



## **Summary of revisions to the Uniform CPA Examination® Blueprints Effective January 1, 2026**

The AICPA Board of Examiners (BOE) approved the following revisions to the Uniform CPA Examination® Blueprints (Blueprints) on August 18, 2025:

- 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. Revised the References of the Section Introduction to reflect the AICPA Quality Management standards.**
  - b. Revised a Topic name in Area II (Control environment, IT general controls, and entity-level controls), two representative tasks in that Topic to emphasize entity-level controls, and one representative task in one Topic in Area III (External confirmations).**
  - c. Added examples to representative tasks in one Group in Area II (Assessing and responding to risks of material misstatement, whether due to fraud or error) and one Topic in Area III (External confirmations).**
  - d. Revised a representative task in one Topic in Area III (Accounting estimates) to clarify that the inputs to an accounting estimate include methods and data.**
- 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. Revised the References of the Section Introduction to remove an AICPA Practice Aid on cash and tax basis financial statements that is no longer being maintained by the AICPA.**

- b. Revised one representative task in one Topic in Area I (Statement of activities) to clarify scope.
  - c. Revised the examples in one representative task in one Group in Area I (Financial Statement Ratios and Performance Metrics).
  - d. Removed two representative tasks and added one representative task in one Group in Area III (Fair value measurements) to clarify the scope of the testing of fair value measurement concepts in FASB Accounting Standards Codification Topic 820, Fair Value Measurement, in the FAR and Business Analysis and Reporting sections.
- 3. Taxation and Regulation (REG) – The revisions are not intended to significantly change the nature or scope of content eligible for testing in the REG section. The revisions:
  - a. Added an assumption in the Section assumptions of the Section Introduction and revised one representative task in one Group in Area IV (Adjustments and deductions to arrive at adjusted gross income and taxable income) in response to the provisions in H.R. 1, One Big Beautiful Bill Act (the Act), that will allow for additional deductions in the calculation of adjusted gross income and taxable income. The changes are being made as part of this update so that the CPA Examination Blueprints do not need to be reissued when the provisions of the Act become eligible for testing. The provisions of the Act with effective dates in 2024 and 2025 will become eligible for testing in the REG section starting on July 1, 2026. All other provisions of the Act will become eligible for testing in the calendar quarter beginning six months after the provision's effective date. Provisions that were scheduled to sunset in 2025 before the signing of the Act will continue to be eligible for testing through June 30, 2026.
  - b. Revised a representative task in one Group in Area III (Cost recovery (depreciation and amortization)) to clarify scope.
- 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. Removed one representative task and added one representative task in one Topic in Area I (Investment alternatives using financial valuation decision models) to clarify the scope of the testing of fair value measurement concepts in FASB Accounting Standards Codification Topic 820, Fair Value Measurement, in the BAR and FAR sections.

- b. Revised a representative task in one Topic in Area I (Investment alternatives using financial valuation decision models) to add an example and clarify scope.
- 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 renaming of the AICPA’s SOC 1 Guide.
    - ii. Add sections of the Health Insurance Portability and Accountability Act of 1996 (HIPAA) that define key terms used in sections of that Act that are currently eligible for testing in the ISC section.
    - iii. Remove the reference to the specific version of the National Institute of Standards and Technology (NIST) Privacy Framework to allow for future version changes.
    - iv. Reflect the issuance of a new version of the Payment Card Industry Data Security Standard (PCI DSS) Quick Reference Guide.
    - v. Add Data Analytics to the eligible categories of textbooks.
  - b. Revised three representative tasks and added two representative tasks to one Topic in Area I (Change management) to add examples and clarify scope.
- 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. Added an assumption in the Section assumptions of the Section Introduction in response to the provisions in H.R. 1, One Big Beautiful Bill Act (the Act), that will allow for additional deductions in the calculation of adjusted gross income and taxable income. The change is being made as part of this update so that the CPA Examination Blueprints do not need to be reissued when the provisions of the Act become eligible for testing. The provisions of the Act with effective dates in 2024 and 2025 will become eligible for testing in the TCP section starting on July 1, 2026. All other provisions of the Act will become eligible for testing in the calendar quarter beginning six months after the provision’s effective date. Provisions that were scheduled to sunset in 2025 before the signing of the Act will continue to be eligible for testing through June 30, 2026..

