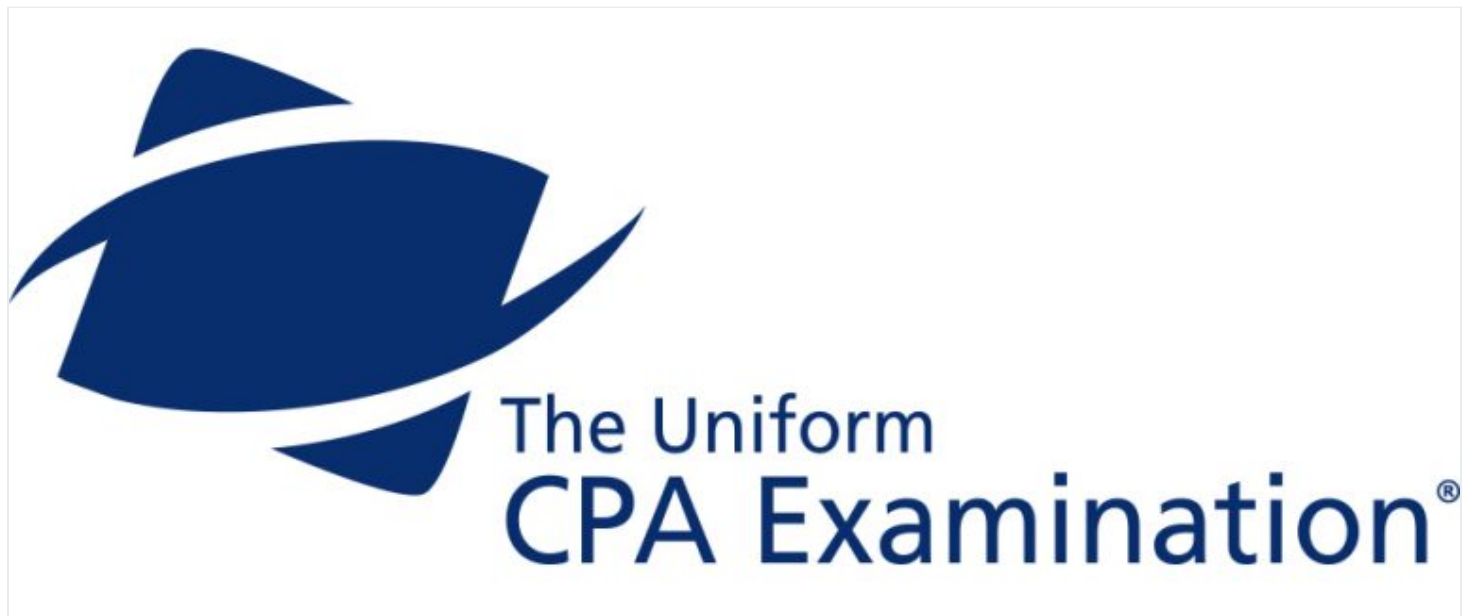
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FIRM MANAGEMENT

Major Changes Coming to CPA Exam

The next version of the exam is based on a practice analysis, an extensive research project overseen by the AICPA's Board of Examiners, which included input from key stakeholders across the accounting profession.

Apr. 06, 2016



The American Institute of CPAs has presented final details on the [next version of the Uniform CPA Examination](#), which will be launched April 1, 2017.

The next version of the exam is based on a [practice analysis](#), an extensive research project overseen by the AICPA's Board of Examiners, which included input from key stakeholders across the accounting profession. The result maintains the strong commitment of the profession to protect the public interest. The next exam remains current, relevant, reliable and legally defensible. The exam meets the needs of boards

of accountancy by providing reasonable assurance that individuals who pass the exam have the technical knowledge and skills necessary for CPA licensure.

Among the changes to the next version of the CPA Exam:

- Increased assessment of higher-order cognitive skills that include, but are not limited to, critical thinking, problem solving and analytical ability.
- Additional task-based simulations (TBSs) will be included on the exam, which are an effective way to assess higher order skills.
- **New exam blueprints** containing approximately 600 representative tasks across all four Exam sections will replace the Content Specification Outline (CSO) and Skill Specification Outline (SSO). These blueprints are more robust than the CSO and SSO, identifying content knowledge linked directly to representative tasks performed by newly licensed CPAs.
- Total CPA Exam testing time will increase from 14 to 16 hours – four sections of four hours each.

The Exam will remain composed of the four existing sections – Auditing and Attestation (AUD), Business Environment and Concepts (BEC), Financial Accounting and Reporting (FAR) and Regulation (REG).

“The next version of the CPA Exam, will continue to help protect the public interest by ensuring that newly licensed CPAs have the skills and knowledge they need to meet the needs of a business environment that is increasingly complex,” said **Michael Decker**, AICPA vice president of examinations. “On behalf of the AICPA, I’d like to thank all of the key stakeholders for their role in the rigorous process of creating the next version of the CPA Exam. I believe that, as a profession, we have created an exam that is relevant, reliable and current in today’s world.”

To increase candidate convenience, there will be a 10-day extension of the testing window each quarter in the months of March, June, September and December. The 10-day extension will not be available during June 2017, as additional time will be required to analyze exam results and set new passing scores. In addition, administration of the new exam will include a 15-minute standardized break during each section that will not count against a candidate’s testing time. Any combination of passing current Exam sections and passing next Exam sections (within the 18-month window following passing one section) will count toward licensure.

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