



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.



Graduating college after 2023

- 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](#).



Graduating college before 2023

- Start preparing now.
- If you haven't passed BEC or the credit expired, you will need to retake it by choosing a Discipline.
- You may want to pass AUD before changes occur.
- If your passed exam hasn't expired, the credit carries over.



Recent college graduate

- You're eligible to sit for the current CPA Exam before the new one launches.
- With Becker's help, prepare for and complete all four sections of the current exam.
- If you lose credit for any exam section that you didn't pass, follow the junior-senior guidance.



Non traditional CPA candidate (e.g., working professional)

- You may have started preparing and should know your skills and goals.
- Learn more about the [new curriculum](#) to see if you should take the current or the new exam.
- Determine if you have enough time or energy to pass all sections before the new exam goes into effect.

Read our [blog and learn more](#) >

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