

# **cpa exam changes 2024 becker**

## **Navigating the CPA Exam Changes 2024: Your Comprehensive Becker Guide**

The Certified Public Accountant (CPA) designation is a cornerstone for aspiring accounting professionals, and staying abreast of exam structure and content is paramount. As the landscape of accounting evolves, so too does the CPA Exam. For 2024, significant changes are being implemented, marking a new era for candidates. Understanding these CPA exam changes 2024 Becker insights will be crucial for effective preparation. This comprehensive article will delve into the specifics of these upcoming CPA exam changes 2024, providing a clear roadmap for how Becker CPA review courses will adapt to support your success. We'll explore the new CPA Evolution structure, the impact on the CPA Exam sections, and how Becker's renowned study materials and methodologies are being updated to ensure you're well-equipped for this updated examination. Get ready to understand the critical adjustments and how to leverage Becker's expertise for your CPA journey.

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### **Understanding the CPA Evolution: A New Era for the CPA Exam**

The CPA Exam is undergoing a significant transformation, officially known as CPA

Evolution. This initiative, spearheaded by the American Institute of Certified Public Accountants (AICPA), aims to align the CPA credential with the evolving demands of the accounting profession. The core principle behind CPA Evolution is to ensure that newly licensed CPAs possess a strong foundation in accounting, auditing, and tax, while also demonstrating expertise in at least one specific area. This shift recognizes the increasing specialization within the field and the need for CPAs to be adaptable and forward-thinking. The CPA exam changes 2024 are a direct result of this strategic overhaul, designed to better assess the skills and knowledge required for modern accounting practice. Candidates will find that the exam structure is being refined to reflect these contemporary needs.

The motivation behind these changes is multifaceted. The AICPA identified a need to equip future CPAs with skills that go beyond traditional accounting, incorporating data analytics, technology, and forward-looking financial reporting. By introducing a more focused approach through discipline sections, CPA Evolution seeks to encourage a deeper understanding and application of specialized knowledge. This also aims to attract a wider range of talent to the accounting profession, showcasing its dynamic and evolving nature. Becker CPA review courses are meticulously designed to incorporate these shifts, ensuring that students are not only prepared for the current exam but also for the future of the profession.

## **The Core Sections of the CPA Exam 2024**

A fundamental aspect of the CPA exam changes 2024 is the restructuring of the examination into core sections and discipline sections. All candidates will be required to pass three core sections. These core sections are designed to assess a broad understanding of fundamental accounting principles, practices, and responsibilities essential for all CPAs, regardless of their chosen specialization. The core sections will cover the foundational knowledge that every certified public accountant needs to possess. These are the building blocks upon which specialized expertise will be built.

The three core sections are:

- **Auditing and Attestation (AUD):** This section will continue to focus on the principles and procedures involved in auditing financial statements, including audit planning, risk assessment, internal controls, and reporting. The CPA exam changes 2024 will likely see an increased emphasis on technology in auditing and data analytics.
- **Financial Accounting and Reporting (FAR):** This section remains central, covering the recognition, measurement, presentation, and disclosure of financial information in accordance with generally accepted accounting principles (GAAP). It will likely include a greater focus on complex transactions and international financial reporting standards (IFRS).
- **Taxation and Regulation (REG):** This section will encompass federal taxation of individuals and entities, as well as business law and ethics. The CPA exam changes 2024 may introduce new areas of focus within taxation to reflect current legislative

changes and regulatory environments.

These core sections are designed to ensure a robust understanding of the essential competencies required of all CPAs. Becker's curriculum will be thoroughly updated to align with the detailed content outlines for each of these core sections, providing comprehensive coverage and targeted practice.

## **The Disciplines: Focusing Your Expertise**

Following the completion of the three core sections, candidates will then select one of four discipline sections to complete their CPA Exam journey. This is where the CPA Evolution truly emphasizes specialization. Each discipline section is designed to assess a deeper level of knowledge and application within a specific area of accounting. The choice of discipline allows candidates to align their exam preparation with their career aspirations and chosen path within the accounting profession. The CPA exam changes 2024 introduce these crucial specialization options.

