

University of Mississippi

eGrove

AICPA Annual Reports

American Institute of Certified Public
Accountants (AICPA) Historical Collection

1997

Annual report, 1997, Board of Examiners, Uniform CPA Examination

American Institute of Certified Public Accountants. Board of Examiners

Follow this and additional works at: https://egrove.olemiss.edu/aicpa_arpts



Part of the [Accounting Commons](#)

AICPA

*Board of Examiners
Uniform CPA Examination*



AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

ANNUAL REPORT 1997

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

The Uniform CPA Examination was first administered in 1917 and is used by the fifty-four American boards of accountancy as a requirement for the CPA certificate. Over the years, the Uniform CPA Examination has become recognized throughout the world because it enhances the quality of the CPA designation and the professional image of the CPA.

AICPA

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

*Board of Examiners
Uniform CPA Examination*

ANNUAL REPORT 1997



Copyright © 1998 by
American Institute of Certified Public Accountants, Inc.
New York, NY 10036-8775

All rights reserved. For information about the procedure for requesting permission to make copies of any part of this work, please call the AICPA Copyright Permissions Hotline at 201-938-3245. A Permissions Request Form for emailing requests is available at www.aicpa.org by clicking on the copyright notice on any page. Otherwise, requests should be written and mailed to the permissions Department, AICPA, Harborside Financial Center, 201 Plaza Three, Jersey City, NJ 07311-3881.

1 2 3 4 5 6 7 9 0 EX 9 9 8

As I near the completion of my term as Chair of the Board of Examiners (BOE), I reflect on the accomplishments we have achieved and the challenges we face.

At the beginning of my tenure, the BOE expressed a desire to enter into a “partnership” with the Boards of Accountancy (BOAs) with respect to all facets of the examination process. With the capable participation of the BOAs and their Administrators, the NASBA CPA Examinations Committee, NASBA CPA Examination Services, and the NASBA Examination Review Board, we have made significant strides in the continuing improvement of an excellent examination.

Due to the collaborative efforts of these groups, four successful administrations of a nondisclosed Uniform CPA Examination have been achieved. A nondisclosed examination is pivotal to the establishment of a computer-based examination and results in higher quality questions and more precise grade measurements.

The Joint AICPA/NASBA Computerization Implementation Committee is working to make a computer-based examination a reality. It has begun a planning process and is defining the ideal examination, as the goal of computerization is to have a better examination. The Examination Content Oversight Task Force has already modified the Examination’s content specification outlines, effective May 1998, to incorporate new pronouncements and to explicitly emphasize information technology, which was already being tested. In addition, the Task Force is continuing to assess on an ongoing basis the knowledge and skills that should be tested on the Examination, specifically in the areas of information technology and general business knowledge.

A new passing standard based on the 1996 Angoff studies administered by the Board of Examiners was implemented for the May 1997 Examination. Both the May and November 1997 Examinations were statistically equated to this base study. The first International Uniform CPA Qualification Examination (IQEX) was successfully administered, on computer, to candidates from Canada and Australia in November 1997.

At the request of the NASBA Examinations Committee, the AICPA Advisory Grading Service issued continuous grades, effective with the November 1997 Examination. In addition, at the request of several BOAs, by mid-1998 the BOE will issue an Invitation to Comment to initiate discussion of issuing pass-fail grades.

Unfortunately, I must report several instances of less-than-desirable performance involving the November 1997 Examination. In addition to malfunctioning calculators at various examination sites, the issuance of erroneous Candidate Diagnostic Reports prevented the achievement of a completely successful administration. Further, during the candidate review process, problems with the scanner used to grade the objective answer sheets surfaced. The error affected papers from one jurisdiction only and resulted in grade changes to four papers.

There are many individuals, both inside and outside the AICPA, who have been involved in the preparation, administration, and grading of the Examination during my tenure as Chair of the BOE. To you, and especially to the dedicated Examinations Team, I express my gratitude and appreciation for the Examination’s continuing improvement and recognition as a superior licensing examination.



Stephen M. (Mike) Walker, CPA, JD
Chair of the Board of Examiners
June 1998

3 Summary of Significant Examination Events and Developments

- Passing Standard
- Equating
- Failing Grades
- Examination Content
- Computerization
- Board of Accountancy Information and Input
- November 1997 Administration

7 Examination Purpose, Structure, and Question Format

- Purpose of the Examination
- Structure of the Examination
- Format of Examination Questions
 - Four-Option Multiple-Choice Questions
 - Other Objective Answer Format Questions
 - Essay Questions or Problems

9 Statistical Information—Candidates

- Number of Candidates
- Grading Scope
- Candidate Performance

13 AICPA Elijah Watt Sells Awards

15 Financial Information

17 Uniform CPA Examination Documentation

- Board of Examiners and Uniform CPA Examination—
 - Statement of Mission and Purpose
- Purpose of Annual Report
 - Checklist for Evaluating the Uniform CPA Examination
- Foundations
 - Examination Scope
 - Content Specifications
- Preparation Process
 - Examination Specifications
 - Question Development
 - Question Writer Workshops
 - Question Review
 - Pretesting Multiple-Choice Questions
- Grading Process
 - Grading Key Accuracy and Consistency
 - Passing Standard
 - Application of the Angoff Passing Standard
 - Equating
- Production Grading Quality Assurance
 - Grade Reporting Policy Change
 - Objective Question Grading
 - Essay/Problem Solution Grading

- Psychometric Evaluation
 - Question Analysis
 - Four-Option Multiple-Choice Questions
 - Other Objective Answer Format (OOAF) and Essay Questions
 - Reliability
- Candidate Due Process
 - Review Service
 - Appeals Process
- Documentation Sources
- Improving the Examination
 - Updating Examination Content
 - Computerization
 - Passing Standard
 - Administrators' Manual

33 International Uniform CPA Qualification Examination (IQEX)

- Background
- Structure and Content
- Results

35 1996–1997 Board of Examiners

- Board Members
- Subcommittees
- Task Forces
- Consultants
- AICPA Examinations Team

45 Examination Publications and Materials

47 Board of Accountancy Directory

The legislatures of fifty-four jurisdictions (the fifty states, the District of Columbia, Guam, Puerto Rico, and the U.S. Virgin Islands) have enacted licensing laws that set forth the requirements that a candidate must meet to become licensed as a Certified Public Accountant.

These laws establish public authorities—usually called boards of accountancy—to prescribe and assess the qualifications of potential CPAs. A CPA candidate applies to and must meet the requirements of a board of accountancy to become licensed as a CPA.

Each board of accountancy uses the Uniform CPA Examination as a prerequisite to granting the CPA certificate or license.



Major changes in grade reporting took place during 1997, including:

- A new passing standard
- Equating
- Continuous grade reporting

The year also saw the start of two important projects that are necessary to continue to maintain the Uniform CPA Examination as one of the highest quality, most prestigious licensing examinations: the continuous assessment of the Examination's content, and the appointment of a committee to implement a computer-based examination. The content and computerization projects are closely related in that computerization may allow testing of additional skills (e.g., research skills) that are required in practice. During 1997, the international qualification examination was expanded to include Australian Chartered Accountants. This examination is now computer-based—the first time a licensure examination for certified public accountants was administered by computer.

Passing Standard

After years of study and refinement, the Board of Examiners, with the assistance and support of the NASBA Examinations Committee, implemented a new methodology for setting passing grades for the Examination. The methodology is based on the widely researched Angoff procedures and, since May 1997, has served as the basis for setting passing grades on the Examination. In order to maintain the timeliness of the passing standard, the BOE plans to reapply the Angoff procedures to one examination section each year. See pages 20–21 for a detailed discussion of the new passing standard.

Equating

Beginning with the May 1997 Examination, the examination's passing grade was statistically equated to the standard set by using the modified Angoff procedures on the May 1996 Examination. Statistical equating ensures that the required level of candidate ability to pass an examination section is the same from one examination to another and is not affected by the difficulty of a particular examination.

Failing Grades

At the request of the NASBA Examinations Committee, the range of failing advisory grades was changed to include grades between 70 and 74, effective with the November 1997 Examination. Prior to the November 1997 Examination, grades between 70 and 74 were not issued. Passing grades continue to be 75 through 100.

The BOE is aware that the Boards of Accountancy experienced a substantial increase in the number of requests for review service for the November 1997 Examination. The increase was due principally to the reporting of grades between 70 and 74. The BOE shares the concerns of boards of accountancy concerning reviews and will be working with the NASBA Examinations Committee to address this issue.

Examination Content

The BOE recognized that it needed a process to continuously monitor the content of the Uniform CPA Examination to ensure that it is always timely. To that end, the BOE established the Examination Content Oversight Task Force (COTF) in 1996 to meet that need. During 1997, the COTF recommended, and the BOE accepted, changes to the content specification outlines, effective for the May 1998 Examination.

The COTF's working groups are investigating the content that should be assessed on the Examination. Another working group is looking at testing important skills. See pages 27–28 for details of the COTF's work.

Computerization

The BOE and the NASBA Examinations Committee appointed the Joint AICPA/NASBA Computerization Implementation Committee to plan and implement a computer-based Uniform CPA Examination. The committee has developed mission and vision statements, and its plans and activities are discussed on pages 28–29.

Board of Accountancy Information and Input

The BOE continues to provide the boards of accountancy with information on current and future BOE and Examinations Team activities and recognizes the importance of actively seeking the boards' input on these issues. During 1997, the BOE published the following documents to fulfill this goal:

- ***Invitation to Comment—Updating the Uniform CPA Examination Content Specifications***—informing the boards about the Examination Content Oversight Task Force and its future activities and requesting input on the knowledge and skills that should be assessed on the Examination.
- ***Status Report—Updating the Uniform CPA Examination Content Specifications***—summarizing the responses to *Invitation to Comment—Updating the Uniform CPA Examination Content Specifications*, identifying the issues to be addressed, and providing information on future activities of the Examination Content Oversight Task Force.
- ***Status Report—Conversion of the Uniform CPA Examination to a Computer Based Examination***—summarizing the results of the *Invitation to Comment—Conversion of the Uniform CPA Examination to a Computer Based Examination*, discussing how computerization will proceed, and describing the projects the Board of Examiners will be pursuing over the next several years.
- ***Uniform CPA Examination Annual Report***—providing the boards with documentation on how the Uniform CPA Examination meets and/or exceeds all testing standards.
- ***Uniform CPA Examination Newsletter***—updating the boards on recent examination issues and announcing new initiatives.

For the past three years, the BOE has invited boards of accountancy to join the Board at its meetings to discuss the boards' concerns. In the last year, representatives from the District of Columbia Board of Accountancy, State Board of CPAs of Louisiana, Pennsylvania State Board of Accountancy, and the Virginia Board for Accountancy met with the BOE and discussed issues such as the work of the Examination Content Oversight Task Force, computerization, the Angoff Standard Setting Studies, and improving communications between the boards of accountancy and the BOE.

The Examinations Team has also been working to enhance the relationship between the AICPA and the boards of accountancy. Mike Walker, Chair of the Board of Examiners, and five members of the Examinations Team attended the Fifteenth Annual Conference for State Board Administrators, held February 5–8, 1997, in Santa Fe, NM, to address administrators' questions and concerns about computerization of the Examination and other issues.

The Examinations Team has been working closely with the AICPA's Online Team to provide comprehensive, up-to-date information about the Examination on the AICPA's Website (<http://www.aicpa.org>). The Examinations Team's Homepage (<http://www.aicpa.org/exams>) is one of the most visited areas on the AICPA's Website. Here candidates can find the Candidate Brochure, sample questions, and information on the boards of accountancy.

November 1997 Administration

The November 1997 Uniform CPA Examination will be remembered for the way the boards of accountancy, NASBA, and the AICPA worked together to solve the problems that occurred.

During the administration of the Examination, proctors at several examination sites reported that a substantial number of calculators did not work. The Examinations Team notified proctors at the other sites about the problem and suggested that the proctors purchase extra calculators or batteries if needed. After the Examination, boards of accountancy reported that approximately 1,700 calculators (out of 70,000) were defective, and that administration of the Accounting & Reporting and Financial Accounting & Reporting Sections was not delayed. The Examinations Team has implemented procedures to minimize future calculator problems.