- b. Removed a representative task from one Topic in Area II (International tax issues) as the concepts will no longer be eligible for testing in the TCP section.**

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)

| Section Introduction; Area, Group, Topic                                                                                                                                                                                                                                               | Revision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
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| <p><u>Section Introduction, References</u></p>                                                                                                                                                                                                                                         | <p><b>Revised the AICPA Statements on Quality Control Standards with the AICPA Statements on Quality Management Standards (changed text in italics):</b><br/> AICPA Statements on Quality <del>Management Control</del> Standards</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <p><u>Area II, Group C, Topic 2</u> – Assessing Risk and Developing a Planned Response – Understanding an entity’s control environment and business processes, including information technology (IT) systems - Control environment, IT general controls, and entity-level controls</p> | <p><b>Revised the Topic name to emphasize entity-level controls (changed text in italics):</b><br/> Control environment, <del>IT general controls</del> <i>entity-level controls</i> and <i>IT general controls</i></p> <p><b>Revised a remembering and understanding representative task to emphasize entity-level controls (changed text in italics):</b><br/> Understand the elements of an entity's control environment, including the design and implementation of <del>IT general controls</del> <i>entity-level controls</i> and <i>IT general controls</i>.</p> <p><b>Revised an application representative task to emphasize entity-level controls (added text in italics):</b><br/> Perform procedures to obtain an understanding of <i>entity-level controls</i> and how an entity has responded to risks arising from the use of IT, including identifying and testing the design and implementation of relevant IT general controls.</p> |
| <p><u>Area II, Group E</u> – Assessing Risk and Developing a Planned Response – Assessing and responding to risks of</p>                                                                                                                                                               | <p><b>Revised an application representative task to add examples (added text in italics):</b><br/> Determine risk of material</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

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| material misstatement, whether due to fraud or error                                                                                                                                          | misstatement, whether due to fraud or error, at the financial statement level and relevant assertion level ( <i>control risk and inherent risk</i> ) for each significant class of transactions, significant account and disclosure.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <p><b><u>Area III, Group D, Topic 3</u></b> – Performing Further Procedures and Obtaining Evidence</p> <p>– Procedures to obtain sufficient appropriate evidence – External confirmations</p> | <p><b>Revised an application representative task to clarify the examples (changed text in italics):</b><br/>Confirm significant account balances and transactions using appropriate tools and techniques (e.g., <i>confirmation intermediary</i> services, electronic confirmations, manual confirmations) to obtain relevant and reliable evidence.</p> <p><b>Revised an analysis representative task to add examples related to responses and to clarify types of procedures (added text in italics):</b><br/>Analyze external confirmation responses (e.g., <i>exceptions, nonresponses, incomplete responses</i>) to determine the need for follow-up, <del>or</del> further investigation <i>or alternative procedures</i>.</p> |
| <p><b><u>Area III, Group E, Topic 1</u></b> – Performing Further Procedures and Obtaining Evidence</p> <p>– Specific matters that require special consideration - Accounting estimates</p>    | <p><b>Revised an application representative task to clarify that the inputs to an accounting estimate include methods and data (changed text in italics):</b><br/>Recalculate and reperform procedures to validate the <del>inputs</del> <i>methods, data</i> and assumptions of an entity's significant accounting estimates with a higher risk of material misstatement or complexity, such as fair value estimates.</p>                                                                                                                                                                                                                                                                                                           |

## 2: Financial Accounting and Reporting (FAR)

| Section Introduction; Area, Group, Topic                                                                                                                              | Revision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
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| <b><u>Section Introduction, References</u></b>                                                                                                                        | <b>Removed AICPA Practice Aid - Accounting and Financial Reporting Guidelines for Cash- and Tax- Basis Financial Statements</b>                                                                                                                                                                                                                                                                                                                                                                                       |
| <b><u>Area I, Group B, Topic 2</u></b> – Financial Reporting – General-Purpose Financial Reporting: Nongovernmental Not-for-Profit Entities – Statement of activities | <b>Revised an application representative task to clarify that the scope is not limited to contributions with donor restrictions (changed text in italics):</b><br>Prepare a statement of activities for a nongovernmental, not-for-profit entity; <del>including donor restrictions and releases from donor restrictions</del> , from a trial balance and supporting documentation, <i>including contributions that may be classified as with or without donor restrictions and releases from donor restrictions.</i> |
| <b><u>Area I, Group F</u></b> – Financial Reporting - Financial Statement Ratios and Performance Metrics                                                              | <b>Revised the examples in an application representative task (changed text in italics):</b><br>Calculate liquidity ratios (e.g., current, quick, accounts receivable turnover, inventory turnover, <i>days of payable outstanding-accounts payable turnover</i> ).                                                                                                                                                                                                                                                   |
| <b><u>Area III, Group E</u></b> – Select Transactions, Fair value measurements                                                                                        | <b>Clarified the scope of the testing of fair value measurement concepts in FASB Accounting Standards Codification Topic 820, Fair Value Measurement, in the FAR and Business Analysis and Reporting sections:</b><br><br><b>Removed a remembering and understanding representative task (removed text in italics):</b>                                                                                                                                                                                               |