The four discipline sections available under the CPA Evolution are:

- **Business Analysis and Reporting (BAR):** This discipline will delve into business strategy, financial analysis, data analytics, and risk management. It is designed for individuals interested in roles such as financial analysts, strategic planners, and controllers. The emphasis here is on applying financial and accounting knowledge to business decision-making.
- **Information Systems and Controls (ISC):** This section will focus on information technology, cybersecurity, data management, and IT audit. It is ideal for aspiring CPAs interested in IT audit, information systems management, and cybersecurity consulting. The CPA exam changes 2024 are particularly relevant to those focusing on the technological aspects of accounting.
- **Tax Compliance and Planning (TCP):** This discipline will concentrate on advanced tax research, tax planning strategies, and compliance for individuals and businesses. It is suited for those who want to specialize in tax advisory, compliance, or estate planning.
- **Assurance (ASSURE):** This discipline will focus on advanced auditing concepts, forensic accounting, data analytics in assurance, and emerging assurance services. It is designed for individuals aiming for careers in audit, internal audit, or specialized assurance roles.

The selection of a discipline is a strategic decision that will shape a candidate's CPA journey. Becker will offer tailored study materials and support for each of these discipline sections, ensuring that candidates can thoroughly prepare for their chosen area of

specialization. The CPA exam changes 2024 make this choice more significant than ever before.

## **How Becker CPA Review Adapts to the CPA Exam Changes 2024**

Becker Professional Education has a long-standing reputation for providing high-quality CPA Exam preparation. In anticipation of the CPA exam changes 2024, Becker has undertaken a comprehensive review and update of its course materials and delivery methods. The goal is to ensure that their students are not only prepared for the new exam structure but are also equipped with the skills and knowledge that will make them successful CPAs in the evolving profession. Becker's approach is to anticipate and proactively address the changes, providing a seamless transition for its users.

Becker's adaptation strategies are built around a deep understanding of the AICPA's blueprint for CPA Evolution. This involves:

- **Curriculum Overhaul:** Becker is meticulously updating its course content to align with the new core and discipline sections. This includes developing new lectures, practice questions, and simulations that reflect the updated exam objectives and content weights.
- **Focus on Higher-Order Skills:** Recognizing that the CPA Evolution emphasizes application and analysis, Becker is enhancing its focus on critical thinking, problem-solving, and data analysis skills. Their study materials will incorporate more complex scenarios and case studies.
- **Integration of Technology:** With the increased importance of technology in accounting, Becker's updated courses will integrate discussions and practice related to data analytics, cybersecurity, and accounting information systems within the relevant sections.
- **Flexibility and Customization:** Becker understands that candidates have different learning styles and career goals. They are ensuring their updated courses offer flexibility, allowing students to focus on the core sections and then dive deep into their chosen discipline.

Becker's commitment to staying ahead of the curve ensures that its students will have the most effective and up-to-date resources to navigate the CPA exam changes 2024 successfully.

# Key Features of Becker's Updated CPA Exam Review

Becker's CPA Exam Review courses are renowned for their comprehensive and effective learning approach. With the advent of the CPA exam changes 2024, Becker has enhanced its already robust offerings to specifically address the new structure and content. These enhancements are designed to provide candidates with a distinct advantage as they prepare for this updated examination. The focus is on delivering a learning experience that is not only informative but also highly practical and engaging.

Key features of Becker's updated CPA Exam Review include:

- **Updated Course Materials:** Becker has completely revised its textbooks, lectures, and practice questions to perfectly align with the AICPA's updated CPA Exam blueprint for 2024. This ensures that every topic tested will be covered in depth.
- **Interactive Learning Tools:** The platform incorporates a variety of interactive tools, such as adaptive review, practice exams, and skill-building exercises, to reinforce learning and build confidence.
- **Simulated Exams:** Becker provides realistic simulated CPA exams that mirror the format and difficulty of the actual examination, including the new question types and the discipline sections. This allows candidates to experience the exam environment beforehand.
- **Expert Instructors and Support:** Students have access to experienced CPA instructors and dedicated support staff who can answer questions, provide guidance, and offer encouragement throughout their study journey.
- **Focus on Application and Analysis:** Recognizing the shift towards higher-order thinking, Becker's updated content emphasizes the application of knowledge to real-world scenarios, problem-solving, and analytical reasoning.
- **Discipline-Specific Modules:** For each of the four discipline sections (BAR, ISC, TCP, ASSURE), Becker offers dedicated modules with targeted content, practice questions, and simulations to ensure thorough preparation in the chosen specialization.
- **Unlimited Access:** Students typically receive unlimited access to course materials until they pass all sections of the CPA Exam, providing ample time for thorough preparation.

These features collectively ensure that Becker CPA review courses are exceptionally well-suited to help candidates conquer the CPA exam changes 2024 and achieve their licensing goals.

# Strategies for Success with the CPA Exam Changes 2024 and Becker

Successfully navigating the CPA exam changes 2024 requires a strategic approach, and leveraging the resources provided by Becker CPA review is key. Understanding the new exam structure, diligently preparing for the core sections, and making an informed decision about your chosen discipline are critical steps. Becker's updated curriculum is designed to support you through each of these phases, ensuring you are well-prepared for the challenges ahead.

Here are some effective strategies for success:

- **Early Engagement with Becker Materials:** Begin your studies with Becker as early as possible. Familiarize yourself with the updated syllabus and the new exam format. The sooner you start, the more time you'll have to absorb the material thoroughly.
- **Master the Core Sections First:** Prioritize your preparation for the AUD, FAR, and REG core sections. A strong foundation in these areas is essential before you even consider the discipline sections. Becker's structured approach will guide you through this effectively.
- **Strategic Discipline Selection:** Carefully consider which discipline section best aligns with your career aspirations and interests. Research the content of each discipline (BAR, ISC, TCP, ASSURE) and review Becker's guidance to make an informed choice.
- **Utilize Becker's Practice Tools Extensively:** The practice questions, mock exams, and adaptive review tools offered by Becker are invaluable. Use them to identify your weak areas and to simulate exam conditions. The more you practice, the more comfortable you will become with the exam's style and demands.
- **Focus on Application and Analysis:** Pay close attention to how Becker's materials emphasize applying concepts rather than just memorizing them. The CPA Evolution tests your ability to use knowledge in practical situations, so hone these skills.
- **Stay Updated:** The accounting profession is dynamic. Even with the 2024 changes, stay informed about any further updates or trends that might impact the CPA Exam by following AICPA announcements and Becker's communications.
- **Active Learning Techniques:** Engage actively with the material. Take notes, create flashcards, explain concepts to others, and utilize Becker's supplementary resources to solidify your understanding.

By combining a focused study plan with Becker's comprehensive resources, candidates can confidently approach the CPA exam changes 2024 and maximize their chances of success.

# Frequently Asked Questions About the CPA Exam Changes 2024 and Becker

As the CPA exam changes 2024 approach, candidates naturally have questions about how these changes will impact their preparation and what Becker CPA review offers.

Understanding these details can alleviate anxiety and help you create a more effective study plan. The following are some frequently asked questions regarding the CPA exam changes 2024 and Becker's role in helping candidates succeed.

