

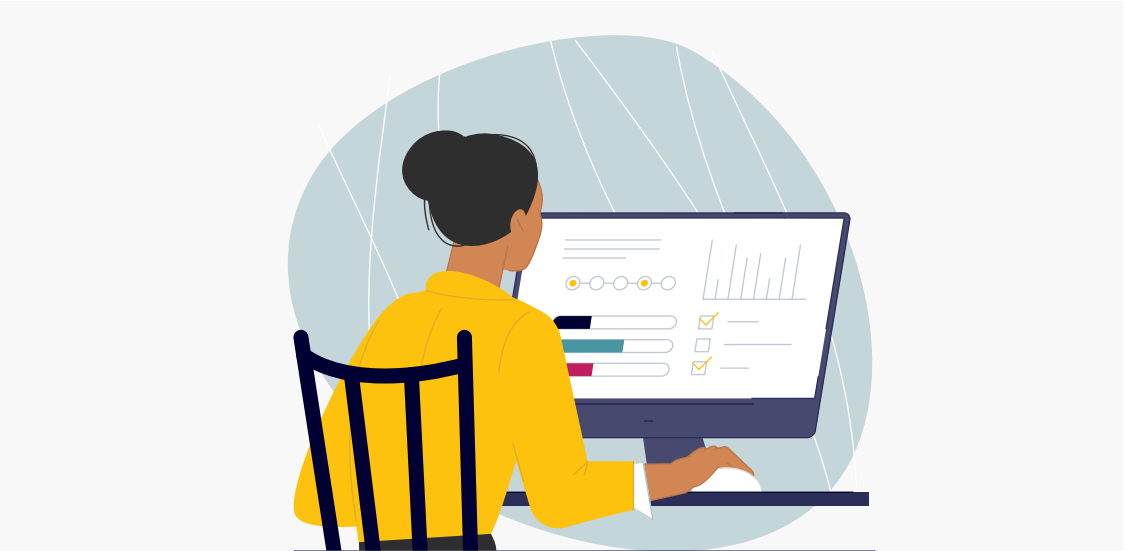
The complete and ultimate guide to

CPA *EVOLUTION* +



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What is CPA Evolution?

As the saying goes, “The only constant is change.” Well, what’s true of life in general is also true of the accounting profession. The relentless march of technological advancement means accountants can never rest on their laurels in confidence that their current skills will be enough.

This truism is why the National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA), the organizations responsible for the CPA Exam curriculum, periodically update both the exam and the competencies that accounting instructors are expected to teach aspiring CPAs.

Recently, the AICPA Governing Council and the NASBA Board of Directors voted to advance an initiative, CPA Evolution, that will implement [a new CPA Exam by 2024](#), with the core competencies of accounting being augmented by new skills that aspiring accountants will need to succeed in coming years. Instructors will have to pay close attention, not just to this initiative, but to the underlying reason for the necessary changes.

Why is the CPA Exam changing?

In 2019, [an AICPA research report](#) had some interesting—and for accountants, unsettling—findings. In short, accounting firms were hiring fewer actual accountants. Instead, they were hiring people with non-accounting backgrounds who had special competencies related to technology. This reflects a broader trend: as more traditional accounting tasks become automated, the role of the accountant shifts toward leveraging data and being fluent in tools for analyzing that data.

In a subsequent [gap analysis](#) that identified in-demand and necessary competencies accounting graduates lack, AICPA and NASBA discovered that college and university accounting departments are not sufficiently teaching these technology-focused skills. Though two-thirds of accounting departments teach data analytics and IT audit, relatively few, the survey found, teach increasingly important competencies like cybersecurity, IT governance, or Systems and Organization Control engagement.

The result: people with accounting degrees have become less relevant to CPA firms. They needed professionals who could bridge this skills gap, which explains their pivot to looking beyond the accounting profession. But of course, the ideal is to have accountants who are competent in the skills of the future.

This is why the CPA Exam is changing, and it’s where CPA Evolution comes in.

What is changing on the CPA Exam?

As of January 2024, the new CPA Exam will include both structural and content changes. All changes are detailed in the [AICPA Exposure Draft](#). The exam will have a greater focus on the role of technology across the core competencies of Accounting, Audit and Tax, and it will help ensure that all accountants taking the CPA Exam will have some exposure to vital tech skills, with Audit covering those tech topics most heavily.

One major change to the exam is the addition of three “discipline” tracks: Information Systems and Controls (ISC), Business Analysis and Reporting (BAR) and Tax Compliance and Planning (TCP). [Here is a resource to help you choose your CPA Exam discipline based on your strengths and interests.](#)

How do I prepare for the new CPA Exam?

It's never too early to start your preparation. No matter your stage in the journey, Becker can help you develop your plan for overcoming the exam.

Graduating college after 2023



Graduating college in 2023 or recent grad



Working professional CPA candidate?



At a glance, students who graduate in 2024 or later, or non-traditional candidates who have not yet begun to prepare, should start considering the [discipline track](#) they wish to take, conscious of the rising importance of technology and analytics in CPA hiring decisions. Students who have already graduated (or will graduate before January 2024) should choose an exam review provider, start studying and take as much of the exam as possible before these changes are made. If you're starting your CPA Exam preparation soon or have recently started, focus on passing the BEC section now. We'll share more guidance in later sections on how to time your exam sections around the Evolution changes.

For instructors, this means studying the existing [model curriculum](#) and adapting coursework to reflect the new competencies. The model curriculum was designed by a task force of educators, regulators and practitioners to serve as a roadmap that will help evolve accounting education to include the skills and competencies needed by CPAs. [Here is a resource for educators on how to prepare your students for the CPA exam.](#)

Becker is your resource for all things CPA Evolution as soon as information is released. [Learn more about what's changing to the CPA Exam and how to prepare at our CPA Evolution Content Hub.](#)

What's changing?

A comprehensive guide to structural and content changes

To remain relevant in a dynamic profession and stay current with real-world demands on newly licensed [CPAs](#), the AICPA believes that the CPA Exam must continuously evolve. As Angie Brown, Becker's vice president of Product Development and Innovation, [shared on Accounting Today](#), the number of accounting graduates and licensed CPAs is drastically decreasing. As a result, the AICPA and NASBA developed the [CPA Evolution](#) licensure model to introduce increasingly important subject areas into the CPA Exam. The AICPA's [newly released Blueprint](#) presents the structure and content to be tested on the new CPA Exam, which will launch in January 2024.

In this section, we'll assess changes to exam sections, scoring weight, section time, question count and skill level between the current CPA Exam and the new CPA Exam. Afterward, we'll dive into the content updates in the Blueprint.

CPA Exam structure changes

CPA Exam sections

Current Exam

Most are familiar with the four current CPA Exam sections:

- + Auditing and Attestation (AUD)
- + Business Environment and Concepts (BEC)
- + Financial Accounting and Reporting (FAR)
- + Regulation (REG)

New Exam

CPA Evolution introduces a new CPA Exam structure, including three mandatory Core exams and three Discipline exams. The following three Core sections focus on knowledge and skills universal to all CPAs:

- + Auditing and Attestation (AUD)
- + Financial Auditing and Reporting (FAR)
- + Taxation and Regulation (REG)

Discipline sections focus on knowledge and skills required of CPAs in their specialization. BEC will no longer be on the exam beginning in 2024. Candidates will need to pass one of three discipline sections:

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

CPA Exam scoring weight

The new CPA Exam’s scoring weight between the multiple-choice questions (MCQ) and task-based simulations (TBS) is similar to the current exam scoring weight. This involves 50% MCQ and 50% TBS per exam for each section, with two exceptions:

- + The current BEC exam has 15% allocated to written communication. Consistent with previous communication from the AICPA, written communication will no longer be tested on the new CPA Exam.
- + ISC will be weighed 60% MCQ and 40% TBS.