Just before grades were to be released to candidates on February 2, 1998, one state board reported that the Candidate Diagnostic Reports did not appear to accurately reflect candidates' grades for the Business Law & Professional Responsibilities, Auditing, and Financial Accounting & Reporting Sections. This error was caused by incorrectly allocating the points for the essay questions to the content areas in each of these three sections. Working together, the boards of accountancy, NASBA, and the Examinations Team developed a strategy for notifying candidates about the erroneous report. The packages containing the candidates' grade reports instructed the candidates to contact the AICPA, via a special toll-free telephone number, with any questions or comments about their Candidate Diagnostic Report. The boards of accountancy, NASBA CPA Examination Services, and the Examinations Team issued corrected reports by February 20, 1998.

In a two-month period, the Examinations Team received approximately 3,000 calls from candidates. Candidates calling about their Candidate Diagnostic Report asked mainly for confirmation that their grades were correct. Most candidates, however, were concerned about the issuance of failing grades between 70 and 74, not about their Candidate Diagnostic Report, and asked how they could have their papers reviewed.

February 2, 1998, was also the first day that candidates could apply for Review Service and Appeals. As the Examinations Team was reviewing nearly 3,000 papers, the Team discovered that the optical scanner had improperly processed six objective answer sheets because of irregularities on the papers. For example, one sheet was completed in ink instead of pencil, as required by the examination instructions. Another sheet had a post-it note on it. On several other sheets, the scanner misread a bubbled-in response as an omitted response. Resolution of the scanning problems resulted in four candidates' grades being changed to "pass." Additional checks have been incorporated into the grading system to ensure that these problems do not reoccur.

Purpose of the Examination

The purpose of the Uniform CPA Examination is to provide reasonable assurance to the boards of accountancy that those passing the Examination possess a level of technical knowledge and skills necessary for initial licensure. The Uniform CPA Examination assures each board of accountancy that CPAs entering the profession have passed an examination that has uniform content coverage and level of difficulty and consistent grading methodology and practices.

Structure of the Examination

The structure of and length of time for both 1997 Uniform CPA Examinations follow:

Section	Hours
Business Law & Professional Responsibilities (LPR)	3.0
Auditing (AUDIT)	4.5
Accounting & Reporting— Taxation, Managerial, and Governmental and Not-for- Profit Organizations (ARE)	3.5
Financial Accounting & Reporting (FARE)	4.5
Total	15.5

For the ARE and FARE sections each candidate was provided with a calculator.

Format of Examination Questions

The questions on the 1997 Examinations had the following formats:

- Four-option multiple-choice
- Other objective answer
- Essay or problem

Four-Option Multiple-Choice Questions. Fifty to sixty percent of the total grade on each section of the 1997 Examinations consisted of four-option multiple-choice questions.

For both 1997 administrations, approximately 10 percent of the multiple-choice questions were pretested for possible use on future examinations. See page 19 for more information on pretested questions.

Other Objective Answer Format Questions. Other objective answer format (OOAF) questions are objective questions other than four-option multiple-choice questions, such as numerical, matching, and classification formats.

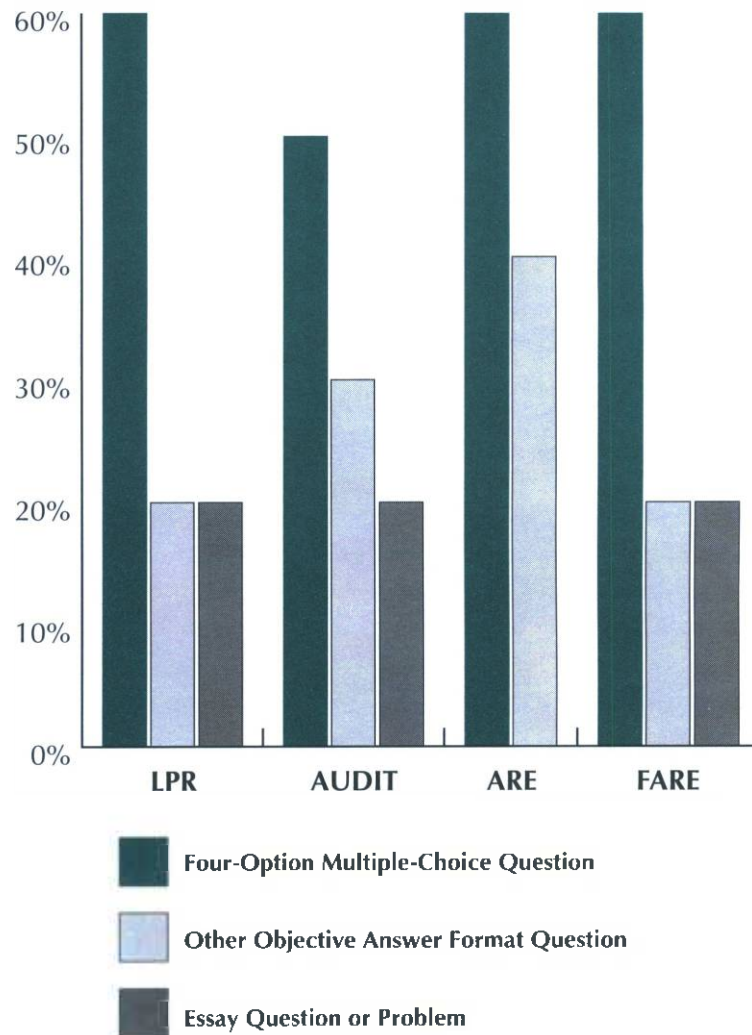
The percentage of OOAF questions on each section of the 1997 Examinations ranged from 20 to 40 percent.

Essay Questions or Problems. For the LPR, AUDIT, and FARE sections, the essay questions or problems were worth 20 percent of the total section grade. Five percent was allocated to writing skills, with the remaining 15 percent allocated to knowledge and skills of technical accounting, auditing, and business law and professional responsibilities. Essay questions and problems do not appear on the ARE section.

The breakdown of each examination section by question format appears in the chart below.

Examination Question Format

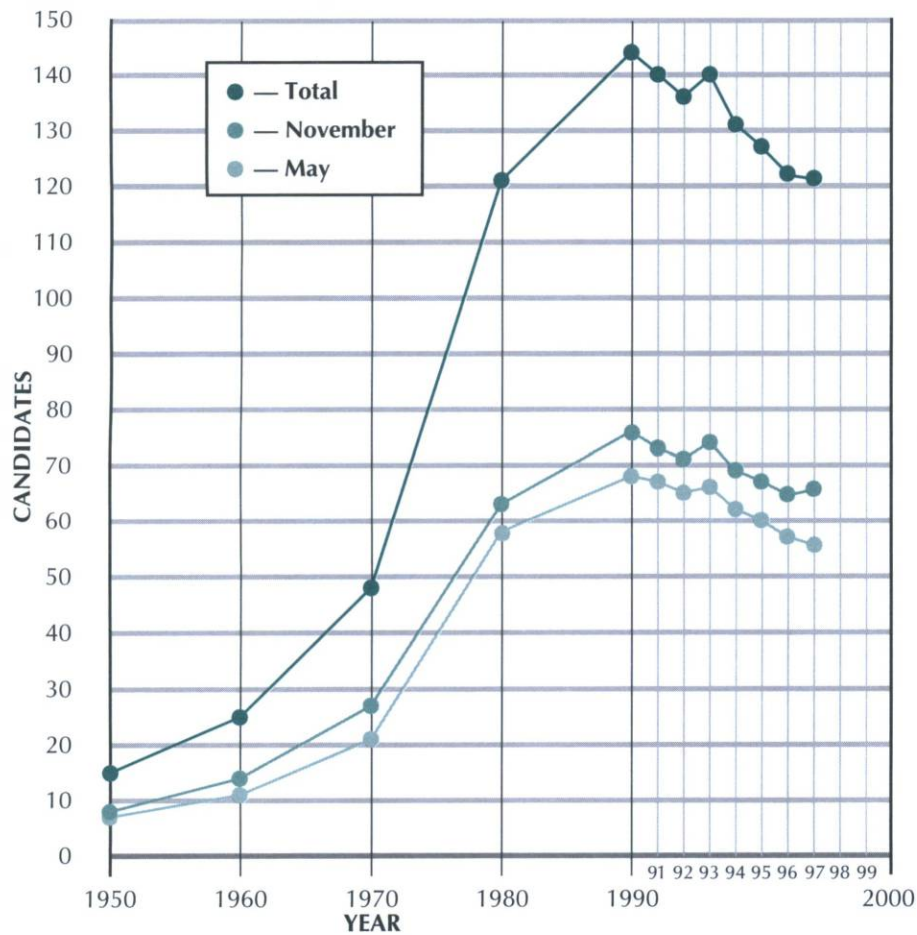
May and November 1997



Number of Candidates

The number of candidates taking the Examination has declined from 144,000 in 1990 to 121,000 in 1997. This is a 16 percent decline in seven years after more than forty years of steady growth.

Number of CPA Candidates
(in thousands)



The number of candidates from each jurisdiction who took the Examination during 1997 are listed below.

Jurisdiction	Total	November 1997	May 1997
Alabama	1,059	571	488
Alaska	777	179	598
Arizona	1,201	662	539
Arkansas	1,228	716	512
California	12,855	6,903	5,952
Colorado	1,498	767	731
Connecticut	1,267	726	541
Delaware	836	503	333
District of Columbia	263	132	131
Florida	1,507	860	647
Georgia	6,924	4,231	2,693
Guam	74	48	26
Hawaii	747	522	225
Idaho	409	217	192
Illinois	6,448	3,209	3,239
Indiana	2,202	1,138	1,064
Iowa	1,149	500	649
Kansas	1,114	392	722
Kentucky	1,493	784	709
Louisiana	1,280	654	626
Maine	287	133	154
Maryland	4,302	2,309	1,993
Massachusetts	2,926	1,585	1,341
Michigan	2,686	1,415	1,271
Minnesota	1,447	843	604
Mississippi	577	311	266
Missouri	2,255	1,207	1,048
Montana	732	266	466
Nebraska	1,423	961	462
Nevada	440	250	190
New Hampshire	252	123	129
New Jersey	3,519	1,902	1,617
New Mexico	628	304	324
New York	12,802	6,827	5,975
North Carolina	2,787	1,403	1,384
North Dakota	313	166	147
Ohio	4,645	2,465	2,180
Oklahoma	1,337	674	663
Oregon	784	469	315
Pennsylvania	6,254	3,345	2,909
Puerto Rico	1,996	1,149	847

Jurisdiction	Total	November 1997	May 1997
Rhode Island	319	185	134
South Carolina	1,477	883	594
South Dakota	528	351	177
Tennessee	1,184	660	524
Texas	12,518	7,239	5,279
Utah	333	175	158
Vermont	173	92	81
Virgin Islands	17	9	8
Virginia	3,453	1,833	1,620
Washington	2,424	1,321	1,103
West Virginia	669	356	313
Wisconsin	1,493	862	631
Wyoming	126	57	69
Total	121,437	65,844	55,593

Grading Scope

In reporting advisory grades for the 121,437 candidates who took the 1997 Examinations to boards of accountancy, the Board of Examiners' Advisory Grading Service scored in excess of:

- 25 million four-option multiple-choice questions
- 13 million OOAF questions
- 560,000 essays and problem solutions

For each Examination, more than 17 million objective answers are machine-graded and 250,000 essays and problem solutions are graded by CPAs and attorneys in less than 75 days, which is the time between the day the Examination is administered and the last day advisory grades are reported to boards of accountancy.

Candidate Performance

For the 1997 Examinations, the percentage of passing advisory grades issued for each section of the Examination was:

Advisory Grades Passing Percentages

Section	May 1997	Nov. 1997
Business Law & Professional Responsibilities (LPR)	33.0%	31.7%
Auditing (AUDIT)	30.9%	31.1%
Accounting & Reporting (ARE)	29.3%	26.1%
Financial Accounting & Reporting (FARE)	27.4%	25.2%

The decline in the November 1997 passing percentages can be attributed to an unusually large number of first-time candidates, who took the Examination in several jurisdictions that are implementing the 150-hour requirement effective for the May 1998 Examination. Historically, changes in requirements cause many unprepared candidates to take the Examination in order to be exempted from the new requirements.

