



For Immediate Release

Media Contacts:

Enelda Butler, AICPA

Enelda.Butler@aicpa-cima.com

919-402-4572

Cassandra Gray, NASBA

cgray@nasba.org

615-546-2172

AICPA Unveils Blueprints for Redesigned CPA Exam

- The 2024 CPA Exam Blueprints are based on the CPA Evolution Core and Disciplines model
- New model for CPA licensure and CPA Exam set to launch 2024

NEW YORK and NASHVILLE (January 4, 2023) – The [American Institute of CPAs](#) (AICPA) released the updated [Uniform CPA Examination® Blueprints](#), the official document of content eligible for assessment on the 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.

Today's CPAs need deeper skill sets, more competencies and greater knowledge of emerging technologies and their impact on tax, accounting and audit. To prepare CPA candidates and accounting students for this new environment, the licensure model is evolving through the AICPA and [National Association of State Boards of Accountancy](#) (NASBA) joint [CPA Evolution](#) initiative.

"The CPA Exam has evolved to align with a digital-driven marketplace, and that means a greater emphasis on technology and analytical skills," said Susan Coffey, CPA, CGMA, CEO of Public Accounting at the AICPA. "Through CPA Evolution, new Exam candidates will gain the skills and competencies they need to better meet the public's, clients' and employers' needs. 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) and 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 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.

The Blueprints are a result of the AICPA's Practice Analysis research to align the CPA Exam to the CPA Evolution initiative and are included in its [final report](#). The Practice Analysis collected input from a wide range of stakeholders who share an interest in preserving the strength and mission of the profession—ranging from individual CPAs to boards of accountancy, public accounting firms, individuals working in business and industry, government, and academia.

“The CPA Evolution-aligned Exam will ensure that candidates possess the knowledge required for the profession now and in the future,” said Colleen Conrad, CPA, Executive VP and COO 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 FAQs 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 December 15, 2023. The CPA Evolution-aligned CPA Exam will launch in January 2024.

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

About the American Institute of CPAs

The American Institute of CPAs® (AICPA®) is the world's largest member association representing the CPA profession, with more than 421,000 members in the United States and worldwide, and a history of serving the public interest since 1887. AICPA members represent many areas of practice, including business and industry, public practice, government, education and consulting. The AICPA sets ethical standards for its members and U.S. auditing standards for private companies, not-for-profit organizations, and federal, state and local governments. It develops and grades the Uniform CPA Examination, offers specialized credentials, builds the pipeline of future talent and drives continuing education to advance the vitality, relevance and quality of the profession.

About NASBA

Since 1908, the National Association of State Boards of Accountancy (NASBA) has served as a forum for the nation's Boards of Accountancy, which administer the Uniform CPA Examination, license more than 665,600 certified public accountants and regulate the practice of public accountancy in the United States.

NASBA's mission is to enhance the effectiveness and advance the common interests of the Boards of Accountancy in meeting their regulatory responsibilities. The Association promotes the exchange of information among accountancy boards, serving the needs of the 55 U.S. jurisdictions.

NASBA is headquartered in Nashville, TN, with an International Computer Testing and Call Center in Guam and operations in San Juan, PR. To learn more about NASBA, visit <https://www.nasba.org>.

###

Tweet: AICPA unveils Blueprints for redesigned CPA Exam set to launch in 2024, based on CPA Evolution licensure model