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1994

## Annual report, 1994, Board of Examiners, Uniform CPA Examination

American Institute of Certified Public Accountants. Board of Examiners

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**BOARD OF EXAMINERS**  
**Uniform CPA Examination**

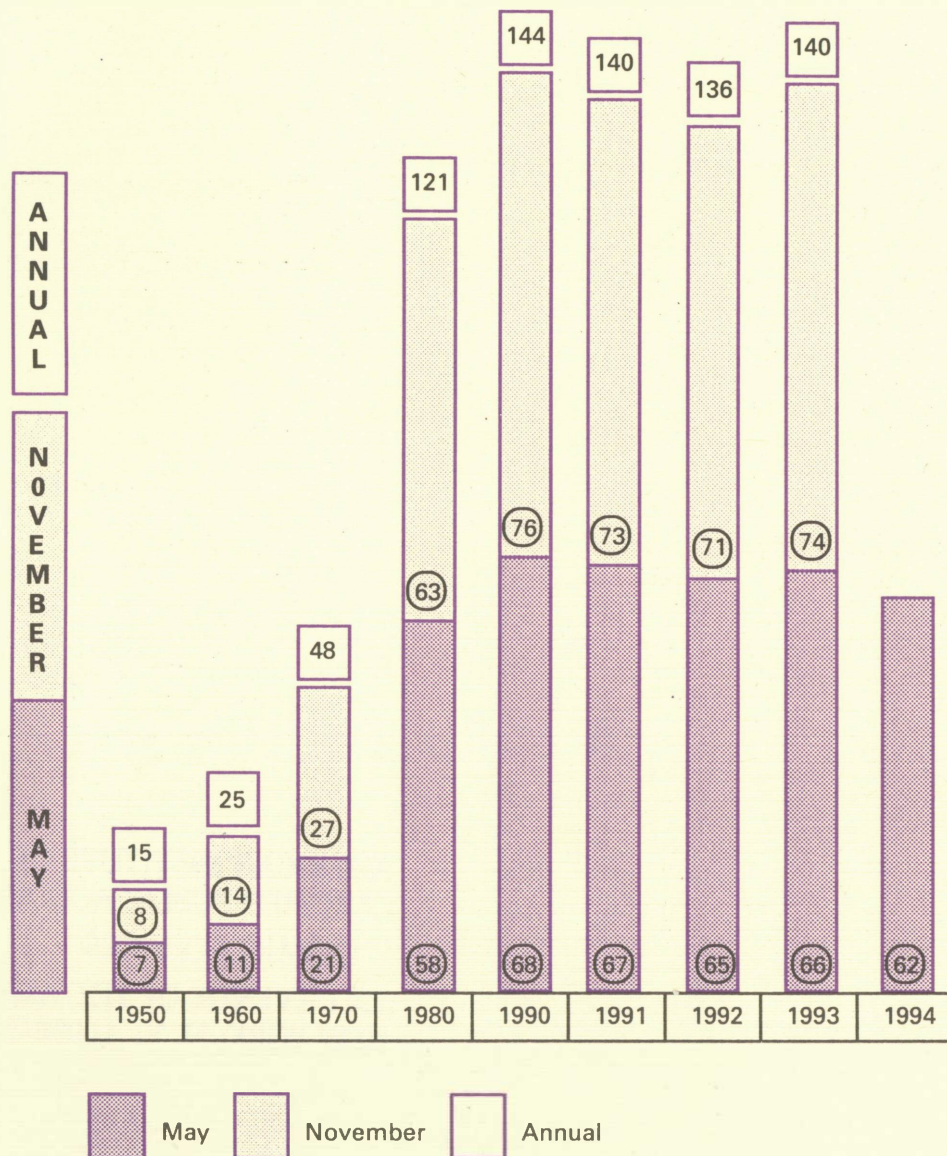
***Annual Report 1994***

*The Board of Examiners Annual Report is a regular update on the progress and development of the Uniform CPA Examination.*

## Uniform CPA Examination

The Uniform CPA Examination, founded in 1917, is used by the fifty-four American jurisdictions (boards of accountancy) as a prerequisite to the issuance of the CPA certificate. Over the years, the Uniform CPA Examination and the CPA certificate have grown to become recognized throughout the business world as one of the highest quality professional examinations and professional designations.

**Number of CPA Candidates**  
(in thousands)



- 1 Letter to Boards of Accountancy**
- 3 Uniform CPA Examination**
  - Mission
- 4 Boards of Accountancy**
- 5 May 1994—The Future Is Now**
  - Restructuring the Examination
  - Writing Skills
  - Introduction of Calculators
- 6–7 Statistical Information—Candidates**
  - Number of Candidates
  - Grading Magnitude
  - Candidate Performance
- 8 AICPA Elijah Watt Sells Awards**
- 9 Financial Information**
- 10–12 Examination Design**
  - Validity
  - Practice Analysis Studies
  - Preparation Process
  - Examination Question Format
- 13–15 Grading the Examination**
  - Answer Accuracy Assurance
  - Grading Adjustment Points
  - Production Grading Quality Assurance
  - Initial Grading
  - 1st Review
  - 2nd Review
  - Grading in the Computer Age
- 16–21 Post-Examination Assessment**
  - Psychometric Evaluation
  - Psychometric Analysis of Individual Questions
  - Psychometric Analysis of the Examination Sections
  - Candidate Review
  - NASBA CPA Examination Review Board
- 21 May 1994 Printing Errors**



- 22–23 International Scene — CAQEX**
  - Background
  - Structure and Content
  - Results
- 24 1996 Nondisclosed Examination**
- 25 Beyond 1996 — Computer Based Testing**
- 26–30 Board of Examiners Structure**
  - Board of Examiners
  - Subcommittees of the Board of Examiners
  - Task Forces of the Board of Examiners
  - AICPA Examinations Division
- 31–32 Examination Publications and Materials**
- 33–38 Boards of Accountancy Addresses and Telephone Numbers**

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NEW YORK, N.Y. 10036-8725

The Uniform CPA Examination must change as the profession changes. To know



what to test, we ask CPAs in public practice to tell us what knowledge, skills, and abilities new CPAs should have. We surveyed experienced CPAs as well as new CPAs, in large firms and small, from all fifty-four American licensing

jurisdictions. The most recent survey was published in 1991 and is the basis, in part, for changes to the Examination in May 1994. There were five important changes from November 1993:

- ◆ The Examination was shortened by one-half day by eliminating overlapping coverage.
- ◆ The four sections of the Examination were reorganized and topics were realigned.
  - ◆◆ *Auditing* was increased by an hour to four and one-half hours, emphasizing the one discipline for which the CPA license is generally exclusive.
  - ◆◆ *Financial Accounting & Reporting—Business Enterprises* also is four and one-half hours, emphasizing generally accepted accounting principles.
  - ◆◆ *Business Law & Professional Responsibilities* is three hours.
  - ◆◆ *Accounting & Reporting—Taxation, Managerial, and Governmental and Not-for-Profit Organizations* is three and one-half hours.
- ◆ Candidates' writing skills were tested, counting for five percent of the total available points on each of three Examination sections.
- ◆ Calculators were given to candidates for use on the two accounting and reporting sections.
- ◆ There was increased use of examination questions having an objective answer format.

Beginning with the May 1996 Examination, we will discontinue publishing the *Questions and Unofficial Answers*. This change—to a practice followed by most professional licensing examinations—will enable further improvement of quality and fairness and set the stage for continued improvements throughout the 1990s.

When we publish the Examination and unofficial answers each time, as we do now, most Examination items have to be written anew for each Examination. We cannot pretest the questions in examination conditions. In a nondisclosed examination, we will be able to pretest most questions and learn how well the questions discriminate between candidates who possess entry-level knowledge and skills, and those who do not, prior to use of the questions to measure a candidate's knowledge and skills. This means increased assurance of fairness to candidates. This also means we can build "banks" of pretested questions that will permit use of modern computer and testing technology.

We are planning for computer adaptive testing by the end of the 1990s. In computer adaptive testing, a candidate's answer to a first question, or set of questions,

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determines the next questions. The Examination is variable in length to the end that both the best and the poorest candidates spend only a short time in the Examination and only those on the borderline between passing and failing spend the full allotted time. Additional benefits include the ability to design questions that more closely reflect performance of skills utilized in practice, increased Examination security since paper copies need not be accounted for, and the opportunity for boards of accountancy to offer the Examination on a year-round basis to accommodate candidates at times of their choice rather than only twice a year in May and November.

To attain the goal of computer adaptive testing by the end of the 1990s requires many professional groups—the fifty-four Boards of Accountancy, the National Association of State Boards of Accountancy, and the Board of Examiners—to work closely together to solve problems and implement the many changes in the preparation, administration, and grading of the Examination. In the past, we have asked for comments on proposed changes; now we seek early participation in shaping the proposals themselves.

Change also comes to the Board of Examiners as well as to the Examination. Andrew H. Barnett, CPA (San Diego State University) and Francis G. Conrad, CPA (Judge, U.S. Bankruptcy Court in Rutland, VT) are leaving the Board after six years of service to the Board or its Subcommittees. We appreciate the countless contributions these valued members have brought to the Board of Examiners. The Board of Examiners will miss their thoughtful insights that have contributed so much to the success of the Uniform CPA Examination.



LaVern O. Johnson, CPA  
*Chair of the Board of Examiners*



Rick Elam, CPA  
*Vice-President*

### Mission

The objective of the Uniform CPA Examination is to provide reasonable assurance to the fifty-four American Boards of Accountancy that candidates passing the Uniform CPA Examination possess the technical knowledge, skills, and abilities necessary for initial licensure to protect the public interest. The Uniform CPA Examination assures each board of accountancy that CPAs entering the profession have passed an examination that has uniform (1) content coverage, (2) level of difficulty, and (3) grading methodology and practices. The Uniform CPA Examination provides the entry-level uniformity that is essential to ensuring interjurisdictional mobility for the CPA license holder.

Since the Uniform CPA Examination is relied on by boards of accountancy in carrying out their responsibilities for the initial licensing of CPAs, the Board of Examiners has embraced the following premises regarding the Examination's scope:

- ◆ The licensing of CPAs is an exercise of the regulatory power of the fifty-four American jurisdictions (boards of accountancy) for the protection of the public interest.
- ◆ The Examination's reason for being is the initial licensing of CPAs.
- ◆ The types of work activities performed by CPAs that most clearly affect the public interest include—
  - ◆◆ Audit and attestation engagements.
  - ◆◆ Other engagements, such as taxation services, for which the public perceives that a CPA possesses particular professional expertise.

Therefore, the scope of the Uniform CPA Examination encompasses entry-level knowledge and skills that bear a reasonable relationship to the audit, attestation, taxation, and other functions that certified public accountants perform that affect the public interest.