Current CPA Exam Score Weights

Section	Score weighting		
	Multiple-choice questions (MMCQ)	Task-based simulations (TBSs)	Written communication
AUD	50%	50%	–
BEC	50%	35%	15%
FAR	50%	50%	–
REG	50%	50%	–

New CPA Exam Score Weights

Section	Score weighting ⁶	
	Multiple-choice questions (MMCQ)	Task-based simulations (TBSs)
AUD – Core	50%	50%
FAR – Core	50%	50%
REG – Core	50%	50%
BAR – Discipline	50%	50%
ISC – Discipline	60%	40%
TCP – Discipline	50%	50%

CPA Exam section time and question count

Section time is not changing. Each section in the new CPA Exam, which includes the three Core sections and one Discipline section, is four hours apiece.

The question count in the current exam ranges from 62 to 72 MCQ and 8 TBS, except for BEC, which has 4 TBS and 3 Written communication questions. The question count for the new exam has a couple notable items:

- + ISC has 82 MCQ and 6 TBS, which corresponds to the scoring weight of 60% MCQ and 40% TBS in this section.
- + FAR and BAR both have 50 MCQ and 7 TBS, which is less than both the MCQ and TBS counts in the current exam sections.

Current CPA Exam Section Time and Question Count

Section	Section time	Multiple-choice questions (MMCQ)	Task-based simulations (TBSs)	Written communication
AUD	4 hours	72	8	–
BEC	4 hours	62	4	3
FAR	4 hours	66	8	–
REG	4 hours	76	8	–

New CPA Exam Section Time and Question Count

Section	Section time	Multiple-choice questions (MMCQ)	Task-based simulations (TBSs)
AUD – Core	4 hours	78	7
FAR – Core	4 hours	50	7
REG – Core	4 hours	72	8
BAR – Discipline	4 hours	50	7
ISC – Discipline	4 hours	82	6
TCP – Discipline	4 hours	68	7

CPA Exam skill level

There have been no changes in the skill level categories or descriptions, but there are minor updates to the skill level allocation for some of the sections:

- ✦ The new AUD section increased the percentage of questions at the Remembering and Understanding and Analysis levels
- ✦ The new FAR section increased the percentage of questions at the Remembering and Understanding and Application levels while decreasing the percentage of questions at the Analysis levels
- ✦ The skill levels for the REG section remain unchanged between the new exam and the current exam
- ✦ ISC has the highest percentage allocation to Remembering and Understanding. This makes sense because this section will also have the highest percentage of MCQs
- ✦ FAR and BAR both have a lower number of MCQ (50) compared to the other sections. However, there is a higher percentage of questions at the Application level, which may indicate that MCQ in FAR and BAR will be more complex calculations rather than definition or identification MCQs

CPA Exam Skill Levels (No changes)

Skill Levels	
↑ Evaluation	The examination or assessment of problems, and use of judgment to draw conclusions.
Analysis	The examination and study of the interrelationships of separate areas in order to identify causes and find evidence to support inferences.
Application	The use or demonstration of knowledge, concepts or techniques.
Remembering and Understanding	The perception and comprehension of the significance of an area utilizing knowledge gained.

New CPA Exam Skill Level Assessment Allocation

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%	55–65%	25–35%	–

Current CPA Exam Skill Level Assessment Allocation

Section	Remembering and Understanding	Application	Analysis	Evaluation
AUD	20–35%	30–40%	20–30%	5–15%
BEC	15–25%	50–60%	20–30%	–
FAR	10–20%	50–60%	25–35%	–
REG	25–35%	35–45%	25–35%	–

CPA Exam content changes

The AICPA's CPA Exam Blueprint outlines changes to the content of the exam.

First, let's cover several points related to all sections of the exam:

- ✦ The AICPA reaffirmed that “data and technology” will be assessed in all Core and Discipline exam sections. This will be done by focusing on understanding how data is structured and how information flows through IT systems and business practices; determining methods to transform data to be useful for decision making; verifying completeness and accuracy of source data; and using the outputs of automated tools, visualizations and data analytic techniques.
- ✦ Candidates are not required to generate reports or visualizations, nor use data analytics software applications.
- ✦ All Core and Discipline sections will test “higher-order skills,” including critical thinking, problem-solving, analytical ability, professional skepticism and research.

The three Core sections

Below are the content changes for each section of the new CPA Exam.

New CPA Exam AUD Content Allocation (No changes)

Content area	Allocation
Area I Ethics, Professional Responsibilities and General Principles	15–25%
Area II Assessing Risk and Developing a Planned Response	25–35%
Area III Performing Further Procedures and Obtaining Evidence	30–40%
Area IV Forming Conclusions and Reporting	10–20%

Auditing and Attestation (AUD)

The AUD Core section remains largely unchanged, aside from the addition of selected BEC content. No existing AUD content was moved to other 2024 CPA Exam sections. BEC topics moved to AUD include:

- ✦ Basic economic concepts: supply and demand, business cycles
- ✦ Business process and internal controls

There were no changes to the content areas, or the allocation of content tested in each content area. Below is a table from the CPA Evolution Exposure Draft summarizing the AUD content areas and allocation.

New FAR Content Allocation

Content area	Allocation
Area I Financial Reporting	30–40%
Area II Select Balance Sheet Accounts	30–40%
Area III Select Transactions	25–35%

Current FAR Content Allocation

Content area	Allocation
Area I Conceptual Framework, Standard-Setting and Financial Reporting	25–35%
Area II Select Financial Statement Accounts	30–40%
Area III Select Transactions	20–30%
Area IV State and Local Governments	5–15%

Financial Accounting and Reporting (FAR)

The FAR Core section tests the knowledge and skills that all CPAs must demonstrate with respect to financial accounting and reporting frameworks used by for-profit (public and non-public) and not-for-profit entities. Under the Core and Discipline Model, some existing FAR content will be allocated between the FAR Core Exam section and the BAR Discipline Exam. The current FAR topics that will be moved to BAR include:

- ✦ Indefinite lived intangible assets, including goodwill
- ✦ Internally developed software
- ✦ Analysis skill level representative tasks for revenue recognition
- ✦ Stock compensation (share-based payments)
- ✦ R&D costs
- ✦ Business combinations
- ✦ Consolidated financial statements
- ✦ Derivatives and hedge accounting
- ✦ Leases – sale-leaseback accounting and lessor accounting
- ✦ Public company reporting
 - Reporting requirements of S-X and S-K
 - XBRL
 - Disclosures for reportable segments
- ✦ Financial statements of employee benefit plans
- ✦ Government accounting
 - Format and content of the financial section of the annual comprehensive financial report
 - Deriving government-wide financial statements and reconciliation statements
 - Typical items and specific types of transactions and events

There were also some BEC topics that were moved to FAR, which include:

- ✦ Understanding and applying financial statement ratios and performance metrics