The Elijah Watt Sells Awards are presented to the three candidates who pass all four sections of the Uniform CPA Examination at one time and receive the highest combined grades on all four sections. The candidates must also attain a minimum grade of 80 for each section. For the highest grade, a Gold Plaque is awarded; for the second-highest grade, a Silver Plaque is awarded; and for the third-highest grade, a Bronze Plaque is awarded.

These awards were originally established by the Council of the American Institute of Certified Public Accountants (AICPA) in 1923 to honor Elijah Watt Sells, a founding partner of Haskins & Sells, which later became the international firm Deloitte & Touche. Mr. Sells was also active in the creation of the AICPA.

The 1997 winners of the Elijah Watt Sells Awards are:

May 1997

Gold	MA	Tomasz Bugajski
Silver	IN	Cynthia Beier Greeson
Bronze	CO	Clark B. Maxwell

November 1997

Gold	FL	Mindy Tyson
Silver	MI	Michael S. Brown
Bronze	TX	Daniel Hugo



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.

For the fiscal years ended July 31, 1997, and 1996, the unaudited revenues and expenses (in thousands) related to the Uniform CPA Examination are:

	1997	1996
Revenue	\$8,469	\$7,910
Expenses		
Salaries		
Full-time	1,245	1,251
Part-time grading	1,265	1,378
Occupancy	1,895	1,731
NASBA fee	542	509
Materials, printing, and shipping	1,626	1,496
Management allocation/ departmental overhead	1,665	1,595
Other	970	1,133
Total expenses	\$9,208	\$9,093
Excess(deficiency) of revenue over expenses	(\$739)	(\$1,183)

More than 98 percent of the revenue is derived from Examination grading fees received from boards of accountancy. Expenses do not include the services of members of the Board of Examiners and its subcommittees and task forces, who donate their time and expertise. The NASBA fee is the amount paid to NASBA to perform a review of the Examination by the NASBA CPA Examination Review Board, to prepare grade reports, and to compile candidate performance statistics. The management allocation amount is for AICPA services, such as human resources and payroll, used by the Examinations Team.

Board of Examiners and Uniform CPA Examination— Statement of Mission and Purpose

The Board of Examiners of the American Institute of Certified Public Accountants is the entity within the CPA profession that is responsible for the preparation and grading of the Uniform Certified Public Accountant Examination. In carrying out its mission, the Board of Examiners provides to the fifty-four American jurisdictions (boards of accountancy) that license Certified Public Accountants a high-quality, reliable, standardized examination. 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.

The scope of the Uniform CPA Examination encompasses entry-level knowledge and skills that bear a reasonable relationship to the audit and attestation, taxation, and other functions normally performed by Certified Public Accountants that affect the public interest and for which CPAs possess particular professional expertise.

The objective of the Uniform CPA Examination is to provide reasonable assurance to boards of accountancy that candidates passing the Uniform CPA Examination possess the level of technical knowledge, skills, and abilities necessary for initial licensure to protect the public interest.

Purpose of the Annual Report

A primary purpose of the annual report is to document for boards of accountancy how the preparation and grading of the Uniform CPA Examination comply with professional testing standards for licensing examinations. The standards against which the Uniform CPA Examination is measured are set forth in:

- *Standards for Educational and Psychological Testing* (American Educational Research Association/American Psychological Association/National Council on Measurement in Education, 1985)
- *Principles of Fairness: An Examining Guide for Credentialing Boards* (Council on Licensure, Enforcement and Regulation/National Organization for Competency Assurance, 1993)

In addition, the Board of Examiners submits the Uniform CPA Examination to an independent review by the NASBA CPA Examination Review Board, which reports its findings to boards of accountancy.

The ability of boards of accountancy to rely on the Uniform CPA Examination for licensing decisions depends, in large part, on maintaining the quality of the Examination's preparation and grading. The next section of this report looks at each major component of preparation and grading and explains how each component complies with professional testing standards. These components are summarized in the accompanying checklist.

Checklist for Evaluating the Uniform CPA Examination¹

Domain	Criterion	Status
Foundations	Examination Scope	Determined by practice analysis.
	Content Specifications	Developed from results of practice analysis using quantitative analysis and expert judgment.
Preparation Process	Examination Specifications	A sample of content specification outlines.
	Question Development	Follows <i>Uniform CPA Examination Preparation Guide</i> .
	Question Writer Workshops	Questions are prepared by CPAs who have attended the Question Writer Workshops.
	Question Review	Questions are reviewed by content experts, testing specialists, and a professional editor.
	Pretesting Multiple-Choice Questions	Pretested questions with known psychometric qualities will be reused on future Examinations.
Grading Process	Grading Key Accuracy and Consistency	Statistical analysis of objective questions; grading a large sample of essays and problem solutions; various quality control procedures before production grading.
	Passing Standard	Angoff-based passing standard.
	Equating	Advisory grades equated to the most recent standards.
	Production Grading Quality Assurance	All grades near passing are checked for grading accuracy at least three times.
Psychometric Evaluation	Question Analysis	Standard indexes of question difficulty and discrimination, and distractor analysis.
	Reliability	Reported for entire sections and by question format within each section; conditional standard errors of measurement also reported.
Candidate Due Process	Review Service	Candidates can obtain a review of their papers for grading accuracy.
	Appeals Process	Candidates may, under secure conditions, review a copy of the questions they answered incorrectly.
Documentation Sources		<i>Board of Examiners' Annual Report</i>
		<i>Uniform CPA Examination Newsletter</i>
		<i>Information for Uniform CPA Examination Candidates</i>
		<i>Uniform CPA Examination Preparation Guide</i>
Improving the Examination		<i>NASBA CPA Examination Review Board Reports</i>
		Updating Examination Content
		Computerization
		Passing Standard
		Administrators' Manual

¹ This checklist has been adapted from Downing, S.M., & Haladyna, T.M. (1995, April). Test Item Development: Validity Evidence from Quality Assurance Procedures. In T.M. Haladyna (Chair), *Validating Licensing and Certification Test Score Interpretations and Decisions*. Symposium conducted at the annual meeting of the American Educational Research Association, San Francisco.

Foundations

Examination Scope. Because it is used to license CPAs, the Uniform CPA Examination should assess the knowledge and skills CPAs need when they enter public accountancy practice. To identify the relevant knowledge and skills, the Board of Examiners commissioned two extensive studies of public accountancy practice, one completed in 1983, the other in 1991. The practice analysis studies involved collecting several kinds of information about public accountancy using focus groups, interviews, work logs, expert judgment, and large-scale national surveys.

With the many changes brought about by new pronouncements and the explosion in information technology, the Board of Examiners recognized that the content of the Examination needed to be reassessed and updated. After forming the Examination Content Oversight Task Force (COTF) in late 1996, the Board of Examiners issued *Invitation to Comment—Updating the Uniform CPA Examination Content Specifications* in early 1997. The *Invitation to Comment* included a questionnaire that asked boards of accountancy and other interested parties to offer input on the knowledge and skills that should be added to and removed from the content specifications. The COTF compiled the results from the *Invitation to Comment* and reported them in *Status Report—Updating the Uniform CPA Examination Content Specifications*. The *Status Report* also discussed the ways the COTF plans to keep the content of the Examination current.

Based on the COTF's recommendations, the Board of Examiners made minor adjustments to the content specifications, effective for the May 1998 Examination. These adjustments encompassed new professional pronouncements and further integration of information technology.

The knowledge and skills pertaining to new CPAs that were identified in the two studies and in the comments received from the *Invitation to Comment* are embodied in the content specifications published in *Information for Uniform CPA Examination Candidates*, 14th Edition.

See page 28 for a discussion of the Examination Content Oversight Task Force's progress in keeping the Examination content current.

Content Specifications. Content specifications represent the range of the subject matter covered on an examination by delineating the knowledge and skills the Uniform CPA Examination may assess. The Uniform CPA Examination's content specifications are based on the quantitative analysis of the practice analysis survey results refined by expert judgment and have been revised to reflect recent pronouncements. The content specifications serve as the foundation for the Uniform CPA Examination, helping to ensure that it assesses the knowledge and skills that are important to the practice of new CPAs in public accountancy.

Preparation Process

For each Examination section, the preparation process involves a seven-stage cycle:

Seven-Stage Preparation Cycle

Preparation Process	Date Performed	
	May 1997	Nov. 1997
Approval of examination specifications:		
Preparation subcommittee	August 1995	February 1996
Board of Examiners	September 1995	June 1996
Review by preparation subcommittee: ¹		
1st draft	February 1996	August 1996
2nd draft	August 1996	October 1996
3rd draft	October 1996	February 1997
Selection of questions for examination:		
Anchor questions		
Pretest questions	October 1996	March 1997
Approval by Board of Examiners and preparation subcommittee:		
4th draft	January 1997	July 1997

¹ For these three drafts, the subcommittees review multiple-choice questions, OOAfs, and essay questions and problems.

Examination Specifications. Examination specifications represent the “blueprint” that guides the construction of an examination. Every set of examination specifications represents a sample of the subject matter contained in the content specifications. Each set of specifications must be approved first by the appropriate preparation subcommittee and then by the Board of Examiners before work on the examination may begin.

Question Development. Questions for the Uniform CPA Examination are selected to meet the examination specifications. Examination questions are prepared primarily by full-time technical managers, who are CPAs and attorneys and have been specially trained in question development. Additional multiple-choice questions are prepared by outside consultants and CPAs who have attended question writer workshops. All OOAfs, essay questions, and problems for each Examination are prepared by the technical managers.

The technical managers select multiple-choice examination questions from a computerized question bank using the guidelines in the *Uniform CPA Examination Preparation Guide* (AICPA, 1995). This guide distills information gathered from many sources on examination development and the AICPA’s experience in preparing the Examination. It includes guidelines for writing questions using a variety of question formats.

Question Writer Workshops. For the nondisclosed Examination and future computer-based Examination to be successful, a large bank of high-quality examination questions covering a wide range of subject matter, difficulty, and skills is needed. In an effort to expand the question bank for the Uniform CPA Examination, the Board of Examiners began conducting question writer workshops in 1995. The objective of the workshops is to train practitioners and academicians to develop examination questions.

Question Review. After the technical managers develop the questions and answers for all formats and prepare grading guides for essay questions and problems, the drafts are reviewed by Examinations Team staff as follows:

- Psychometricians (testing specialists) ensure consistency with the *Preparation Guide* and professional testing standards;
- The Senior Technical Manager evaluates technical accuracy, consistency, and conformity with the Board of Examiners' policies; and
- A copy editor reviews for grammatical accuracy and consistency and clarity of composition.

Each draft then goes through four reviews by the preparation subcommittees to ensure that the questions:

- Conform to the examination specifications and policies for examination questions.
- Are relevant to the practice of public accountancy.
- Are at a level of difficulty that is appropriate for entry-level CPAs.

The preparation subcommittees also ensure that the questions and answers are technically accurate and supported by authoritative literature.

A final review is performed, during which each preparation subcommittee approves the section for which it is responsible and the Board of Examiners approves all Examination sections.

These preparation procedures contribute to the validity of the Examination by ensuring that the Examination reflects the subject matter identified in the two practice analyses and by the work of the Examination Content Oversight Task Force, as embodied in the content specifications. In this way, the appropriateness of the Examination's content is assured.

Pretesting Multiple-Choice Questions. One of the benefits of the nondisclosed Examination is the ability to pretest multiple-choice questions. *Pretested questions* are questions embedded in an examination but not used in computing a candidate's grade. Pretested questions with known psychometric qualities make it possible to assemble examinations that attain a more consistent level of difficulty than has previously been possible, because they may be reused on future examinations to improve the overall quality of the Uniform CPA Examination.

Grading Process

Grading Key Accuracy and Consistency. Ensuring accurate grading begins with verifying that the keyed answers are correct and that the grading guides can be applied consistently to the essays and problem solutions. Before answer papers are formally graded, the answer keys for the objective questions and the grading guides for the essay questions and problems are verified by applying them to hundreds of candidate answer papers.

