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CPA in today's world.

Jan. 04, 2023



The American Institute of CPAs (AICPA) this week released the updated [Uniform CPA Examination Blueprints](#), the official document of content eligible for assessment on the CPA exam. The Blueprints are based on the knowledge and skills required of a newly licensed CPA to meet the demands of firms, employers, and clients.

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Coffey, CPA, CGMA, CEO of Public Accounting at the AICPA. "Candidates will also have the flexibility to choose their preferred area of focus within the multitude of career paths available in the profession."

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 knowledge:

- Business Analysis and Reporting (BAR);
- Information Systems and Controls (ISC); or
- Tax Compliance and Planning (TCP).

Regardless of a candidate's chosen discipline, this model leads to full CPA licensure.

In line with the importance of emerging technologies on the profession, there is an increased focus on data and technology concepts in all core and discipline CPA exam sections.

Additional new content is primarily in the ISC and TCP discipline exam sections. IT infrastructure, platforms and services; security, confidentiality and privacy; and considerations for system and organization controls engagements are included in the ISC discipline exam section. Personal financial planning and tax planning are assessed in the TCP discipline exam section.

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executive vice president and chief operating officer of NASBA. "For current candidates, we developed a transition policy to allow them to seamlessly continue their CPA exam journey from where they are when we transition to the 2024 CPA exam."

Access to the full [transition policy](#) and related webcast recordings and frequently asked questions are available on NASBA's website. Candidates should note that the last day of testing for all current CPA exam sections is anticipated to be Dec. 15, 2023. The CPA Evolution-aligned CPA exam will begin in January 2024.

For additional information, view the [CPA exam transition FAQs](#) or email feedback@evolutionofcpa.org.

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