



## **Summary of revisions to the Uniform CPA Examination® Blueprints Effective July 1, 2019**

The AICPA Board of Examiners (BOE) approved revisions to the Uniform CPA Examination® Blueprints (Blueprints) on October 4, 2018. There are no revisions to the Financial Accounting and Reporting (FAR) Blueprint. The Blueprint revisions apply to the following Exam sections:

- 1. Auditing and Attestation (AUD) - The revisions expand upon or add more detail to the AUD Blueprint on audit data analytics. The revisions do not change the nature or scope of content eligible for testing in the AUD section. The audit data analytics concepts addressed in the revisions are covered by the existing AUD Blueprint and are currently eligible for testing.**
- 2. Business Environment and Concepts (BEC) - The revisions are not intended to significantly change the content eligible for testing in the BEC section. The revisions:**
  - a. Clarify the Section introduction.**
  - b. Reorganize Area IV, Information Technology, to clarify the nature and scope of the Area with respect to newly licensed practice. See the table in the BEC discussion below for a mapping of the representative task statements in Area IV of the existing BEC Blueprint to the revised Area IV Blueprint.**
- 3. Regulation (REG) - The revisions clarify the REG Blueprint and do not change the nature and scope of content eligible for testing in the REG section. The revisions add a section assumptions discussion to the Section introduction and clarify three representative task statements.**

This summary is organized by Exam section. The complete, revised Blueprints may be found in the [CPA Exam Study Materials](#) section of [aicpa.org/cpaexam](http://aicpa.org/cpaexam).

# 1: Auditing and Attestation (AUD)

Blueprint Section	Revision
<p><u>Section introduction</u></p>	<p><b>Revised the 3<sup>rd</sup> bullet under the description of Area II on page AUD3 as follows (new words in italics):</b></p> <p><b>Assessing Risks and Planning Further Procedures</b> – Identifying and assessing risks of misstatement due to error or fraud and developing appropriate engagement procedures, including understanding and calculating materiality and considering specific engagement risks, as well as incorporating concepts such as <i>audit data analytics</i>, group audits, using the work of the internal audit function and the work of specialists</p> <p><b>Revised the 1<sup>st</sup> sentence in the description of Area III on page AUD4 as follows (new words in italics):</b></p> <p>Area III of the AUD section blueprint covers performing engagement procedures and concluding on the sufficiency and appropriateness of evidence obtained, including performing specific types of procedures (e.g., analytical procedures, <i>analytical procedures using audit data analytics</i>, observation and inspection, recalculation and reperformance); testing the operating effectiveness of internal controls; performing tests of compliance and agreed-upon procedures; understanding and responding to specific matters that require special consideration (e.g., accounting estimates, including fair value estimates); evaluating and responding to misstatements due to error or fraud and to internal control deficiencies; obtaining management representations; and performing procedures to identify and respond to</p>

	subsequent events and subsequently discovered facts.
<p><b>Area II, Group C, Topic 4</b> – Assessing Risk and Developing a Planned Response – Understanding an entity’s internal control – Information Technology (IT) general and application controls</p>	<p><b>Revised the application representative task statements as follows:</b></p> <p>Identify and document an entity’s key IT general and application controls, their impact on the audit of an entity’s financial statements, including an audit of an entity’s internal controls, and consider the effect of these controls and manual controls on the completeness and reliability of an entity’s data.</p> <p>Perform and document tests of an entity’s key IT general and application controls, their impact on the audit of an entity’s financial statements, including an audit of an entity’s internal controls, and consider the effect of these controls and manual controls on the completeness and reliability of an entity’s data.</p>
<p><b>Area II, Group E, Topic 3</b> – Assessing Risk and Developing a Planned Response – Identifying and assessing the risk of material misstatement, whether due to error or fraud, and planning further procedures responsive to identified risks - Further procedures responsive to identified risks</p>	<p><b>Added an analysis representative task statement as follows:</b></p> <p>Assess risks of material misstatement using audit data analytic outputs (e.g., reports and visualizations) to determine relationships among variables and interpret results to provide a basis for developing planned audit procedures.</p>
<p><b>Area III, Group C, Topic 1</b> – Performing Further Procedures and Obtaining Evidence – Performing specific procedures to obtain evidence - Analytical procedures</p>	<p><b>Added an analysis representative task statement as follows:</b></p> <p>Perform analytical procedures using outputs (e.g., reports and visualizations) from audit data analytic techniques to determine relationships among variables and interpret results in an audit or non-audit engagement.</p>
<p><b>Area III, Group C, Topic 6</b> – Performing Further Procedures and Obtaining Evidence – Performing specific procedures to obtain evidence - All other procedures</p>	<p><b>Added two analysis representative task statements as follows:</b></p>