For the objective questions, several statistical analyses are done on a sample of several thousand papers to identify possible miskeyed, ambiguous, or inappropriate questions. Each question with undesirable statistical results and its answer options are researched for accuracy. Each question that is still suspect after this research is then sent, without the answer key, to several independent subject matter experts for further evaluation. If the experts cannot reach a consensus on the correct answer, credit may be given for more than one response. If the experts agree there is no correct answer, all candidates answering the question receive credit for the question.

In addition, as a check on accuracy, a sample of objective answer sheets is continuously hand-scored to ensure that the scanning equipment is working properly.

Grading guides for essay questions and problems are evaluated by having senior graders grade a sample of several hundred papers. Through this process, alternative correct answers and acceptable phrasings are identified and incorporated into the grading guides.

The evaluation of writing skills accounts for 5 percent of the advisory grades for LPR, AUDIT, and FARE. The accuracy and consistency of grading writing skills are assured through a combination of intensive grader training for each essay question; the identification of anchor papers, which are used during production grading to help maintain grading consistency; and oversight by an expert in business writing.

All changes to the answer keys and grading guides must be approved by the Board of Examiners' Standard Setting Subcommittee before actual production grading begins. The papers used for verifying the answer keys and grading guides are returned, with no identifying marks, to the pool of papers to be graded. Any substantial variations between the sample grading and production grading of these papers, after accounting for changes to the answer keys and grading guides, are flagged and evaluated as a check on the consistency of grading.

After the sample grading of candidate papers in each section is complete, the grading basis for each section is established by the Standard Setting Subcommittee.

Passing Standard. In January 1997, the Board of Examiners and NASBA Examinations Committee approved a new passing standard for the Uniform CPA Examination based on the Angoff standard study panels held during 1996. This revised passing standard, coupled with statistical equating, allows the Advisory Grading Service to make adjustments for changes in the Examination's difficulty level and changes in candidate abilities between Examination administrations. The previous passing standard assumed that candidate abilities, on the whole, remained constant between examinations, and the need to adjust advisory grades was assumed to be due only to variations in examination difficulty.

Application of the Angoff Passing Standard. In July and August 1996, seventy-five CPAs met to apply the Angoff procedures to the May 1996 Uniform CPA Examination. This methodology uses panels of carefully chosen CPAs, who, with the assistance of a facilitator, evaluate each examination question with respect to its difficulty for minimally competent entry-level CPAs. The panelists, selected from a cross-section of jurisdictions and representing accounting firms of all sizes, generally received their CPA certificates in the past three to six years. In addition, they currently spend at least 50 % of their time in either attestation or tax services and directly supervise new CPAs in public practice. A minimum passing level was established from the panelists' ratings.

The Board of Examiners conducted additional studies to determine if the Angoff method produced a passing standard that was replicable, and could therefore be relied on, or a passing standard that would vary greatly if different groups of panelists applied the method. These studies, held in September and October 1996, replicated the AUDIT and TAX panels originally conducted in July and August 1996. The replication panels used different panelists and a different facilitator. The results of the replication panels produced standards almost identical to those of the July and August panels. Thus, the Board of Examiners concluded that the Angoff method produces a reliable passing standard.

Equating. The standard set by the Angoff studies is the basis for equating future examinations. Statistical equating allows the passing score on the November 1997

Examination to represent the same ability as the passing score on the May 1997 Examination. In turn, the May 1997 passing score represents the same ability as the passing score on the May 1996 Examination.

Production Grading Quality Assurance

Grade Reporting Policy Change. In June 1997, the NASBA Examinations Committee requested that the Advisory Grading Service change its grade reporting policy to report all grades, including failing advisory grades between 70 and 74, for the November 1997 Examination. The previous policy had been to report advisory grades between 0 and 69 and 75 and 100.

For first and second review for the November Examination, discussed below, the range of papers chosen for review was changed. Candidate scores were adjusted only for scoring errors.

Objective Question Grading. The more than 38 million multiple-choice and OOA questions graded for the 1997 Examinations 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 were selected at random for manual confirmation.

Essay/Problem Solution Grading. For the 1997 grading sessions, more than 560,000 essays and problem solutions were graded by CPAs and attorneys. Essay/problem grading consists of a three-step process:

- Production grading
- First review
- Second review

Production grading is performed by a staff of approximately 130 CPAs and attorneys. These professionals are trained in the technical concepts of the individual essay question or problem assigned to them, and their work is reviewed for accuracy and consistency. In addition, the graders are trained in the holistic method of grading writing skills. This method is designed to result in an evaluation based on the overall impression conveyed to the reader on all of the following criteria:

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

First review is performed by highly experienced graders who review essays or problem solutions for papers with adjusted scores near the passing grade: scores in the 58–74 range for the May 1997 Examination, and scores in the 65–79 range for the November 1997 Examination. The difference in the ranges for first review for the two Examinations is due to the grade reporting policy change. This review is a quality control for the most critical range of scores. Based on this review, candidate scores are adjusted to reflect any scoring errors.

Second review is performed by grading section heads and assistant section heads. For the May 1997 Examination, papers with adjusted scores in the 67–69 range were reviewed. Based on this review, candidate grades were either raised to the passing level of 75 or assigned a failing advisory grade of 69 or less. For the November 1997 Exami-

nation, papers with adjusted scores in the 72–74 range were reviewed, and the scores were adjusted to reflect any scoring errors. The difference in the ranges for second review for the two Examinations is due to the grade reporting policy change. Second review is also performed on papers near the minimum conditioning grade for those jurisdictions that require a minimum grade for the sections candidates have failed in order to receive conditioning credit for the sections they have passed.

Psychometric Evaluation

The psychometric quality of the Uniform CPA Examination is evaluated primarily by examining the statistical relationships between candidate performance on examination questions and their examination scores, and the relationships among candidate scores on the examination questions themselves. The goal of the psychometric evaluation is to assess how well each section of the Uniform CPA Examination differentiates among CPA candidates who have different degrees of the pertinent knowledge and skills being assessed. The standards used to evaluate the Examination are typical of those used in other licensing examination programs. Psychometric evaluation is done primarily to:

- Improve the quality of future examinations by showing question writers and reviewers how to improve their work.
- Assist in the legal defensibility of the Uniform CPA Examination.
- Aid in deciding whether to retain questions for future reuse.

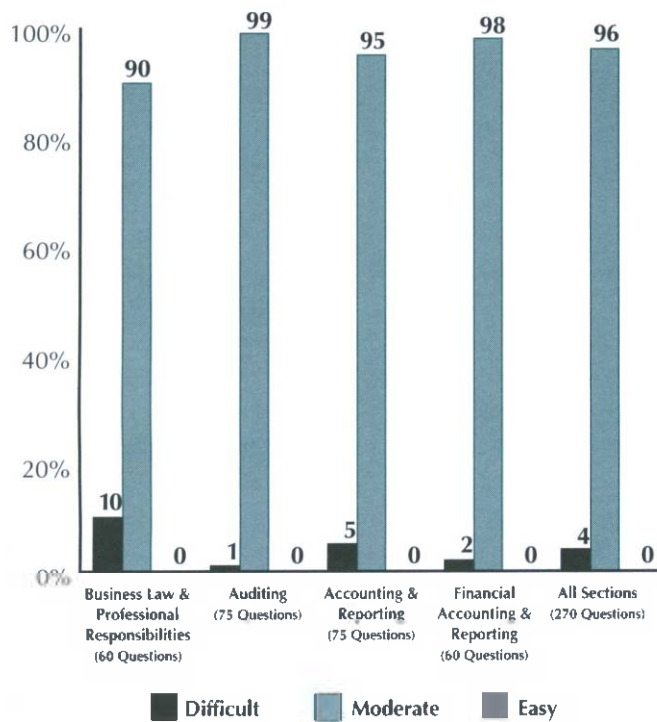
Question Analysis

Four-Option Multiple-Choice Questions. Different types of psychometric analyses are performed for the various question formats. For the four-option multiple-choice questions, three primary psychometric characteristics evaluated are:

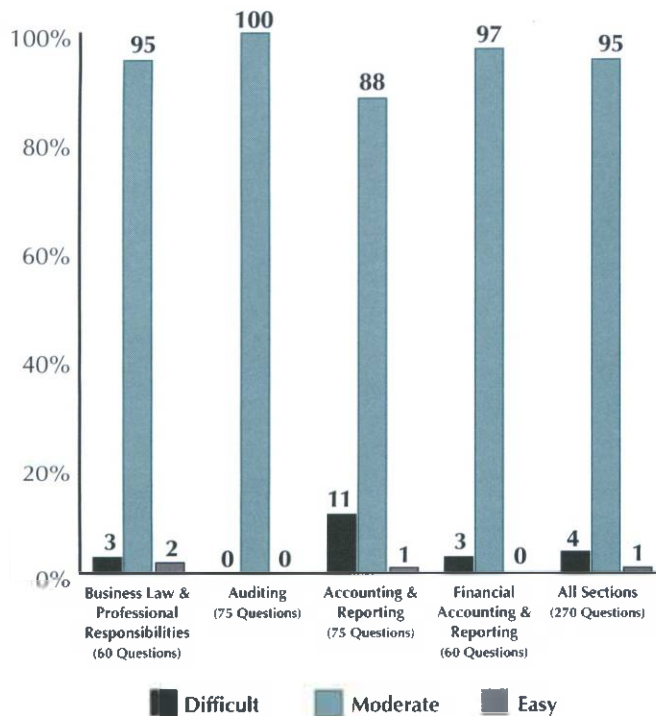
- Level of difficulty
- Discrimination power
- Distractor functioning

A multiple-choice question's *level of difficulty* is the percentage of candidates answering the question correctly. To retain a multiple-choice question for later reuse, it must have *moderate* difficulty, that is, 30 through 90 percent of the candidates answering the question must answer it correctly. Questions outside this range of difficulty are considered too easy or too difficult, and are not reused. The level of difficulty of the four-option multiple-choice questions on the May and November 1997 Examinations within these measurement ranges is shown in the accompanying charts.

Level of Difficulty—May 1997



Level of Difficulty—November 1997



The *discrimination power* of a multiple-choice question is measured by using the *biserial correlation coefficient*. The biserial correlation coefficient is obtained by correlating candidates' aggregate scores with their answers to each question using the biserial correlation. A question is *discriminating* when candidates receiving higher total grades on the examination are more likely to answer a question correctly than candidates with lower total grades. A biserial correlation of 0.20 or above is required for a multiple-choice question to be considered for retention in the question bank. A question is considered *nondiscriminating* when candidates receiving higher total grades on the examination are no more or less likely to get the correct answer than candidates with lower total grades. Questions that correlate with candidate grades in the range of 0.0 through 0.19 are considered nondiscriminating. A question is *reverse (negatively) discriminating* when candidates with lower total grades are more likely to get the correct answer than candidates with higher total grades. A question that is reverse discriminating actually impairs an examination's ability to distinguish among candidates who have different degrees of the knowledge and skills that the examination is intended to assess. For the 1997 Examinations, 93 percent of the multiple-choice questions were discriminating, 6 percent of the questions were nondiscriminating, and 1 percent were reverse discriminating.

A *distractor* is an incorrect answer option, and a *functioning distractor* is one selected by 1 percent or more of the candidates. A *nonfunctioning distractor*, then, is an incorrect answer option that fewer than 1 percent of all candidates select. For the May and November 1997 Uniform CPA Examinations, only 0.25 percent of all distractors were nonfunctioning.

Other Objective Answer Format (OOAF) and Essay Questions. Responses to individual items within an OOAF question, and concepts within an essay question or problem, generally are not independent of each other. Psychometrically, it is more appropriate to evaluate these questions as a unit and not through separate analysis of each item. The three major psychometric characteristics evaluated are:

- Level of difficulty
- Discrimination power
- Intergrader consistency (essay questions only)

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

An OOAF or essay question's level of difficulty is measured by the candidates' 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 candidates' 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.

