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INNOVATIVE PEDAGOGY IN ACCOUNTING: EVALUATING THE NEW CPA EXAM

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Abstract

The new Certified Public Accountant ("CPA") exam launched in 2024, underscoring the need for accounting programs to transition to the updated Core + Disciplines exam model. This study investigates the newly implemented exam and the corresponding need for innovative pedagogical approaches to strengthen and restructure accounting education. Using a mixed-methods design, we conducted interviews with administrators and administered surveys to accounting faculty and students in this pilot study, to assess early perceptions and levels of preparedness, as well as examine the exam changes and their implications for student learning and success. The analysis highlights several key findings; the CPA exam may be more aligned with industry expectations than with existing curricula; educators still face substantial work in updating content of courses; topics removed from the exam may remain essential to accounting education; accounting education must prepare students for both the CPA exam and the broader accounting profession; and accounting departments require additional resources and clearer guidance to implement necessary curricular changes. These findings contribute to ongoing discussions on the relevance of accounting graduate education, the implications for workforce readiness, and preliminary insights that can inform future research, policy discussions, and ongoing curriculum reform.

Keywords: New CPA Exam, CPA Evolution Model Curriculum, Accounting Education, Accounting Students' Perspectives, Innovative Pedagogy.

INTRODUCTION

The CPA designation has long served as a hallmark of the accounting profession, making it essential for recent graduates to pursue CPA licensure (Charron and Lowe, 2009). The role of today's CPA has evolved significantly, requiring newly licensed professionals to possess deeper skill sets, broader competencies, and enhanced knowledge of emerging technologies (AICPA and NASBA, 2021).

In response, the AICPA and NASBA developed the CPA Evolution Model Curriculum ("EMC"), to better equip future CPAs for the redesigned CPA exam. The EMC serves as a flexible roadmap—rather than a prescriptive model—to support faculty in preparing students for the accounting profession, meeting marketplace needs, and protecting the public's interest (AICPA and NASBA, 2021). Its overarching aim is to transform the CPA licensure model to reflect the rapidly changing skills and competencies required in contemporary and future accounting practice.

This new CPA exam became effective in January 2024. Many CPAs and academics have reported these changes as the most significant since digitization in 2004 or the 1994 transition to a four-part format (Melton, 2021).

The Core + Disciplines exam model, illustrated in Diagram 2 and 3, begins with a robust core in accounting, auditing, and tax, that all candidates must complete (AICPA and NASBA, 2021). Candidates then select one Discipline section, to demonstrate deeper expertise (AICPA and NASBA, 2021). Technological knowledge and skills are assessed across all sections, tailored to each section area (AICPA and NASBA, 2021).

The three Disciplines reflect key pillars of the CPA profession, and provide flexibility without restricting future practice namely:

1) Business Analysis and Reporting (BAR)
2) Information Systems and Controls (ISC)
3) Tax Compliance and Planning (TCP)

Rapid growth in technology, data, regulatory changes and evolving professional responsibilities has expanded the body of knowledge required of newly licensed CPAs (Carter, 2024). Charron and Lowe (2009) further emphasized that the CPA designation remains critical not only in public accounting but also in many non-public accounting roles, where, "CPA preferred," frequently appears in job postings.

These innovative changes present an important opportunity to re-examine industry needs and consider the curriculum restructuring necessary to support the success of today's accounting students who will become tomorrow's accounting professionals. Accordingly, this pilot study focuses on the following research questions:

- RQ1 - Does the new CPA exam content align with the continual changes in the accounting industry?
- RQ2 - How should accounting educators adjust their curriculum to prepare accounting students effectively?
- RQ3 - Should topics no longer tested on the new CPA exam remain part of the accounting curriculum?
- RQ4 - Should accounting education prioritize preparation for the new CPA exam or the accounting profession more broadly?
- RQ5 - Do accounting departments have sufficient resources to implement necessary curricular changes?

The remainder of the paper is organized as follows: the next section presents the background and literature review, followed by the methodology section. The results are presented in the data analysis and findings section. The final section provides the discussion, conclusions and limitations of the study.