	<p>Determine the attributes, structure and sources of data needed to complete audit data analytic procedures.</p> <p>Use audit data analytic outputs (e.g., reports and visualizations) to determine relationships among variables and interpret results to meet objectives of planned procedures in an audit or non-audit engagement.</p>
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## 2: Business Environment and Concepts (BEC)

### a. Clarify the Section introduction

Blueprint Section	Revision
<p><u>Section introduction</u></p>	<p><b>Replaced the description of Area I on page BEC2 as follows:</b></p> <p>Area I of the BEC section blueprint covers several topics related to Corporate Governance, including the following:</p> <ul style="list-style-type: none"> <li>· Knowledge and use of internal control frameworks</li> <li>· Knowledge and use of enterprise risk management frameworks</li> <li>· Identifying key corporate governance provisions of regulatory frameworks and laws such as the Sarbanes-Oxley Act of 2002</li> </ul> <p><b>Replaced the description of Area IV on page BEC3 as follows:</b></p> <p>Area IV of the BEC section blueprint covers several topics related to Information Technology (IT), including the following:</p> <ul style="list-style-type: none"> <li>· Understanding the role of IT and systems, including the use of data in supporting business decisions.</li> <li>· Identifying IT-related risks associated with an entity’s information systems and processes, such as processing integrity, protection of information and system availability, including those risks introduced by the relationships with third-parties.</li> <li>· Identifying application and IT general control activities, whether manual, IT dependent or automated, that are responsive to IT-related risks, such as access and authorization controls, system implementation testing and incident response plans.</li> </ul>

	<p><b>Added a reference on page BEC5 as follows:</b></p> <ul style="list-style-type: none"> <li>– COSO-issued application material, thought papers and guides related to the above frameworks</li> </ul>
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**b. Reorganize Area IV, Information Technology**

Existing Area IV Representative Task Statements	Revised Area IV Blueprint
Identify the role that the IT function plays in determining/supporting an organization's vision and strategy. (Group A, Topic 1)	<p><b><u>Group A, Topic 1</u></b> – Understanding of information technology (IT) - Organization and governance</p> <p><b><u>Remembering and understanding representative task statement:</u></b> Explain the role that IT people, processes and strategies play in determining and supporting an entity’s overall vision and strategy.</p>
Describe the IT governance structure within an organization (tone at the top, policies, steering committees, IT strategies, oversight, etc.). (Group A, Topic 2)	<p><b><u>Group A, Topic 1</u></b> – Understanding of information technology (IT) - Organization and governance</p> <p><b><u>Application representative task statement:</u></b> Describe the IT governance structure within an entity (e.g., tone at the top, policies, frameworks, steering committees and oversight).</p>

	<p><b><u>Group A, Topic 2</u></b> – Understanding of information technology (IT) - Systems and processes</p> <p><b><u>Remembering and understanding representative task statements:</u></b></p> <p>Define the basics of hardware, software, databases, networks, mobile technology, etc. used by an entity internally, externally and through outsourcing arrangements (e.g., application service providers and cloud computing).</p> <p>Understand the flow of transactions represented in a flowchart, data diagram and system interface diagram.</p>
<p>Identify the role of information systems in key business processes within an entity. (Group B)</p> <p>Identify the role of e-commerce in key business processes within an entity. (Group B)</p>	<p><b><u>Group A, Topic 2</u></b> – Understanding of information technology (IT) - Systems and processes</p> <p><b><u>Application representative task statement:</u></b></p> <p>Identify the role of information systems (e.g., enterprise and application systems) in key business processes (e.g., sales, cash collections, purchasing, disbursements, human resources, payroll, production, treasury, fixed assets, general ledger and reporting).</p>