Levels of difficulty for all 23 OOAFs on the 1997 Examinations were acceptable. The average level of difficulty of the OOAFs was 0.54. The levels of difficulty for 10 of the 12 essay questions and problems on the 1997 Examinations were within the acceptable range. The average level of difficulty of the essay questions and problems was 0.46.

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 grades. For

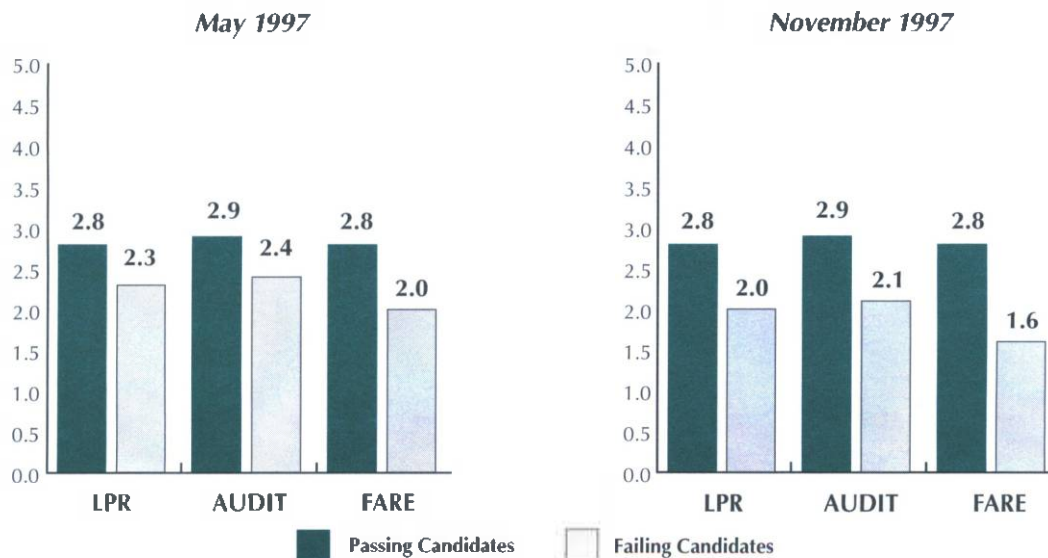
OOAFs and essay questions, correlations of 0.30 or above are acceptably discriminating. The discrimination power for all 23 OOAFs and all 12 essay questions and problems was acceptable.

Intergrader consistency is a measure of the agreement between scores given by two or more graders evaluating the same candidate's paper. Because essays and problem solutions are graded by people, an element of subjectivity is injected into the grading process that may result in the same essay or problem solution receiving different grades from different graders. One way to assess the consistency in grading is to compute *intergrader consistency coefficients* (sometimes called *interrater reliability coefficients*). These coefficients summarize the degree of similarity among the grades given by two or more graders to the same essay or problem solution. If different graders assign similar grades to the same answer, then grading is consistent. However, if different graders assign different grades to the same answer, then grading is inconsistent. Intergrader consistency coefficients generally range between zero and one, with larger values reflecting a higher degree of consistency.

For the May 1997 Examination, the coefficients ranged from 0.79 to 0.95, with an average value of 0.88. For the November 1997 Examination, the coefficients ranged from 0.81 to 0.92, with an average of 0.88. This reflects a high degree of consistency between graders in their assessment of the essays and problem solutions.

Writing Skills. In addition, average writing skills grades are reported for each administration. Based on a maximum grade of five points for writing skills, an analysis of the 1997 writing skills grades indicates the following:

Candidates' Average Writing Skills Grades



The passing candidates' average writing skills grades ranged from 2.8 in the May and November 1997 LPR and FARE sections to 2.9 in the May and November 1997 AUDIT section. The passing candidates' average writing skills grades were significantly higher than the failing candidates' average writing skills grades, which ranged from 1.6 in the November 1997 FARE section to 2.4 in the May 1997 AUDIT section.

Reliability

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 foundations and preparation process sections of this report. Validity also depends on reliability: If candidates' grades were to change materially because of changes in the scope or quality of the examination questions, then candidates' grades would be unduly affected by the particular examination they took and be a poor measure of their abilities. High reliability means that changes in candidates' grades from one examination to the next primarily reflect changes in candidates' abilities.

The statistical measure used for reliability is the stratified coefficient alpha. Reliability should generally be greater than .79, and ideally should be around .90.

The reliability for each section of the May and November 1997 Uniform CPA Examinations is shown below.

Reliability

<i>Section</i>	<i>May 1997</i>	<i>Nov. 1997</i>
LPR	.85	.88
AUDIT	.91	.92
ARE	.89	.88
FARE	.89	.92

Candidate Due Process

Beginning on the Uniform Mailing Date, candidates can request a review from the AICPA Board of Examiners Review Service, appeal a grade under a board of accountancy's regulations, or both.

Review Service

Candidates may request a review to ensure that their answer papers were graded accurately. A review service request is forwarded to the Advisory Grading Service by a board of accountancy either directly or through NASBA. The Advisory Grading Service reviews a candidate's paper by:

- Manually verifying the accuracy of the objective answer scores;
- Independently verifying the original scoring of the essays or problem solutions by having a qualified reviewer who did not participate in the original grading of the paper regrade the paper; and
- Recalculating the total grade.

For the May 1997 administration, the Examinations Team processed 447 review service requests. Grades for all review service requests were issued as "no change": No failing grades were increased to passing grades, and no failing grades were

increased to the minimum grade needed on failed sections to retain credit for sections passed on current or previous examinations.

For the November 1997 administration, the Examinations Team processed 2,968 review service requests. Five requests resulted in grade changes from fail to pass or from not conditioning to conditioning. Four of the five grade changes were due to the improperly scanned objective answer sheets, as discussed on page 5.

Appeals Process

For boards of accountancy that allow candidates to appeal their grades, the AICPA provides only the Examination questions the candidate answered incorrectly and the candidate's answers to those questions.

At all stages of the appeals process, examination materials are subject to the security procedures used during Examination administration.

For the November 1996 Examination, six candidates requested an appeal. For the May 1997 administration, five candidates appealed their grades. For the November 1997 administration, eighteen candidates requested an appeal. None of the appeals resulted in a grade change from failing to passing.

Documentation Sources

Appropriate documentation of the procedures used to ensure the quality of the Uniform CPA Examination is available to those who have an interest in the results of the Uniform CPA Examination. The Board of Examiners has worked hard over the last several years to help boards of accountancy, candidates, and others understand and evaluate the quality of the Uniform CPA Examination. The *Board of Examiners' Annual Report* and the *Uniform CPA Examination Newsletter* are examples of periodic publications aimed at keeping the boards of accountancy informed about developments regarding the Uniform CPA Examination. *Information for Uniform CPA Examination Candidates* is updated as needed to give candidates current information about the Uniform CPA Examination. The *Uniform CPA Examination Preparation Guide* provides information on how quality Examination questions are developed.

The NASBA CPA Examination Review Board (ERB), in its reports, gives boards of accountancy independent assurance of the quality of the Uniform CPA Examination. For each administration, the ERB reviews and evaluates the Examination to assure boards of accountancy that they may rely on the Examination in carrying out their licensing responsibilities. A copy of these reports may be obtained by writing to NASBA, 150 Fourth Avenue, North, Nashville, TN 37219-2417.

Improving the Examination

Updating Examination Content. In 1996, the Board of Examiners approved the formation of the Examination Content Oversight Task Force (COTF). The purpose of the task force is to ensure that the content specifications of the Uniform CPA Examination reflect the knowledge and skills needed by entry-level CPAs to practice public accountancy competently. Through an ongoing process, the task force will oversee a variety of activities that will include—but will not be limited to—convening expert panels, interviewing recent CPAs, on-the-job observation, and large-scale surveys of practice. The task force will then recommend to the BOE the content that should be assessed on the Uniform CPA Examination.

To begin its efforts, the task force issued *Invitation to Comment—Updating the Uniform CPA Examination Content Specifications* in January 1997. The *Invitation to*

Comment, which was sent to all boards of accountancy and other interested parties, asked for suggestions on additional ways to keep the examination content up to date. The *Invitation to Comment* also asked for input about the knowledge and skills that the Examination should cover. The Board of Examiners reported the COTF's findings in *Status Report—Updating the Uniform CPA Examination Content Specifications*, issued in October 1997. The *Status Report* summarized the answers to the questionnaire included in the *Invitation to Comment*. Most respondents stated that the essential content of the Examination should not change—that the Examination should continue to test audits, reviews, compilations, and taxation. In addition, respondents indicated that newly licensed CPAs participate in other types of engagements, such as forecast/projection and information technology engagements, and that these topics should also be tested on the Examination.

The Task Force has created five working groups to address several immediate issues:

- How to update the content specifications in a more timely manner
- Which cognitive skills to assess and how best to assess them
- Whether to cover/integrate information technology issues in the Uniform CPA Examination
- Whether to cover/integrate general business knowledge in the Uniform CPA Examination
- Whether to cover/integrate a broad spectrum of assurance services in the Uniform CPA Examination

After the COTF has completed its consideration of the immediate issues, it plans to address other issues identified from the questionnaires, including the structure of the Examination. This particular issue will be examined in conjunction with the computerization of the Uniform CPA Examination.

The COTF also asked the Board of Examiners' preparation subcommittees to evaluate their content specifications to identify immediate changes that should be made, such as adding topics addressed in recent professional pronouncements and explicitly emphasizing information technology subjects that were already being tested. The Board of Examiners approved the revised content specifications, effective for the May 1998 Examination.

Computerization. In June 1997, the BOE's Computerization Task Force issued *Status Report—Conversion of the Uniform CPA Examination to a Computer Based Examination*, in which it reported the responses to *Invitation to Comment—Conversion of the Uniform CPA Examination to a Computer Based Examination*. Twenty-five of the fifty-four boards of accountancy responded in writing to the *Invitation to Comment*. Twenty-three of the twenty-five boards favored conversion of the Examination to a computer-based test.

In addition, William Treacy, Executive Director of the Texas State Board of Public Accountancy and a member of the Computerization Task Force, surveyed by telephone the administrators of the twenty-nine boards that did not provide a written response. Of the twenty-six administrators who responded to the telephone survey, fourteen administrators favored computerization. The BOE also received responses from seven state societies and thirty-six practitioners, academicians, and others.

The *Status Report* discusses the issues many boards of accountancy raised concerning the future of the Examination. The *Report* also discusses the BOE's response

to those issues, including the revised passing standard and upcoming psychometric studies.

Using the *Invitation to Comment* as guidance, the BOE approved a plan for continuing the computerization process. The BOE and NASBA Examinations Committee formed the Joint AICPA/NASBA Computerization Implementation Committee (CIC), which will study how to develop and implement a computer-based Uniform CPA Examination. The committee reports to the BOE.

In late 1997 and early 1998, the CIC began to plan for the development and implementation of a computerized Examination. Thus far, the Committee has drafted project mission and vision statements and has hired an outside facilitator to help prepare the implementation plan. The CIC is also forming a communications task force to keep boards of accountancy and other interested parties informed of the latest developments concerning computerization. In February 1998, the CIC issued the first *CIC Alert*, which introduced the members of the CIC and discussed the Committee's activities. The CIC has also identified many of the issues that must be addressed before the computerized Examination can be implemented. These issues, which were also discussed in the *CIC Alert*, include legislative, psychometric, communication, and cost and facility issues.

Passing Standard. To keep the Examination's passing standard current, Angoff passing standard procedures will be performed annually over the next four years, one for each Examination section. In 1998, the BOE will conduct a standard setting procedure for the Accounting & Reporting Section.

Administrators' Manual. A group of state board administrators has been working with the Examinations Team to create a new *Uniform CPA Examination Manual for State Board Administrators*. The team will combine NASBA's *Handbook for CPA Examination Administration* with the AICPA's *Information for Boards of Accountancy—Implementing the Nondisclosed Uniform CPA Examination*.

Since November 1993, boards of accountancy have used a Uniform Certified Public Accountant Qualification Examination to help assess the professional competence of certain foreign accountants who wish to attain the Certified Public Accountant designation.