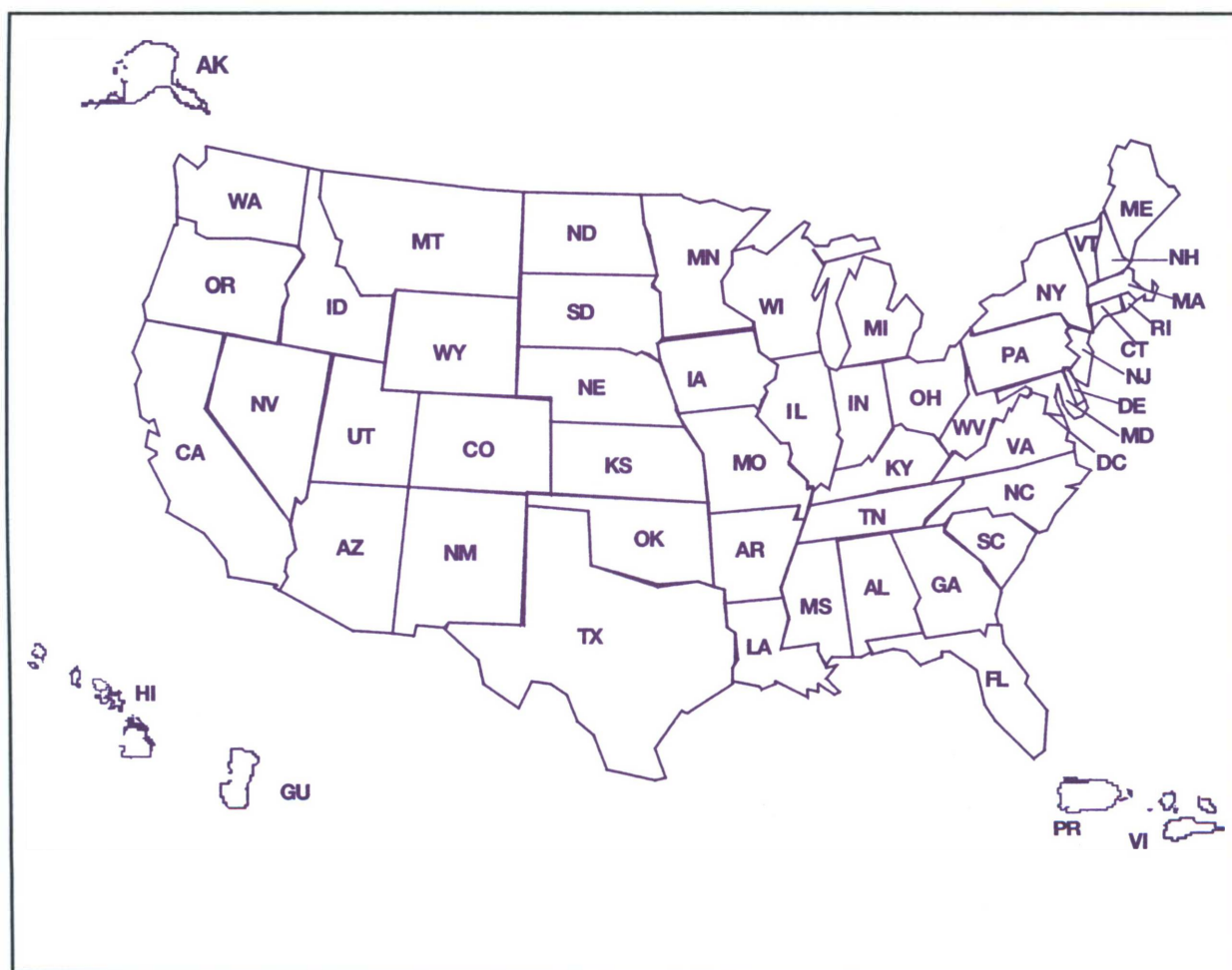
## Boards of Accountancy

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Fifty-four jurisdictions use the Uniform CPA Examination as a prerequisite to obtaining a CPA certificate. The legislatures of each of the fifty-four jurisdictions have enacted licensing laws that set forth the requirements for entry into the profession as a certified public accountant. These laws establish public authorities—usually

called boards of accountancy—to prescribe and assess qualifications of CPAs. CPA candidates apply to and must meet the requirements of a board of accountancy in order to take the CPA Examination.

The fifty-four jurisdictions are represented in the following map.





Throughout the report we discuss the November 1993 and May 1994 Examinations separately. The May 1994 Examination was the first Examination following a major revision. The May 1994 Examination introduced the following changes:

- ◆ New examination sections
- ◆ Two-day administration period
- ◆ New question format percentage ranges
- ◆ Assessment of writing skills
- ◆ Use of calculators
- ◆ Revised content specification outlines

### Restructuring the Examination

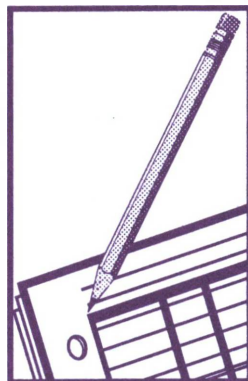
The May 1994 Examination was restructured as follows:

<i>November 1993</i>			<i>May 1994</i>	
<i>Section</i>	<i>Hours</i>		<i>Section</i>	<i>Hours</i>
Auditing	3.5	→	Auditing	4.5
Business Law	3.5	→	Business Law & Professional Responsibilities	3.0
Accounting Theory	3.5	→	Financial Accounting & Reporting	4.5
Accounting Practice	9.0	→	Accounting & Reporting	3.5
2 1/2 days	<u>19.5</u>	→	2 days	<u>15.5</u>

These changes resulted in a more efficient use of testing time and examination sections that more closely tie to the results of a Practice Analysis study performed to determine the content of the Examination.

### Writing Skills

Writing skills were assessed for the first time in May 1994. Candidates' performance on writing skills is summarized on page 7.

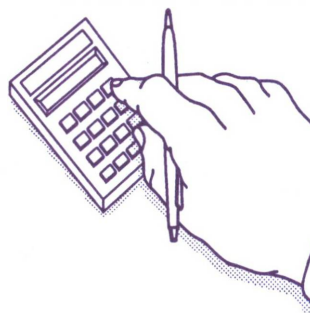


Writing skills are five percent of the candidate's grade on each of three Examination sections. They are graded by—

- ◆ Assessing a candidate's ability to produce a written product.
- ◆ Sampling at least two of the candidate's responses per section.
- ◆ Having CPAs and attorneys assess holistically how well the candidate communicated.

### Introduction of Calculators

Candidates writing the Accounting & Reporting and Financial Accounting & Reporting sections were provided with a calculator for the first time in May 1994. The



purpose of introducing the use of calculators is to save the candidate time to perform and recheck calculations rather than to perform more difficult calculations.



### Number of Candidates

The number of candidates taking the CPA Examination grew from 48,000 in 1970 to 121,000 in 1980 to 144,000 in 1990. This was a ten-year growth rate of over 150 percent during the 1970s and over 19 percent during the 1980s. The annual compound

growth rate was over 9.5 percent for the ten years ended 1980 and over 1.7 percent for the ten years ended 1990. For the fiscal year ended July 31, 1994, which includes the November 1993 and May 1994 Examinations, the total number of CPA Examination candidates from the 54 jurisdictions was slightly under 136,000, as shown below:

<i>Jurisdiction</i>	<i>Fiscal Year</i>	<i>Nov. 1993</i>	<i>May 1994</i>	<i>Jurisdiction</i>	<i>Fiscal Year</i>	<i>Nov. 1993</i>	<i>May 1994</i>
Alabama	2,064	1,101	963	Nebraska	835	425	410
Alaska	325	176	149	Nevada	375	195	180
Arizona	1,505	872	633	New York	15,129	8,193	6,936
Arkansas	999	536	463	New Jersey	5,800	3,210	2,590
California	15,526	8,408	7,118	New Hampshire	352	188	164
Colorado	1,721	917	804	New Mexico	565	313	252
Connecticut	1,542	898	644	North Dakota	439	222	217
Delaware	341	190	151	North Carolina	3,333	1,779	1,554
District of Columbia	377	201	176	Ohio	5,597	2,983	2,614
Florida	1,988	1,139	849	Oklahoma	1,704	964	740
Georgia	5,003	2,715	2,288	Oregon	852	474	378
Guam	90	54	36	Pennsylvania	7,801	4,221	3,580
Hawaii	635	363	272	Puerto Rico	2,339	1,632	707
Idaho	375	198	177	Rhode Island	468	272	196
Illinois	7,835	4,239	3,596	South Dakota	411	212	199
Indiana	2,346	1,197	1,149	South Carolina	1,109	621	488
Iowa	1,419	603	816	Tennessee	1,998	1,172	826
Kansas	770	443	327	Texas	11,305	6,210	5,095
Kentucky	1,103	624	479	Utah	552	271	281
Louisiana	1,728	961	767	Vermont	184	105	79
Maine	368	193	175	Virgin Islands	24	17	7
Maryland	4,703	2,587	2,116	Virginia	4,246	2,258	1,988
Massachusetts	3,451	1,890	1,561	Washington	2,253	1,180	1,073
Michigan	3,139	1,708	1,431	West Virginia	919	531	388
Minnesota	1,801	1,060	741	Wisconsin	1,585	942	643
Mississippi	1,085	600	485	Wyoming	147	60	87
Missouri	2,710	1,441	1,269				
Montana	643	298	345	Total	135,914	74,262	61,652

## Grading Magnitude

In reporting advisory grades for the 136,000 candidates who took the November 1993 and May 1994 CPA Examinations to boards of accountancy, the Board of Examiners' Advisory Grading Service scored in excess of—

- ◆ 29 million 4-option multiple-choice items.
- ◆ 10 million objective answers other than multiple-choice.
- ◆ 900 thousand essay and problem-type answers.

This means that, for a given Examination, more than 19.5 million objective answers are machine scored and 450 thousand essay and problem-type answers are scored by CPAs or attorneys in less than the 75-day period from Examination administration and receipt of papers to reporting of advisory grades to boards of accountancy.

## Candidate Performance

For the November 1993 Examination, the percentage of passing advisory grades issued for each section of the Examination was as follows:

<b>November 1993</b>	
<b>Section</b>	<b>Passing Percentage</b>
Accounting Practice	31.7%
Accounting Theory	31.9%
Auditing	32.0%
Business Law	32.4%

For the May 1994 Examination, the percentage of passing advisory grades issued for each section was as follows:

<b>May 1994</b>	
<b>Section</b>	<b>Passing Percentage</b>
Accounting & Reporting (ARE)	30.4%
Financial Accounting & Reporting (FARE)	31.4%
Auditing (AUDIT)	34.2%
Business Law & Professional Responsibilities (LPR)	34.4%

Based on a maximum grade of five for writing skills, an analysis of the May 1994 candidates' writing skills grades indicates the following:

<b>May 1994</b>			
<b>CANDIDATES</b>	<b>Average Writing Skills Grade by Section</b>		
	<b>LPR</b>	<b>FARE</b>	<b>AUDIT</b>
Passing	4.13	3.95	3.94
Failing	3.60	2.64	3.42

The passing candidates' average writing skills grade ranged from 3.94 in the AUDIT section to 4.13 in the LPR section. This was significantly higher than failing candidates' average writing skills grade, which ranged from 2.64 in the FARE section to 3.60 in the LPR section.