New REG Content Allocation

Content area	Allocation
Area I Ethics, Professional Responsibilities and Federal Tax Procedures	10–20%
Area II Business Law	15–25%
Area III Federal Taxation of Property Transactions	5–15%
Area IV Federal Taxation of Individuals	22–32%
Area V Federal Taxation of Entities (including tax preparation)	23–33%

Current REG Content Allocation

Content area	Allocation
Area I Ethics, Professional Responsibilities and Federal Tax Procedures	10–20%
Area II Business Law	10–20%
Area III Federal Taxation of Property Transactions	12–22%
Area IV Federal Taxation of Individuals	15–25%
Area V Federal Taxation of Entities	20–38%

Regulation (REG)

The REG Core section tests the knowledge and skills that all CPAs must demonstrate with respect to U.S. ethics and professional responsibilities related to tax practice, U.S. business law and U.S. federal tax compliance for individuals and entities with a focus on recurring and routine transactions. Under the CPA Evolution Core and Discipline model, existing REG content will be allocated between the REG Core Exam section and the TCP Discipline Exam section. The REG Core Exam section will focus on routine and recurring tasks. The current REG topics that will be moved to TCP include:

✦ Gross income concepts, such as:

- Exercise of incentive stock options (ISO)
- Imputed interest on a below-market-rate loan
- Compensation earned while employed outside the U.S.

No current BEC content has been moved to REG.

The three Discipline sections

A quick reminder: with BEC no longer on the exam, you must choose and pass just one of the three Discipline sections of the CPA Exam. You do not need to take and pass all three.

Content area		Allocation
Area I	Business Analysis	40–50%
Area II	Technical Accounting and Reporting	35–45%
Area III	State and Local Governments	10–20%

Business Analytics and Reporting (BAR)

The BAR Discipline section tests the knowledge and skills a CPA must demonstrate with respect to:

- ✦ Analyzing financial statements and financial information with a focus on a CPA's role in comparing historical results to budgets and forecasts; deriving the impact of transactions, events (actual and proposed) and market conditions on performance measures; and comparing investment alternatives
- ✦ Select technical accounting and reporting requirements under the FASB and SEC that are applicable to for-profit business entities (e.g., stock compensation, business combinations, derivatives) and higher order skills related to revenue recognition and lease accounting. These topics are moving from the current FAR Core section to this BAR Discipline section.
- ✦ Financial accounting and reporting requirements under GASB that are applicable to state and local government entities. These topics are also moving from the current FAR section to BAR.

The BAR Discipline exam section will test more complex technical accounting topics, and certain topics will be tested in both the FAR Core section and the BAR Discipline section, such as revenue recognition and lease accounting. The topics that will be moved from BEC to BAR include:

- ✦ Nonfinancial measures of performance
- ✦ Managerial and cost accounting concepts
- ✦ Variance analysis
- ✦ Budgeting, forecasting and projection techniques
- ✦ Factors that influence an entity's capital structure, including leverage, cost of capital, liquidity and loan covenants
- ✦ Financial valuation decision models used to compare investment alternatives
- ✦ COSO Enterprise Risk Management Framework
- ✦ Effect of changes in economic conditions and market influences on an entity's business

Content area		Allocation
Area I	Information Systems and Data Management	35–45%
Area II	Security, Confidentiality and Privacy	35–45%
Area III	Considerations for System and Organization Controls (SOC) Engagements	15–25%

Content area		Allocation
Area I	Tax Compliance and Planning for Individuals and Personal Financial Planning	30–40%
Area II	Entity Tax Compliance	30–40%
Area III	Entity Tax Planning	10–20%
Area IV	Property Transactions (disposition of assets)	10–20%

Information Systems and Controls (ISC)

The ISC Discipline section tests the knowledge and skills a CPA must demonstrate with respect to information technology (IT) audit and advisory services, including SOC engagements. ISC also tests the knowledge and skills that CPAs must demonstrate with respect to data management, including data collection, storage and usage throughout the data life cycle.

With respect to SOC engagements, the ISC Discipline Exam section primarily focuses on:

- ✦ The use of the Description Criteria for a Description of a Service Organization’s System and Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality and Privacy in planning, performing and reporting in a SOC 2[®] engagement
- ✦ Planning, certain procedures (excluding the testing of internal controls over financial reporting) and reporting on a SOC 1[®] engagement

BEC topics moved to ISC include:

- ✦ Business processes and internal controls
- ✦ Risks associated with IT and controls that respond to those risks
- ✦ Data management and relationships

Tax Compliance and Planning (TCP)

The TCP Discipline section tests the knowledge and skills a CPA must demonstrate with respect to:

- ✦ U.S. federal tax compliance for individuals and entities with a focus on nonroutine and higher complexity transactions, U.S. federal tax planning for individuals and entities, and personal financial planning
- ✦ The assessment of federal tax compliance will focus on a CPA’s role in both the preparation and review of tax returns. The assessment of federal tax planning will focus on a CPA’s role in determining the tax implications of proposed transactions, available tax alternatives or business structures

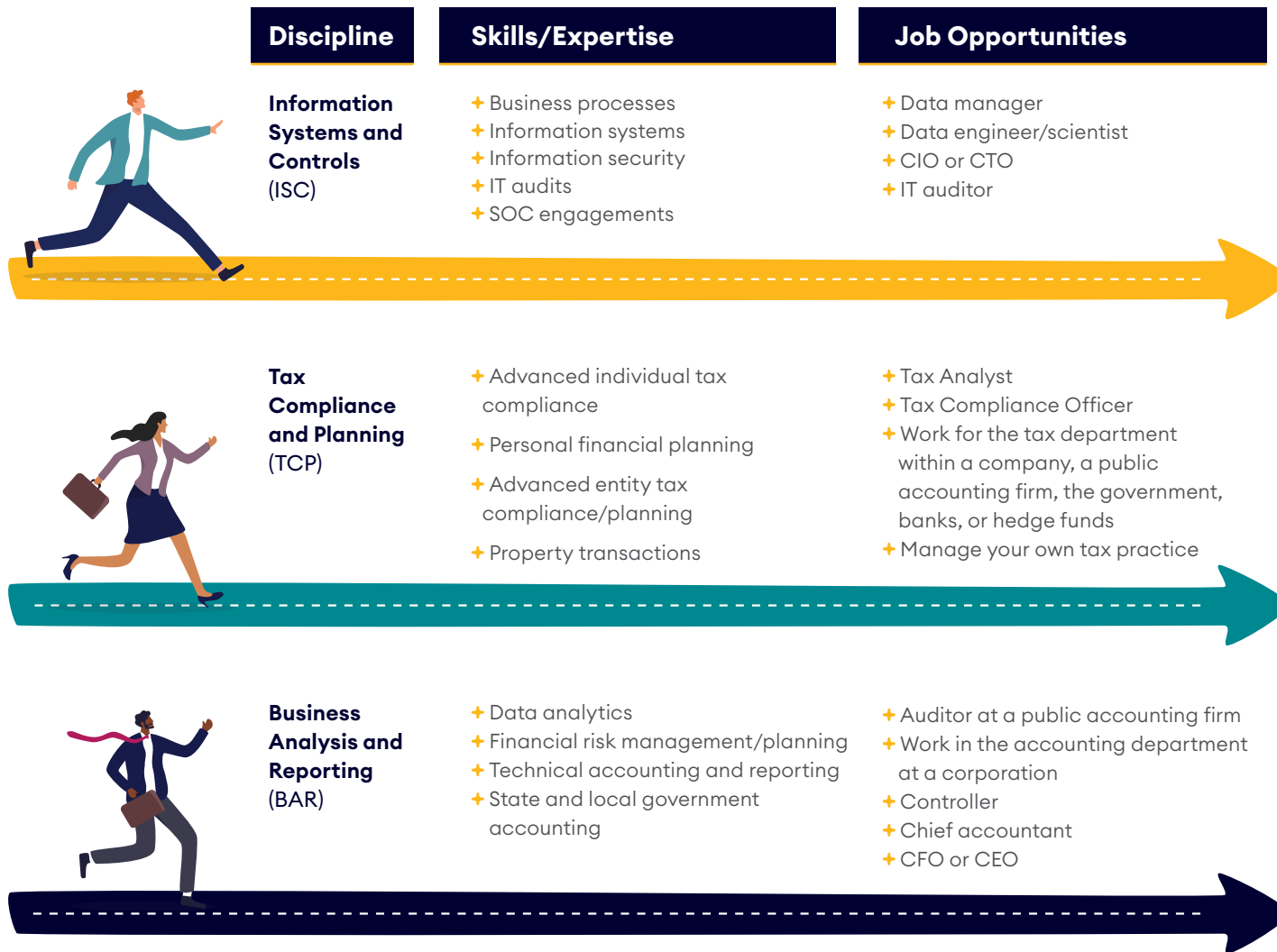
- ✦ The assessment of personal financial planning will focus on planning strategies and opportunities that a CPA typically identifies in connection with the preparation and review of individual tax returns

