CPAPractice **Advisor**

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Council and NASBA Board of Directors voted in 2020 to advance and culminates with a new Uniform CPA Exam in 2024.

Apr. 27, 2021



The American Institute of CPAs (AICPA) and National Association of State Boards of Accountancy (NASBA) will unveil the new CPA Evolution Model Accounting Curriculum during a launch event which will be jointly hosted with the American Accounting Association (AAA).

The free online event, to be held June 15-16, will provide attendees with a thorough overview of the Model Curriculum. The event is open to all who are interested, including members of the media. To attend, register online.

"Through the CPA Evolution initiative, we are transforming the CPA licensure model

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for the Information Systems and Controls, Business Analysis and Reporting and Tax Compliance and Planning disciplines.

The curriculum is tied to the CPA Evolution initiative, which the AICPA Governing Council and NASBA Board of Directors voted in 2020 to advance and culminates with a new Uniform CPA Exam in 2024.

"The Model Curriculum is the product of a significant effort by a group of dedicated educators, regulators and practitioners to evolve the education model to incorporate the necessary skills and competencies needed by newly licensed CPAs to service their clients and protect the public interest in a technology-driven environment," said Daniel J. Dustin, CPA, NASBA Vice President, State Board Relations.

The Model Curriculum release comes on the heels of a new AICPA and NASBA report that highlighted gaps between existing accounting curriculum and topics tested under the new CPA Exam.

The Accounting Program Curriculum Gap Analysis Report found mixed results for educational coverage of emerging and technology topics across accounting programs nationwide. While more than 60 percent of collegiate accounting programs are teaching topics like data analytics and IT audit, fewer programs cover cybersecurity, predictive analytics or System and Organization Controls (SOC).

"We continue to hear regularly from our public accounting and corporate partners that the accounting profession is evolving at an increasingly rapid pace. Changes to the CPA model and exam through CPA Evolution reflect these changes and will better prepare candidates for the exciting profession that they are entering. AAA is committed to supporting faculty and educational needs through this transition and beyond," said Yvonne Hinson, Ph.D., CPA, CGMA, CEO-AAA.

The new Model Curriculum is one of several resources the AICPA, NASBA and AAA are

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The *Faculty Hour* webcast series will provide CPA Evolution status updates and discussions on how to integrate data analytics, as well as systems and technology-related subject matter into accounting curricula.

NASBA continues to provide Boards of Accountancy, and the academic communities within their states, ongoing support through informational videos and webinars as they update their statutes and regulations to adopt the CPA Evolution Model.

AAA will include sessions on both the Model Curriculum and the many skills that it incorporates during its upcoming Spark Conference, Conference on Teaching and Learning in Accounting and annual meeting. There will also be an opportunity for in-depth training and workshops on many of the needed technology skills during the next Intensive Data and Analytics Conference, planned for May 2022. AAA is building out a resource center to house the many recorded sessions and materials that support faculty integration of technologies and best practices in teaching accounting, as well as other resources.

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