

The New CPA Exam and Test Scoring Timeline

CPA Evolution is here! Beginning January 10, 2024, the new CPA exam structure was made available to CPA exam applicants. New applicants will now schedule to sit for the three core exams and one of three discipline exams.

Core Exams:

Auditing and Attestation (AUD)
Financial Accounting and Reporting (FAR)
Regulation (REG)

Discipline Exams:

Business Analysis and Reporting (BAR)
Information Systems and Controls (ISC)
Tax Compliance and Planning (TCP).

To be eligible for licensure, a candidate must pass all three (3) core sections and one (1) of the three (3) discipline sections. Regardless of a candidate's chosen discipline, this model leads to a full CPA license, with rights and privileges consistent with any other CPA. The Discipline section selected for testing does not mean the CPA is limited to that practice area.

What if I passed the BEC Core exam last year?

If you passed the BEC Core exam last year, then you will not need to sit for a discipline section. You will simply need to pass the remaining Core sections.

Testing timeline: Due to the new exam format, continuous testing will not be available in 2024 but it is hopeful that it will return in

2025. The anticipated exam administrative schedule and score release timeline for 2024 is detailed in the picture below.

**2024 Test Administration Schedule /
Score Release Timeline***

Quarter	Core Test Dates	Core Score Reports	Discipline Test Dates	Discipline Score Reports
24Q1	Jan 10 – Mar 26	Jun 3	Jan 10 – Feb 6	Apr 23
24Q2	Apr 1– Jun 25	Jul 30	Apr 20 – May 19	Jun 27
24Q3	Jul 1 – Sep 25	Approx Nov 1	Jul 1 - 31	Sep 10
24Q4	Oct 1 – Dec 26	Early Feb 2025**	Oct 1 - 31	Dec 10

**All dates are subject to change.
** Could be throughout the 24Q4 window*

If you have any questions regarding sitting for the CPA exam, please contact Mary Roberts at mary.roberts@arkansas.gov.