As mentioned earlier, the existing REG content will be allocated between the REG Core section and the TCP Discipline section. TCP will focus on nonroutine and higher complexity tasks. The current REG topics that will be moved to TCP include:

- ✦ Consolidated C-Corporation tax returns
- ✦ International tax issues

How to choose your Discipline

Choosing an area of specialization allows you to play to your strengths and interests and have a deeper level of knowledge and skills in the area. Specializing is needed now and in the future, and it sets you up nicely for career growth and advancement.



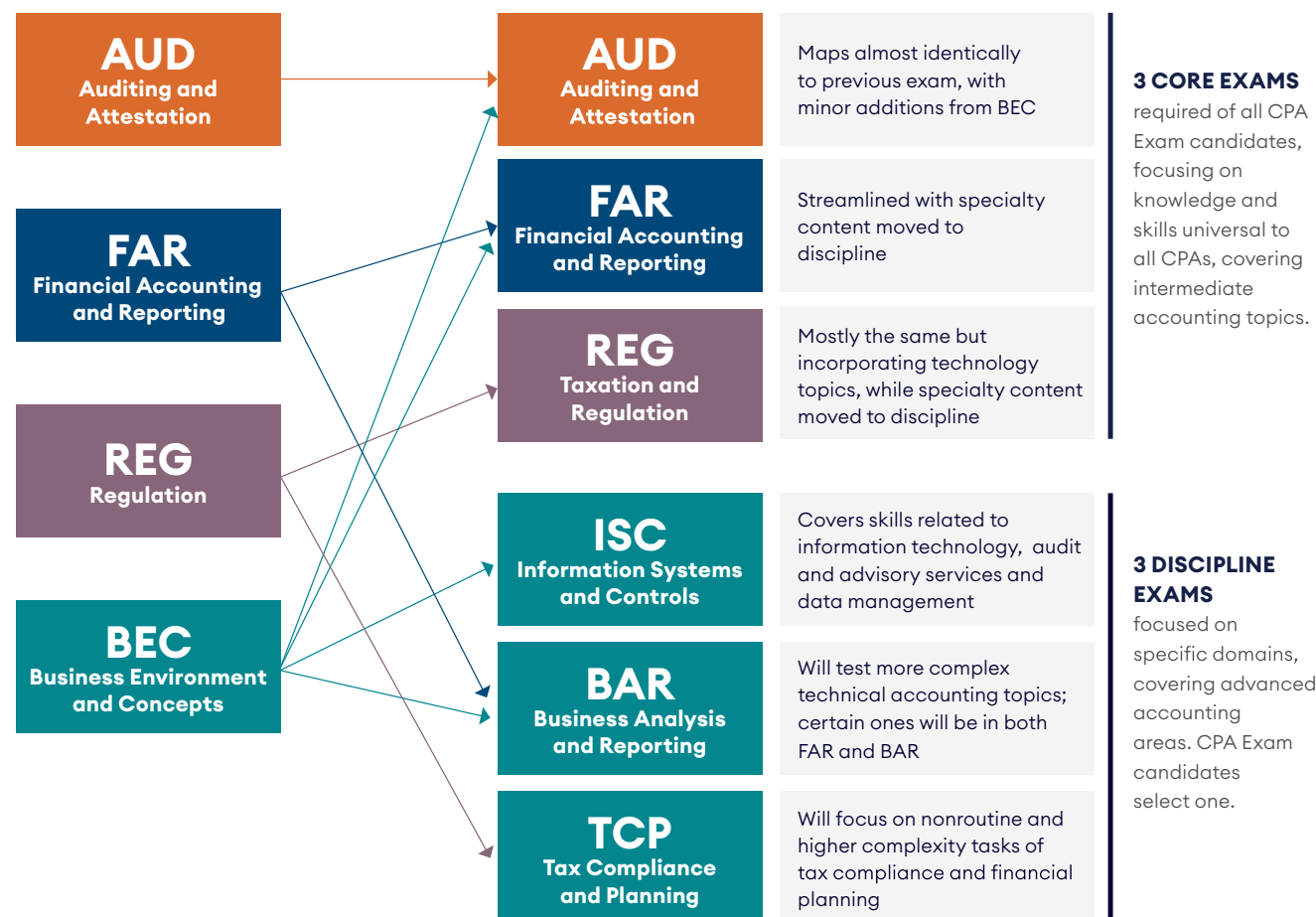
Key takeaways from the new CPA Exam Blueprint

The Blueprint shares a ton of new information, but overall, it appears that a small amount of content will be eliminated from the current CPA Exam.

Here are the biggest takeaways:

- + Most of the content that was previously assessed in the BEC section has been moved to the AUD, FAR, BAR and ISC sections. The exception is the Written communication item, which will be completely removed.
- + The content from the current FAR section will be split between the new FAR and BAR sections.
- + Content from the current REG section will be split between the new REG and TCP sections.
- + Some content in the current FAR and REG sections will now be tested in the BAR and TCP Discipline sections, respectively.

Below is a diagram to help summarize these changes.