## AICPA Elijah Watt Sells Awards

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Elijah Watt Sells Awards are presented to candidates who pass all four sections of the Uniform CPA Examination at one time and receive the highest combined grades on all four sections. For the highest grade, a Gold Medal is awarded; for the second-highest grade, a Silver Medal is awarded; and for the third-highest grade, a Bronze Medal is awarded. These awards were originally established by the Council of the American Institute of Certified Public Accountants (AICPA) in 1923 in memory of the late Elijah Watt Sells.

The following candidates will receive their medals at the 1994 AICPA Annual Members Meeting.

### November 1993

Gold	Susan Steiner Tampa, FL
Silver	Michelle Lynn Engle Monticello, IL
Bronze	Juzer Haji Buffalo, NY

### May 1994

Gold	Leanne Marie Sardiga Flossmoor, IL
Silver	David J. Spivak St. Louis Park, MN
Bronze	Richard White Cedar Falls, IA



*The Board of Examiners*

*of*

*The American Institute of  
Certified Public Accountants  
proudly presents the Elijah Watt Sells*

*(GOLD) Medal*

*to*

*(Winner's Name)*

*in recognition of your achievement  
on the (Examination Date)*

*Uniform Certified Public Accountant Examination*

*Illustration of Elijah Watt Sells Plaque.*

## Financial Information

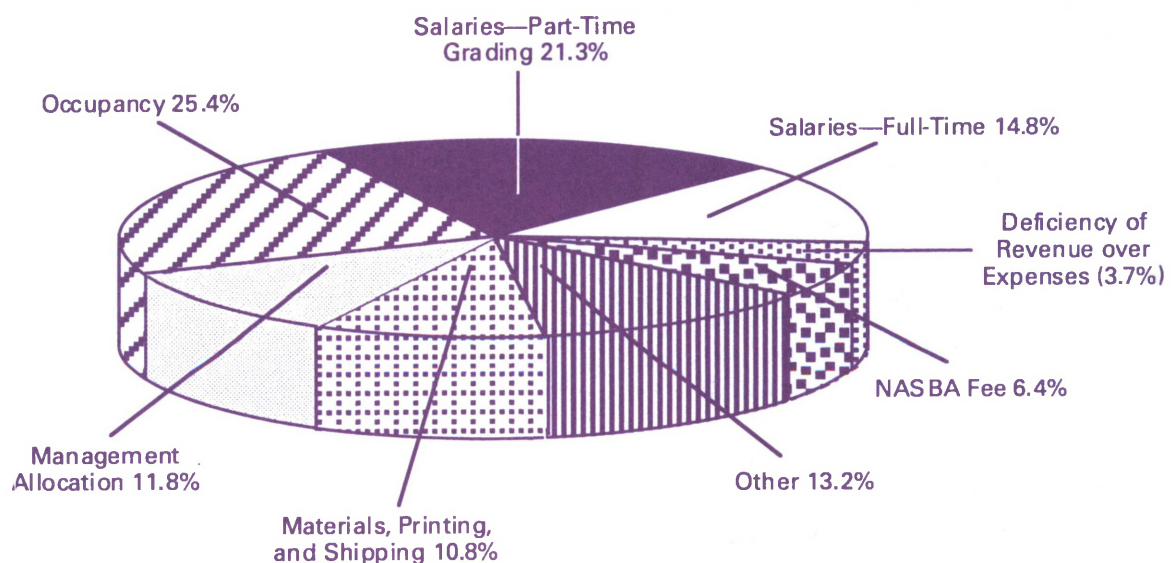
For the fiscal year ended July 31, 1994 (unaudited) and 1993, the revenue and expenses (in thousands) related to the Uniform CPA Examination were as follows:

<b>CPA Examination</b>	<b>1994</b>	<b>1993</b>
Revenue	\$7,790	\$7,593
Expenses		
Salaries		
Full-time	1,155	1,159
Part-time grading	1,663	1,871
Occupancy	1,982	1,768
NASBA fee	495	491
Materials, printing, and shipping	840	630
Management allocation	917	652
Other	1,029	903
Total expenses	\$8,081	\$7,474
Excess (deficiency) of revenue over expenses	(\$ 291)	\$119

More than 98 percent of the revenue is derived from the Examination grading fees received from boards of accountancy. Expenses do not include the services by members of the Board of Examiners, its subcommittees, and its task forces who donated their time and expertise. The National Association of State Boards of Accountancy (NASBA) fee is the

amount paid to NASBA for the performance of a review of the Uniform CPA Examination by the NASBA CPA Examination Review Board. The management allocation amount is for AICPA services, such as human resources and payroll, used by the Examinations Division. The 1994 expenses as a percentage of revenue are as follows:

**1994 Expenses as a Percentage of Revenue**





### Validity

The Uniform CPA Examination is offered by the American Institute of Certified Public Accountants as a high-quality, objective, standardized examination for use by licensing boards of accountancy. The Uniform CPA Examination assures each board of accountancy of uniform (1) content coverage, (2) level of difficulty, and (3) grading methodology and practices. It also assures each board of accountancy that the Examination stays abreast of the changes in the accounting and the testing professions and is the cornerstone of reciprocity within accountancy.

The quality of any examination is based on its ability to accurately measure the knowledge and skills needed by competent individuals practicing within the profession. For certified public accountancy, the examination should assess the knowledge and skills of competent entry-level CPAs.

An examination's content validity begins with determining what knowledge and skills are needed to practice. For licensing examinations, this is generally determined by practice analysis studies.

outlines were developed by the Board of Examiners over a multiyear period. The development process included conducting two practice analysis studies to determine what knowledge and skills CPAs need to plan and implement an accounting engagement. Both studies, the 1991 *Practice Analysis of Certified Public Accountants in Public Accounting* and the 1983 *Report of the Practice Analysis Task Force*, were published by the AICPA Board of Examiners and served as the basis of the CSOs. The development process also included wide public exposure of the outlines and modifications based on comments received.

With this foundation, the Board of Examiners further ensures content validity through its rigorous preparation and grading processes, which include many checks and balances. Finally, as an independent check, the NASBA CPA Examination Review Board verifies that the Examinations are in conformity with the CSOs and that the Board of Examiners, its preparation subcommittees, and the Examinations Division staff preparation procedures and policies are adequate and adhered to.

### Practice Analysis Studies

The November 1993 Examination was a sample of the content domain specified in the content specification outlines (CSOs) presented in appendix A of *Information for CPA Candidates*, 10th edition. The May 1994 Examination was a sample of the content domain specified in the CSOs in appendix A of *Information for CPA Candidates*, 11th edition. These

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## Preparation Process

For a given Examination section, the preparation process involves a five-stage cycle. These stages and their timing for the November 1993 and May 1994 Examinations were as follows:

<i>Preparation Five-Stage Cycle</i>		
Preparation Process	Date Performed	
	For Nov. 1993 Exam	For May 1994 Exam
Examination specifications: Preparation subcommittee approval Board of Examiners' approval	August 1991 January 1992	May 1992 September 1992
Preparation subcommittee review: 1st draft 2nd draft 3rd draft	May 1992 August 1992 January 1993	January 1993 June 1993 August 1993
Board of Examiners and preparation subcommittee approval: 4th draft	July 1993	January 1994

The preparation process consists of:

- ◆ **Examination Specifications** — The Examination Specifications represent the "blueprint" from which an examination is drafted. Each set of Specifications represents a sample of the subject matter contained in the CSOs. Each Examination section's Examination Specifications is first approved by its preparation subcommittee and then by the Board of Examiners.
- ◆ **1st, 2nd, and 3rd Drafts** — The 1st, 2nd, and 3rd Drafts of the Examination are prepared by Examinations Division writers, reviewed by Examinations Division psychometricians and senior staff, and then reviewed by the preparation subcommittees for all of the following:
  - ◆◆ The questions are in conformity with the Examination Specifications and policies for examination items.
  - ◆◆ The questions and answers are technically accurate and supported by authoritative documentation.

- ◆◆ The questions are relevant to the practice of public accountancy.
- ◆◆ The questions are at a level of difficulty appropriate for CPAs entering the profession.
- ◆ **4th Draft** — The Board of Examiners approves all Examination sections. Also, each preparation subcommittee approves the Examination section for which it is responsible.

The preparation procedures contributed to the validity of the November 1993 and May 1994 Examinations by ensuring that questions reflected the subject matter identified in the two practice analysis studies as embodied in the CSOs. In this way, uniformity of examination content for all licensing jurisdictions is guaranteed.

The next step in ensuring examination validity is the implementation of quality control procedures used in the Board of Examiners' advisory grading service. These procedures ensure uniformity in grading for all licensing jurisdictions.



## Examination Question Format

The questions included on the November 1993 and May 1994 CPA Examinations were of the following types:

- ◆ 4-option multiple-choice format
- ◆ Other objective-answer format
- ◆ Essay or problem-type format

### **4-Option Multiple-Choice Questions —**

Sixty percent of the total grade for each November 1993 and May 1994 section of the Examination consisted of 4-option multiple-choice questions.

### **Other Objective-Answer Format**

**Questions** — Other objective-answer formats (OOAF) consist of machine-gradable questions in other than the 4-option multiple-choice format, such as numerical, matching, and classification formats.