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| <p><b><u>Area III, Group E</u></b> – Select Transactions, Fair value measurements (continued)</p> | <p><del>Recall assumptions (e.g., highest and best use, market participant assumptions, unit of account) and approaches (cost, income, market) used to measure fair value.</del></p> <p><b>Removed an application representative task (removed text in italics):</b><br/> <del>Use the fair value hierarchy to determine the classification of a fair value measurement.</del></p> <p><b>Added an application representative task (added text in italics):</b><br/> <i>Use assumptions (e.g., highest and best use, market participant assumptions, unit of account) and approaches (cost, income, market) to measure fair value according to the fair value hierarchy.</i></p> |
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### 3: Taxation and Regulation (REG)

| Section Introduction; Area, Group, Topic                                                                                                                 | Revision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
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| <p><b><u>Section Introduction, Section assumptions</u></b></p>                                                                                           | <p><b>Added an assumption in response to the provisions in H.R. 1, One Big Beautiful Bill Act (the Act), that will allow for additional deductions in the calculation of adjusted gross income and taxable income (added text in italics):</b><br/> <i>Candidates should assume that references to individual wages or compensation do not include overtime or tips unless otherwise stated.</i></p> <p><b>Note: The change is being made as part of this update so that the CPA Examination Blueprints do not need to be reissued when the provisions of the Act become eligible for testing.</b></p> |
| <p><b><u>Area III, Group B</u></b> – Federal Taxation of Property Transactions, Cost recovery (depreciation and amortization)</p>                        | <p><b>Revised an application representative task to clarify that bonus depreciation is in scope (added text in italics):</b><br/> Determine property eligible for a <i>special depreciation allowance (bonus depreciation)</i> or a Section 179 deduction.</p>                                                                                                                                                                                                                                                                                                                                         |
| <p><b><u>Area IV, Group C</u></b> – Federal Taxation of Individuals, Adjustments and deduction to arrive at adjusted gross income and taxable income</p> | <p><b>Revised an application representative task in response to changes in H.R. 1, One Big Beautiful Bill Act (the Act), that will allow for additional deductions in the calculation of adjusted gross income and taxable income (changed text in italics):</b><br/> Identify <del>itemized</del> deductions <i>from adjusted gross income</i> <del>allowed</del> in the calculation of taxable income given a specific scenario, including medical</p>                                                                                                                                               |

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| <p><b><u>Area IV, Group C</u></b> – Federal Taxation of Individuals, Adjustments and deduction to arrive at adjusted gross income and taxable income (continued)</p> | <p>expenses, qualified residence interest expense, casualty losses; <i>and taxes <del>and charitable contributions</del></i>.</p> <p><b>Note:</b> The change is being made as part of this update so that the CPA Examination Blueprints do not need to be reissued when the provisions of the Act become eligible for testing. The charitable contribution deduction will remain eligible for testing.</p> |
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#### 4: Business Analysis and Reporting (BAR)

| Area, Group, Topic                                                                                                                                                                      | Revision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
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| <p><b><u>Area I, Group B, Topic 3</u></b> – Business Analysis – Prospective analysis, including the use of data – Investment alternatives using financial valuation decision models</p> | <p><b>Clarified the scope of the testing of fair value measurement concepts in FASB Accounting Standards Codification Topic 820, Fair Value Measurement, in the BAR and FAR sections:</b></p> <p><b>Removed an application representative task (removed text in italics):</b><br/> <del><i>Use assumptions (e.g., highest and best use, market participant assumptions, unit of account) and approaches (cost, income, market) to measure fair value.</i></del></p> <p><b>Added an application representative task (added text in italics):</b><br/> <i>Calculate the present value of future cash flows or the net present value of a potential investment.</i></p> <p><b>Revised an application representative task to add an example and clarify scope (changed text in italics):</b><br/> Determine the impact of changes to assumptions used to value an <del>asset</del> investment (e.g., using the <i>Black-Scholes option pricing model</i>).</p> |

## 5: Information System and Controls (ISC)

| Section Introduction; Area, Group, Topic              | Revision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
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| <p><b><u>Section Introduction, References</u></b></p> | <p><b>Updated the AICPA's SOC 1 Guide (changed text in italics):</b><br/> SOC 1 Reporting on an Examination of Controls at a Service Organization Relevant to User Entities' Internal Control Over Financial Reporting (<del>SOC 1®</del>) <i>—Guide</i></p> <p><b>Added sections of the Health Insurance Portability and Accountability Act of 1996 (HIPAA) that define key terms used in sections of that Act that are currently eligible for testing in the ISC section (changed text in italics):</b><br/> Health Insurance Portability and Accountability Act of 1996 (HIPAA) 45 CFR <del>Part 164 Security and Privacy</del> – <i>Part 164 Security and Privacy</i>, Section 164.103 through Section 164.530 excluding Implementation Specifications and Compliance Dates – <i>Applicability and definitions in Part 160 General Administrative Requirements, Section 160.102 and Section 160.103, and Part 162 Administrative Requirements, Section 162.103, to the extent they are used in Part 164 Security and Privacy, Section 164.103 through Section 164.530</i></p> <p><b>Removed the reference to the specific version of the National Institute of Standards and Technology (NIST) Privacy Framework to allow for future version changes (changed text in italics):</b></p> |