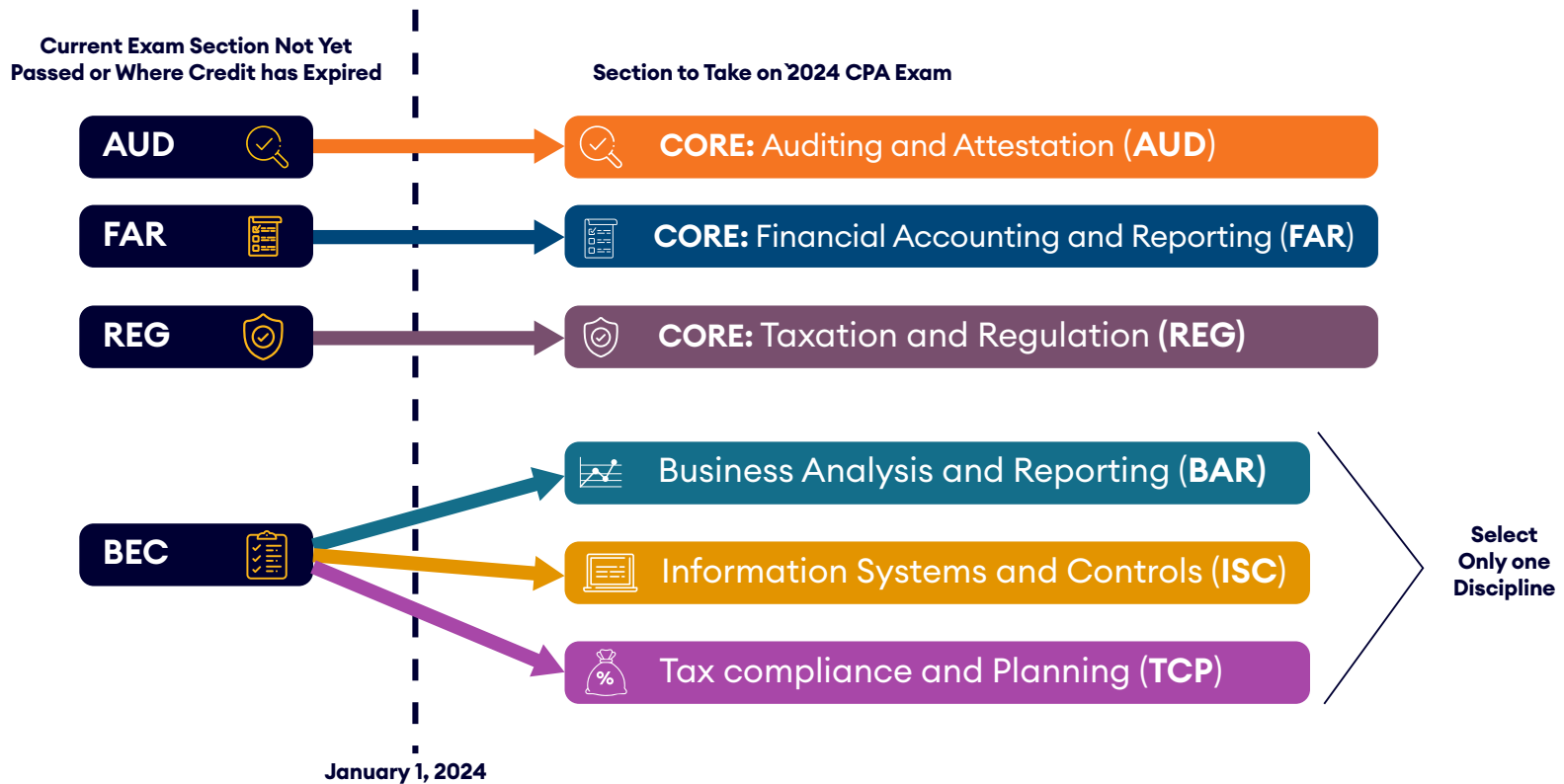
With so many changes, be sure you understand the transition policy and how it's most useful to your [CPA Exam study plan](#). A few important transition items to note:

+ If you pass the AUD, FAR and REG sections of the current CPA Exam, you will not need to pass their new versions.

+ If you pass the current version of BEC, you will not need to take a Discipline section.

+ If you fail a Discipline section of the exam, you can switch to a different Discipline if you find that there is a better option for you.

CPA Exam Transition Policy



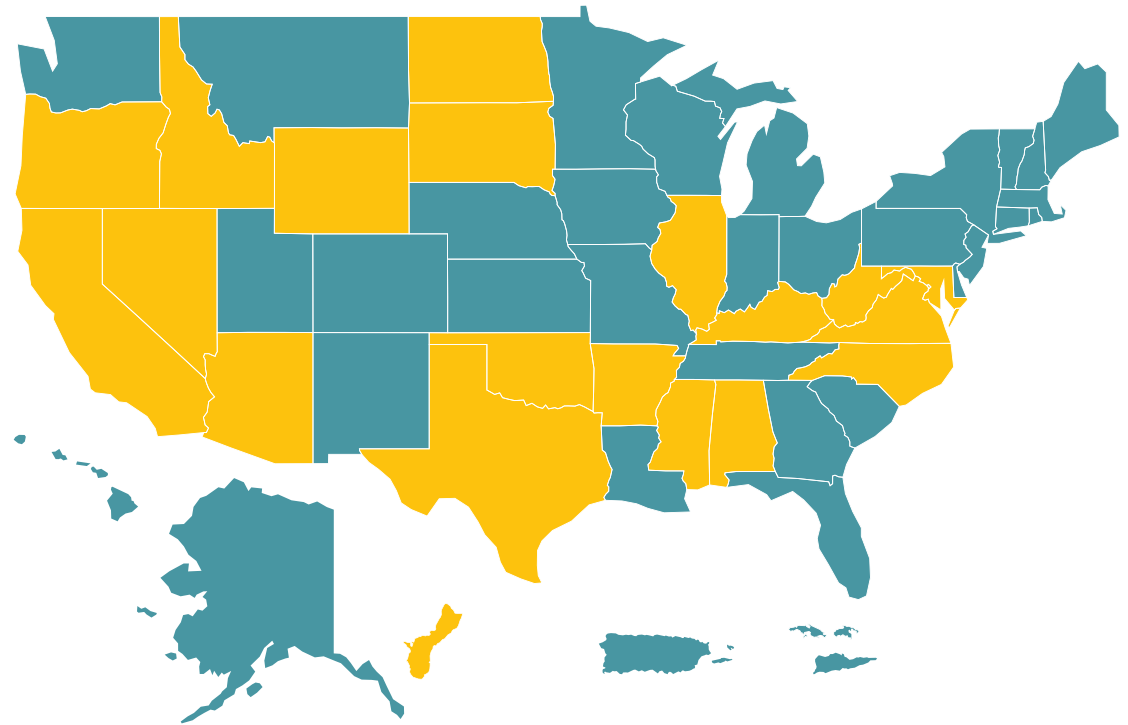
How does this impact you?

A breakdown of changes and important dates by licensing jurisdictions

Expert Becker instructors have shared their recommendation for planning your CPA Exams around CPA Evolution. In short, if you have time to complete a section before the end of 2023, work on Business Environment and Concepts (BEC). This section will be disappearing in 2024 and will be replaced by three Discipline sections.

But before taking the BEC section of the CPA Exam, you must apply, whether you do so through NASBA or directly through your jurisdiction. In the graphic below, blue states reflect those that process applications through NASBA's CPA Examination Services (CPAES). If you live in a yellow state, you apply directly through your state's Board of Accountancy.

Why does any of this matter? Your jurisdiction's application and exam deadlines depend on it. Use this article as your guide for each jurisdiction's CPA Exam deadlines.



Apply online through [NASBA's CPA Examination Online Application System](#) if you are applying to one of these jurisdictions.

Contact the [Board of Accountancy](#) directly if applying to one of these jurisdictions.