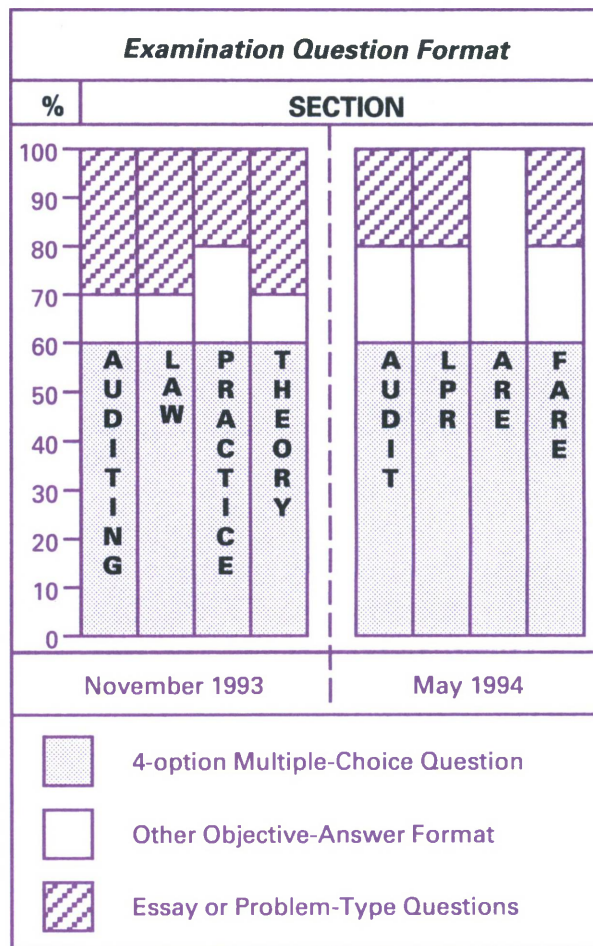
The percentages of OOAF questions on each section of the November 1993 and May 1994 Examinations ranged from 10 to 20 percent in November and from 20 to 40 percent in May.

### **Essay or Problem-Type Questions —**

The percentages of essay or problem-type questions for the November 1993 and May 1994 Examinations ranged from 20 to 30 percent in November and from 0 to 20 percent in May.

For the May 1994 AUDIT, LPR, and FARE sections, the 20 percent essay or problem-type question allocated 5 percent to writing skills and 15 percent to technical accounting, auditing, law and professional responsibilities knowledge and skills.

The percentage of 4-option multiple-choice questions, OOAFs, and essay or problem-type questions were as follows:



### Answer Accuracy Assurance

As important as the Examination questions are to content validity, equally important are the reliability and accuracy of grading. Before production grading begins, the accuracy of the Examination answers is verified one more time. This verification is accomplished by applying the answer key to a sample of candidate answer papers.

**Objective-Answer Type Questions.** For objective-answer type questions, the answers are verified by running numerous statistical analyses on samples to pinpoint deviations from the expected, such as more candidates selecting an incorrect response than the keyed answer. The accuracy of the keyed answer for these deviants is researched, and all questionable items, without the keyed answer and references, are sent to independent subject-matter experts for their review. These individuals are not involved in the questions' preparation. No questions on the November 1993 or May 1994 Examinations had incorrect answers, nor was there more than one correct answer for any question.

**Essay or Problem-Type Questions.** For essay questions, the sample candidate answer paper responses are graded for the concepts contained in the model answer, as approved by the Board of Examiners and its subcommittees. Alternative correct answers and other acceptable wordings are determined. Occasionally, such additional concepts are included as part of the published unofficial answer. All alternative correct answers, other acceptable wordings and changes to the unofficial answers are approved by the grading subcommittee.

**Writing Skills.** Beginning with the May 1994 Examination, of the 20 percent assigned to Essay questions on the LPR, AUDIT, and FARE sections of the Examination, 5 percent is allocated to a candidate's writing skills grade. To maintain high quality in grading writing skills, consultants were engaged to conduct training sessions for the essay graders.

For essay questions graded for writing skills, a number of anchor papers are selected by the graders, consultants, and Examinations Division staff as representative of various levels of writing ability. These anchor papers are approved by the grading subcommittee. During production grading these anchor papers are used to maintain grading consistency.

### Grading Adjustment Points

Every effort is made to keep the level of difficulty of Examinations the same over time. Nevertheless, there is always some inherent change from one year to the next.

Grading adjustment points are added to the score of an Examination section when a question or questions prove to be more difficult than originally expected. Evidence of excess difficulty may be inferred when a small number of test group candidates earn a score above the passing point for a question or questions or when the grading of the test group candidates' papers yields an unacceptably low total passing percentage for the section. The grading subcommittee evaluates the sample grading results, as well as the machine-graded objective-format questions' statistics, and assigns adjustment points to each section if needed.

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## Production Grading Quality Assurance

**Objective Question Grading.** The more than 39 million November 1993 and May 1994 multiple-choice and OOAF questions were initially graded by using a high-speed optical scanner and a mainframe computer. For all Examination sections, about 2 percent of the scanned answer papers are selected at random for manual confirmation.

In addition, for the May 1994 ARE section (entirely machine graded), all candidate papers having scores in the 68–69 range were manually verified.

**Essay/Problem Grading.** For the November 1993 and May 1994 grading sessions, more than 900 thousand essay and problem-type questions were graded by CPAs or attorneys. Grading consists of a three-step process as follows:

- ◆ Initial grading
- ◆ 1st review
- ◆ 2nd review

### Initial Grading

All objective-answer items are machine graded and the essay or problem-type questions are graded by a staff of 150 CPAs and attorneys. These professionals are trained in the technical concepts of the individual essay or problem assigned them. Their work is reviewed for accuracy and consistency. In addition, they are trained in the holistic method of grading writing skills. This method is designed to result in a rating based on the overall impression created by the writer in complying with all of the following standards:

- ◆ Coherent organization
- ◆ Conciseness
- ◆ Clarity
- ◆ Use of standard English
- ◆ Responsiveness to the requirements of the question
- ◆ Appropriateness for the reader

### 1st Review

The first review is by highly experienced graders who review essay or problem-type questions on candidate papers having scores in the 58–74 range. This review is a quality control for the most critical range of grades. Based on this review, candidates' grades are either raised to the passing level of 75 or remain the same.

### 2nd Review

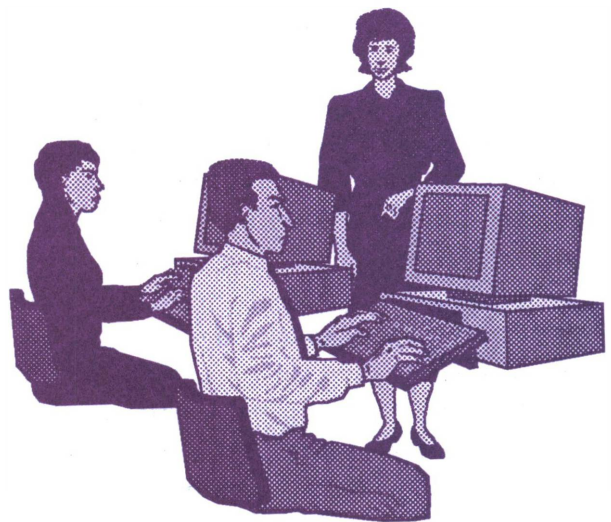
The second review is by section heads and assistant section heads who review essay or problem-type questions on candidate papers with scores in the 67–74 range. Based on this review, candidates' grades are either raised to the passing level of 75 or reaffirmed at 69. The second review is also performed for candidate papers from a jurisdiction that requires a minimum grade on failed sections to obtain credit for passed sections.

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## Grading in the Computer Age

In 1990, the Examinations Division installed the latest optical scanning equipment and computer hardware available. In 1994, the Division upgraded its computer hardware so that grade changes resulting from reviews are entered directly into the computer by the reviewer, thereby saving the time and expense of additional clerical procedures. After the grading facilities relocate to New Jersey, a move planned for 1995, the grading process will be entirely computer based.

In addition, in 1994 all candidate answer booklets were bar-coded, tracked, and accounted for by bar-code technology.





### Psychometric Evaluation

The psychometric quality of the Uniform CPA Examination — that is, the ability of the Examination to differentiate appropriately among candidates having different levels of knowledge and skills — is evaluated by specialists after each grading session. The standards used to evaluate the CPA Examination are typical of those used for other licensing examinations. Psychometric evaluation is performed for the following two primary purposes:

- ◆ To improve the quality of future examination questions by showing the drafters and reviewers, in the preparation process, how to improve their future examination questions in order to obtain maximum measurement from questions
- ◆ To assist in the legal defensibility of the Examination

All of the psychometric evaluation procedures described here are also performed during the sample grading period to ensure that all answers are correctly keyed.

**Level of Difficulty.** A multiple-choice question's level of difficulty is measured by the percentage of candidates answering the question correctly. The **moderate** range for correct answers to 4-option multiple-choice questions is between 30 percent and 90 percent. Questions that fewer than 30 percent of the candidates answer correctly are considered **difficult**, and questions that more than 90 percent of the candidates answer correctly are considered **easy**. The percentage of 4-option multiple-choice questions on the November 1993 and May 1994 four Examination sections and all sections combined within these measurement ranges were as follows:

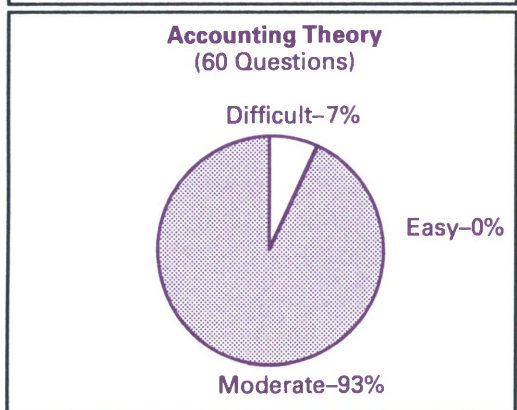
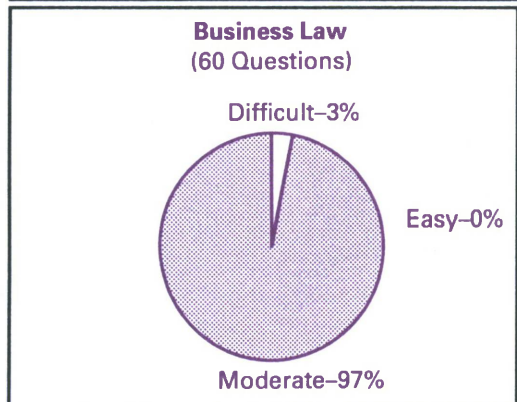
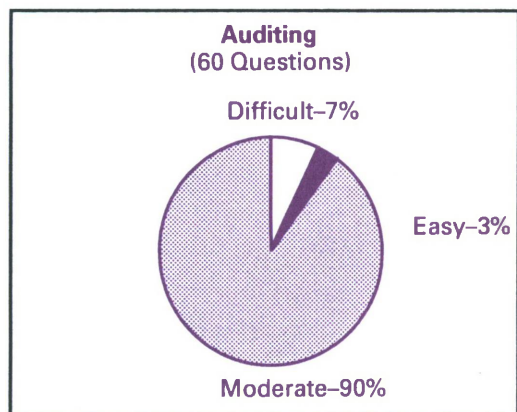
### Psychometric Analysis of Individual Questions