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| <p><b><u>Section Introduction, References</u></b><br/>(continued)</p>                                                             | <p>– NIST Privacy Framework:<del><i>A Tool For Improving Privacy through Enterprise Risk Management, Version 1.0, Sections 1 and 2, including the glossary definitions of terms used in those sections</i></del></p> <ul style="list-style-type: none"> <li>• Privacy Framework Introduction</li> <li>• Privacy Framework Basics</li> <li>• Glossary</li> </ul> <p><b>Updated the Payment Card Industry Data Security Standard (PCI DSS) Quick Reference Guide (changed text in italics):</b><br/>PCI Security Standards Council<br/>Payment Card Industry Data Security Standard (PCI DSS)<br/>– PCI DSS v4.x<del>0</del> Quick Reference Guide, Importance of Protecting Payment Account Data with the PCI Data Security Standard, <del>and</del> Overview of PCI SSC Standards <del>and Introduction to PCI DSS (goals and requirements)</del></p> <p><b>Added Data Analytics to the eligible categories of textbooks</b></p> |
| <p><b><u>Area I, Group A, Topic 4</u></b> – Information Systems and Data Management – Information systems – Change management</p> | <p><b>Revised a remembering and understanding representative task to focus on the purpose of, and risks associated with, change management and moved documentation concepts to a new remembering and understanding representative task (changed text in italics):</b><br/>Explain the purpose of change management <i>processes and practices</i> related to internal hardware and software applications, including <i>identification of the associated risks</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                            |

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| <p><b>Area I, Group A, Topic 4</b> – Information Systems and Data Management – Information systems – Change management (continued)</p> | <p><del>and the different types of documentation used (e.g., system component inventory, baseline configuration).</del></p> <p><b>Added a remembering and understanding representative task on documentation concepts (added text in italics):</b><br/> <i>Explain the different types of tools (e.g., change tracking, version control, test libraries, build automation, monitoring and logging) and documentation used (e.g., system component inventory, baseline configuration, change requests, ticketing, rollback procedures).</i></p> <p><b>Added examples to a remembering and understanding representative task (added text in italics):</b><br/> <i>Explain patch management (e.g., prioritizing, scheduling, validating, testing, deploying, monitoring).</i></p> <p><b>Revised an application representative task to focus on testing code changes and deployment and moved configuration parameters concepts to a new application representative task (changed text in italics):</b><br/> <i>Test the design and implementation of change control policies (e.g., acceptance criteria, authorization, code review, testing results, logging, monitoring, separation of duties, access restrictions) for IT resources (e.g., applications, infrastructure components, configurations) in organizations, including those that have adopted</i></p> |
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| <p><b><u>Area I, Group A, Topic 4</u></b> – Information Systems and Data Management – Information systems – Change management (continued)</p> | <p>continuous integration and continuous deployment processes.</p> <p><b>Added an application representative task on configuration parameters concepts (added text in italics):</b><br/> <i>Test the design and implementation of controls to select, implement, maintain and monitor configuration parameters used to control the functionality of developed and acquired software.</i></p> |
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## 6: Tax Compliance and Planning (TCP)

| Section Introduction; Area, Group, Topic                                                                           | Revision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
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| <p><b><u>Section Introduction, Section assumptions</u></b></p>                                                     | <p><b>Added an assumption in response to the provisions in H.R. 1, One Big Beautiful Bill Act (the Act), that will allow for additional deductions in the calculation of adjusted gross income and taxable income (added text in <i>italics</i>):</b><br/> <i>Candidates should assume that references to individual wages or compensation do not include overtime or tips unless otherwise stated.</i></p> <p><b>Note: The change is being made as part of this update so that the CPA Examination Blueprints do not need to be reissued when the provisions of the Act become eligible for testing.</b></p> |
| <p><b><u>Area II, Group A, Topic 4</u></b> – Entity Tax Compliance – C corporations – International tax issues</p> | <p><b>Removed a remembering and understanding representative task as concepts will no longer be eligible for testing in the TCP section (removed text in <i>italics</i>):</b><br/> <i>Explain the requirements related to Interest Charge Domestic International Sales Corporation (IC-DISC), foreign derived intangible income (FDII), base erosion and anti-abuse (BEAT) and global intangible low-taxed income (GILTI).</i></p>                                                                                                                                                                            |



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