BACKGROUND AND LITERATURE REVIEW

The accounting profession has undergone significant changes due to rapid technological advancements, automation, and evolving employer expectations. The AICPA's 2019 Trends Report revealed a decline in hiring of accounting graduates and a simultaneous increase in hiring graduates with stronger technological skillsets (Hinson, 2020; Myring and Bloom 2022). These shifts emphasized the need for a licensure model that better aligns with contemporary professional demands and ultimately led to the development of the CPA Evolution Model. The Evolution Model, along with the new CPA exam launched in January 2024, emphasizes data analytics, digital acumen, and analytical reasoning. These competencies are now essential for entry-level accountants. As the accounting profession continues to evolve, preparing students requires ongoing discussions about curriculum development. This literature review examines research on the CPA EMC across three major themes:

1) Necessary resources and tools for change
2) Content and skill requirements for students

3) Strategies for successful implementation and the role of innovative pedagogy

Necessary Resources and Tools for Change

A key challenge in implementing the EMC is faculty readiness. As Dorata and Shea (2022, para 9) note, “developing faculty competency is a significant task for any educational institution.” The authors explain that it is common for faculty members to specialize in specific areas, such as taxation or audit, and may not be able to readily teach in other specialized areas. Melton’s (2021) survey of 238 U.S accounting faculty reveals limited awareness of the EMC requirements three years before the launch of the new CPA exam. This study shows only 14.3% of faculty had reviewed the changes in detail, while many reported only minimal familiarity with the EMC. Despite this, most faculty expressed willingness to modify course content, although timelines varied widely. The author notes that, “accounting faculty must be given the right tools to change their curricula to meet the shifting requirements of the profession today” (Melton 2021, para 1).

Curriculum revision presents additional structural challenges. Demshock and Duquette (2022) argue that it is important to understand the changes made to the new CPA exam since these changes will affect the courses offered, topics covered, and new content integrated in the curriculum for students as early as their sophomore year. The authors note that in academia, curriculum adjustments require extensive time, coordination, and departmental approvals. Myring and Bloom (2022, para 17) similarly argue that many programs will require “significant modifications” to align with the expectations of the EMC, particularly in areas such as data analytics, information systems, cybersecurity, as well as IT company audits and governance procedures.

Myring and Bloom (2022, para 18) also note the results of an extensive survey conducted by the AICPA and NASBA, of 1,200 department chairs of accounting across the United States that examine, “the extent to which information systems and data analytics topics are covered in current accounting curricula.” The results show the following: most department chairs said data analysis is included in information systems and intermediate courses with varying degrees of coverage; similar results were reported for applied statistics and accounting data; “very limited coverage” was reported for digital analysis, cybersecurity, IT company audits and governance procedures for over half of the programs.

Content and Skills Requirements for Students

The EMC introduced substantial changes to the exam content that reflect the profession’s shift toward an analytical and technology-driven environment. Myring and Bloom (2022, para 2) note: “The skills necessary to excel today are very different than they were even five years ago.” They explain that students preparing for the Accounting and Data Analytics as well as the Business Analytics and Reporting sections in the new CPA licensure model must develop competencies in data mining, visualization, data ethics, and logical thinking. In addition, digital acumen is required across all exam sections. The EMC also restructured traditional content. As noted by Myring and Bloom (2022, para 10), topics previously included in the Business Environment and Concepts (BEC) section such as economics and operations management have been removed or relocated, with the assumption that students will learn these topics in the business core. The authors added that topics such as cost accounting, financial management, and risk management that were included in the Business Environment and Concepts section will now be in the disciplines section.

Credit-hour requirements pose another challenge to colleges and universities. As Dorata and Shea (2022, para 9) note, “according to the EMC, educational institutions that plan to deliver the core plus all three disciplines will need to schedule approximately a minimum of 36 to 63 credit hours." They also outline extensive learning objectives for each discipline: tax plus core has 625 learning objectives and a range of 24 (at the low end) to 39 (at the high end) credit hours; BAR plus core has 599 learning objectives requiring a range of 24 to 45 credit hours, and ISC plus core has 504 learning objectives requiring a range of 24 to 39 credit hours. The authors point out the challenges of covering all required content while also training faculty members. Melton (2021) adds that it is a challenge for accounting departments to add new content without removing some of the existing content.

Demshock and Duquette (2022) note that there are more additions of new content than deletions. They point out that changes include a voluminous amount of new information: "three times as many pages in the Internal Revenue Code, four times as many accounting standards, and five times as many auditing standards" (Demshock and Duquette 2022, para 2). Deleted content includes topics such as process management, journal entries for income tax provisions, drafting audit reports, built-in gains tax for S corporations, and all non-tax (business law topics) that are currently included in REG, the taxation and regulation portion of the CPA exam (para 14). Beyond technical content, Demshock and Duquette (2022) also emphasize the importance of critical thinking, problem-solving, and professional judgment. Martinelli et al. (2023) further argue that students must develop technological competencies in artificial intelligence, robotic process automation, blockchain, and data analytics, as the profession leans to a more analytical-based approach.

Strategies for Successful Implementation and the Role of Innovative Pedagogy

Successful implementation of the EMC requires coordinated efforts across institutions. Melton (2021, para 14) argues for the need to make curriculum changes: "If faculty fail to address and evolve with the CPA exam and the profession, their students may graduate with an accounting degree but be unable to pass the CPA exam or contribute meaningfully in the workplace – or they may switch majors altogether." The author recommends improved communication strategies to ensure faculty understand the scope of the required changes. Similar to Melton (2021), Hinson (2020) encourages continual evaluation of changes in industry needs with corresponding adjustments to curricula.