**4-Option Multiple-Choice Questions.** The three major psychometric characteristics evaluated were the questions'—

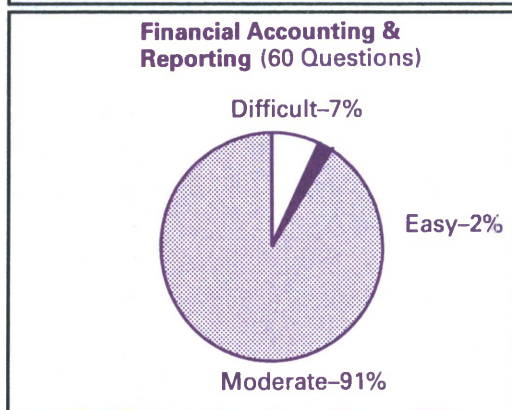
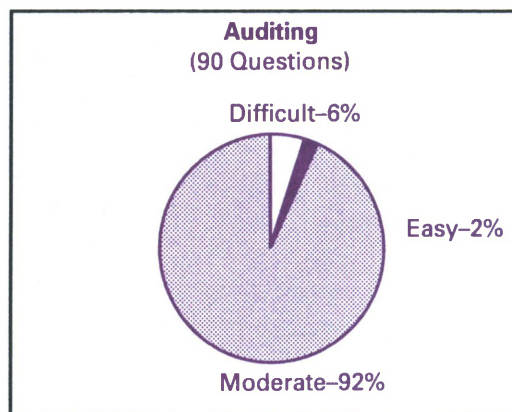
- ◆ Level of difficulty
- ◆ Discrimination power
- ◆ Functioning distractors

## Level of Difficulty

### November 1993



### May 1994

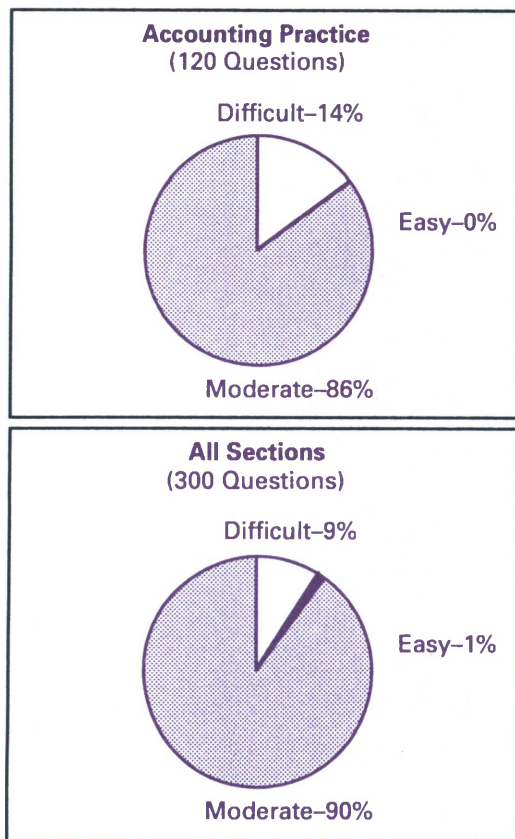




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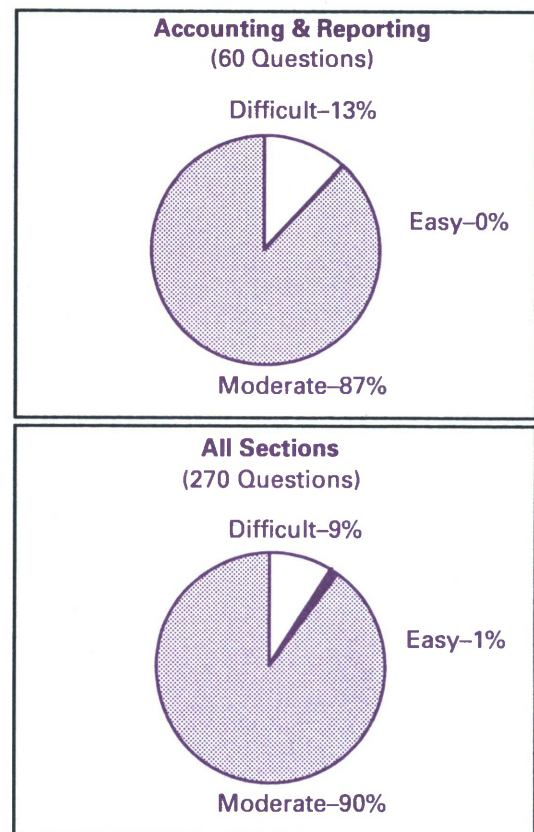
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**November 1993**



**Discrimination.** The discrimination power of a multiple-choice question is measured by correlating candidates' aggregate scores to answers for each option. A question is discriminating when the candidates receiving higher total grades on the examination are more likely to get the correct answer than those candidates with lower total grades. A question is nondiscriminating when the candidates receiving higher total grades on the examination are no more or less likely to get the correct answer than the candidates with lower total grades.

**May 1994**



A question is reverse (negatively) discriminating when the candidates with lower total grades are more likely to get the correct answer than the candidates with higher total grades. A question that is reverse (negatively) discriminating decreases the Examination's ability to determine accurately which candidates are competent and which are incompetent. For the November 1993 and May 1994 Examinations, only 6 multiple-choice questions (about 1 percent) out of a total of 570 questions were reverse (negatively) discriminating.

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**Functioning Distractors.** A functioning distractor is a distractor (incorrect answer option) selected by one percent or more of the candidates and by candidates who are more likely to receive lower grades than the candidates selecting the correct option. A nonfunctioning distractor is an incorrect answer option selected either by less than one percent of the candidates or by candidates who are higher scoring than those who select the correct option. For the November 1993 and May 1994 Examinations, there were only 37 nonfunctioning distractors (about 2 percent) out of a total of 1,710 distractors.

**Other Objective–Answer Format (OOAF) and Essay Questions.** Responses to individual items within an OOAF question and concepts within an essay or problem-type question generally are not independent of each other. As a result, psychometrically, it is most appropriate to evaluate these questions as a unit and not through separate analysis of each concept—as would be used for 4-option multiple-choice items, which generally are independent. The two major psychometric characteristics evaluated were the questions' level of difficulty and discrimination power.

Because each OOAF and essay question has a much greater effect on the Examination section's grade than do individual 4-option multiple-choice items, the acceptable range for difficulty and discrimination is smaller than for multiple-choice.

**Level of difficulty.** An OOAF or essay question's level of difficulty is measured by the candidate's average score for the question divided by the maximum possible score for the question. For example, if an

OOAF or essay question is worth a maximum of 10 points and the candidate's average score is 6.3, the difficulty level of the question is 0.63. The acceptable range of difficulty for OOAF and essay questions is 0.40 to 0.80.

The levels of difficulty for 12 of the 13 OOAFs on the November 1993 and May 1994 Examinations were within the acceptable range. Most OOAF levels of difficulty were near the 0.63 level. One November 1993 Accounting Practice OOAF had a level of difficulty of 0.82, which was slightly easier than desired. The levels of difficulty for 16 of the 17 essays and problems on the November 1993 and May 1994 Examinations were within the acceptable range. Most essay and problem levels of difficulty were near the 0.53 level. One November 1993 Business Law essay had a level of difficulty of 0.38, which was slightly more difficult than desired.

**Discrimination.** An OOAF or essay question's discrimination power is computed using a standard statistical correlation (the Pearson product-moment correlation) between candidates' scores on the OOAF or essay question and their Examination section grade. The acceptable range of discrimination for OOAFs and essay questions is a correlation of 0.30 or above.

This method of computing discrimination power was employed for the first time on the May 1994 Examination. The correlations for all eight OOAFs, and all six essays and problems were within the acceptable range.

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## Psychometric Analysis of the Examination Sections

Reliability of grades refers to the degree to which candidates are likely to earn similar grades on examinations consisting of different but comparable questions covering the same content domain. An Examination's validity begins with assessing the proper content domain as described in the preparation process section of this report. Validity also depends on reliability: If candidate grades were to change materially because of changes in the quality of the Examination questions, then candidates' performance would be more a function of Examination questions quality than candidates' abilities. High reliability means that any change in a candidate's grade from one Examination to the next would represent actual change in the candidate's abilities. Low reliability indicates candidates' grades are too dependent on the quality (or lack of quality) of the Examination questions.

The reliability level for each section of the November 1993 and May 1994 Uniform CPA Examinations is shown below.

<b>November 1993</b>		<b>May 1994</b>	
<b>Section</b>	<b>Reliability</b>	<b>Section</b>	<b>Reliability</b>
Auditing	.85	AUDIT	.88
Business Law	.85	LPR	.83
Accounting Practice	.85	ARE	.75
Theory	.89	FARE	.86

The statistical measure used for reliability is the coefficient alpha. It is desirable for the level of reliability to be greater than .80.

## Candidate Review

After grades are released to candidates, candidates with questions about their grades may avail themselves of the following:

- ◆ The NASBA CPA Examination Orientation/Critique Program
- ◆ The AICPA Board of Examiners Review Service

**NASBA CPA Examination Orientation/Critique Program.** Through the NASBA CPA Examination Orientation/Critique Program, candidates may obtain a copy of their actual answer papers and a manual that provides them with questions and unofficial answers and an explanation of the correct answers.

**AICPA Board of Examiners Review Service.** Candidates may request that their papers be reviewed to ensure that their answer papers were graded accurately.

A review service request, forwarded to the Examinations Division by a board of accountancy directly or through NASBA, results in the following process:

- ◆ Manual verification of the accuracy of objective-answer scores
- ◆ Independent verification of the grading of the essay or problem-type answers by a qualified reviewer who did not participate in the original grading of the questions
- ◆ Retabulation of the total grade

For November 1993, approximately 900 review service requests were processed by the Examinations Division. None of these requests resulted in an advisory grade change. Currently, the May 1994 review service requests are being processed.

## May 1994 Printing Errors

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### NASBA CPA Examination Review Board

Each year the NASBA CPA Examination Review Board (ERB) reviews and evaluates the Uniform CPA Examination to assure boards of accountancy that they may rely on the Examination in carrying out their licensing responsibilities.

A copy of the report may be obtained by writing NASBA, 380 Lexington Avenue, New York, NY 10168-0002.

### May 1994 Printing Errors

The May 1994 *Business Law & Professional Responsibilities Examination Question Booklet* contained four printing errors. An intensive grading effort to evaluate the impact of these errors on candidates' performances could find no evidence of an adverse effect on the candidates' responses or grades. Even though this was the first instance of undetected errors in many years, additional preparation review procedures have been instituted to prevent a similar occurrence. Also, more explicit policies and procedures related to notification of any errors on Examination materials to boards of accountancy have been developed and included on future Examination materials.



