

CPA Evolution Disciplines

How to choose your section

In January 2024, CPA Evolution will take effect and the CPA Exam will structurally change. New CPA candidates will need to select one new Discipline section and take the three Core sections required by all CPA candidates: AUD, FAR and REG. You should view this as an opportunity to try out a specialization without having to commit serious time to it.



Select a discipline based on your strengths and which one interests you the most. Keep in mind, you will be able to work in any area regardless of which discipline you choose.

Scan to learn more about CPA Evolution.



Information Systems and Controls (ISC)

Skills/Interest

- Information systems
- Information security
- Business processes
- IT audits
- SOC engagements
- Cybersecurity

Job Opportunities

- IT auditor
- Data manager
- CIO or CTO
- Data engineer/scientist
- Cybersecurity

Tax Compliance and Planning (TCP)

Skills/Interest

- Personal financial planning
- Property transactions
- Advanced individual tax compliance
- Advanced entity tax compliance

Job Opportunities

- Tax practice entrepreneur
- Tax analyst
- Tax compliance officer
- Working for a tax dept. within a company, accounting firm, government organization, bank, or hedge fund

Business Analysis and Reporting (BAR)

Skills/Interest

- Financial risk management
- State and local government accounting
- Data analytics
- Technical accounting and reporting

Job Opportunities

- Auditor at accounting firm
- Working for an accounting dept. within an organization
- Controller
- Chief accountant
- CFO or CEO