Demshock and Duquette (2022) acknowledge the limitations of smaller colleges and propose several strategies, including faculty training, partnerships with larger institutions, timely textbook revisions, and updated CPA review materials. In addition, the authors suggest that some programs may need to consider a plan that possibly covers more material without delving deeply into the content of some topics.

Myring and Bloom (2022) recommend restructuring undergraduate programs to cover the core and one discipline, leaving the remaining disciplines for graduate study. They also encourage collaboration with industry professionals to provide content on emerging topics as well as faculty internship opportunities. Martinelli et al. (2023) argue for integrating technology-related skills early in the curriculum and reinforcing them throughout all coursework. The authors recommend group projects, written and oral presentations, Excel and Tableau proficiency, and internships to help students develop both technical and soft skills along with hiring new faculty with appropriate technological skillsets.

Innovative pedagogy plays an essential role in aligning accounting education with the EMC. For accounting courses, this requires more than simply adding technology. Sanwal (2020) defines innovative pedagogy as the process of proactively introducing new teaching strategies and methods to improve learning outcomes and promote equitable, problem-centered instruction into the classroom. The author recommends experiential and digital learning, real-world projects, information technology, and a need for faculty to redesign learning experiences in analytical reasoning and digital acumen.

Watty et al. (2016) identified several benefits of integrating digital technologies into teaching and learning including increased student engagement, more personalized learning experiences, and enhanced understanding of complex concepts. Lawson et al. (2014) proposes a competency-based educational framework of foundational, broad management, and accounting competencies designed to prepare students for the evolving skill requirements of the accounting profession.

Chiu et al. (2023)'s work on educational technology shows that digital learning tools and adaptive learning systems support conceptual understanding, problem-solving, and performance in analytics-based tasks. Scholars emphasize that technology alone does not produce meaningful learning. Herodotou et al. (2019) argue that pedagogical design, rather than the mere presence of technology in classrooms, drives lasting educational transformation. Arial and Crumbley (2023) note that videos, interactive modules, and digital ethics cases reinforce complex topics and support diverse learning preferences. These tools align with the EMC's emphasis on analytical reasoning and professional judgment.

CPA Evolution Model Curriculum (EMC)

CPA Evolution Model Curriculum is widely known as the culmination of the efforts of both the AICPA and NASBA to update the new CPA exam in such a way to better prepare candidates for the changes in the profession and industry. The planning has been underway for years and in January of 2024 the new CPA exam was successfully launched.

The CPA exam and the CPA license have existed since the late 1800s and changes have consistently been made to the exam. This 2024 update to the Uniform CPA exam, however, is one of the most significant changes since 2004 when the exam became computerized. The CPA EMC encompasses the content and format changes of the exam and introduces new challenges to the higher education accounting curriculum. Prior to CPA Evolution the CPA exam consisted of four distinct parts, standard for all candidates – AUD, auditing and attestation, FAR, financial accounting and reporting, REG, taxation and regulation, and BEC, business environment and concepts.

In the new and current exam all candidates take the same three core sections and then get to choose the fourth part out of three discipline sections. These disciplines, ISC, BAR, and TCP, aim to test more advanced concepts while allowing the infusion of technology and data analysis into existing exam parts. BEC is no longer tested, but some of that content is now housed in other exam sections. ISC has the newest content holistically, but technology and data analysis have been included in all sections currently tested. This "Core + Discipline" exam model is represented graphically, in Diagrams 2 and 3 and consequently impacts how higher education institutions may model their curriculums.

The CPA exam has been and continues to be a crucial part of becoming a Certified Public Accountant in the US. Education, Ethics, Exam, and Experience make up the four components, and although nuance exists between states, the exam is a uniform constant. The exam goes beyond memorization and tests candidates on remembering and understanding, application, analysis, and evaluation. These tenets and the methodology in which the exam is given remain unchanged with CPA Evolution. As stated previously, the significant difference in exam versions, boils down to content.