### Background

In November 1993, 61 Canadian Chartered Accountants wrote the first CAQEX Examination. CAQEX is an abbreviation for the Canadian Chartered Accountant Uniform Certified Public Accountant Qualification Examination. Performance on the CAQEX is one of the requirements used to assess the professional competence of Canadian Chartered Accountants (CAs) who wish to obtain the CPA designation. This Examination came about after the AICPA, the Canadian Institute of Chartered Accountants (CICA), and NASBA signed, on September 16, 1991, a document called "Principles

of Reciprocity." Although prompted by the Canada–United States Free Trade Agreement of 1989 and a common commitment to eliminate impediments to reciprocity, it also was an indication of the three organizations' foresight with respect to the globalization of the profession and international agreements to come, such as NAFTA and GATT.

CAQEX is intended to ensure boards of accountancy that CAs, who have successfully completed the Canadian Uniform Final Examination, have satisfactory knowledge of relevant U.S. local and national law and accounting and auditing standards and practices.

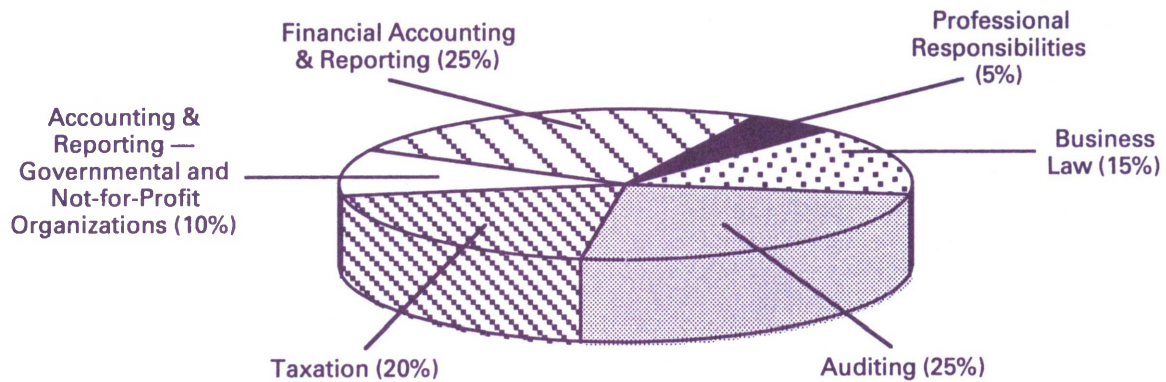


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## Structure and Content

CAQEX is a 4½ hour all-objective examination offered only in English. It is a nondisclosed examination, meaning that questions and answers are not published after the Examination's administration. However, the objective questions are similar in nature to the questions on the Uniform CPA Examination.

CAQEX's purpose is to assess the CA's knowledge of U.S. generally accepted accounting principles, generally accepted auditing standards, taxes, and business law, emphasizing those topics for which U.S. and Canadian practices differ. The six parts of CAQEX and the approximate examination weight given to each part are as follows:



The Board of Examiners appointed the CAQEX Task Force with members who are knowledgeable about both countries' accounting and auditing standards. The

CAQEX Task Force reviewed and approved the content of the November 1993 and May 1994 CAQEX Examinations.

## Results

<i>Examination Date</i>	<i>Number of Candidates</i>	<i>Number of Candidates Passing</i>
November 1993	61	37
May 1994	22	16



## 1996 Nondisclosed Examination

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In June 1991, the AICPA Board of Examiners approved making the Uniform CPA Examination nondisclosed. This means questions and unofficial answers will no longer be published after the Uniform CPA Examination is administered. Ending disclosure of Examination questions was endorsed by the AICPA Board of Directors and the NASBA Board of Directors and its CPA Examination Review Board. Nondisclosure is effective starting with the May 1996 Examination.

The three major benefits obtained from nondisclosure are the ability to—

- ◆ Pretest objective questions to compile a large, high-quality bank of test questions.
- ◆ Statistically equate each Examination for differences in level of difficulty.
- ◆ Facilitate computer administration of the Uniform CPA Examination in the future.

The Board of Examiners appointed the Nondisclosed CPA Examination Implementation Task Force to develop the policies and procedures necessary to implement the nondisclosed CPA Examination.

The Task Force, with the approval of the Board of Examiners, has prepared and released the first installment of *Information for Boards of Accountancy* implementing the nondisclosed Uniform CPA Examination. This installment advises Boards about matters that may require changes to statutes, rules, and regulations.

A summary of the major areas discussed in the installment follows:

- ◆ Candidates will not receive their question booklets after the Examination, and the AICPA will no longer publish questions and unofficial answers appearing on the Uniform CPA Examination.
- ◆ A diagnostic report for each candidate will be included with the candidate advisory grade reports sent to each board of accountancy.
- ◆ Candidates and others involved with the Uniform CPA Examination will not be permitted to convey to any other person or organization information about specific questions appearing on the Examination or possible answers to those questions.
- ◆ All Examination question and answer booklets, used and unused, will be kept secure after each Examination is administered. Examination question and answer booklets will be accounted for and returned to the AICPA.
- ◆ Used candidate question booklets will be destroyed immediately after they are accounted for.
- ◆ Candidate answer papers will be retained by the AICPA and destroyed ninety days after the Examination's Uniform Grade Release Date.
- ◆ The Board of Examiners will continue to offer its Review Service to boards of accountancy. The Review Service allows candidates, after grades have been reported, to request—through their board of accountancy—a verification of the accuracy of the grading.

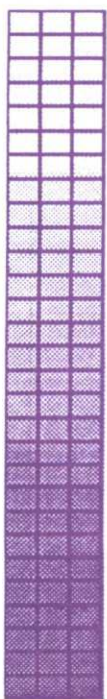
The Task Force is gathering information related to examination preparation and item pretesting.

The Board of Examiners is monitoring the evolving application of computer technology to testing. For example, in April 1994, the National Council Licensure Examination for Registered Nurses was administered by computer. The possibility of 140,000 CPA candidates each year taking the Uniform CPA Examination at computer terminals appears to be a question only of “when” rather than “whether.” The Board of Examiners has undertaken to answer the many questions associated with a move to computer-adaptive testing. This is an advanced methodology in which a candidate’s answer to a first question determines what question will be next, so that the Examination length then becomes variable—that is, both the best and the worst candidates spend a short time on the examination and only those on the borderline between passing and failing spend the full allotted time. Implementing computer-adaptive testing requires considerable planning and development, including the

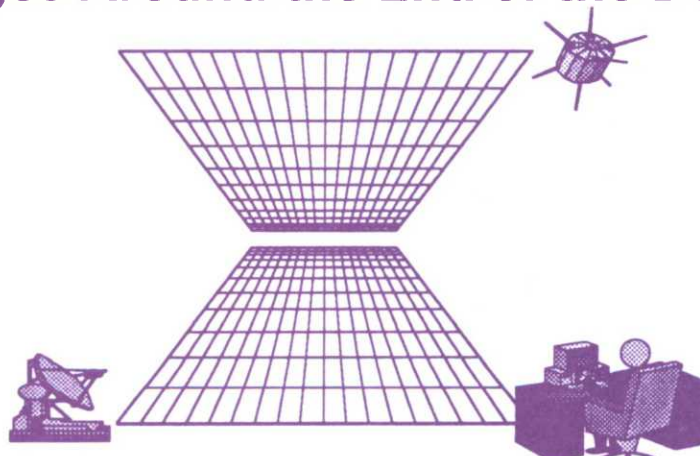
generation of a more extensive bank of test questions. Principles of “item response theory” must be applied to link questions and carefully classify them by level of difficulty and cognitive skill as well as by subject matter.

Further issues being studied include the following:

- ◆ Examination administration dates
- ◆ The cognitive skill levels assessed on the CPA Examination
- ◆ Content covered by the Examination
- ◆ Structure of the CPA Examination; for example, combining all four sections into one section or creating two separate steps in which a candidate passes an all-objective examination and then an all-essay (problem/case/simulated practice case) examination
- ◆ Improved methodologies for “equating” difficulty and setting passing scores



### ***Changes Around the End of the Decade***



- Examination on demand
- Computer adaptive testing

### Board of Examiners

The Board of Examiners is responsible for establishing policy. The Board consists of nine members; a chair, and generally two members from each of the Examination's preparation subcommittees. Listed on the following pages are the members of the Board, its subcommittees, and its task forces.

### Subcommittees of the Board of Examiners

The Board has four preparation subcommittees and a grading subcommittee. The preparation subcommittees are responsible for the development of each of the four sections of the CPA Examination. The grading subcommittee, which is made up of the chairs of the four other subcommittees, is responsible for setting the grading bases for each Examination's administration.

### Task Forces of the Board of Examiners

In addition to subcommittees, the Board appoints task forces to address emerging issues. In 1993 and 1994, the following three task forces assisted the Board:

- ◆ The CAQEX Task Force, which was responsible for the development of the Canadian Chartered Accountant Uniform CPA Qualification Examination
- ◆ The Nondisclosed CPA Examination Implementation Task Force, which is developing and recommending to the Board how to implement the 1996 nondisclosed Examination
- ◆ The Advance Planning Task Force, which is considering the recommendations necessary to develop a plan and a structure to implement that plan for the further development of the Uniform CPA Examination through 1999

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### **Members of the Board of Examiners**

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**Francis G. Conrad, CPA, J.D.**  
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Rutland, VT

**Staff:**  
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**Joseph E. Gibson, CPA, J.D.**  
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Crowe, Chizek & Co.  
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**Quinton Booker, CPA, DBA**  
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Jackson, MS

**Staff:**  
Ahava Goldman, CPA



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### ***Members of the Task Forces***