Background

Between 1993 and 1996, boards of accountancy used the Canadian Chartered Accountant Uniform Certified Public Accountant Qualification Examination (CAQEX) to evaluate Canadian Chartered Accountants. CAQEX came about after the AICPA, the Canadian Institute of Chartered Accountants, and NASBA signed “Principles of Reciprocity” in 1991. Although prompted by the Canada–United States Free Trade Agreement of 1989 and a common commitment to eliminate impediments to reciprocity, CAQEX was also an indication of the three organizations’ foresight with respect to the globalization of the accountancy profession and international agreements to come, such as the North American Free Trade Agreement (NAFTA) and General Agreement on Trade and Services (GATS).

The Institute of Chartered Accountants in Australia (ICAA), NASBA, and the AICPA signed a “Principles Agreement for Reciprocal Licensing” in 1996. This means that certain Australian Chartered Accountants may be recognized by boards of accountancy for international reciprocity similar to Canadian Chartered Accountants, who were recognized under the 1991 Principles of Reciprocity.

In 1997, the boards of accountancy began to use the International Uniform CPA Qualification Examination (IQEX) to help evaluate the qualifications of Canadian and Australian Chartered Accountants.

Structure and Content

IQEX is a 4½-hour, all-objective, nondisclosed English-language examination, offered once a year. The November 1997 Examination was administered by computer at Sylvan Learning Centers in five jurisdictions. The four-option multiple-choice questions are similar to the questions on the Uniform CPA Examination. The computer tailors the Examination for the individual: The computer selects questions for Canadian Chartered Accountants that test the differences between U.S. and Canadian accountancy practices.

IQEX is intended to assure boards of accountancy that Chartered Accountants who have completed the appropriate requirements in Canada or Australia possess satisfactory 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 and U.S. and Australian practices differ. The six parts of IQEX and the approximate weight given to each are as follows:

<i>Content Part</i>	<i>Percentage</i>
Professional and Legal Responsibilities	10%
Business Law	20–25%
Auditing	10–15%
Taxation	25–30%
Accounting for Governmental and Not-for-Profit Organizations	15%
Financial Accounting and Reporting	10–15%

The IQEX Subcommittee is responsible for the content of the Examination and also serves as a liaison between the Board of Examiners and the U.S. International Qualification Appraisal Board. The Subcommittee reviewed and approved the content of the November 1997 Examination.

Results

Between November 1993 and November 1996, 670 Canadian Chartered Accountants took CAQEX, and 468 passed (70%). For the first IQEX, given in November 1997, 250 Canadian Chartered Accountants took the Examination and 175 passed (70%). Of the eight Australian Chartered Accountants who took IQEX, four passed (50%). The following chart presents the passing percentages for CAQEX and IQEX.

<i>Administration</i>	<i>Total No. of Candidates</i>	<i>Passing</i>	
		<i>Candidates</i>	<i>Percentage</i>
November 1997 IQEX	258	179	69%
November 1996 CAQEX	251	166	66%
November 1995 CAQEX	208	158	76%
November 1994 CAQEX	128	91	71%
May 1994 CAQEX	22	16	73%
November 1993 CAQEX	61	37	61%
Total	928	647	70%

The Board of Examiners (BOE) oversees the preparation, grading, and delivery of the Uniform CPA Examination. The Board establishes policy for the Examinations Team and supervises, coordinates, plans, and initiates all of the projects, programs, and activities of the BOE's subcommittees and task forces. The Board consists of eleven members: a chair and ten members of the Examination's preparation subcommittees.

The members of the Board of Examiners and its subcommittees and task forces are listed on the following pages.

Board Members

Stephen M. (Mike) Walker, CPA, JD, Chair—Partner, Rogoff, Erickson, Diamond & Walker LLP, Albuquerque, NM; Chair of the AICPA Domestic Relations Task Force; member of the New Mexico and Albuquerque Bar Associations; former member of the Board of Directors of the New Mexico Society of CPAs; former Chair of the Taxation and Ethics committees of the New Mexico Society of CPAs; former member of the AICPA Council and Joint Trial Board; former member of the Executive Committee of the Federal Tax Division of the AICPA; former Chair of the Fringe Benefits Task Force of the Federal Tax Division of the AICPA; former member of the New Mexico State Board of Public Accountancy. Member of the BOE since 1993.

Charles Wayne Alderman, CPA, DBA—Dean, School of Business, Auburn University, Auburn, AL; received Outstanding Educator Award from Alabama Society of CPAs; co-author of auditing textbooks; former member and chair of the CPE Committee of the Alabama Society of CPAs. Member of the BOE since 1995.

Michael A. Bolas, CPA, JD—Chief Financial Officer and Vice President of Administration, Miken Companies, Inc., Buffalo, NY; former partner at Campbell, Bolas & Associates, P.C.; former assistant professor at St. Bonaventure University School of Business; experienced in business taxation and corporate legal matters. Member of the BOE since 1996.

Quinton Booker, CPA, DBA—Professor and Chair, Department of Accounting, Jackson State University, Jackson, MS; member of the Mississippi State Board of Public Accountancy, the Mississippi Association of Black CPAs, and Board and Association committees; member of AICPA Doctoral Fellowship Committee and Minority Educational Initiatives Committee. Member of the BOE since 1995.

Vincent C. Brenner, CPA, PhD—KPMG Peat Marwick Professor, Louisiana State University, Baton Rouge, LA; Consultant, Amoco Oil Company; former Chair of Education Committee of Society of Louisiana CPAs and member of various other committees; member of Academic Relations Committee of Institute of Internal Auditors; member of the American Accounting Association and the Institute of Management Accountants; received "Educator of the Year" from the Institute of Internal Auditors and the Society of Louisiana CPAs. Member of the BOE since 1995.

Robert E. Fleming, CPA—Director of Audit and Accounting, Urbach Kahn & Werlin P.C., Albany, NY; member of the AICPA SEC Practice Section Peer Review Committee; former member of the AICPA's Auditing Standards Board and its Fraud Task Force, and the SEC Practice Section Quality Control Inquiry and Executive Committees; AICPA instructor for peer review training and other technical courses; member of the New York State Society of CPAs and Colorado Society of CPAs. Member of the BOE since 1997.

Robert R. Hill, CPA—Partner, Crowe Chizek & Company LLP, Louisville, KY; former member of the AICPA Tax Division Executive Committee; former Chair of the AICPA Taxation of Special Industries and Entities Subcommittee; former member of the AICPA Tax Division Tax Practice Guide Committee, the Tax Practice Guidelines Task Force, and the Taxation of Awards and Rebates Task Force. Member of the BOE since 1996.

Jesse W. Hughes, CPA, PhD—Former Chair of the Accounting Department and Associate Dean of the College of Business and Public Administration, Old Dominion University, Norfolk, VA; past President of the American Accounting Association Government and Nonprofit Section; past President of the Peninsula Chapter of the Institute of Management Accountants; past Chair of the NASBA Education Committee; past Academic member of the Virginia Board of Accountancy. Member of the BOE since 1995.

Richard D. Isserman, CPA—Partner (retired), KPMG Peat Marwick LLP, New York, NY; member of AICPA Council and the BOE Examination Content Oversight Task Force; former chair of the AICPA Real Estate Committee; member of various committees of the New York Society of CPAs and chair of three committees; director and past president of Accountants for the Public Interest. Member of the BOE since 1996.

Robert M. Keith, CPA, PhD—Professor and Director of School of Accountancy, University of South Florida, Tampa, FL; chair, Post University Education Committee, Federation of Schools of Accountancy; member of the AICPA Curriculum and Instruction Subcommittee; originated AICPA Profession/Practitioner Case Development Program; chair, Florida Institute of CPAs (FICPA) Accounting Conference Committee; member of various FICPA committees; named Outstanding Seminar Leader by FICPA for five consecutive years; received Outstanding Accounting Faculty Award and University Undergraduate Teaching Excellence Award; member of American Accounting Association; co-author of several accounting textbooks. Member of BOE since 1997.

David B. Pearson, CPA, DBA—National Director of Quality Control and Partner, Ernst & Young LLP, Cleveland, OH; Chair of the Examination Content Oversight Task Force; Sells Gold Medal Winner (November 1960); received 1996 John J. McCloy Award for Audit Excellence from the AICPA's SEC Practice Section's Public Oversight Board; member and former chair of SECPS Peer Review Committee; former member of the Auditing Standards Board; former member of BOE Content Validity Task Force; former chair of BOE Practice Analysis Task Force. Member of BOE since 1994.

Subcommittees

The Board of Examiners has several subcommittees. Each of its four preparation subcommittees is responsible for the development of one section of the Uniform CPA Examination. The Standard Setting Subcommittee is responsible for establishing the passing standards for the Uniform CPA Examination and overseeing the functions of the Advisory Grading Service. The IQEX Subcommittee supervises the preparation and grading of international reciprocity examinations, and the Joint AICPA/NASBA Computerization Implementation Committee oversees the implementation of computer-based testing for the Uniform CPA Examination.

Task Forces

In addition to subcommittees, the BOE appoints task forces to address emerging issues. In 1997, the following task forces assisted the Board:

- The *Advance Planning Task Force*, which recommends to the Board of Examiners recurring and long-term initiatives the Board should address.
- The *Examination Content Oversight Task Force*, which is assessing the content specifications of the Uniform CPA Examination to ensure that they reflect the knowledge and skills needed by entry-level CPAs to practice public accountancy competently.

Consultants

During 1997, the work of the Board of Examiners and the AICPA Examinations Team was supported by four consultants.

Cosmo F. Ferrara, EdD—Independent consultant; involved in developing materials and training graders for the assessment of writing skills on the Uniform CPA Examination.

Ronald K. Hambleton, PhD—Professor, University of Massachusetts; nationally recognized test and measurement specialist; involved in planning and reviewing most of the Examinations Team's major psychometric projects.

Wayne J. Morse, CPA, PhD—Chair, Department of Accounting & Information Systems, University of Alabama; develops questions for the Uniform CPA Examination.

Charles Seymour, CPA—Sole practitioner; develops questions for the Uniform CPA Examination.

Subcommittees

Standard Setting Subcommittee

Chair Quinton Booker, CPA, DBA
Jackson State University
Jackson, MS

Charles W. Alderman, CPA, DBA
Auburn University
Auburn, AL

Michael A. Bolas, CPA, JD
Miken Companies, Inc.
Buffalo, NY

Robert R. Hill, CPA
Crowe Chizek & Company LLP
Louisville, KY

Staff: Bruce H. Biskin, PhD
Andrew Wiley, MA

International Uniform CPA Qualification Examination (IQEX) Subcommittee

Chair Jesse W. Hughes, CPA, PhD
Old Dominion University
Norfolk, VA

Gary W. Heesacker, CPA
Central Washington University
Ellensburg, WA

Leo Kessel, CPA
Deloitte & Touche LLP
Cincinnati, OH

Alan C. Murphy, CPA
Deloitte & Touche Consulting
Group—ICS
Chadds Ford, PA

Derek Smith, CPA, CA
Organizational Dynamics, Inc.
Burlington, MA

Staff: Raymond Cuneo, Jr., CPA

Preparation Subcommittees

Business Law & Professional Responsibilities

Chair Michael A. Bolas, CPA, JD
Miken Companies, Inc.
Buffalo, NY

Richard D. Isserman, CPA
KPMG Peat Marwick LLP (Retired)
New York, NY

Richard L. Jungck, CPA
Baird, Kurtz & Dobson
Kansas City, MO

Brent B. Nicholson, CPA
Bowling Green State University
Bowling Green, OH

Edward J. Roche, Jr., CPA, JD
University of Denver
Denver, CO

Richard J. Vierk, CPA
Deloitte & Touche LLP
Lincoln, NE

Staff: Joel A. Koppelman, JD

Auditing

Chair David B. Pearson, CPA, DBA
Ernst & Young LLP
Cleveland, OH

Charles W. Alderman, CPA, DBA
Auburn University
Auburn, AL

Lyndee J. Black, CPA
Thomas, Watts, and Hershberger, P.C.
Lincoln, NE

Robert E. Fleming, CPA
Urbach, Kahn & Werlin P.C.
Albany, NY

Charles James McElroy, CPA
Larson, Allen, Weishair & Co. LLP
Minneapolis, MN

Thomas R. Weirich, CPA, PhD
Central Michigan University
Mt. Pleasant, MI

Staff: Edward R. Gehl, CPA, JD

Accounting & Reporting

Chair Robert R. Hill, CPA
Crowe Chizek & Company LLP
Louisville, KY

Steven C. Darr, CPA
Thomas Havey, LLP
Washington, D.C.