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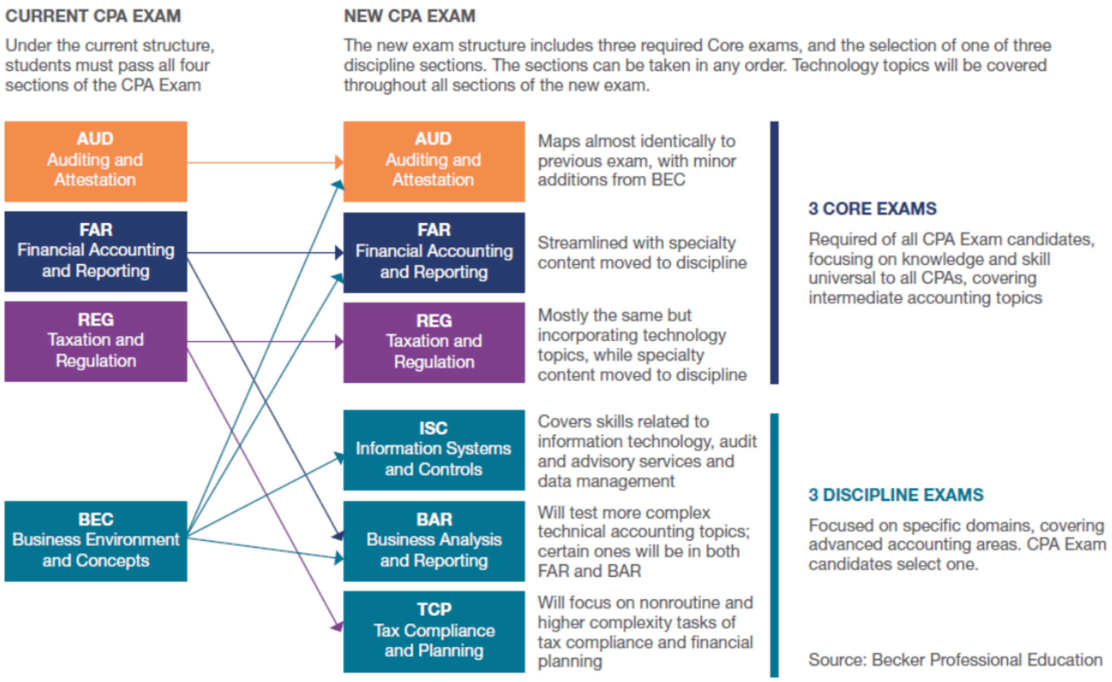

Diagram 1

As illustrated in Diagram 1 there is both a reordering of existing content in the dissolution of BEC and higher-level concepts from FAR and REG moving to disciplines. In addition, new content is added into each section with the largest amounts of new material being added to the discipline sections. The AICPA publishes CPA blueprints that detail both the topics tested as well as the method in which it will be tested (ie. application or evaluation). The blueprints detail content matter and contain the updated model curriculum for which both exam takers, review course publishers, and educators can and should use for studying and course objectives respectively.

With the 2024 changes, the new curriculum and exam model is illustrated in Diagrams 2 and 3 (AICPA and NASBA, 2021).

Diagram 2 **- Source: https://evolutionofcpa.org**

Diagram 3 **- Source: https://aicpa-cima.com**

METHODOLOGY

This research employed a mixed-methods approach that included surveys of accounting students and professors, as well as semi-structured interviews with administrators to provide initial observations on the implementation of the new CPA exam. As an exploratory assessment, this pilot study aims to inform and stimulate broader discussion on how accounting education should adapt to these recent changes. Although the participant pool is relatively small, the sample allows for a focused and in-depth examination of early responses to the evolving licensure framework. The goal is to generate quantitative and qualitative insights that can guide future research and curriculum planning.

The survey instrument was developed iteratively based on prior literature and refined through pilot testing with accounting students and faculty following Institutional Review Board approval. The questionnaire was comprised of two sections: the first captured demographic information (e.g., gender, academic classification) and the second measured perception using a five-point Likert scale ranging from "1" (not important) to "5" (very important), consistent with prior studies (Geiger and Ogilby, 2000; Tan and Laswad, 2007). Data was collected electronically via Qualtrics across multiple universities in the United States.

Given the limited publicly available data on the new CPA exam, the study employed semi-structured interviews to explore the stakeholder perceptions while maintaining alignment with the study's objectives (Ruslin et al., 2022). A total of four interviews were conducted with senior-level stakeholders. A non-probabilistic purposive sampling strategy was used. Ethical approval and informed consent were obtained prior to data collection. Interviews were conducted either in person or via Webex in late Spring of 2024, lasted 40–60 minutes, were transcribed, and subsequently reviewed with participants for accuracy. All responses were anonymized, and participants were assigned identification numbers, see Table 1 below for further details. The administrators who participated in this study have held leadership roles within accounting departments, providing valuable perspectives on curricular design and student preparation for the new CPA exam. Their insights contribute to understanding the readiness of accounting programs for curriculum alignment with the updated licensure model. Their feedback is consistent with known trends and challenges associated with implementing the CPA EMC and their detailed responses highlight areas that warrant deeper investigation in future studies.

Participants Demographic Information

A total of 131 individuals participated in the study, yielding 85 usable responses. Of the 81 survey respondents, 55 were students and 26 were faculty. Additionally 4 select administrators were interviewed, as previously mentioned. Diagram 4 presents the distribution of usable responses, consisting of 68% students, 27% faculty, and 5% administrators. A slight majority of the study's participants identified as male (51%), compared to 48% female and 1% who preferred not to say.

