



Summary of revisions to the Uniform CPA Examination® Blueprints Effective January 1, 2027

The AICPA Board of Examiners (BOE) approved the following revisions to the Uniform CPA Examination® Blueprints (Blueprints) on September 16, 2026:

- 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 examples to representative tasks in one Topic in Area III (Reliability of data and information) and two Groups in Area III (Sufficient appropriate evidence and Sampling techniques).**
 - b. Revised a representative task in one Topic in Area III (Investments in securities) to clarify the focus of the task to audit considerations.**
- 2. Financial Accounting and Reporting (FAR) – Added a reference to the Section Introduction to be consistent with the state and local government references in the Business Analysis and Reporting Section Introduction. The revision is not intended to significantly change the nature or scope of the content eligible for testing in the FAR section.**
- 3. Taxation and Regulation (REG) – Revised a representative task in one Group in Area IV (Gross income (income and exclusions)) to include examples and to clarify the scope of the task as it relates to digital assets. The revision is not intended to significantly change the nature or scope of content eligible for testing in the REG section.**
- 4. Business Analysis and Reporting (BAR) – Revised a representative task in one Topic in Area III (General and proprietary long-term liabilities) to clarify that the**

scope of the task includes other post employment benefit plans administered through a trust fund and those that are not administered through a trust fund. The revision is not intended to significantly change the nature or scope of content eligible for testing in the BAR section.

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. Removed Blockchain and Internal Control: The COSO Perspective from the References of the Section Introduction.
 - b. Removed one representative task and revised one representative task in one Topic in Area I (Enterprise and accounting information systems) to narrow the scope of the blockchain concepts eligible for testing in the ISC section.

6. Tax Compliance and Planning (TCP) – No revisions to 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)

Area, Group, Topic	Revision
Area III, Group A, Topic 2 – Performing Further Procedures and Obtaining Evidence – Use of data and information – Reliability of data and information	Revised an application representative task to clarify the examples (changed text in bold and italics): 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 from internal and external sources (e.g., analyses, schedules; or reconciliations-prepared generated using various technologies including artificial intelligence).
Area III, Group B – Performing Further Procedures and Obtaining Evidence – Sufficient appropriate evidence	Revised an application representative task to add another source of information as an example (changed text in bold and italics): Determine the sources of information sufficient-appropriate-evidence (e.g., obtained from management’s specialists, obtained from external sources, developed by the audit team from internal or external sources or generated using various technologies including artificial intelligence) to be used as audit evidence.
Area III, Group C – Performing Further Procedures and Obtaining Evidence – Sampling techniques	Revised an application representative task to separate sampling methods and planned procedures in the examples (changed text in bold and italics): Determine the appropriate sampling method (attributes, variables) to be

	used in order to accomplish the objective (~~control, attribute, test of detail~~) of the planned procedures (test of controls, test of details).
Area III, Group E, Topic 2 – Performing Further Procedures and Obtaining Evidence – Specific matters that require special consideration – Investments in securities	Revised a remembering and understanding representative task to clarify the focus of the task to audit considerations (changed text in bold and italics): Identify the audit considerations relating to the measurement and disclosure of the fair value of investments in securities <i>in-an-audit</i> .

2: Financial Accounting and Reporting (FAR)

Section Introduction	Revision
<u>Section Introduction, References</u>	Added a reference to the State and Local Government References of the Section Introduction (added text in bold and italics): <i>National Council on Governmental Accounting (NCGA) Statements and Interpretations</i>

3: Taxation and Regulation (REG)

Area, Group, Topic	Revision
Area IV, Group A – Federal Taxation of Individuals – Gross income (inclusions and exclusions)	Revised an application representative task to include examples and to clarify the scope of the task as it relates to digital assets (revised text in bold and italics): Calculate the capital gain that should be included in an individual's gross income as reported on Form 1040 – U.S. <i>Individual Income Tax Return</i> from transactions, including gains from the sale of investments (e.g., stocks, bonds, digital assets) ~~or virtual currencies~~, assets received as gifts and assets received from a decedent and classify them as long-term or short-term.

4: Business Analysis and Reporting (BAR)

Area, Group, Topic	Revision
Area III, Group C, Topic 4 – State and Local Governments – Typical items and specific types of transactions and events: measurement, valuation, calculation and presentation in governmental entity financial statements – General and proprietary long-term liabilities	Revised a remembering and understanding representative task to clarify that the scope of the task includes other post employment benefit plans administered through a trust fund and those that are not administered through a trust fund (changed text in bold and italics): Recall the recognition and measurement requirements for ~~a net an~~ other post employment benefit (OPEB) liability for an OPEB plan for state and local governments.

5: Information System and Controls (ISC)

Section Introduction; Area, Group, Topic	Revision
<u>Section Introduction, References</u>	Removed Blockchain and Internal Control: The COSO Perspective
<u>Area I, Group A, Topic 2</u> – Information Systems and Data Management – Information systems – Enterprise and accounting information systems	Removed a remembering and understanding representative task and revised a remembering and understanding representative task to narrow the scope of blockchain concepts eligible for testing in the ISC section (changed text in bold and italics): ~~Explain how the COSO internal control framework can be used to evaluate risks related to the use of blockchain in the context of financial reporting and to design and implement controls to address such risks.~~ Summarize enterprise resource planning (ERP) and accounting information systems, <i>what they encompass and how and recognize other systems with which</i> they interact (e.g., <i>blockchain, electronic data interchange</i>).



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