- When do the CPA exam changes 2024 officially take effect?  
The CPA Evolution, including the new exam structure, will officially launch on January 1, 2024.
- What are the core sections of the CPA Exam under the new structure?  
The three core sections are Auditing and Attestation (AUD), Financial Accounting and Reporting (FAR), and Taxation and Regulation (REG).
- How do the discipline sections work?  
After passing the three core sections, candidates must choose and pass one of four discipline sections: Business Analysis and Reporting (BAR), Information Systems and Controls (ISC), Tax Compliance and Planning (TCP), or Assurance (ASSURE).
- How is Becker CPA review adapting to these changes?  
Becker is updating all its course materials, including lectures, practice questions, and simulations, to fully align with the new CPA Exam blueprint. They are providing dedicated content for each of the new discipline sections.
- Will Becker offer support for choosing a discipline section?  
While Becker provides detailed information on each discipline, the choice of discipline is a personal career decision. However, their comprehensive course content for each discipline will equip you to make an informed choice and prepare thoroughly.
- Are there any changes to the exam eligibility requirements?  
The eligibility requirements for the CPA Exam are determined by each state's Board of Accountancy and are not directly changed by the CPA Evolution itself. Candidates should always verify their specific state requirements.
- How does Becker ensure its materials reflect the latest CPA Exam content?  
Becker has a dedicated team of subject matter experts who constantly monitor AICPA updates and exam blueprints to ensure all course materials are current and relevant.
- What if I've already started studying for the CPA Exam before the 2024 changes?  
If you have already passed some sections under the old structure, you can continue under the old structure until the expiration of your credit, or transition to the new structure. Becker's advisors can help you strategize the best path forward.

These FAQs aim to address common concerns and highlight how Becker is prepared to support candidates through the CPA exam changes 2024.

## **Conclusion: Mastering the CPA Exam Changes 2024 with Becker**

The CPA exam changes 2024, embodied by the CPA Evolution, represent a significant but positive step forward in ensuring the CPA designation remains relevant and respected in a rapidly evolving professional landscape. By introducing core sections that build a strong foundational knowledge and specialized discipline sections that allow for focused expertise, the AICPA is preparing future CPAs for the complexities and demands of the modern business world. Understanding these modifications is the first step toward successful preparation. Becker CPA review has once again demonstrated its commitment to excellence by proactively and comprehensively updating its renowned study programs to align perfectly with these new requirements. Through meticulously revised course materials, advanced learning tools, and expert guidance, Becker is exceptionally positioned to equip aspiring CPAs with the confidence and competence needed to excel on the new exam. By embracing Becker's proven methodology and dedicating yourself to the updated curriculum, you can effectively navigate the CPA exam changes 2024 and pave your way to a successful and fulfilling career as a Certified Public Accountant.

## **Frequently Asked Questions**

### **What are the key CPA Exam changes coming in 2024, and how will Becker help me prepare?**

The most significant CPA Exam change in 2024 is the CPA Evolution, which introduces three new discipline sections (BAR, ISC, TCP) in addition to the core FAR, AUD, and REG. Becker's new CPA Evolution-aligned curriculum is designed to cover these changes comprehensively, with updated content, practice questions, and simulated exams that mirror the new exam structure and question types. They offer specialized study plans for each discipline.

### **How does Becker's 2024 CPA Exam preparation address the new discipline sections (BAR, ISC, TCP)?**

Becker's 2024 CPA Exam review provides in-depth coverage of each discipline. Candidates select one of the three disciplines (Business Analysis and Reporting - BAR, Information Systems and Controls - ISC, or Tax Compliance and Planning - TCP) to add to their core sections. Becker's program includes dedicated modules, lectures, practice questions, and targeted mock exams for each specific discipline, ensuring you're well-prepared for your chosen specialization.

## **Will Becker's study materials be updated to reflect the 2024 CPA Exam changes?**

Yes, Becker has fully updated its CPA Exam review course to align with the 2024 CPA Evolution. This includes revised lectures, new practice questions, updated simulations, and mock exams that incorporate the new exam blueprint and question formats. They are committed to ensuring their materials are current with all AICPA changes.

## **What is the best strategy for choosing a discipline section (BAR, ISC, TCP) with Becker's guidance?**

Becker offers resources to help candidates choose the most suitable discipline. This typically includes informational webinars, detailed content outlines for each discipline, and guidance on which areas of accounting each discipline focuses on. They recommend candidates consider their career aspirations, personal strengths, and areas of interest when making their selection, and their materials will provide the necessary depth for any choice.

## **How does Becker's adaptive review technology factor into the 2024 CPA Exam changes?**

Becker's adaptive review technology, often referred to as 'SkillBuilder' or similar, plays a crucial role in preparing for the 2024 changes. It helps identify your strengths and weaknesses, particularly within the context of the new discipline sections. The system dynamically adjusts the difficulty and focus of practice questions, ensuring you spend more time on areas where you need improvement, which is essential given the new content and format of the CPA Evolution.