Among accounting students' participants, 53% identified as female and 47% male. Among faculty respondents, 51% identified as male, 48% female and 1% preferred not to answer. Among administrators, 75% identified as male and 25% female. Additionally, 75% of faculty reported more than ten years of teaching experience and 70% taught at more than one higher education institution. Among administrative participants all had more than ten years of professional experience, all held masters' degrees and 75% had Ph.Ds. This demographic information supports transparency and contextualized the participants' characteristics relevant to interpreting the study's findings.

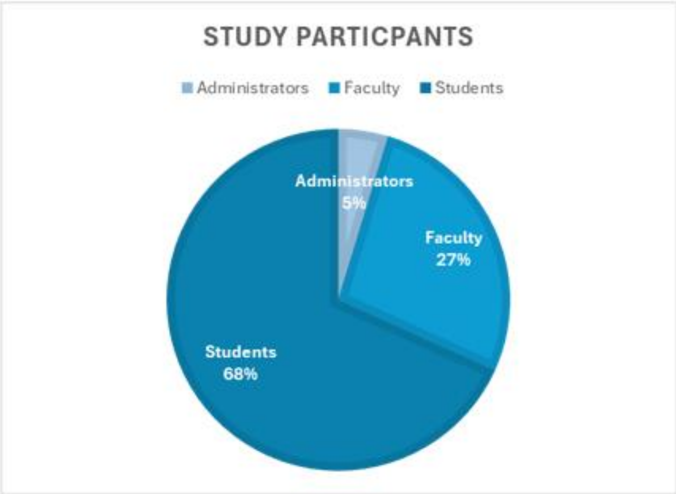

Diagram 4

DATA ANALYSIS AND FINDINGS

Awareness of the New CPA Exam

Participants demonstrated varying levels of awareness regarding the new CPA exam, which became effective in January 2024. All administrator participants reported being familiar with the new CPA exam (100%). Among the 26 accounting faculty participants, 52% indicated they were moderately familiar with the new CPA exam and 22% reported being very familiar. In contrast, accounting students' participants showed lower levels of awareness: only 47% reported being somewhat familiar with the new CPA exam, with 19% moderately familiar, 14% very familiar and 14% somewhat familiar. This occurred despite 72% of students indicating that their professors or departments had discussed the new CPA exam and its changes, 29% reported such discussion occurred rarely, 34% sometimes, 7% very often, and 2% always. Overall while administrators exhibit a high degree of familiarity and faculty demonstrated moderate familiarity, students' awareness remained limited. These findings suggest that accounting departments and faculty are discussing the new CPA exam to a moderate extent, but additional communication may be needed to ensure students are fully informed about the evolving licensure requirements.

Perception of Curriculum Adjustments towards the New CPA Exam

Faculty and administrators were asked whether they had made any changes to their curriculum or course outlines based on the new CPA exam content. The predominant view was that curriculum revisions were forthcoming, although some updates had already been implemented. Reported changes included the addition of IT audit topics, System and Organization Controls ("SOC") reports, and the removal of audit sampling. When asked whether topics no longer tested on the new CPA exam (ie. pensions, FASB codification) were still taught, administrators offered mixed responses. It was emphasized that such topics should remain in accounting education because the new CPA exam represents only a minimum threshold of required knowledge. They noted that students need a strong foundational understanding of accounting regardless of the exam's testability and that accounting programs should prepare students for the profession rather than solely for the exam. Many also stressed that core accounting topics should continue to be taught even if they are no longer assessed. Among accounting faculty, 52% reported making changes to their curriculum or course outlines based on the new CPA exam content, while 48% reported no changes. Faculty responses regarding whether to continue teaching topics no longer tested were similarly mixed; 43% responded yes, 26% responded no, and 30% did provide a response. Only 13% indicated that they anticipated removing such topics from their curriculum in the future. Accounting students showed less consensus, with 28% responding yes when asked whether topics no longer tested should still be taught, 28% responding no and 45% reporting uncertainty.

Faculty were also asked open-ended questions about which topics they intended to continue teaching despite their removal from the exam and which new topics they planned to add. Notably responses included:

- "I am going to wait for a few semesters before making any adjustments."
- "Minor details of the direct method for statement of cash flows and International Financial Reporting Standards (IFRS) on a few topics."
- "Income taxation of trusts."
- "Reduced governmental accounting."

Planned additions to the curriculum included technology, data analytics, SOC engagements, tax planning, financial planning, not-for-profit accounting and cybersecurity, areas aligned with the evolving expectations of the accounting profession and the curriculum changes prompted by the CPA Evolution initiative.

