



CPA Evolution: Highlights of the CPA Exam Exposure Draft

CPA Evolution: Background

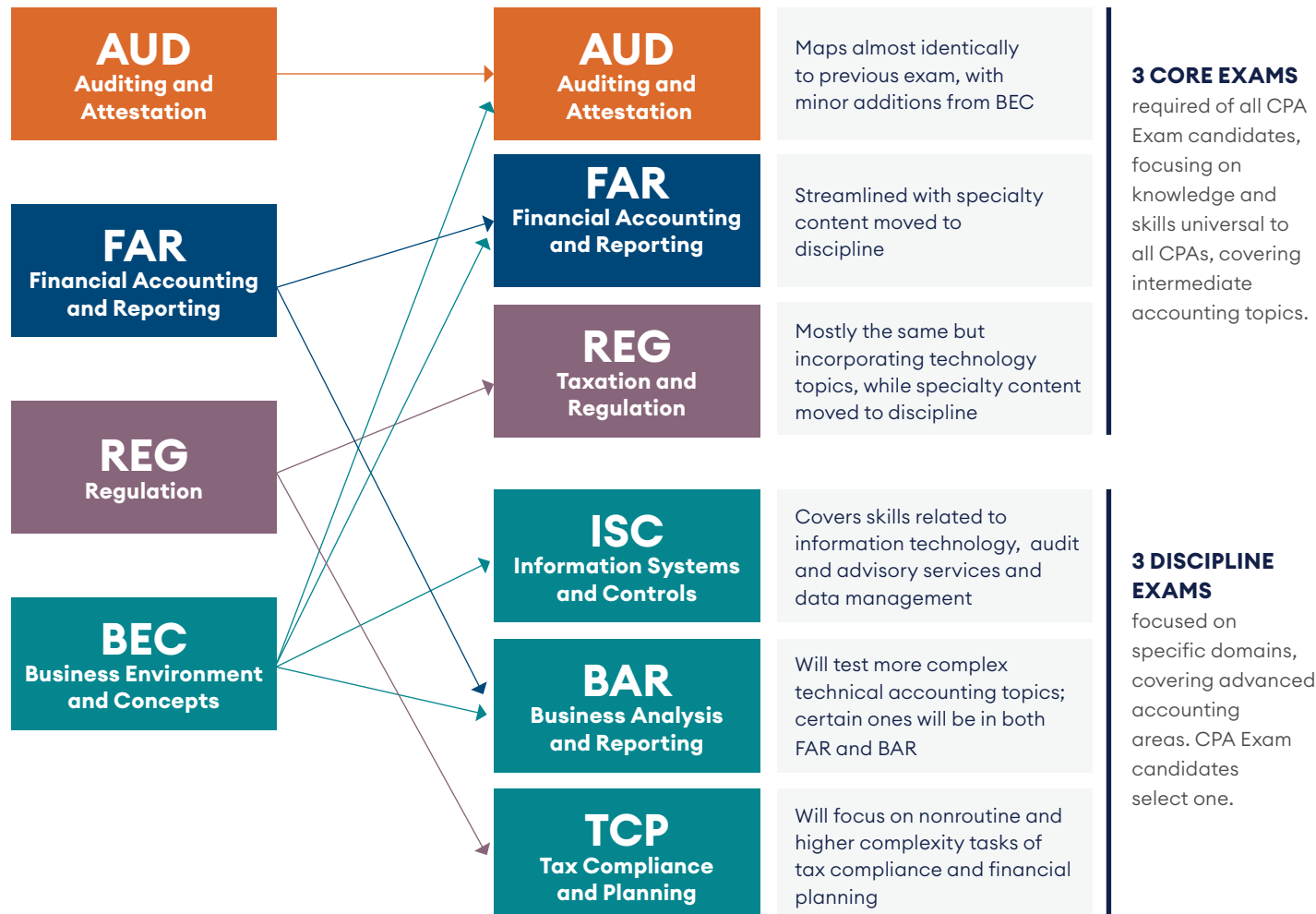
After an extensive two-year Practice Analysis to update its understanding of the knowledge and skills required of newly licensed CPAs, the AICPA developed the Exposure Draft—*Maintaining the Relevance of the Uniform CPA Examination®—Aligning the Exam with the CPA Evolution Licensure Model*. **The Exposure Draft is its proposal for the new CPA Exam structure and content, which launches in January 2024.** The exam blueprint is still in the draft stage and will be finalized in January 2023.

Current CPA Exam

Under the current structure, students must pass all four sections of the CPA Exam.

New CPA Exam

The new exam structure includes three required Core exams, and the selection of one of three discipline sections. The sections can be taken in any order. Technology topics will be covered throughout all sections of the new exam.



Draft recommendations: The AICPA has put forward the following recommendations for structure and skill levels. Although they are not yet finalized, here is what we know:

New exam structure

All exams are a mix of multiple-choice questions (MCQs) and task-based simulations (TBSs).

The question count currently ranges from 62 to 72 MCQs and eight TBSs, except for BEC (four TBSs and three written questions).

✦ ISC has 82 MCQs (60%) and 6 TBSs (40%).

✦ FAR and BAR each have 50 MCQs and seven TBSs, which is fewer than in the current sections.

There are two notable changes in the new exam:

✦ There are no longer any Written Communications TBS questions

✦ There is no more Authoritative Literature, only excerpts in exhibits on TBS questions

Skill levels

The skill level categories and descriptions are not changing, but there are minor updates to the skill level allocation for some sections that cover increases or decreases in the percentage of questions for various levels, depending on the section.

SECTION	Remembering and Understanding	Application	Analysis	Evaluation
AUD – Core	30–40%	30–40%	15–25%	5–15%
FAR – Core	5–15%	45–55%	35–45%	–
REG – Core	25–35%	35–45%	25–35%	–
BAR – Discipline	10–20%	45–55%	30–40%	–
ISC – Discipline	55–65%	20–30%	10–20%	–
TCP – Discipline	5–15%	50–60%	30–40%	–



What's next?

- **July 2022 - Sept. 2022:** Stakeholders, including educators, provide feedback on the exposure draft
- **October 22 - Dec. 22:** AICPA finalizes Blueprint
- **Jan. 2023:** Final blueprint released

Becker is on top of all the changes as they happen and will be with you every step of the way to keep you informed and prepared. For more detailed information, [read our blog](#).