#### **Canadian Chartered Accountant Uniform CPA Qualification Examination (CAQEX) Task Force**

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**Linda Sergeant,  
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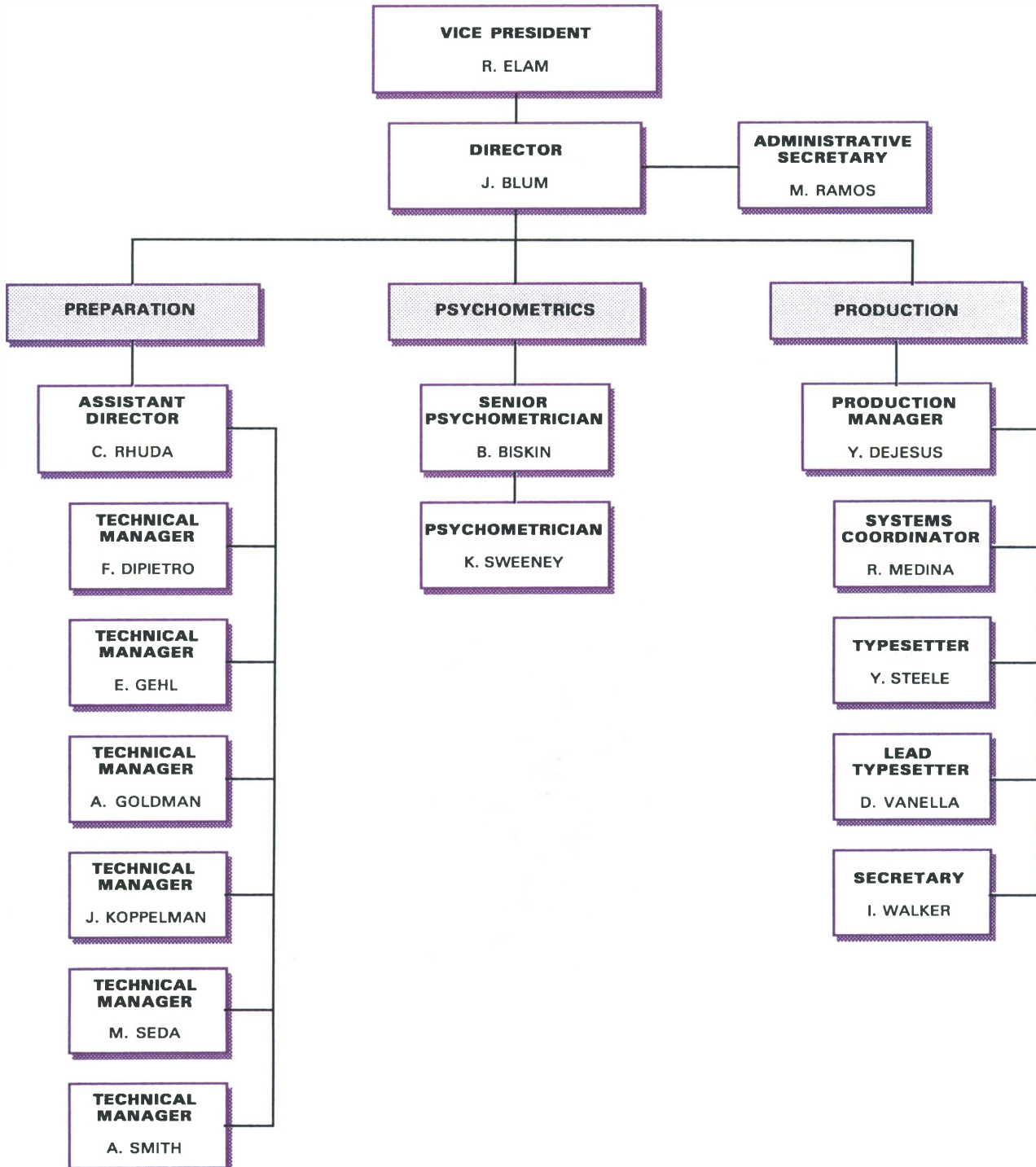
### **AICPA Examinations Division**

The Board of Examiners, its subcommittees, and its task forces are staffed by the AICPA Examinations Division. The staff includes CPAs in a variety of technical and administrative positions, attorneys, testing specialists, image processing professionals, and systems management personnel. Staff is responsible for developing, formatting, shipping, and grading the Uniform CPA Examination following policies set by the Board of Examiners.



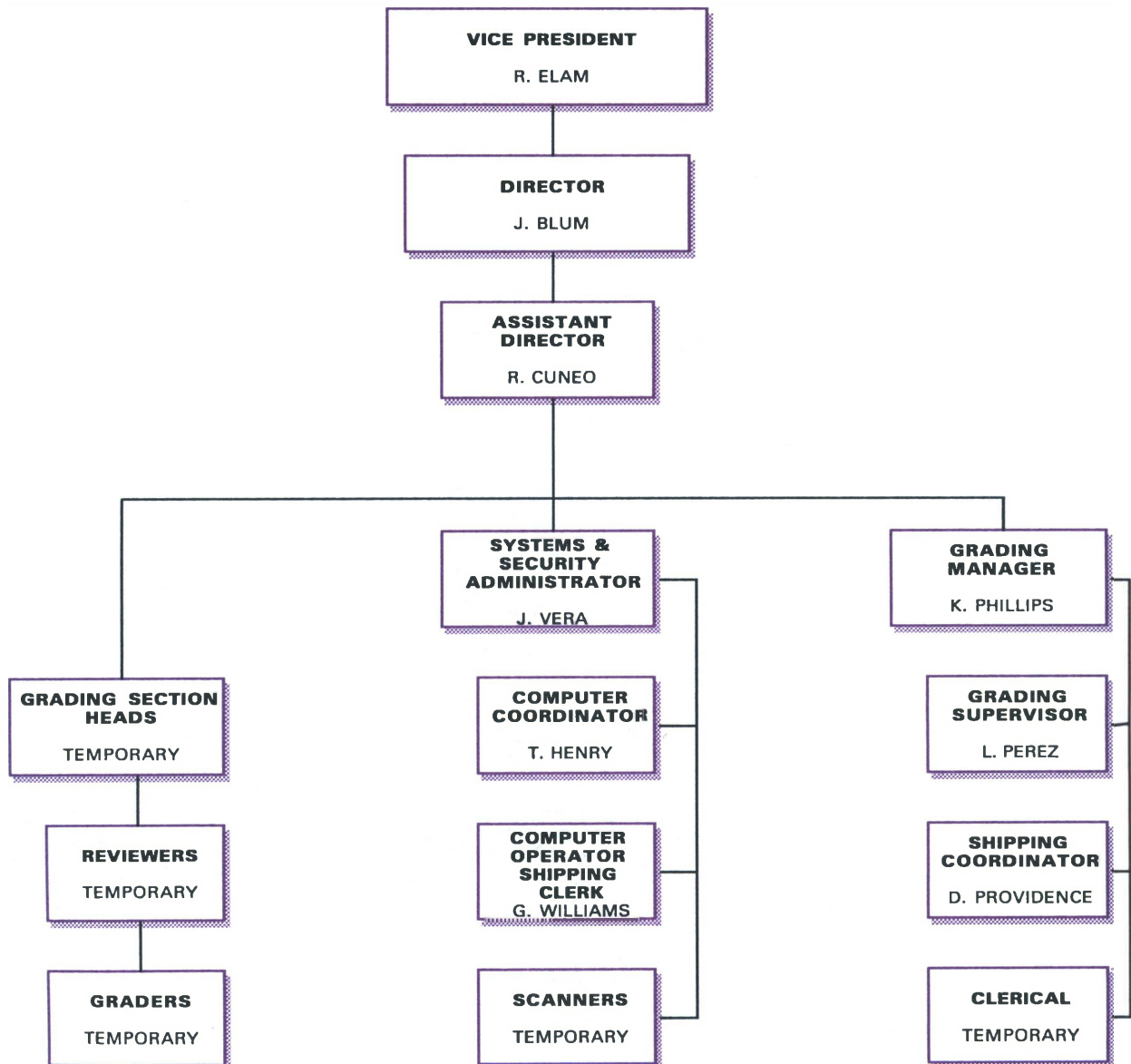
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**Examinations Division**  
**Organizational Chart**  
**Preparation and Production — Harborside, New Jersey**



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**Examinations Division**  
**Organizational Chart**  
**Grading — 1633 Broadway, New York**



**Information for CPA Candidates, 11th edition** (No. 874072VV) — This booklet describes the content of the Examination sections: Business Law & Professional Responsibilities; Auditing; Accounting & Reporting—Taxation, Managerial, and Governmental and Not-for-Profit Organizations; and Financial Accounting & Reporting—Business Enterprises.

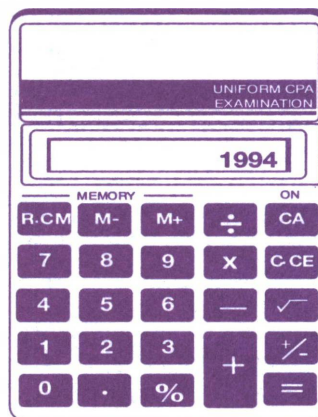
For the first time starting in May 1994, writing skills were tested on the Examination. An explanation of both good writing skills characteristics and writing skills assessment is included in the 11th edition.

**Uniform CPA Examination Questions & Unofficial Answers** — Each volume contains the complete text of the most recent CPA Examination along with unofficial answers and study references. The May Examination volume is published the following July and the November Examination is published the following January.

Supplements from the May 1989 through May 1994 Questions & Unofficial Answers may be obtained through the AICPA Order Department (1-800-862-4272).

**Uniform CPA Examination Selected Questions & Unofficial Answers Indexed to the Content Specification Outlines** (No. 079248VV) — This new study aid takes past CPA Examination questions and unofficial answers and rearranges them according to the new Examination sections that will be tested: Business Law & Professional Responsibilities; Auditing; Accounting & Reporting—Taxation, Managerial, and Governmental and Not-for-Profit Organizations; and Financial Accounting & Reporting—Business Enterprises.

**Uniform CPA Examination Calculator** (No. 875001VV) — The calculator is identical



cal to the calculator used on the May 1994 Uniform CPA Examination. Only the color and label vary from this model

to the actual Examination calculator.

**Practice Analysis of Certified Public Accountants in Public Accounting** (No. 079300EK) — This report summarizes the responses of over 1,900 CPAs in public practice. This study supplements and extends the last Practice Analysis, which was published in 1983. In four major practice areas—auditing & accounting, taxation, management consulting services, and personal financial planning—the study looks at the kinds of engagements CPAs in public practice take on; the amount of time they allocate to various engagements, tasks and activities; and the frequency with which each task and activity is done. The Practice Analysis is used by the Board of Examiners in developing the Uniform CPA Examination, and it is expected that CPA firms and accounting educators will be particularly interested in various aspects of the study.

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***Information for Canadian Chartered Accountant CPA Candidates, 2nd edition*** (No. 874201VV) — This booklet is designed to inform Canadian Chartered Accountants about the Canadian Chartered Accountant Uniform CPA Qualification Examination (CAQEX). Following a statement on the purpose and general objectives of CAQEX, the booklet discusses the content and format of the examination.

***Candidate Kit*** (No. 875025VV) — The Candidate Kit includes the following three study aids: *Uniform CPA Examination Selected Questions & Unofficial Answers Indexed to the Content Specification Outlines*; *Uniform CPA Examination Calculator*; and *Information for CPA Candidates*, 11th edition. Purchasing the kit instead of purchasing the study aids separately will save 10%.