Perception of Accounting Education, new CPA Exam and Accounting Profession

Faculty and administrators, when asked whether accounting education should prepare students for the new CPA exam or for the accounting profession. All administrators (100%) unanimously agreed that accounting education should prepare students for both. One administrator emphasized that, "the primary purpose of accounting education is to prepare students to work in the profession," noting that the new CPA exam is structured to serve as a foundational entry point and to assess candidates' aptitude and ability to apply knowledge. Among the 26 faculty participants, 48% reported feeling moderately prepared to teach the new curriculum and 26% reported feeling very prepared, indicating a mixed but generally positive level of readiness. Overall, approximately 74% of faculty felt at least somewhat prepared to teach the CPA-aligned curriculum.

Among accounting students, 81% indicated plans to take the new CPA exam, while 5% expected to pursue other designations and 14% were unsure. When asked whether topics no longer tested on the exam should still be taught, 45% of students responded, "not sure," 28% responded no and 28% answered yes. Students were also asked about their perceived readiness, 31% reported feeling not prepared, 29% slightly prepared, 34% were moderately prepared, 3% were prepared, and 3% very prepared. Regarding career outlook, 52% of students reported feeling at least somewhat optimistic about their prospects in accounting following the exam changes (7% somewhat optimistic, 31% optimistic and 14% very optimistic). When asked whether the new CPA exam changes would benefit them as they begin their career, only 45% responded yes, while 52% were unsure.

These findings highlight an important opportunity for faculty to provide clearer guidance and context as students navigate the evolving CPA licensure landscape. Faculty and academic leaders possess the experience and foresight to help students understand the relevance of core accounting topics and to support them in forming informed perspectives, particularly given the high number of neutral or uncertain responses across student surveys.

Perception of Necessary Resources for Successful Implementation of changes to the new CPA Exam

Faculty and administrators were asked whether their department had sufficient resources to make the necessary curricular changes prompted by the new CPA exam. Responses reflected a wide range of perspectives, including human capital—particularly faculty expertise—should be considered a resource alongside physical or financial assets. Several faculty and administrators noted that departmental challenges often stem not from a lack of resources but from faculty aptitude and the ability to keep pace with modern developments. Others emphasized the need for increased investment in professional training and development, as well as the ongoing challenge of ensuring faculty motivation and compliance. These insights highlight the multifaceted nature of curriculum resources in accounting programs.

Administrators' Unique Perception

Administrators in this study held leadership roles within accounting departments, providing them with informed perspectives on curricular design and student preparation for the new CPA exam. All administrators were actively involved in teaching. Their insights are valuable for understanding the readiness of accounting programs to align curricula with the CPA EMC. Their feedback is consistent with known trends and challenges associated with implementing the CPA Evolution initiatives and offer direction for deeper investigations in future research.

Question 1: How familiar are you with the CPA Evolution? Administrators reported varying levels of familiarity with the CPA Evolution ranging from limited to moderate to, "pretty familiar." While most were aware of the general structure, fewer were familiar with detailed content changes. This suggests that although awareness exists at the administrative level, full understanding of the implications remains limited.

Question 2: Have you made any changes to your curriculum or course outlines based on the new CPA exam content? Responses indicated differing attitudes toward curriculum reform. Only one administrator reported implementing changes directly aligned with the CPA EMC. Others report minimal adjustments, plan for future revisions, or changes driven by external factors such as textbook updates or state requirements.

Question 3: Should accounting faculty teach or discuss topics no longer tested on the CPA exam (e.g., pensions, FASB codification, etc.)? Administrators unanimously agreed that accounting education should not be limited to the CPA exam content. They emphasized that the exam represents the minimum competency threshold and that students must be prepared for professional practice. Accordingly, topics no longer tested on the exam still hold significant educational and professional value.

Question 4: Should accounting education prepare students for the exam or for the accounting profession? If both, to what degree? Administrators agreed that accounting education should prepare students for both the new CPA exam and the broader accounting profession. They described the profession as a, "wider door," reflecting diverse career paths and the need for curricular flexibility. They also noted that the CPA exam serves as a basic entry point and does not encompass all competencies required for long term professional success.

Question 5: Is there a standard or benchmark for uniformity in the department regarding topics taught across faculty and courses, i.e. a department stance vs individual faculty decision? Administrators described a range of approaches to curricular consistency. While most agreed that some level of standardization is necessary, implementation varied. Some departments relied on syllabi as the primary standard, others used AICPA content as a foundation and still others incorporate advisory board feedback or state requirements. These perspectives illustrate how both internal and external expertise shape curriculum planning.