Anna C. Fowler, CPA, PhD
University of Texas
Austin, TX

Stuart H. Harden, CPA
Silva Harden & Adolph
Fresno, CA

Jesse W. Hughes, CPA, PhD
Old Dominion University
Norfolk, VA

Robert M. Pielech, CPA
Pielech & Pielech, CPAs, P.C.
New Bedford, MA

L. Gayle Rayburn, CPA, PhD
SE Missouri State University
Cape Girardeau, MO

John D. Rossi III, CPA
Rossi & Co.
Allentown, PA

Dennis F. Togo, CPA
University of New Mexico
Albuquerque, NM

Staff: Charles Offerman, CPA

AICPA/NASBA Computerization Implementation Committee

Chair William H. Holder, CPA, DBA
University of Southern California
Los Angeles, CA

Asa Hord, CPA
Deloitte & Touche LLP (Retired)
Louisville, KY

David Landsittel, CPA
Arthur Andersen LLP (Retired)
Winnetka, IL

Eric Schindler, CPA
American Chemet Corp.
East Helena, MT

Carol Sigmann
California State Board of
Accountancy
Sacramento, CA

Dennis Spackman, CPA
Church of Jesus Christ of
Latter-Day Saints
Salt Lake City, UT

Staff: Kevin Sweeney, PhD
Ahava Z. Goldman, CPA

Financial Accounting & Reporting

Chair Quinton Booker, CPA, DBA
Jackson State University
Jackson, MS

Vincent C. Brenner, CPA, PhD
Louisiana State University
Baton Rouge, LA

Jacob J. Cohen, CPA
Walpert, Smullian & Blumenthal, P.A.
Baltimore, MD

Robert M. Keith, CPA, PhD
University of South Florida
Tampa, FL

Linda M. Nichols, CPA, PhD
Texas Tech University
Lubbock, TX

Staff: Catherine R. Allen, CPA

Task Forces

Advance Planning Task Force

Chair Ray Kamler, CPA
Reynolds, Bone & Griesbeck
Memphis, TN

Robert R. Hill, CPA
Crowe Chizek & Company LLP
Louisville, KY

Jesse W. Hughes, CPA, PhD
Old Dominion University
Norfolk, VA

Richard D. Isserman, CPA
KPMG Peat Marwick LLP (Retired)
New York, NY

David B. Pearson, CPA, DBA
Ernst & Young LLP
Cleveland, OH

Stephen M. Walker, CPA, JD
Rogoff, Erickson, Diamond &
Walker LLP
Albuquerque, NM

Staff: James D. Blum, CPA, PhD

Examination Content Oversight Task Force

Chair David B. Pearson, CPA, DBA
Ernst & Young LLP
Cleveland, OH

David L. Holyoak, CPA
Grant Thornton LLP
New York, NY

Richard D. Isserman, CPA
KPMG Peat Marwick LLP (Retired)
New York, NY

Louis W. Matusiak, CPA
Geo. S. Olive & Co.
Indianapolis, IN

Florine N. Nath, CPA
Aspen Imaging International
Denver, CO

Gary O'Krent, CPA
Bluestein, O'Krent & Bluestein
Sherman Oaks, CA

Don M. Pallais, CPA
Consultant
Richmond, VA

James G. Sprinkel, CPA
Morris & Sprinkel
Harrisonburg, VA

David A. Vaudt, CPA
KPMG Peat Marwick LLP
Des Moines, IA

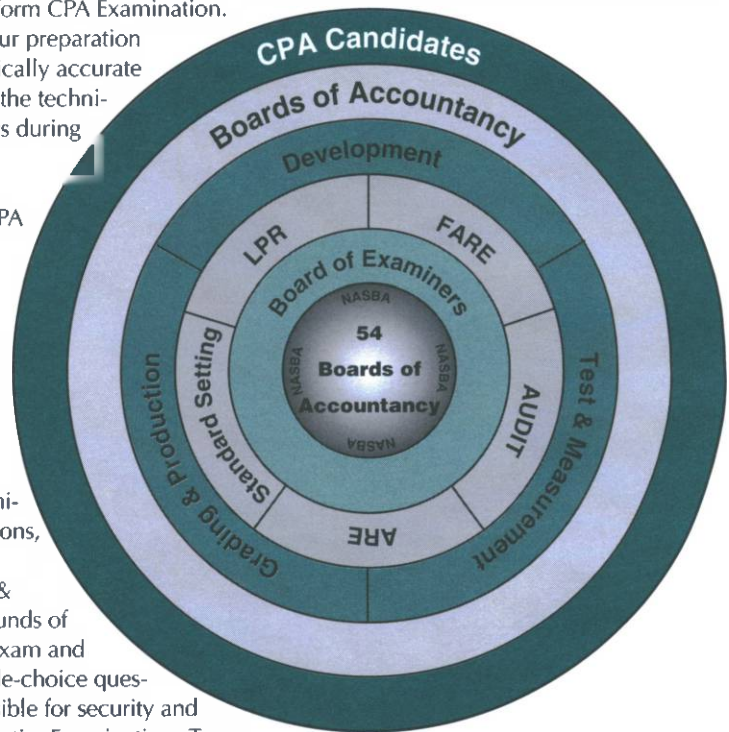
Jan R. Williams, CPA, PhD
University of Tennessee
Knoxville, TN

Staff: Bruce H. Biskin, PhD
Ahava Z. Goldman, CPA

Development staff prepares the questions for the Uniform CPA Examination. In-house CPAs and attorneys work closely with the four preparation subcommittees to ensure that the questions are technically accurate and are appropriate for entry-level CPAs. In addition, the technical managers assist and supervise scoring of the essays during grading of the Examination.

Test & Measurement staff ensures that the Uniform CPA Examination and other AICPA examinations are consistent with professional testing standards. Staff members review examination questions and assist the Standard Setting Subcommittee in setting passing standards and equating examinations for difficulty. They also work closely with the Board of Examiners in updating examination content and preparing for computerization.

Grading & Production staff typesets and edits the Examination and many of the Examinations Team's publications, including the *Board of Examiners' Annual Report* and the *Board of Examiners' Newsletter*. The Grading & Production staff packs and ships more than 70,000 pounds of examination materials for each administration of the Exam and supervises the grading of more than 38 million multiple-choice questions each year. In addition, staff members are responsible for security and provide administrative and computer support for the entire Examinations Team.



Alan Anderson, CPA
Senior Vice President

Arleen R. Thomas, CPA
Vice President
Professional Standards and Services

James D. Blum, CPA, PhD
Director

Anat Kendal, CPA
Director, Reformation and
Computerization of the Examination

Deborah Haskins
Administrative Secretary

Kamlamati Shiwdin
Administrative Secretary

Development

Ahava Z. Goldman, CPA
Senior Technical Manager

Catherine R. Allen, CPA
Technical Manager

Raymond Cuneo, Jr., CPA
Technical Manager

Edward R. Gehl, CPA, JD
Technical Manager

Joel A. Koppelman, JD
Technical Manager

Charles Offerman, CPA
Technical Manager

Test & Measurement

Kevin P. Sweeney, PhD
Assistant Director—Psychometrics

Bruce H. Biskin, PhD
Senior Psychometrician

Xiaohui Guo, MA
Psychometric Research Assistant

Carola Jacobs
Psychometric Research Assistant

Andrew Wiley, MA
Psychometrician

Grading & Production

Yolanda deJesus
Senior Manager

Tamara Bond
Grading Manager

Joan C. Clements, MS
Systems and Operations Manager

Desirae Freeman
Grading Specialist

Timothy Henry
Computer Operator

Edward Lake, Jr.
Production Manager

Mary Moore
Copy Editor

Kathleen Phillips
Grading Project Manager

Daniel Providence
Shipping Coordinator

Brigida Romney
Grading Secretary

Yvonne Steele
Typesetter

Dorothy Vanella
Senior Production Associate

Ina Walker
Administrative Secretary

Steven Walme
Materials Control Supervisor

Garret Williams
Computer Operator

Information for Uniform CPA Examination Candidates, 14th Edition (No. 874075VV)—This booklet provides the content specification outlines for each section of the Examination, a directory of the State Boards of Accountancy, instructions for Examination day, and other pertinent information concerning the Examination.

Selected Questions and Unofficial Answers Indexed to Content Specification Outlines (No. 079251VV)—This study aid, issued annually in October, indexes past Uniform CPA Examination questions and unofficial answers according to each Examination section's content specification outline. The questions have been selected by the staff of the AICPA Examinations Team and arranged by question format: multiple-choice, other objective answer format, and essay questions and problems. The questions that appear in this publication have appeared on the Examination but will not be reused on future examinations.

The unofficial answers have been prepared by the staff and reviewed by the AICPA Board of Examiners. A summary of coverage for the May 1996 through May 1997 Examinations has also been included. The summary lists the total number of questions by section, content specification outline, and format.

The Board of Examiners has also prepared a supplement to *Selected Questions & Unofficial Answers* (No. 079252), issued in April. The supplement includes questions that appeared on the November 1997 Examination but will not be used on future examinations.

Uniform CPA Examination Calculator (No. 875001VV)—The calculator is identical to the calculator used on the Uniform CPA Examination. Only the color and label vary between this model and 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 previous 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 perform; the amount of time they allocate to various engagements, tasks, and activities; and the frequency with which each task and activity is performed. The Board of Examiners uses this Practice Analysis to develop the Uniform CPA Examination.

Information for International Uniform Certified Public Accountant Qualification Examination Candidates, 2nd Edition (No. 874205)—This booklet provides the information Canadian and Australian Chartered Accountants need to prepare to take the International Uniform Certified Public Accountant Qualification Examination (IQEX), including the content specification outlines and instructions for Examination day. **(Available in July 1998)**

Candidate Kit (No. 875027VV)—The Candidate Kit includes the following three study aids: *Uniform CPA Examination Selected Questions & Unofficial Answers Indexed to Content Specification Outlines*; *Uniform CPA Examination Calculator*; and *Information for Uniform CPA Examination Candidates, 14th Edition*.

Uniform CPA Examination Preparation Guide (No. 875010VV)—This guide discusses question writing in the larger context of examination development and licensing, and contains guidelines and illustrations for writing good Uniform CPA Examination questions.

Board of Examiners Uniform CPA Examination Annual Report (No. 875032)—The 1997 Annual Report provides information about the results of the May and

November 1997 Uniform CPA Examinations, including the number of candidates; passing percentages; writing skills performance; and costs to develop the Examination. The Annual Report also documents how the preparation and grading of the Uniform CPA Examination comply with professional testing standards for licensing examinations.

Status Report—Conversion of the Uniform CPA Examination to a Computer Based Examination (No. 875023)—This publication summarizes the results of *Invitation to Comment—Converting the Uniform CPA Examination to a Computer Based Examination*. The status report discusses how computerization will proceed and includes a brief outline of the upcoming projects the Board of Examiners will be pursuing over the next several years.

Status Report—Updating the Uniform CPA Examination Content Specifications (No. 875033)—The *Status Report* discusses the results of the questionnaire included in *Invitation to Comment—Updating the Uniform CPA Examination Content Specifications*, as well as the future plans of the Examination Content Oversight Task Force.

