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Practice Analysis to align the CPA Exam to the CPA Evolution initiative.

Isaac M. O'Bannon • Jul. 06, 2022



The [American Institute of CPAs](#) (AICPA) is soliciting feedback on the [Exposure Draft](#) of the new design of the Uniform CPA examination® (CPA Exam). Developed through research and input from the profession, the Exposure Draft informs the content and scope of the CPA Exam expected to launch in January 2024. Stakeholders are asked to provide feedback through September 30, 2022.

This request for stakeholder input is the next step in the AICPA and [National Association of State Boards of Accountancy](#) (NASBA) joint [CPA Evolution](#) initiative, which is transforming the CPA licensure model to recognize the rapidly changing skills and competencies the accounting profession requires.

The Exposure Draft is the result of two years of research conducted through a Practice

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“The CPA Exam is always evolving to meet the needs of today’s practice,” said Michael Decker, VP of CPA Examination and Pipeline at the AICPA. “With CPA Evolution, we have an opportunity to assess the required knowledge and skills all newly licensed CPAs need. Our goal is for the Exam to remain rigorous and representative of the evolving role of accounting professionals. We believe input from various stakeholders is integral in developing an Exam that will meet these needs.”

Under the CPA Evolution licensure model, all candidates will be required to take three Core sections: Financial Accounting and Reporting, Auditing and Attestation and Taxation and Regulation. Then, each candidate will choose a Discipline in which to demonstrate additional skills and knowledge: Business Analysis and Reporting, Information Systems and Controls and Tax Compliance and Planning. Regardless of a candidate’s chosen discipline, this model leads to a full CPA license.

“Ensuring that candidates possess appropriate levels of skills and knowledge through the CPA Evolution-aligned Exam will greatly benefit the profession in the long-term,” said Colleen Conrad, CPA, Executive VP and COO of NASBA. “I strongly encourage all interested parties to participate in this process by submitting their comments on the Exposure Draft.”

Stakeholders are invited to share their thoughts on the Exposure Draft via email to [practiceanalysis@aicpa.org](mailto:practiceanalysis@aicpa.org) by September 30, 2022. All feedback will be considered when finalizing the design of the 2024 Exam.

A final report, including the final CPA Exam Blueprints, will be published in early 2023, well in advance of the expected launch of the CPA Evolution-aligned CPA Exam in January 2024.

More information on the CPA Exam is [available online](#) and updated regularly.

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