Question 6: Does your department have sufficient resources to make the necessary changes? Administrators expressed differing views on what constitutes adequate resources. Responses highlighted the need for structural support, funding and qualified staff. Some noted insufficient resources, while others emphasized the importance of tech-competent faculty and the need for greater understanding of emerging technologies such as AI, blockchain, and automation. Several administrators also pointed to the value of incorporating practitioners as instructors. One notable theme was that resource challenges may stem less from funding and more from faculty motivation and engagement.

Question 7: Open ended thoughts about exam changes and accounting curriculum. Administrators offered several broader reflections on the new CPA exam and its curricular implications. Key themes include the need for greater technology integration in graduate courses, the increasing challenge for faculty to incorporate technology across all content areas, and the importance of incentivizing and supporting faculty as they expand their expertise to meet professional demands. Some administrators also noted that CPA Evolution may address deeper structural issues such as licensing pathways, pipeline shortages, and faculty resistance to change. Many emphasized the importance of collaboration between academia and industry to guide meaningful curriculum reform.

Table 1 below represents summarized thoughts of in-person interviews with accounting administrators. Administrators are defined as present or former Department Chairs, Deans, and Program Directors. Because the response rate is relatively low, findings should not be used for broad generalization of administrators' views.

Table 1

Administrator Interview Questions:	**Administrator #1**	**Administrator #2**	**Administrator #3**	**Administrator #4**
1. How familiar are you with the CPA Evolution?	Pretty familiar.	Bits and pieces of the content change, but I could be more familiar.	Aware but reliant on others for details.	Moderately familiar. Aware of new parts and specializations but not up to speed with content.
2. Have you made any changes to your curriculum/course outlines based on the new CPA exam content?	Yes, primarily in Audit courses.	A little bit, not much. Waiting on textbook book content changes to change course content.	Changes have been made to meet state standards but not Evolution specifically.	Not currently but changes planned for the future.
3. Do you believe accounting faculty should teach/discuss topics no longer tested on the CPA exam (i.e. pensions, FASB codification, etc.)?	Not necessarily. The practice can dictate competencies but teaching should be for understanding. Items should be taught for relevancy regardless of being tested or not on the CPA exam.	I think we shouldn't prepare students just for the CPA. We should prepare students for practice.	Yes. Items may be core to accounting education even if not tested on the exam.	Yes. Items should still be taught for a solid accounting education. Just because it's not tested doesn't mean it's not important.

4. Do you believe accounting education should prepare students for the exam or for the accounting profession? If both, to what degree?	Both. The CPA is the only license (not professional designation) for accounting students and it brings more opportunities for their career path.	Ideally both. The accounting profession is a wider door than it used to be.	The exam is structured for the profession; to measure aptitude and the ability to apply knowledge.	Both. Students should pursue licensure even if it goes unused in the future.
5. Is there a standard or benchmark for uniformity in the department regarding certain topics being taught across faculty and courses i.e. a department stance vs individual faculty decision?	Yes. The department stance is based on State standards as well as AICPA competencies; knowledge gaps may exist with individual faculty.	Yes. A common syllabus is approved by Department faculty for coverage.	AICPA content specifications set the standards. The goal is to give students a high-quality education. The primary goal is that students should be prepared for the profession. Secondarily, students should be well prepared for the exam.	Depends on the course - some are more uniform than others; faculty can also disregard department standards.
6. Does your department have sufficient resources to make necessary changes?	Faculty should be viewed as the resource needing investment for upskilling and professional development.	Of course not. Resources are needed for necessary changes.	Yes, human capital is the resource. Additional education is needed for faculty.	Compliance and motivation of faculty is more of an issue than sufficient resources.
7. Open ended thoughts about exam changes and accounting curriculum.		Our curriculum needs to be updated a little bit, especially in regards to technology		Does evolution meet the actual problems facing the profession and pipeline?

DISCUSSION AND CONCLUSION

This research highlights the gap between the structure of the CPA EMC and the current accounting curriculum. Although the new CPA exam appears to be more closely aligned with industry expectations, many educators have not yet fully updated their curricula to reflect this shift. Faculty and administrators emphasize that certain foundational topics no longer tested on the exam remain essential accounting education. Accounting programs must therefore balance preparing students for the CPA exam and equipping them for long-term success in the profession. Achieving this balance requires adequate resources, clearer guidance, and a deeper understanding of the evolving expectations for new professionals, underscoring the need for intentional curriculum alignment.

To meet these demands, accounting education should adopt more innovative pedagogical approaches by integrating simulations, practical applications, case studies, and emerging topics alongside foundational theory. Participants in this study stressed the importance of specificity and clarity from industry professionals regarding the expected scope of knowledge in technology for accounting graduates. This shift requires investment in faculty development, including time and resources for acquiring new technological skills, participating in professional development, and accessing training on emerging trends in accounting education.

With the help of this structural support in place, accounting educators can work towards effectively implementing the necessary changes to the curriculum to ensure alignment with both licensure requirements and real-world demands for accounting graduates.

