

## Auditing Section

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Thank you for the opportunity to provide feedback on the recently released CPA Evolution Model Curriculum. We appreciate that the requisite skillset for new CPAs is rapidly evolving, and we are grateful for the AICPA's efforts to ensure students develop these skills. Our Auditing Section Education Committee met to discuss these materials and subsequently developed our feedback. The thoughts below capture the main discussion points.

1. Our primary responsibility as accounting educators is to help prepare our students to excel in their careers. The CPA Evolution Model Curriculum contains a diverse array of learning objectives. The classroom environment is uniquely well-suited to help students apply knowledge and develop critical thinking and analytical skills. We believe that an effective Model Curriculum should reflect these classroom advantages. However, many of the learning objectives in the current Model Curriculum relate to knowledge that is primarily factual in nature and, therefore, unlikely to spur meaningful critical thinking development among students. We believe that asking faculty to make room for these topics, solely for the purpose of "teaching to the exam," would come at the expense of critical thinking development and would reduce the depth of coverage on key auditing fundamentals that matter most. Along these lines, we continue to view students' independent self-study and third-party CPA exam review courses as a critical element of CPA exam preparation. Accordingly, we believe that students will be better prepared for their careers in accounting if they develop higher-order skills in the classroom, while acquiring incidental accounting knowledge through self-study CPA exam review courses
2. Most of the material in the Model Curriculum is taken from the Uniform CPA Examination Blueprints, which already provide a comprehensive listing of the material covered on the CPA exam. As such, it is currently unclear which learning objectives in the new Model Curriculum are incremental to that existing Blueprint resource. Relatedly, based on the estimated hours for each topic, the recommended breadth of coverage is likely unrealistic given the amount of available time in a semester, assuming only one undergraduate auditing course and one graduate auditing course in an accounting curriculum. We suspect that the AICPA considers some topics to be more important than others, and we believe faculty members would benefit from guidance that helps prioritize learning objectives. We therefore recommend that the AICPA provide a hierarchy, or some other means of prioritization, to indicate which topics and objectives are the most critical for students' understanding.
3. On a related note, some of the topics we consider to be foundational and critical—such as auditing assertions, the audit risk model, and auditing specific key areas such as revenue—are not reflected in the Model Curriculum. While we believe auditing education can benefit from input from the AICPA on important topics and skills that will help prepare students for the CPA exam, we are concerned that the Model Curriculum might be viewed by some educators as overly prescriptive. Accordingly, we recommend that the AICPA reposition its recommendations as reflecting a "hierarchy of important knowledge" as opposed to a universal "model curriculum."