<p>Recognize the role of big data/data analytics and statistics in supporting business decisions. (Group B)</p>	<p><b><u>Group A, Topic 3</u></b> – Understanding of information technology (IT) - Data</p> <p><b><u>Remembering and understanding representative task statements:</u></b></p> <p>Understand key characteristics of a relational database (e.g., data dictionary, data types, tables, records, fields, relationships, keys, views, queries and reports).</p> <p>Recognize the role of big data in supporting business decisions.</p>
	<p><b><u>Group A, Topic 3</u></b> – Understanding of information technology (IT) - Data</p> <p><b><u>Application representative task statement:</u></b></p> <p>Use business intelligence (including data analytics and statistics) to support business decisions.</p>
<p>Conduct an IT risk assessment, identify risks and suggest mitigation strategies. (Group A, Topic 3)</p> <p>Identify weaknesses and mitigation strategies within an entity’s IT environment in relation to IT general and application controls. (Group C, Topic 2)</p>	<p><b><u>Group B, Topic 1</u></b> – Risks associated with IT - Risk assessment</p> <p><b><u>Application representative task statement:</u></b></p> <p>Identify IT-related risks and describe mitigation strategies given risk severity, probability and costs.</p>



<p>Recognize the fundamental issues and risks associated with implementing new information systems or maintaining existing information systems within an entity. (Group E)</p>	<p><b><u>Group B, Topic 2</u></b> – Risks associated with IT - System development and maintenance</p> <p><b><u>Application representative task statement:</u></b></p> <p>Determine the fundamental issues and risks associated with selecting, developing and implementing new information systems or maintaining existing information systems.</p>
<p>Describe the role of input, processing and output controls within an entity to support completeness, accuracy and continued processing integrity. (Group D)</p>	<p><b><u>Group B, Topic 3</u></b> – Risks associated with IT - Processing integrity</p> <p><b><u>Application representative task statement:</u></b></p> <p>Determine the risks associated with ensuring the completeness, accuracy and continued processing integrity in input, storage, processing and output processes.</p>
<p>Identify weaknesses and mitigation strategies within an entity's IT environment in relation to logical and physical access controls. (Group C, Topic 2)</p>	<p><b><u>Group B, Topic 4</u></b> – Risks associated with IT - Security, availability, confidentiality and privacy</p> <p><b><u>Application representative task statement:</u></b></p> <p>Identify system access and segregation of duties risks.</p>

<p>Recognize the risks and controls associated with protecting sensitive and critical information within an organization’s IT environment (the use of mobile technology, data storage devices, data transmission, cybersecurity, etc.). (Group C, Topic 1)</p>	<p><b><u>Group B, Topic 4</u></b> – Risks associated with IT - Security, availability, confidentiality and privacy</p> <p><b><u>Application representative task statements:</u></b></p> <p>Identify the risks (e.g., cybersecurity and internal) associated with protecting sensitive and critical information (e.g., proprietary and personal information) within information systems (including processing, storing and transmitting information internally and with external parties).</p> <p>Perform threat identification to identify risks related to information confidentiality.</p>
<p>Describe an entity’s disaster recovery/business continuity plans, including threat identification and mitigation strategies, data backup and recovery procedures, alternate processing facilities, etc. (Group C, Topic 3)</p>	<p><b><u>Group B, Topic 4</u></b> – Risks associated with IT - Security, availability, confidentiality and privacy</p> <p><b><u>Application representative task statement:</u></b></p> <p>Perform threat identification to identify risks related to system availability.</p>