Findings from administrators indicate awareness of the need to revise accounting curriculum to align with the new CPA exam, but they also revealed varying perspectives on faculty preparedness, technology integration, and resource sufficiency. Administrators agreed that accounting education should not be limited to exam preparation, instead it should prepare students for both the CPA exam and the accounting profession. This reflects the reality that administrators are balancing multiple priorities simultaneously and the CPA Evolution is not yet the primary driver of curriculum change. Targeted professional development and training for both faculty and administrators can help ensure that those overseeing curriculum development have information needed to guide faculty in aligning course content with the demands of the new CPA exam.

Faculty responses similarly favor a comprehensive educational approach. Many expressed the importance of retaining foundational accounting topics that extend beyond exam requirements. The majority of faculty reported no plans to remove topics no longer tested on the new CPA exam, indicating a preference for maintaining broader content coverage. However, faculty readiness remains uneven, with only a small percentage feeling fully prepared for the transition. These findings point to a need for targeted professional development, shared resources and structured training to promote consistency and alignment among faculty. They also suggest an opportunity for departments to engage faculty more actively in curricular decision-making to foster stronger ownership of reform.

Student responses revealed limited awareness and inconsistent communication regarding the new CPA exam changes. Many students reported feeling unprepared or only slightly prepared for the new CPA exam and more than half indicated they were unfamiliar with the changes. Approximately 31% anticipate the exam will be very difficult, and a substantial number of selected neutral responses, suggesting uncertainty or insufficient exposure to information about the new exam. Communication gaps were evident, as 57% of students reported that the CPA exam was never or rarely discussed by faculty. These findings underscore the need for enhanced student engagement, structured advising and clearer communication to ensure students understand the evolving licensure landscape.

The findings of this study reinforce several themes described in the literature review including varying levels of familiarity with the EMC among faculty and administrators, uneven preparedness for the EMC across accounting programs, and curriculum change that may be constrained by limited resources. Prior research describes inconsistent faculty awareness of the EMC, noting that faculty often report general familiarity but lack proficiency with its specific requirements. This pattern is reflected in the present study's results, which show that both administrators and faculty characterize themselves as aware or "pretty familiar" with the EMC but do not yet demonstrate proficiency in the new content. This awareness gap appears closely connected to uneven faculty preparedness and the pace of curriculum changes. In addition, resource constraints and faculty development challenges noted in the literature are reflected in the study's findings through concerns about insufficient institutional support and the need for targeted faculty training. Overall, this study's results reinforce the literature reviewed by showing that the same challenges discussed in the literature are present in the results of the study.

Limitations and future research

This pilot study explores the initial impact of the new CPA exam and the implementation of the CPA EMC using a relatively small sample of accounting students, faculty, and administrators. Because the response rate is relatively low, findings are not representative for making broader inference. Nonetheless, measures such as respondent anonymity and careful instrument design help mitigate some of these concerns and support the credibility of the findings. The results reflect early impressions of the CPA EMC and the redesigned exam, both of which may evolve as institutions continue to adjust their curricula. Additionally, the data relies on participants' responses which may be influenced by personal bias or limited awareness of broader institutional planning. Despite these limitations, this study provides valuable preliminary insights that can inform future research, policy discussions, and ongoing curriculum reform. The findings provide a foundation for future scholars examining changes in accounting education as the profession continues to evolve and may assist administrators and faculty in planning curricula updates and strengthening engagement through innovative pedagogy. In addition, this study is beneficial to administrators and faculty on future changes in curriculum development and faculty engagement in promoting student success using innovative pedagogy. Finally, this analysis is based on information available prior to the January 1, 2025, AICPA CPA Exam Blueprints. Although updates to the model curriculum have occurred since the 2024 launch, the study remains relevant as an examination of the initial transition period.

Future research may build on this study by incorporating longitudinal design, multi-institutional samples or mixed method approaches to further deepen understanding.

End Note

Per CFO Dive, as of June 26, 2026, 42 states have passed legislation to create 120 credit pathways to CPA licensure, a semi-reversal of the existing 150 credit requirement policies. While the CPA exam is uniform across the country, licensing requirements often vary state to state. Even the implementation of new 120 credit legislation has different timelines.

While 120 credit licensing is expected to get students into the professional field earlier and ease the concerns of CPA shortages, 120 credits do pose an additional challenge to higher education institutions. With the 2024 CPA exam changes, more content is now encompassed in the exam. With recent legislative changes, academics have less time to teach that content.

A simple definition of innovation from Merriam-Webster is “the introduction of something new” (Merriam-Webster, n.d.). Although accounting as a profession and a study has been around for so many years, changes have been consistent. The response to these changes from an academic lens also have to be consistent. There will always be a need for innovative pedagogy to address and adapt to these changes.

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