CPA*EVOLUTION* ✦
K E E P I N G   Y O U   A   S T E P   A H E A D

NAVIGATION PLAN FOR THE NEW CPA EXAM

The CPA Evolution will be here before you know it–starting in January 2024. It's an overhaul of the CPA Exam and curriculum, designed to more broadly reflect the skills needed in today's accounting world. Understanding the changes that are coming can help exam candidates develop a navigation plan toward exam success.

What's changing?

The new exam will have three core sections that cover:

✦ Accounting (FAR)

✦ Auditing and Attestation (AUD)

✦ Taxation (REG)

Candidates will also have to choose and pass one of the three following Disciplines:

✦ Business Analysis and Reporting (BAR)

✦ Information Systems and Controls (ISC)

✦ Tax Compliance and Planning (TCP)

How will the changes affect candidates?

Depending on your stage in the journey to become a CPA, the changes will vary in their impact to you. Check to see what you should prepare for.

Eligible to sit after exam changes in January 2024

- Understand the structure of the new exam.

- Think about which Discipline matches your skillset.

- Read resources such as Infrastructure changes in the CPA Exam: What you need to know.

Eligible to sit prior to exam changes in January 2024

- Learn more about the new curriculum and determine if you have enough time and/or energy to pass all sections before the new exam goes into effect.

- If you pass an exam section and it hasn't expired, the credit carries over to the new exam.

- If you lose credit for any exam section that you didn't pass, you'll take the exam under the new structure.

- If you do not have time to take and pass all sections prior to the new exam, you may want to prioritize BEC. If you pass BEC prior to the new exam date, you will receive credit for one of the discipline sections.

- Content in AUD will remain relatively unchanged, while some content in FAR and REG will be removed. For this reason, you may want to prioritize taking AUD before FAR or REG.

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Check out more
CPA Evolution resources
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