

## CPA EVOLUTION AND THE EXAM

Key dates for CPA Evolution and the Exam tentative transition timeline released by NASBA and the AICPA:

- October 1, 2023 – Deadline for first-time BEC applications
- November 22, 2023 – NASBA’s Gateway system begins processing Authorizations to Test and Notices to Schedule for the new discipline sections, Business Analysis and Reporting (BAR), Information Systems and Controls (ISC), and Tax Compliance and Planning (TCP)
- December 15, 2023 – last day of testing for ALL current CPA Exam sections (AUD, BEC, FAR and REG)
- December 16, 2023 through January 9, 2024 – no CPA Exam sections may be scheduled during this period to allow for conversion of IT systems to 2024 CPA Exam sections.

There will most likely be a high demand for testing in Q4 2023. Candidates are encouraged to plan accordingly. NASBA has published a tentative test administration schedule and score release timeline for 2024 (see below). Dates are subject to change.

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

\*\*Could be throughout the 24Q4