



Summary of revisions to the Uniform CPA Examination® Blueprints Effective January 1, 2025

The AICPA Board of Examiners (BOE) approved the following revisions to the Uniform CPA Examination® Blueprints (Blueprints) on September 12, 2024.:

General Revisions:

- a. Added a table to page 2 of the Blueprints that describes the number and type of questions in each of the five testlets per CPA Examination section.
- b. Added a sentence to the References in each of the Section Introductions to clarify the scope of the references:

The subject matter eligible for assessment is limited to the References detailed below and does not extend to links or references within these References to other sources.

1. **Auditing and Attestation (AUD) – The revisions are not intended to significantly change the nature or scope of the content eligible for testing in the AUD section. The revisions:**
 - a. Added examples to representative tasks in one Topic in Area I (AICPA Code of Professional Conduct), one Topic in Area II (Internal factors) and one Topic in Area III (Reliability of data and information).
 - b. Added *referred-to auditor* to three representative tasks in one Group in Area II (Planning for and using the work of others) based on recent standard-setting activity.
 - c. Made a technical correction to one representative task in one Group in Area III (Sufficient appropriate evidence).

2. **Financial Accounting and Reporting (FAR)** – The revisions are not intended to significantly change the nature or scope of content eligible for testing in the FAR section. The revisions:
 - a. Removed the reference to the direct method in a representative task in one Topic in Area I (Statement of cash flows) for nongovernmental, not-for-profit entities.
 - b. Revised one representative task in one Group in Area I (Special Purpose Frameworks) to clarify the applicable methods used when preparing income tax basis financial statements.

3. **Taxation and Regulation (REG)** – The revision is a technical correction to one representative task in one Group in Area IV (Adjustments and deductions to arrive at adjusted gross income and taxable income).

4. **Business Analysis and Reporting (BAR)** – The revisions are not intended to significantly change the nature or scope of content eligible for testing in the BAR section. The revisions:
 - a. Revised one representative task in one Group in Area II (Indefinite-lived intangible assets, including goodwill) based on recent standard-setting activity.
 - b. Added examples to one representative task in one Topic in Area III (Capital assets and infrastructure assets).

5. **Information Systems and Controls (ISC)** – The revisions are not intended to significantly change the nature or scope of content eligible for testing in the ISC section. The revisions:
 - a. Updated the References of the Section Introduction to
 - i. Reflect the issuance of a new version of a document by the Center for Internet Security.
 - ii. Remove the Cybersecurity & Infrastructure Security Agency (CISA) reference to Security Tips published by the National Cyber Awareness System (NCAS) based on recent updates to the CISA website.
 - b. Made technical corrections to the Skill allocation of the Section Introduction and representative tasks in two Topics in Area I (Enterprise and accounting information systems, Availability), one Topic in Area II (Testing) and one Group in Area II (Confidentiality and privacy).
 - c. Added one analysis representative task to one Topic in Area I (Change management).
 - d. Clarified the terminology used in one representative task in one Group in Area I (Data management).

- e. Updated the References of the Section Introduction and one representative task in one Group in Area II (Regulations, standards and frameworks) based on the issuance of a revised framework by the National Institute of Standards and Technology.
 - f. Updated the Section Introduction (Overview of content areas and References), updated one representative task and removed one representative task in one Group in Area III (Considerations specific to planning and performing a SOC engagement) to clarify the scope related to SOC for Cybersecurity reports.
6. Tax Compliance and Planning (TCP) – The revisions are not intended to significantly change the nature or scope of the content eligible for testing in the TCP section. The revisions:
- a. Made technical corrections to representative tasks in one Group in Area I (Individual compliance and tax planning considerations for gross income, adjusted gross income, taxable income and estimated taxes) and one Group in Area III (Tax planning for S corporations).
 - b. Removed the reference to carrybacks related to net operating losses in one Topic in Area II (Net operating and capital loss utilization).

This summary is organized by CPA Examination section. The complete, revised Blueprints can be found at: <https://www.aicpa-cima.com/resources/article/learn-what-is-tested-on-the-cpa-exam>

1: Auditing and Attestation (AUD)

Area, Group, Topic	Revision
<p>Area I, Group A, Topic 1 – Ethics, Professional Responsibilities and General Principles – Ethics, independence and professional responsibilities – AICPA Code of Professional Conduct</p>	<p>Revised an application representative task to add examples (added text in italics):</p> <p>Apply the principles, rules and interpretations included in the AICPA Code of Professional Conduct to situations (<i>e.g. maintaining integrity and objectivity and compliance with standards, maintaining the confidentiality of client information when using automated or third-party tools and techniques including artificial intelligence</i>).</p>
<p>Area II, Group B, Topic 2 – Assessing Risk and Developing a Planned Response – Understanding an entity and its environment – Internal factors</p>	<p>Revised an application representative task to add examples (added text in italics):</p> <p>Identify the relevant factors that define the nature of an entity, including the impact on the risk of material misstatement (<i>e.g., its operations, ownership and governance structure, investment and financing plans, selection of accounting policies, objectives and strategies, adoption and use of technologies including artificial intelligence</i>).</p>
<p>Area II, Group F – Assessing Risk and Developing a Planned Response – Planning for and using the work of others</p>	<p>Revised a remembering and understanding representative task as follows (added text in italics):</p> <p>Identify the factors to consider in determining the extent to which an engagement team can use the work of the internal audit function, IT auditor, auditor’s specialist, management’s specialist, component auditor <i>or a referred-to auditor</i>.</p>