<p>Describe the role of input, processing and output controls within an entity to support completeness, accuracy and continued processing integrity. (Group D)</p> <p>Determine the appropriateness of the design and operating effectiveness of application controls (authorizations, approvals, tolerance levels, input edits, etc.). (Group D)</p>	<p><b><u>Group C, Topic 1</u></b> – Controls that respond to risks associated with IT - Application controls</p> <p><b><u>Application representative task statement:</u></b></p> <p>Determine the role and appropriateness of input, storage, processing, and output application controls (e.g., authorizations, approvals, tolerance levels, input edits and configurations) to support completeness, accuracy and continued processing integrity.</p>
<p>Identify different information system testing strategies. (Group E)</p>	<p><b><u>Group C, Topic 2</u></b> – Controls that respond to risks associated with IT - General IT controls</p> <p><b><u>Remembering and understanding representative task statement:</u></b></p> <p>Understand the controls and testing strategies used in selecting, developing and implementing new information systems.</p>
<p>Identify issues related to the design and effectiveness of IT control activities, including manual vs. automated controls, as well as preventive, detective and corrective controls. (Group D)</p>	<p><b><u>Group C, Topic 2</u></b> – Controls that respond to risks associated with IT - General IT controls</p> <p><b><u>Application representative task statement:</u></b></p> <p>Identify effective IT control activities, including manual, IT dependent and automated controls, as well as preventive, detective and corrective controls.</p>

<p>Identify weaknesses and mitigation strategies within an entity's IT environment in relation to logical and physical access controls. (Group C, Topic 2)</p>	<p><b>Group C, Topic 3</b> – Controls that respond to risks associated with IT - Logical and physical controls</p> <p><b><u>Application representative task statement:</u></b></p> <p>Identify logical and physical access controls (e.g., roles and rights and segregation of duties).</p>
<p>Recognize the risks and controls associated with protecting sensitive and critical information within an organization's IT environment (the use of mobile technology, data storage devices, data transmission, cybersecurity, etc.). (Group C, Topic 1)</p>	<p><b>Group C, Topic 3</b> – Controls that respond to risks associated with IT - Logical and physical controls</p> <p><b><u>Application representative task statements:</u></b></p> <p>Identify the controls associated with protecting sensitive and critical information (e.g., proprietary and personal) within information systems.</p> <p>Determine responses to information system confidentiality risks (e.g., incident response plan).</p>
<p>Describe an entity's disaster recovery/business continuity plans, including threat identification and mitigation strategies, data backup and recovery procedures, alternate processing facilities, etc. (Group C, Topic 3)</p>	<p><b>Group C, Topic 4</b> – Controls that respond to risks associated with IT - Continuity and recovery plans</p> <p><b><u>Application representative task statement:</u></b></p> <p>Determine responses to system availability risks (e.g., data backup and recovery procedures and alternate processing facilities).</p>

## C: Regulation (REG)

Blueprint Section	Revision
<p><b><u>Section introduction</u></b></p>	<p><b>Added a section assumptions discussion to page REG3 as follows:</b></p> <p>The REG section of the Exam includes multiple-choice questions, task-based simulations and research prompts. Candidates should assume that the information provided in each question is material and should apply all stated assumptions. To the extent a question addresses a topic that could have different tax treatments based on timing (e.g., alimony arrangements or net operating losses), it will include a clear indication of the timing (e.g., use of real dates) so that the candidates can determine the appropriate portions of the Internal Revenue Code or Treasury Regulations to apply to the question. Absent such an indication of timing or other stated assumptions, candidates should assume that transactions or events referenced in the question occurred in the current year and should apply the most recent provisions of the tax law in accordance with the timing specified in the CPA Exam Policy on New Pronouncements.</p>
<p>Area III, Group A, Topic 4 – Federal Taxation of Property Transactions - Acquisition and disposition of assets - Related party transactions (included computed interests)</p>	<p><b>Revised the first application representative task statement as follows:</b></p> <p>Calculate the direct and indirect ownership percentages of corporation stock or partnership interests to determine whether there are related parties for federal income tax purposes.</p>
<p>Area III, Group C, Topic 3 – Federal Taxation of Property Transactions - Estate and gift taxation - Determination of taxable estate</p>	<p><b>Revised the remembering and understanding representative task statements as follows:</b></p>

	<p>Recall assets includible in a decedent's gross estate for federal estate tax purposes.</p> <p>Recall allowable estate tax deductions for federal estate tax purposes.</p>
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