If you're applying through NASBA...

Most jurisdictions use NASBA's CPA Examination Services (CPAES) to process exam applications. These jurisdictions follow NASBA's application deadlines. If you reside in one of the blue states in the map above, here are the important dates to lock into your study calendar:

+ November 15, 2023:

NASBA will stop processing BEC section applications

+ November 22, 2023:

NASBA will start processing applications for the new Discipline exam sections

If you're applying directly through your jurisdiction...

If you reside in a yellow state in the map above and plan to earn CPA licensure there, you'll need to pay special attention to your jurisdiction's application and test deadlines to manage your study plan.

Some jurisdictions have yet to publish their application deadlines. Check with your jurisdiction's Board of Accountancy for more information on when you should plan to complete each section before they change over to CPA Evolution.

Outside of the application deadline, there are other deadlines and considerations that you should keep in mind:

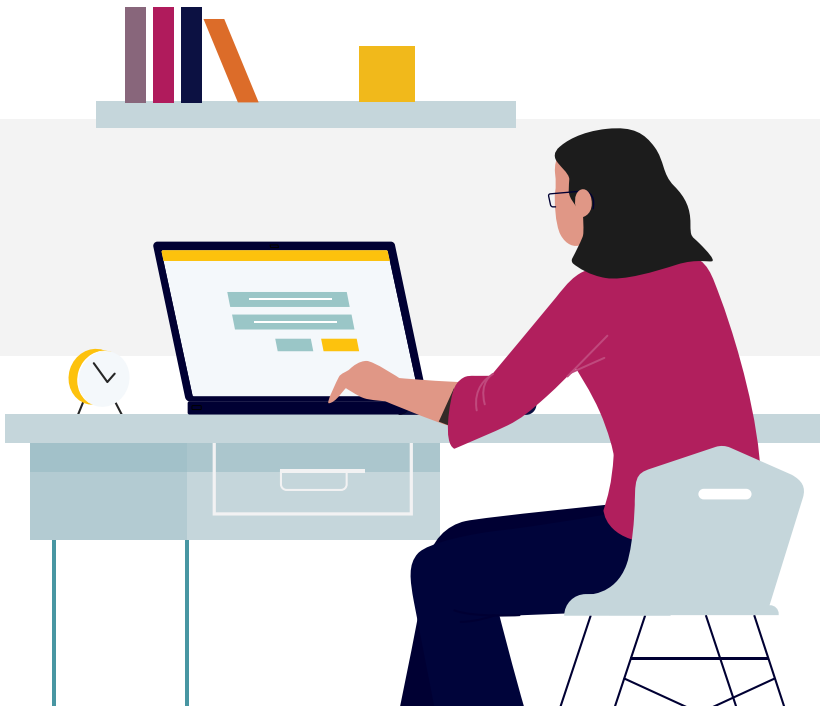
+ December 15, 2023:

Last day of testing in 2023 for all sections

+ January 10, 2024:

First day of testing for the new CPA Exam

CPA Evolution may complicate your CPA journey – a process that's complex and difficult to follow as it is. But the outcome is worth it, and you have a partner in Becker. Learn more about the upcoming CPA Exam changes (and how to best prepare for them) at the [Becker CPA Evolution resource page](#).



How to develop your CPA Exam study plan with these changes in mind



Students are often uncertain about how these changes will impact their CPA Exam experience—Here is a full breakdown of how you should shape your study plan around Evolution.

Create your CPA Exam testing plan with CPA Evolution in mind

Whether you're a college student who's graduating soon or an accounting professional planning on becoming a CPA, 2023 presents you with an extra decision to make: take the CPA Exam as-is, or wait for Evolution to take effect?

It's actually pretty simple: if you've begun to prepare—or even taken some exam sections already—feel free to take the CPA Exam in its current form. But if you haven't started exam prep yet, it's probably best to prepare for the CPA Evolution format.

If your exam prep will be based on the Evolution format, we recommend the following study order as you develop your CPA testing plan.

Tentative 2024 Exam Testing and Score Release Dates

Quarter	CORE Exam Dates	CORE SCORE Release Dates	DISCIPLINE Exam Dates	DISCIPLINE SCORE Release Dates
Q1 2024	Jan 10—Mar 26	May 14—Jun 4	Jan 10—Feb 6	Jan 10—Feb 6
Q2 2024	Apr 1—Jun 25	Aug 1	Apr 20—May 19	Apr 20—May 19
Q3 2024	Jul 1—Sep 25	Nov 1	July 1—31	July 1—31
Q4 2024	Oct 1—Dec 26	Early Feb 2025	Oct 1—31	Oct 1—31

TAKE BEC NOW

1. Business Environment and Concepts (BEC)
2. Auditing and Attestation (AUD)
3. Financial Accounting and Reporting (FAR)
4. Regulation (REG)

Business Environment and Concepts (BEC)

Here is where we see the biggest change between the current CPA exam and CPA Evolution. Most of the content that was previously assessed in the BEC section is being moved to the AUD, FAR, BAR and Information Systems and Controls (ISC) sections. The Written Communication task-based simulations will be eliminated entirely with CPA Evolution.

In February 2022, NASBA announced transition guidance from the current CPA Exam to the exam under CPA Evolution. If a candidate has credit for BEC, they will forego needing to take one of the Discipline sections. **If you're intimidated by the need to choose a Discipline or worried you won't perform well in any of the Discipline sections, we advise taking BEC in 2023, prior to CPA Evolution.**

However, the Disciplines are nothing to fear! The three Discipline options simply offer the opportunity to specialize, which reflects the future of the accounting profession. That said, whatever Discipline you choose, it does not dictate nor define your career path.

Auditing and Attestation (AUD)

The AUD section of the CPA Exam tests the knowledge and skills that newly licensed CPAs must demonstrate when performing audits and attestation engagements for issuer and non-issuer entities, as well as professional responsibilities, including ethics, independence and professional skepticism. This section of the exam remains largely unchanged by CPA Evolution, though select concepts from the BEC section (including supply and demand and business process and internal controls) are moving to AUD.

Students should plan to take this part of the exam when they're ready - whether that's now or after CPA Evolution. Although the AUD section is largely unchanged in 2024, additional concepts will be added, which may influence when you decide to take this section.

Financial Accounting and Reporting (FAR)

The FAR section of the CPA Exam focuses on the financial accounting and reporting frameworks used by public and nonpublic business entities, not-for-profits, and state and local governments. Historically, this section is the most intimidating for students because it covers such a large amount of content, but many topics from the current FAR section will be moving to the Business Analysis and Reporting (BAR) Discipline section.

Students may plan to take FAR after CPA Evolution is in effect, as it may be more manageable. While the FAR section will include concepts from the current BEC section, a number of topics from the current FAR section are moving to the BAR Discipline section.

Regulation (REG)

The REG section of the CPA Exam tests the knowledge and skills that a newly-licensed CPA must demonstrate regarding U.S. federal taxation, business law and ethics, and professional responsibilities related to tax practice. With the new exam, the REG Core section will focus on routine and recurring transactions; other nonroutine content will move to the Tax Compliance and Planning Discipline section, which may make the exam more manageable. **As such, much like the FAR section, students may plan to take REG after CPA Evolution is live.**

Each CPA Exam study plan option is a suggestion based on the exam's Blueprint. Your CPA Exam plan may vary depending on your work experience and preference.