	<p>Revised application representative tasks as follows (added text in italics):</p> <p>Determine the nature and scope of the work of the internal audit function, IT auditor, auditor’s specialist, management’s specialist, component auditor <i>or a referred-to auditor.</i></p> <p>Perform and document procedures to determine the extent to which an engagement team can use the work of the internal audit function, IT auditor, auditor’s specialist, management’s specialist, component auditor <i>or a referred-to auditor.</i></p>
<p>Area III, Group A, Topic 2 – Performing Further Procedures and Obtaining Evidence – Use of data and information – Reliability of data and information</p>	<p>Revised an application representative task to add examples (added text in italics):</p> <p>Perform procedures (e.g., agreeing information to original sources, validating search or query criteria used to obtain data) to validate the reliability (completeness, accuracy, authenticity and susceptibility to management bias) of data and information obtained <i>from internal and external sources (e.g., analyses, schedules, reconciliations prepared using various technologies including artificial intelligence).</i></p>
<p>Area III, Group B – Performing Further Procedures and Obtaining Evidence – Sufficient appropriate evidence</p>	<p>Corrected an application representative task as follows (corrected text in italics):</p> <p>Determine the sources of sufficient appropriate evidence (e.g., obtained from <i>management’s</i> specialists, obtained from external sources,</p>

	developed by the audit team from internal or external sources).
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2: Financial Accounting and Reporting (FAR)

Area, Group, Topic	Revision
Area I, Group B, Topic 3 – Financial Reporting – General-Purpose Financial Reporting: Nongovernmental Not-for-Profit Entities – Statement of cash flows	<p>Revised an application representative task to remove reference to the direct method:</p> <p>Prepare a statement of cash flows and required disclosures using the indirect method for a nongovernmental, not-for-profit entity.</p>
Area I, Group E – Financial Reporting – Special Purpose Frameworks	<p>Revised an application representative task as follows (added text in italics):</p> <p>Prepare income tax basis financial statements <i>using the cash or accrual methods of accounting.</i></p>

3: Taxation and Regulation (REG)

Area, Group, Topic	Revision
Area IV, Group C – Federal Taxation of Individuals – Adjustments and deductions to arrive at adjusted gross income and taxable income	<p>Corrected an application representative task as follows (corrected text in italics):</p> <p>Calculate the <i>qualified</i> business income (QBI) deduction for federal income tax purposes.</p>

4: Business Analysis and Reporting (BAR)

Area, Group, Topic	Revision
<p>Area II, Group A – Technical Accounting and Reporting – Indefinite-lived intangible assets, including goodwill</p>	<p>Revised an application representative as follows (added text in italics):</p> <p>Calculate the carrying amount of goodwill and other indefinite-lived intangible assets reported in the financial statements (initial <i>and subsequent</i> measurement, <i>including</i> impairment) and prepare journal entries.</p>
<p>Area III, Group C, Topic 3 – State and Local Governments – Typical items and specific types of transactions and events: measurement, valuation, calculation and presentation in governmental entity financial statements – Capital assets and infrastructure assets</p>	<p>Revised an application representative task to add examples (added text in italics):</p> <p>Calculate the net capital assets balance (<i>e.g., including land, buildings and improvements, machinery and equipment, leases</i>) for state and local governments and prepare journal entries (initial measurement and subsequent depreciation and amortization).</p>

5: Information System and Controls (ISC)

Section Introduction and/or Area, Group, Topic	Revision
<p>Section Introduction, Skill allocation</p>	<p>Corrected the description of how analysis skills are assessed as follows (corrected text in italics):</p> <p>These areas contain tasks that nICPAs are expected to perform related to detecting deficiencies in the suitability <i>of the</i> design and deviations in the operation of controls related to information systems.</p>