To order any of the above-mentioned publications, contact the:

**Order Department, AICPA**  
P.O. Box 2209,  
Jersey City, NJ 07303-2209  
1-800-862-4272

## Boards of Accountancy Addresses and Telephone Numbers

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### **ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY**

RSA Plaza  
770 Washington Avenue  
Montgomery, AL 36130  
Att: Boyd E. Nicholson, Jr., CPA  
Executive Director  
Tel: (205) 242-5700

### **ALASKA STATE BOARD OF PUBLIC ACCOUNTANCY**

Dept. of Commerce and Economic Dev.  
Div. of Occ. Licensing, Box 110806  
Juneau, AK 99811-0806  
Att: Steven Snyder  
Licensing Examiner  
Tel: (907) 465-2580

### **ARIZONA STATE BOARD OF ACCOUNTANCY**

3110 North Nineteenth Avenue  
Suite 140  
Phoenix, AZ 85015-6038  
Att: Ruth R. Lee  
Executive Director  
Tel: (602) 255-3648

### **ARKANSAS STATE BOARD OF ACCOUNTANCY**

101 East Capitol  
Suite 430  
Little Rock, AR 72201  
Att: James E. Ward  
Executive Director  
Tel: (501) 682-1520

### **CALIFORNIA STATE BOARD OF ACCOUNTANCY**

2000 Evergreen Street  
Suite 250  
Sacramento, CA 95815-3832  
Att: Carol B. Sigmann  
Executive Officer  
Tel: (916) 263-3680

### **COLORADO STATE BOARD OF ACCOUNTANCY**

1560 Broadway  
Suite 1370  
Denver, CO 80202  
Att: Mary Lou Burgess  
Administrator  
Tel: (303) 894-7800

### **CONNECTICUT STATE BOARD OF ACCOUNTANCY**

Secretary of the State  
30 Trinity Street  
Hartford, CT 06106  
Att: David Guay  
Executive Director  
Tel: (203) 566-7835

### **DELAWARE STATE BOARD OF ACCOUNTANCY**

Cannon Building  
Suite 203  
PO Box 1401  
Dover, DE 19903  
Att: Sheila H. Wolfe  
Administrative Assistant  
Tel: (302) 739-4522

### **DISTRICT OF COLUMBIA BOARD OF ACCOUNTANCY**

Dept. of Consumer & Reg. Aff., Rm 923  
614 H Street, NW c/o PO Box 37200  
Washington, DC 20013-7200  
Att: Harriette E. Andrews  
Board Representative  
Tel: (202) 727-7468

### **FLORIDA BOARD OF ACCOUNTANCY**

2610 N.W. 43rd Street  
Suite 1A  
Gainesville, FL 32606  
Att: Martha P. Willis  
Division Director  
Tel: (904) 955-2165



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**GEORGIA STATE BOARD OF ACCOUNTANCY**

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Atlanta, GA 30303

Att: Barbara W. Kitchens  
Executive Director

Tel: (404) 656-3941

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c/o Camacho & Duenas, P.C.

PO Box 2789

Agana, GU 96910

Att: Judith Camacho, CPA  
Chairman

Tel: (671) 472-7011

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Dept. of Commerce & Consumer Affairs

PO Box 3469

Honolulu, HI 96801-3469

Att: Verna Tomita  
Executive Secretary

Tel: (808) 586-2694

**IDAHO STATE BOARD OF ACCOUNTANCY**

PO Box 83720

Boise, ID 83720-0002

Att: Brenda Worth  
Executive Director

Tel: (208) 334-2490

**ILLINOIS BOARD OF EXAMINERS**

Univ. of Illinois Urbana-Champaign

10 Henry Admin. Bldg., 506 S. Wright St.

Urbana, IL 61801-3260

Att: Linda Sergent  
Executive Director

Tel: (217) 333-1565

**INDIANA STATE BOARD OF PUBLIC ACCOUNTANCY**

IN Prof. Lic. Agc., IN Gov. Ctr. S.

302 West Washington Street, Rm. E034

Indianapolis, IN 46204-2246

Att: David Carter  
Office Administrator

Tel: (317) 232-5987

**IOWA ACCOUNTANCY EXAMINING BOARD**

1918 S.E. Hulsizer Avenue

Ankeny, IA 50021-3941

Att: William M. Schroeder  
Executive Secretary

Tel: (515) 281-4126

**KANSAS BOARD OF ACCOUNTANCY**

Landon State Office Building

900 S.W. Jackson

Suite 556

Topeka, KS 66612-1239

Att: Glenda S. Moore  
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Tel: (913) 296-2162

**KENTUCKY STATE BOARD OF ACCOUNTANCY**

332 West Broadway, Suite 310

Louisville, KY 40202-2115

Att: Susan G. Stopher  
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Tel: (502) 595-3037

**STATE BOARD OF CPAs OF LOUISIANA**

1515 World Trade Center

2 Canal Street

New Orleans, LA 70130

Att: Mildred M. McGaha, CPA  
Executive Director

Tel: (504) 566-1244

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**MAINE STATE BOARD OF ACCOUNTANCY**

Dept. of Prof. & Fin. Reg., Div. of  
Lic. & Enf., State House Station 35  
Augusta, ME 04333  
Att: Sandy Leach  
Board Clerk  
Tel: (207) 582-8723

**MARYLAND STATE BOARD OF PUBLIC ACCOUNTANCY**

501 St. Paul Place  
9th Floor  
Baltimore, MD 21202-2272  
Att: Sue Mays  
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Tel: (410) 333-6322

**MASSACHUSETTS BOARD OF PUBLIC ACCOUNTANCY**

Saltonstall Building  
Room 1315  
100 Cambridge Street  
Boston, MA 02202-0001  
Att: Leo H. Bonarrigo, CPA  
Executive Secretary  
Tel: (617) 727-1806

**MICHIGAN BOARD OF ACCOUNTANCY**

Dept. of Commerce – BOPR  
PO Box 30018  
Lansing, MI 48909-7518  
Att: Suzanne U. Jolicoeur  
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Tel: (517) 373-0682

**MINNESOTA STATE BOARD OF ACCOUNTANCY**

85 East 7th Place  
Suite 125  
St. Paul, MN 55101  
Att: David O'Connell  
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Tel: (612) 296-7937

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY**

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Suite A  
Clinton, MS 39056-5246  
Att: Roy L. Horton, CPA  
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Tel: (601) 924-8457

**MISSOURI STATE BOARD OF ACCOUNTANCY**

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Jefferson City, MO 65102-0613  
Att: William E. Boston III  
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Tel: (314) 751-0012

**MONTANA STATE BOARD OF PUBLIC ACCOUNTANTS**

Arcade Bldg., Lower Level  
111 North Jackson  
PO Box 200513  
Helena, MT 59620-0513  
Att: Susanne M. Criswell  
Administrator  
Tel: (406) 444-3739

**NEBRASKA STATE BOARD OF PUBLIC ACCOUNTANCY**

PO Box 94725  
Lincoln, NE 68509-4725  
Att: Annette L. Harmon  
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Tel: (402) 471-3595

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Suite 670  
Reno, NV 89501-2408  
Att: William S. Zideck  
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Tel: (702) 786-0231

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**NEW HAMPSHIRE BOARD OF ACCOUNTANCY**

57 Regional Drive

Concord, NH 03301

Att: Louise O. MacMillan  
Assistant to the Board

Tel: (603) 271-3286

**NEW JERSEY STATE BOARD OF ACCOUNTANCY**

PO Box 45000

Newark, NJ 07101

Att: Jay J. Church  
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Tel: (201) 504-6380

**NEW MEXICO STATE BOARD OF PUBLIC ACCOUNTANCY**

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Albuquerque, NM 87102

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Tel: (505) 841-9109

**NEW YORK STATE BOARD FOR PUBLIC ACCOUNTANCY**

State Education Department

Cultural Education Center

Room 3013

Albany, NY 12230-0001

Att: Jean Fealey  
Assistant in Professional Ed.

Tel: (518) 474-3836

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Suite 104

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Att: Jim Abbott  
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Tel: (701) 775-7100

**ACCOUNTANCY BOARD OF OHIO**

77 South High Street

18th Floor

Columbus, OH 43266-0301

Att: Timothy D. Haas  
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Tel: (614) 466-4135

**OKLAHOMA ACCOUNTANCY BOARD**

4545 Lincoln Blvd

Suite 165

Oklahoma City, OK 73105-3413

Att: Diana Collinsworth  
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Tel: (405) 521-2397

**OREGON STATE BOARD OF ACCOUNTANCY**

3218 Pringle Road S.E.

Suite #1B

Salem, OR 97302-6307

Att: Karen DeLorenzo  
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**PENNSYLVANIA STATE BOARD OF ACCOUNTANCY**

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Harrisburg, PA 17105-2649

Att: J. Robert Kline  
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Tel: (717) 783-7220

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**PUERTO RICO BOARD OF ACCOUNTANCY**

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San Juan, PR 00904-3271  
Att: Maria M. Sevilla  
Director  
Tel: (809) 722-2122

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Dept. of Business Regulation  
233 Richmond Street  
Suite 236  
Providence, RI 02903-4236  
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Tel: (401) 277-3185

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800 Dutch Square Boulevard  
Columbia, SC 29210  
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Suite 200  
Sioux Falls, SD 57104  
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Tel: (605) 339-6746

**TENNESSEE STATE BOARD OF ACCOUNTANCY**

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2nd Floor  
Nashville, TN 37243-1141  
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Director of Administration  
Tel: (615) 741-2550

**TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY**

333 Guadalupe Tower III  
Suite 900  
Austin, TX 78701-3942  
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Executive Director  
Tel: (512) 505-5500

**UTAH BOARD OF ACCOUNTANCY**

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PO Box 45802  
Salt Lake City, UT 84145-0802  
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Tel: (801) 530-6456

**VERMONT BOARD OF PUBLIC ACCOUNTANCY**

Redstone Building  
26 Terrace Street  
Montpelier, VT 05609-1106  
Att: Loris Rollins  
Staff Assistant  
Tel: (802) 828-2837

**VIRGINIA BOARD FOR ACCOUNTANCY**

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Richmond, VA 23230-4917  
Att: Nancy T. Feldman  
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Tel: (804) 367-8590

**VIRGIN ISLANDS BOARD OF PUBLIC ACCOUNTANCY**

PO Box 3016  
Christiansted  
St. Croix, VI 00822  
Att: Pablo O'Neil, CPA  
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**WASHINGTON STATE BOARD OF ACCOUNTANCY**

210 East Union

Suite H

PO Box 9131

Olympia, WA 98507-9131

Att: Carey L. Rader, CPA  
Executive Director

Tel: (206) 753-2585

**WEST VIRGINIA BOARD OF ACCOUNTANCY**

200 L & S Building

812 Quarrier Street

Charleston, WV 25301-2617

Att: JoAnn Walker  
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Tel: (304) 558-3557

**WISCONSIN ACCOUNTING EXAMINING BOARD**

1400 East Washington Avenue

PO Box 8935

Madison, WI 53708-8935

Att: Patricia H. Reuter  
Bureau Director

Tel: (608) 266-1397

**WYOMING BOARD OF CERTIFIED  
PUBLIC ACCOUNTANTS**

Barrett Building

2nd Floor

Room 217-218

Cheyenne, WY 82002

Att: Peggy Morgando  
Executive Director

Tel: (307) 777-7551



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