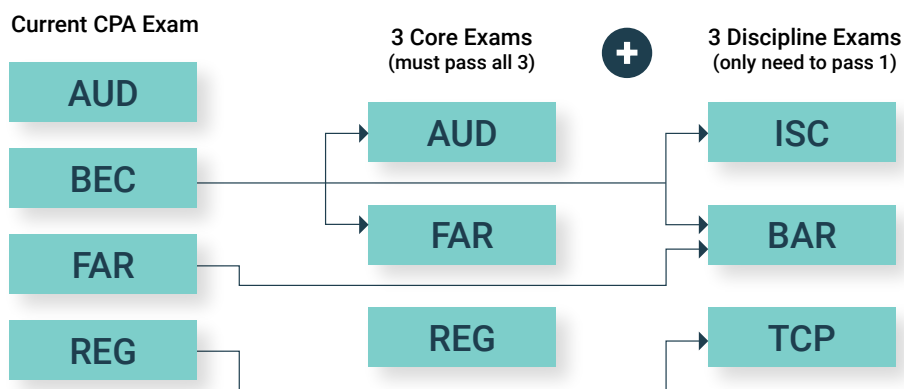# CPA Evolution
What's changing between the old and new exam

The CPA Exam is evolving – but rest assured, some of the updates can work in your favor. In 2024, be prepared for new sections, new topics and a new structure. Here's everything you can expect to change.

OLD	NEW
4 mandatory sections (BEC, AUD, FAR and REG)	4 sections total – 3 mandatory core exams (AUD, FAR and REG) and 1 discipline exam of your choosing (BAR, ISC or TCP)
Includes Excel	Replaces Excel with SpreadJS
Format includes MCQs, essays, simulations and authoritative research.	Format includes MCQs and task-based simulations.
Topics siloed with minimal central themes and overlap between sections.	Technology, digital acumen and data analytics are core components across each section. Discipline sections are the more advanced/difficult topics from their associated core sections.
BEC is a standalone section covering corporate governance, economic analysis, financial management, cost accounting, IT and operations management.	The original BEC content will be dispersed throughout AUD, FAR, BAR, and ISC.

Current CPA Exam

AUD

BEC

FAR

REG

3 Core Exams
(must pass all 3)

AUD

FAR

REG

+

3 Discipline Exams
(only need to pass 1)

ISC

BAR

TCP

Ready to start studying? Visit **surgent.com** to see how we can help.