In the meantime, something that won't change—ever—is the fact that Becker is here for you.

Changes to the Becker CPA Exam Review courses to support you through CPA Evolution

Major changes to the exam can be unsettling, especially if you're relying on talking to people who have or will have already taken it for advice and reassurance. If you're going to be part of that first class of hopeful CPAs sitting for the 2024 exam, it might feel like a daunting exercise. But don't worry! As always, Becker is here to help. We aren't just a [CPA Exam review provider](#), but rather, a fully-stocked resource to support your journey toward and throughout CPA licensure. So, where should you start?

**Here are two ways
Becker is a step
ahead when it comes
to preparing you for
the new CPA Exam.**

1. A trio of brand-new Becker features

Get access to the all-new Becker and learn the exam's content.

Our updated CPA Exam Review will be ready in the fall of 2023 – well before CPA Evolution takes effect. This includes updated content to reflect what's on the new CPA Exam, as well as a new and improved student experience.

Each of our textbooks, multiple-choice questions, task-based simulations and flashcards are being audited to ensure they match the new AICPA Blueprint. This includes mapping the content that needs to move to a new section of the exam, removing content that is not included in the Blueprint and writing brand new content, [like the three new Discipline sections of the exam](#).

Students that already partner with Becker will see a seamless transition in the fall. All your existing exam prep progress will remain when the update happens – and you'll see what new exam content you need to cover.

Make the most of your new and improved Becker toolkit.

We've been keeping our best-in-class CPA Exam Review content up to speed and preparing for CPA Evolution for over a year. The content is important, and so is how you digest the material. The new Becker CPA Exam Review will have an even more personalized learning experience with more live and virtual ways to learn so you can study in the method that's best for you.



This includes 900+ new right-sized lecture videos—more than we've ever had before! The updated lecture videos use a new dynamic format, following PowerPoint slides that interpret the content and make it more digestible.

Becker students can also take advantage of upgraded [Adapt2U Technology](#) and a personalized and customizable study planner tool. This upgraded tool helps you build the study plan that works for you while also ensuring that you learn the content that's covered on exam day.

If you're concerned about the exam's newly tested content (and how you'll learn all of it in time), don't worry! Becker has you covered so you can prep confidently.

Lean on the strong team of Becker experts.

Our Bexperts (a term we just coined a second ago) work around the clock to provide you with the most up-to-date information about the CPA Exam. The Becker team includes:

- + Subject matter experts who work in curriculum and product development. These are the heavy lifters who develop our textbooks, video lectures, MCQ, TBS and flashcards. For more than a year, this team has worked hard to ensure we have content that matches the AICPA's Blueprint for CPA Evolution. These folks write the new portions of textbooks, MCQ and TBS and provide support to students in [our exclusive Facebook study groups](#).

+ Faculty and national instructors

The face of Becker that interprets exam content and teaches in a way that's digestible and easy to understand. The new Becker experience will introduce two new national instructors, [Michelle Moshe](#) and [Mike Potenza](#), who bring their fresh perspectives to the industry-leading team of Mike Brown, Tim Gearty and Peter "Sugar Bear" Olinto. Don't forget to claim your free cup of coffee from Sugar Bear after you pass the exam!

Instructors



Peter Olinto



Timothy F. Gearty



Michael Brown



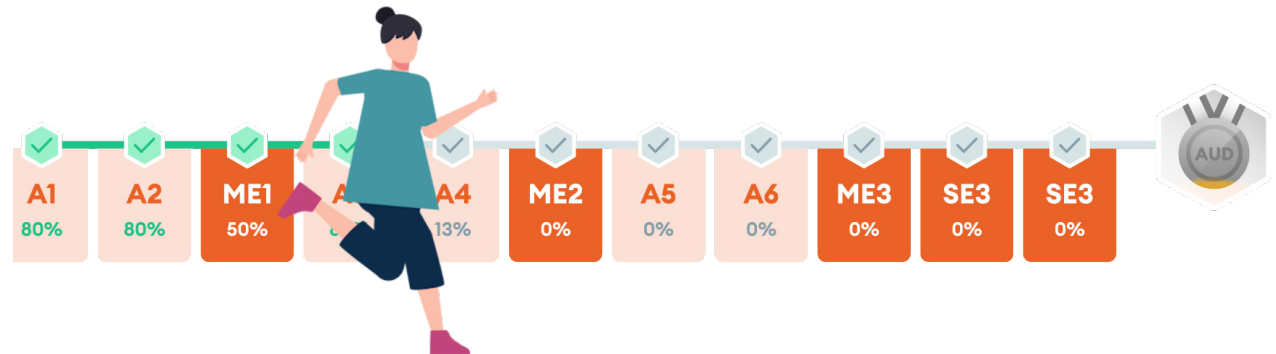
Michelle Moshe

NEW



Michael Potenza

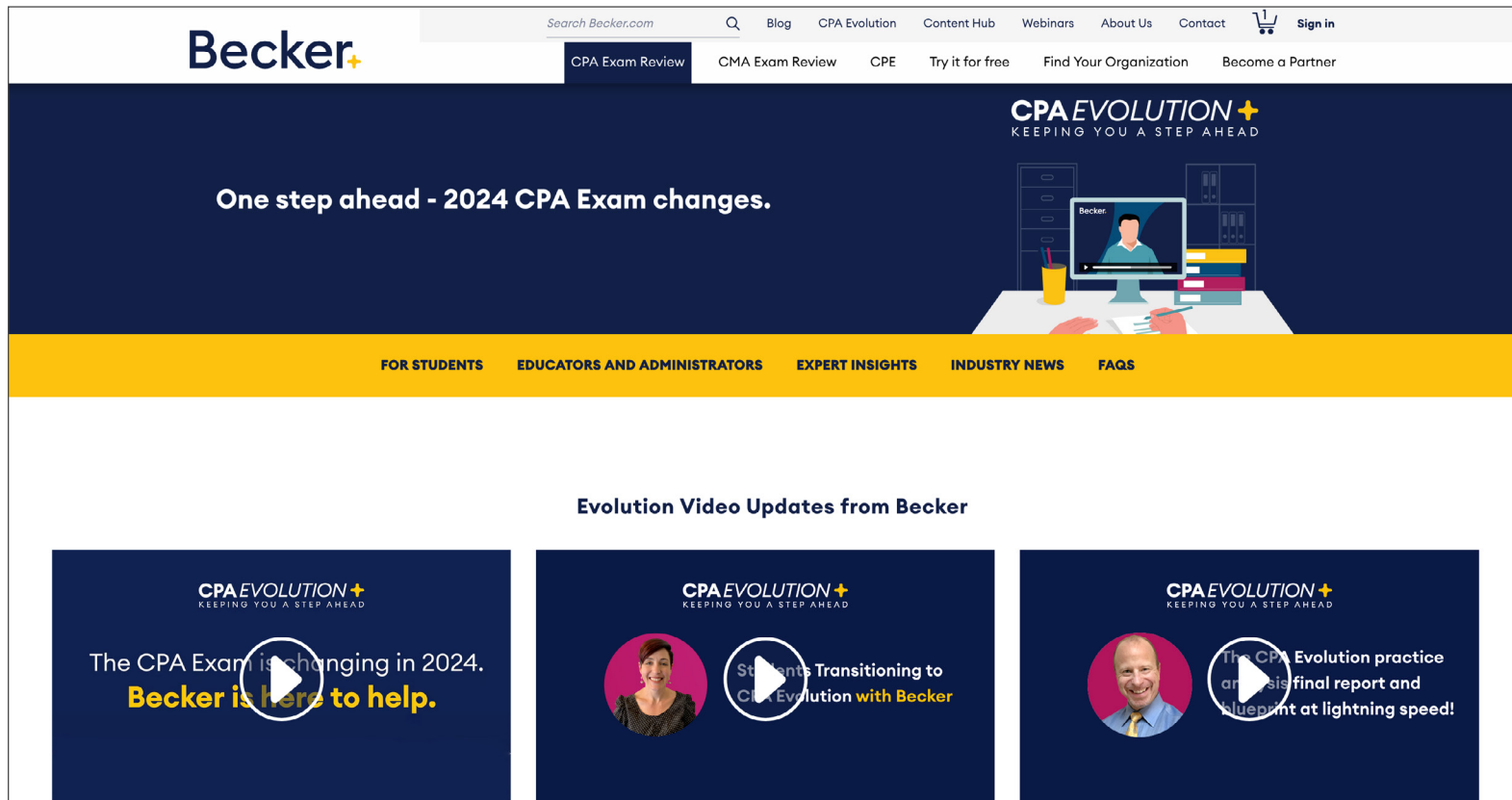
- + Academic and customer support. One of the main advantages of Becker CPA Exam Review is the level of service we provide our students. These teams respond to your exam content and review-related questions quickly and accurately. In fact, 90% of students' academic questions are answered in under six hours!
- + Partnerships. We're connected with more than 2,900 firms, universities and organizations, so your resources are never limited.