<p><u>Section Introduction, References</u></p>	<p>Updated the Center for Internet Security (CIS), CIS Controls reference as follows (change in italics):</p> <p>Center for Internet Security (CIS), CIS Controls; Version 8.1</p> <p>Removed the Cybersecurity & Infrastructure Security Agency (CISA) reference to Security Tips published by the National Cyber Awareness System (NCAS)</p>
<p><u>Area I, Group A, Topic 2</u> – Information Systems and Data Management – Information Systems – Enterprise and accounting information systems</p>	<p>Corrected an analysis representative task as follows (corrected text in italics):</p> <p>Detect deficiencies in the suitability of <i>the</i> design and deviations in the operation of controls related to an information system’s processing integrity in a SOC 2® engagement using the Trust Services Criteria.</p>
<p><u>Area I, Group A, Topic 3</u> – Information Systems and Data Management – Information Systems – Availability</p>	<p>Corrected an analysis representative task as follows (corrected text in italics):</p> <p>Detect deficiencies in the suitability of <i>the</i> design and deviations in the operation of controls related to a service organization’s availability service commitments and system requirements in a SOC 2® engagement using the Trust Services Criteria.</p>
<p><u>Area I, Group A, Topic 4</u> – Information Systems and Data Management – Information Systems – Change management</p>	<p>Added an analysis representative task as follows (added text in italics):</p> <p><i>Perform a walkthrough of an organization’s change management procedures and compare the observed procedure with the documented policy requirement.</i></p>

<p>Area I, Group B – Information Systems and Data Management – Data management</p>	<p>Revised a remembering and understanding representative task as follows (changes in italics):</p> <p>Identify data <i>extraction</i> methods and techniques.</p>
<p>Section Introduction, References</p> <p>Area II, Group A – Security, Confidentiality and Privacy – Regulations, standards and frameworks</p>	<p>Two changes based on the issuance of a revised cybersecurity framework by the National Institute of Standards and Technology (NIST).</p> <p>Replaced the NIST Framework for Improving the Critical Infrastructure Cybersecurity (CSF) Version 1.1, Sections 1 and 2, including the glossary definitions of terms used in those sections with the following (changes in italics):</p> <p><i>The NIST Cybersecurity Framework (CSF)</i></p> <p>Revised a remembering and understanding representative task as follows (changes in italics):</p> <p>Recall the three parts of the NIST CSF (<i>Core, Tiers, Organizational Profiles</i>).</p>
<p>Area II, Group B, Topic 3 – Security, Confidentiality and Privacy – Security – Testing</p>	<p>Corrected an analysis representative task as follows (corrected text in italics):</p> <p>Detect deficiencies in the suitability <i>of the</i> design and deviations in the operation of controls related to a service organization’s security service commitments and system requirements in a SOC 2® engagement using the Trust Services Criteria.</p>

<p><u>Area II, Group C</u> – Security, Confidentiality and Privacy – Confidentiality and privacy</p>	<p>Corrected an analysis representative task as follows (corrected text in italics):</p> <p>Detect deficiencies in the suitability of <i>the</i> design and deviations in the operation of controls related to a service organization’s confidentiality and privacy service commitments and system requirements in a SOC 2® engagement using the Trust Services Criteria.</p>
<p><u>Section Introduction, Overview of content areas</u></p> <p><u>Section Introduction, References</u></p> <p><u>Area III, Group A</u> – Considerations for System and Organization Controls (SOC) Engagements – Considerations specific to planning and performing a SOC engagement</p>	<p>Five changes to clarify the scope related to SOC for Cybersecurity reports</p> <p>Revised the first bullet point of the Area III discussion as follows:</p> <p>Form, content and management assertions in SOC 1®, SOC 2® and SOC 3® reports.</p> <p>Added a bullet point to the Area III discussion as follow (changes in italics): <i>Purpose and intended users of SOC 1®, SOC 2®, SOC 3® and SOC for Cybersecurity reports.</i></p> <p>Removed AICPA Description Criteria for Management’s Description of the Entity’s Cybersecurity Risk Management Program</p> <p>Revised a remembering and understanding representative task as follows (changes in italics):</p> <p>Recall the <i>purpose and</i> intended users of SOC 1®, SOC 2®, SOC 3® and SOC for Cybersecurity reports.</p>

	<p>Removed the following remembering and understanding representative task: Recall the Description Criteria for Management’s Description of an Entity’s Cybersecurity Risk Management Program.</p>
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6: Tax Compliance and Planning (TCP)

Area, Group, Topic	Revision
<p><u>Area I, Group A</u> – Tax Compliance and Planning for Individuals and Personal Financial Planning – Individual compliance and tax planning considerations for gross income, adjusted gross income, taxable income and estimated taxes</p>	<p>Corrected a remembering and understanding representative task as follows (corrected text in italics): Recall items included in <i>determination</i> and computation of Alternative Minimum Taxable income.</p>
<p><u>Area II, Group A, Topic 1</u> – Entity Tax Compliance – C corporations – Net operating and capital loss utilization</p>	<p>Revised an application representative task to remove reference to carrybacks: Calculate the amount of a C corporation’s net operating loss for a given year and any related carryforward.</p>
<p><u>Area III, Group C</u> – Entity Tax Planning – Tax Planning for S corporations</p>	<p>Corrected an analysis representative task as follows (corrected text in italics): Derive the tax implications of a contemplated election to treat distributions to shareholders as being made from an S corporation’s</p>

	accumulated <i>earnings</i> and profits (AEP) and not from the accumulated adjustments account (AAA).
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