## **Additional Resources**

Here are 9 book titles and descriptions related to CPA Exam changes in 2024, with a focus on how they might be relevant to a Becker student:

### **1. 1. Navigating the 2024 CPA Exam: Becker's Blueprint for Success**

This hypothetical guide would offer a strategic overview of the restructured CPA Exam, specifically tailored to students using Becker's review materials. It would likely break down the new Exam Content Outline, highlighting key changes and how Becker's curriculum addresses them. Expect practical advice on study planning, integrating Becker's lectures and practice questions, and maximizing exam performance under the new format.

### **2. 2. Auditing & Attestation in the New Era: A Becker Student's Companion**

Focusing on the Auditing and Attestation (AUD) section, this book would delve into the updated AICPA content areas. It would explain how Becker's AUD course has been adapted to cover emerging topics and updated standards, offering supplementary explanations and practice scenarios to reinforce the material. The goal is to ensure Becker students feel confident in their understanding of the revised AUD syllabus.

### 3. 3. Financial Accounting & Reporting (FAR) Mastery: Leveraging Becker's Approach for 2024

This title targets the crucial FAR section, emphasizing the integration of Becker's renowned FAR review with the 2024 exam changes. It would explore how advanced accounting concepts and new pronouncements are presented within Becker's framework, providing insights into tackling complex FAR simulations. Students would learn strategies to optimize their use of Becker's FAR resources for comprehensive understanding and retention.

### 4. 4. Regulation (REG) Under the Revised CPA Exam: A Becker-Centric Strategy

This book would provide a focused review of the Regulation section, aligning with the 2024 CPA Exam structure and Becker's specific REG curriculum. It would clarify how tax law updates and business environment changes are incorporated into Becker's lectures and practice materials. The aim is to equip Becker students with the knowledge and confidence to excel in the REG portion of the exam.

### 5. 5. Business Analysis & Reporting (BAR) Excellence: Becker's Guide to the Discipline

As one of the new Disciplines, Business Analysis & Reporting would be the focus here, offering a deep dive into the subject matter and how Becker prepares students for it. This book would explain the structure and content of the BAR Discipline, demonstrating how Becker's materials are designed to cover the advanced analytical and reporting skills required. It would offer tips on approaching BAR-specific case studies and simulations.

### 6. 6. Information Systems & Data Analytics (ISDA) Proficiency: A Becker Student's Path

This title would concentrate on the Information Systems & Data Analytics Discipline, outlining the crucial skills and knowledge needed for success. It would showcase how Becker's ISDA module is structured to build competency in this evolving area, including best practices for studying data analytics concepts and IT audit procedures. The book would guide Becker students in effectively utilizing the review course for ISDA mastery.

### 7. 7. Tax Compliance & Planning (TCP) Success: Becker's Strategy for the Discipline

This book would specifically address the Tax Compliance & Planning Discipline, emphasizing how Becker's tax review integrates the 2024 changes. It would detail the key tax law and planning strategies relevant to the CPA exam, showing how Becker's methodology helps students understand and apply them. The focus would be on building a strong foundation for excelling in this particular Discipline.

### 8. 8. Becker's CPA Exam 2024: Bridging the Gap to the New Core + Discipline Model

This comprehensive title would act as a bridge, explaining the transition from the previous CPA Exam format to the new Core + Discipline model for Becker students. It would provide a high-level overview of the changes and how Becker has adapted its entire review program to support this shift. Expect guidance on choosing the right Discipline and effectively utilizing Becker's integrated study approach.

### 9. 9. Mastering CPA Exam Simulations: Insights from Becker's 2024 Curriculum

This book would focus on the critical skill of tackling CPA Exam simulations, specifically within the context of the 2024 changes and Becker's approach. It would offer strategies and practice techniques for various simulation types, demonstrating how Becker's materials are designed to build proficiency. The aim is to help Becker students develop the confidence and expertise needed to excel in the simulation portions of the exam.

## **Cpa Exam Changes 2024 Becker**

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