2. Becker's Evolution Hub is your source for CPA Exam changes and what they mean for you.

The more you know, the better you'll feel. Becker has been publishing articles, downloadable PDFs and video content for over a year, detailing CPA Evolution changes and how you can best prepare.

These include the [AICPA's Final Blueprint for the new CPA Exam](#), [building your personal study plan around Evolution](#) and the [best order to take the CPA Exam sections](#) given NASBA's transition timeline. These resources can be found on our [CPA Evolution Hub](#). As we approach the new exam, we'll continue to share the latest news and advice.



Key info to keep in mind for the 2024 CPA Exam

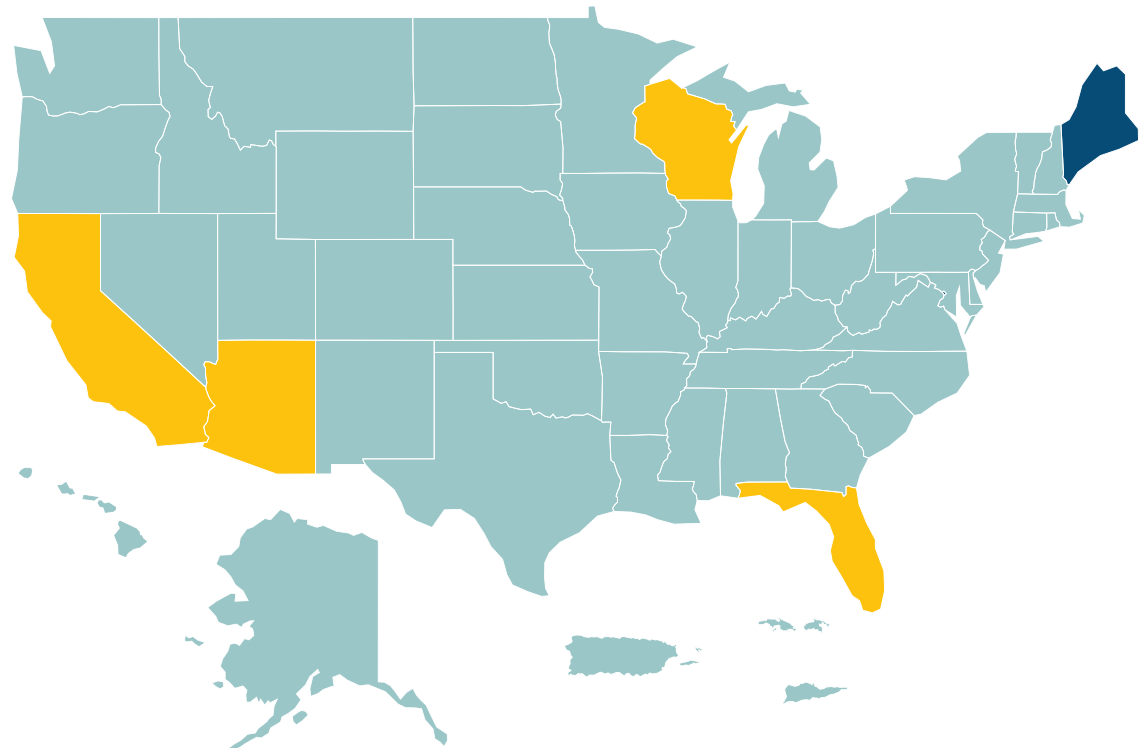
1. 2024 CPA Exam schedule and release score timeline

AICPA now has a tentative schedule set for the 2024 CPA Exam. It's anticipated that testing will commence on January 10, 2024. It's also expected that test scores will only be released once per section per quarter.

2. CPA Examination Credit Extension Policy

Because CPA Evolution may negatively impact candidates with conditional exam credit, all but 5 jurisdictions have approved the following exam credit extension policy from NASBA on March 15, 2023; any candidate with Uniform CPA Examination credit(s) on January 1, 2024, will have such credit(s) extended to June 30, 2025. See the map below for the status of the credit extension in your jurisdiction. Additionally, NASBA amended their credit extension recommendation on April 21, 2023 to be a 30-month extension through June 30, 2026. Individual Boards of Accountancy for each jurisdiction must determine if they will accept this updated recommendation. Becker will keep you up to speed on any credit extension news.

See the map for the status of the credit extension in your jurisdiction.



Summary

When the road is uncharted, Becker's presence matters even more.

One thing's for sure: you chose a unique and exciting time to pursue CPA licensure. CPA Evolution introduces changes to the long-standing exam format to help ensure test takers are ready for any challenges that come their way in their careers.

It's not easy being among the first people to be given this new format, but make no mistake: Becker will be right by your side, just as we have been for 1 million+ CPAs for more than 60 years.

When you're ready to prepare the right way for CPA Evolution, we'll be ready too. Kick off your evolved CPA journey with a Becker CPA Exam Review free demo.



Tentative 2024 Exam Testing and Score Release Dates

Quarter	CORE Exam Dates	CORE SCORE Release Dates	DISCIPLINE Exam Dates	DISCIPLINE SCORE Release Dates
Q1 2024	Jan 10—Mar 26	May 14—Jun 4	Jan 10—Feb 6	Jan 10—Feb 6
Q2 2024	Apr 1—Jun 25	Aug 1	Apr 20—May 19	Apr 20—May 19
Q3 2024	Jul 1—Sep 25	Nov 1	July 1—31	July 1— 31
Q4 2024	Oct 1— Dec 26	Early Feb 2025	Oct 1—31	Oct 1—31

CPA EVOLUTION

KEEPING YOU A STEP AHEAD



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