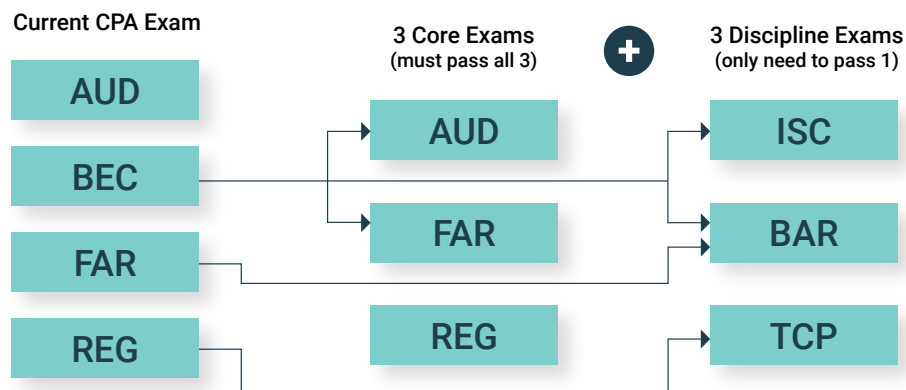


CPA Evolution

Everything exam candidates need to know about the 2024 CPA Exam

The CPA Exam structure is changing. In 2024, you will need to pass three required core exams and one discipline exam of your choosing.



Choose your discipline. The discipline exam you take does not need to equal your field of work. Take whichever discipline exam you are most likely to pass! BAR is most closely related to college curricula and TCP is a solid choice for tax specialists and MS Tax students.

Change your discipline at any time. Exam candidates can change their discipline at any point. If you fail one, you can try another with no penalty.

Be prepared for new focus areas. Technology, digital acumen and data analytics are now woven into each section of the exam. They are core components across all six parts.

Know what's disappearing. Essays, research simulations and comprehensive authoritative literature will no longer exist in the exam. Additionally, SpreadJS will replace Excel.

Take advantage of the transitional period. The sections you pass in 2023 will still count in 2024. In fact, your 18-month clock resets in 2024, so you have credit through June 30, 2025.

Understand how 2023 sections carry over. If you pass BEC before 2024, BEC will replace a discipline section requirement. Therefore, we encourage you to pass BEC if you do nothing else in 2023. If you pass AUD, FAR or REG in 2023, they will carry over and serve as core credits.

Ready to start studying? Visit [surgent.com](https://www.surgent.com) to see how we can help.