CPA
Practice Advisor

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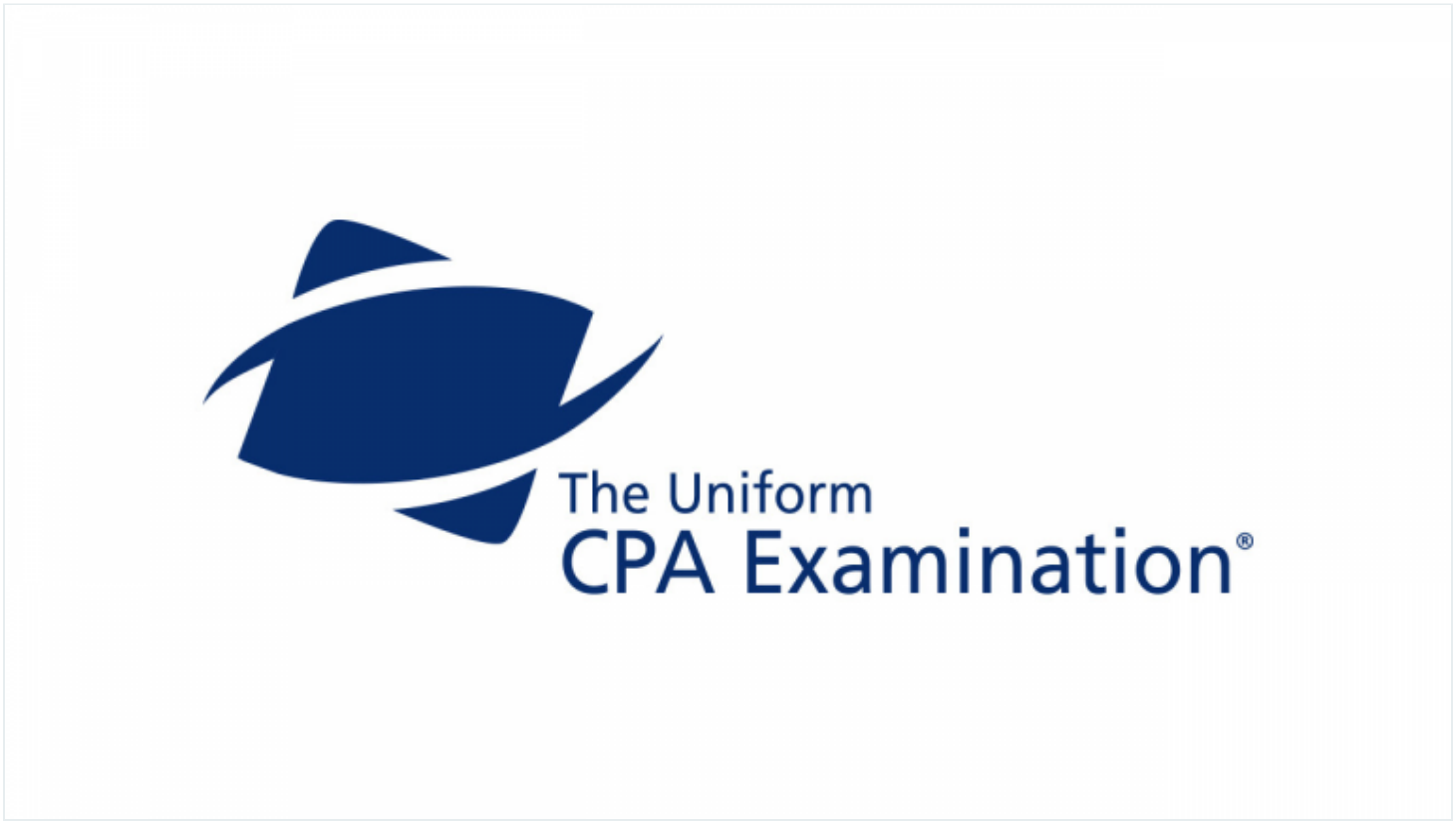
Jul. 07, 2021



The American Institute of CPAs (AICPA) is soliciting feedback on the draft content proposed in the new Core and Disciplines CPA Examination structure. This request for input is the next step in the CPA Examination Practice Analysis, which is designed to determine the knowledge and skills that newly licensed CPAs need to protect the public interest under the CPA Evolution licensure model.

Stakeholders are asked to provide feedback on preliminary content through September 7, 2021. This valuable input from the profession will help guide the

development of new CPA Exam blueprints and Exam design, which will then be

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The three Disciplines are Business Analysis and Reporting, Information Systems and Control and Tax Compliance and Planning. Due to its central role in the profession, technology concepts will be incorporated into all Core and Disciplines sections.

Stakeholders are invited to share their thoughts on draft content that might be assessed in each area of the Core and Disciplines section by filling out a short 20-25 minute online survey by September 7, 2021.

"We're excited to be kicking off this Practice Analysis and working to ensure the next version of the CPA Exam will be aligned with the CPA Evolution licensure model," said Mike Decker, vice president of CPA Examination and Pipeline, AICPA & CIMA. "Developing an Exam that meets the needs of the profession well into the future requires input from stakeholders and I strongly encourage all interested parties to participate in the process by submitting their feedback."

More information on the current practice analysis to develop a CPA Evolution-aligned CPA Exam, include general information, timelines and FAQs is available online and will be updated regularly.

A final report on the results of the practice analysis, including final CPA Evolution Exam Blueprints and related Exam design, is slated to be published on January 1, 2023. The new Exam is expected to be launched in January 2024.

Additional CPA Evolution Resources for Faculty

The AICPA and NASBA recently launched a CPA Evolution Model Curriculum to help accounting programs transition to prepare CPA candidates for the Core + Disciplines CPA Exam structure that will test those skills starting in 2024. Updated frequently asked questions (FAQs) on the CPA Evolution Model Curriculum are AICPA's Academic Resource Hub and additional information on the Core + Disciplines Exam structure is available in this blog post.

The Academic Resource Database offers case studies, assignments, readings and

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