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

AICPA Order Department

P.O. Box 2209

Jersey City, NJ 07303-2209

1-888-777-7077

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

RSA Plaza, Suite 236
770 Washington Avenue
Montgomery, AL 36130
Attn: J. Lamar Harris, CPA
Executive Director
Tel: (334) 242-5700
Fax: (334) 242-2711

ALASKA STATE BOARD OF PUBLIC ACCOUNTANCY

Dept. of Commerce and Economic Dev.
Div. of Occ. Licensing, Box 110806
Juneau, AK 99811-0806
Attn: Steven Snyder
Licensing Examiner
Tel: (907) 465-2580
Fax: (907) 465-2974
WWW: www.commerce.state.ak.us/occ/pcpa.htm

ARIZONA STATE BOARD OF ACCOUNTANCY

3877 North Seventh Street-106
Phoenix, AZ 85014
Attn: Ruth R. Lee
Executive Director
Tel: (602) 255-3648
Fax: (602) 255-1283
WWW: <http://www.accountancy.state.az.us>

ARKANSAS STATE BOARD OF ACCOUNTANCY

101 East Capitol, Suite 430
Little Rock, AR 72201
Attn: Rollie Friess, CPA
Executive Director
Tel: (501) 682-1520
Fax: (501) 682-5538

CALIFORNIA STATE BOARD OF ACCOUNTANCY

2000 Evergreen Street, Suite 250
Sacramento, CA 95815-3832
Attn: Carol B. Sigmann
Executive Officer
Tel: (916) 263-3680
Fax: (916) 263-3674
WWW: www.dca.ca.gov/cba

COLORADO STATE BOARD OF ACCOUNTANCY

1560 Broadway, Suite 1370
Denver, CO 80202
Attn: Mary Lou Burgess
Administrator
Tel: (303) 894-7800
Fax: (303) 894-7790
WWW: www.dora.state.co.us/accountants

CONNECTICUT STATE BOARD OF ACCOUNTANCY

Secretary of the State
30 Trinity Street, P.O. Box 150470
Hartford, CT 06106
Attn: David Guay
Executive Director
Tel: (860) 509-6179
Fax: (860) 509-6230
WWW: www.state.ct.us/sots/SBOA/bdacc.htm

DELAWARE STATE BOARD OF ACCOUNTANCY

Cannon Building, Suite 203
PO Box 1401
Dover, DE 19903
Attn: Sheila H. Wolfe
Administrative Assistant
Tel: (302) 739-4522
Fax: (302) 739-2711

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
Attn: Harriette E. Andrews
Administrator
Tel: (202) 727-7473
Fax: (202) 727-8030

FLORIDA BOARD OF ACCOUNTANCY

2610 N.W. 43rd Street, Suite 1A
Gainesville, FL 32606-4599
Attn: Martha P. Willis
Division Director
Tel: (352) 955-2165
Fax: (352) 955-2164
WWW: www.state.fl.us/dbpr/html/cpa/index.htm

GEORGIA STATE BOARD OF ACCOUNTANCY

166 Pryor Street, SW
Atlanta, GA 30303
Attn: Barbara Kitchens
Executive Director
Tel: (404) 656-2281
Fax: (404) 651-9532
WWW: www.sos.state.ga.us/ebd-accountancy/default.htm

**GUAM BOARD OF PUBLIC
ACCOUNTANCY**

PO Box 5753
Agana, GU 96932
Attn: Lisa A. Leon Guerrero
Administrative Director
Tel: (671) 646-3884
Fax: (671) 646-4932

**HAWAII BOARD OF PUBLIC
ACCOUNTANCY**

Dept. of Commerce & Consumer Affairs
PO Box 3469
Honolulu, HI 96801-3469
Attn: Verna Oda
Executive Officer
Tel: (808) 586-2694
Fax: (808) 586-2689

**IDAHO STATE BOARD OF
ACCOUNTANCY**

P.O. Box 83720
Boise, ID 83720-0002
Attn: Barbara R. Porter
Executive Director
Tel: (208) 334-2490
Fax: (208) 334-2615
WWW: www.idwr.state.id.us/apa/idapa01/01index.htm

ILLINOIS BOARD OF EXAMINERS

505 East Green Street
Room 216
Champaign, IL 61820-5723
Attn: Joanne Vician
Executive Director
Tel: (217) 333-1565
Fax: (217) 333-3126
WWW: www.illinois-cpa-exam.com

**ILLINOIS PUBLIC ACCOUNTANTS
REGISTRATION COMMITTEE**

Public Accountancy Section
320 West Washington Street, 3rd Floor
Springfield, IL 62786-0001
Attn: Daniel Harden
Board Liaison
Tel: (217) 785-0800
Fax: (217) 782-7645

INDIANA BOARD OF ACCOUNTANCY

IN Prof. Lic. Agc., IN Gov. Ctr. S.
302 West Washington Street, Rm. E034
Indianapolis, IN 46204-2246
Attn: Nancy Smith
Exam Coordinator
Tel: (317) 232-5987
Fax: (317) 232-2312

**IOWA ACCOUNTANCY EXAMINING
BOARD**

1918 S.E. Hulsizer Avenue
Ankeny, IA 50021-3941
Attn: William M. Schroeder
Executive Secretary
Tel: (515) 281-4126
Fax: (515) 281-7411
WWW: www.state.ia.us/government/com/prof/acct/acct.htm

KANSAS BOARD OF ACCOUNTANCY

Landon State Office Building
900 S.W. Jackson, Suite 556
Topeka, KS 66612-1239
Attn: Susan L. Somers
Executive Director
Tel: (913) 296-2162
Fax: (913) 291-3501

**KENTUCKY STATE BOARD OF
ACCOUNTANCY**

332 West Broadway, Suite 310
Louisville, KY 40202-2115
Attn: Susan G. Stopher
Executive Director
Tel: (502) 595-3037
Fax: (502) 595-4281

STATE BOARD OF CPAs OF LOUISIANA

Pan-American Life Center
601 Poydras Street, Suite 1770
New Orleans, LA 70139
Attn: Michael A. Henderson, CPA
Executive Director
Tel: (504) 566-1244
Fax: (504) 566-1252

MAINE STATE BOARD OF ACCOUNTANCY

Dept. of Prof. & Fin. Reg., Office of
Lic. & Reg., 35 State House Station
Augusta, ME 04333-0033
Attn: Cheryl Hersom
Board Administrator
Tel: (207) 624-8603
Fax: (207) 624-8637
WWW: www.state.me.us/pfr/led/account/index.htm

**MARYLAND STATE BOARD OF PUBLIC
ACCOUNTANCY**

500 N. Calvert Street, Room 308
Baltimore, MD 21202-3651
Attn: Sue Mays
Executive Director
Tel: (410) 333-6322
Fax: (410) 333-6314
WWW: www.dllr.state.md.us/occpf/account.htm

MASSACHUSETTS BOARD OF PUBLIC ACCOUNTANCY

Saltonstall Building, Gov't Center
Room 1315
100 Cambridge Street
Boston, MA 02202-0001
Attn: Leo H. Bonarrigo, CPA
Executive Secretary
Tel: (617) 727-1806
Fax: (617) 727-0139
WWW: www.state.ma.us/reg/pa.htm

MICHIGAN BOARD OF ACCOUNTANCY

Dept. of Consumer & Industry Services
PO Box 30018
Lansing, MI 48909-7518
Attn: Suzanne U. Jolicoeur
Licensing Administrator
Tel: (517) 241-9249
Fax: (517) 241-9280

MINNESOTA STATE BOARD OF ACCOUNTANCY

85 East 7th Place, Suite 125
St. Paul, MN 55101
Attn: Dennis J. Poppenhagen
Executive Secretary
Tel: (612) 296-7937
Fax: (612) 282-2644

MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY

653 North State Street
Jackson, MS 39202-3304
Attn: Susan M. Harris, CPA
Executive Director
Tel: (601) 354-7320
Fax: (601) 354-7290
WWW: www.msbspa.state.ms.us

MISSOURI STATE BOARD OF ACCOUNTANCY

PO Box 613
Jefferson City, MO 65102-0613
Attn: William E. Boston III
Executive Director
Tel: (573) 751-0012
Fax: (573) 751-0890
WWW: www.ecodev.state.mo.us/pr/account

MONTANA STATE BOARD OF PUBLIC ACCOUNTANTS

Arcade Bldg., Lower Level
111 North Jackson
PO Box 200513
Helena, MT 59620-0513
Attn: Susanne M. Criswell
Administrator
Tel: (406) 444-3739
Fax: (406) 444-1667

NEBRASKA STATE BOARD OF PUBLIC ACCOUNTANCY

PO Box 94725
Lincoln, NE 68509-4725
Attn: Annette L. Harmon
Executive Director
Tel: (402) 471-3595
Fax: (402) 471-4484

NEVADA STATE BOARD OF ACCOUNTANCY

200 South Virginia Street
Suite 670
Reno, NV 89501-2408
Attn: N. Johanna Bravo
Executive Director
Tel: (702) 786-0231
Fax: (702) 786-0234
WWW: www.state.nv.us/accountancy

NEW HAMPSHIRE BOARD OF ACCOUNTANCY

57 Regional Drive
Concord, NH 03301
Attn: Louise O. MacMillan
Assistant to the Board
Tel: (603) 271-3286
Fax: (603) 271-2856
WWW: www.state.nh.us/soiccnh/account.htm

NEW JERSEY STATE BOARD OF ACCOUNTANCY

PO Box 45000
Newark, NJ 07101
Attn: Jay J. Church
Executive Director
Tel: (973) 504-6380
Fax: (973) 648-3355

NEW MEXICO STATE BOARD OF PUBLIC ACCOUNTANCY

1650 University N.E.
Suite 400-A
Albuquerque, NM 87102
Attn: William J. Heath
Executive Director
Tel: (505) 841-9108
Fax: (505) 841-9113

NEW YORK STATE BOARD FOR PUBLIC ACCOUNTANCY

State Education Department
Cultural Education Center, Room 3013
Albany, NY 12230
Attn: Jean T. Fealey
Acting Executive Secretary
Tel: (518) 474-3836
Fax: (518) 474-6282
WWW: www.nysed.gov/prof/cpa.htm

**NORTH CAROLINA STATE BOARD OF
CPA EXAMINERS**

1101 Oberlin Road
Suite 104
PO Box 12827
Raleigh, NC 27605-2827
Attn: Robert N. Brooks
Executive Director
Tel: (919) 733-4222
Fax: (919) 733-4209
WWW: www.state.nc.us/cpabd

**NORTH DAKOTA STATE BOARD OF
ACCOUNTANCY**

2701 South Columbia Road
Grand Forks, ND 58201
Attn: Jim Abbott
Executive Director
Tel: (701) 775-7100
Fax: (701) 775-7430
WWW: www.state.nd.us/ndsba/default.htm
E-Mail: ndsba@pioneer.state.nd.us

ACCOUNTANCY BOARD OF OHIO

77 South High Street
18th Floor
Columbus, OH 43266-0301
Attn: Timothy D. Haas
Executive Director
Tel: (614) 466-4135
Fax: (614) 466-2628
WWW: www.state.oh.us/acc/

OKLAHOMA ACCOUNTANCY BOARD

4545 Lincoln Blvd, Suite 165
Oklahoma City, OK 73105-3413
Attn: Diana Collinsworth
Executive Director
Tel: (405) 521-2397
Fax: (405) 521-3118

**OREGON STATE BOARD OF
ACCOUNTANCY**

3218 Pringle Road S.E., #110
Salem, OR 97302-6307
Attn: Karen DeLorenzo
Administrator
Tel: (503) 378-4181
Fax: (503) 378-3575
WWW: www.boa.state.or.us/boa.html

**PENNSYLVANIA STATE BOARD OF
ACCOUNTANCY**

PO Box 2649
Harrisburg, PA 17015-2649
Attn: Dorna J. Thorpe
Board Administrator
Tel: (717) 783-1404
Fax: (717) 787-7769

**PUERTO RICO BOARD OF
ACCOUNTANCY**

Box 3271
Old San Juan Station
San Juan, PR 00904-3271
Attn: Regino Colon Nieves
Director
Tel: (787) 722-4816
Fax: (787) 722-4818

**RHODE ISLAND BOARD OF
ACCOUNTANCY**

Dept. of Business Regulation
233 Richmond Street
Suite 236
Providence, RI 02903-4236
Attn: Norma A. MacLeod
Executive Secretary
Tel: (401) 222-3185
Fax: (401) 222-6654

**SOUTH CAROLINA BOARD OF
ACCOUNTANCY**

P.O. Box 11329
Columbia, SC 29211-1329
Attn: Robert W. Wilkes, Jr., CPA
Administrator
Tel: (803) 896-4492
Fax: (803) 896-4554
WWW: www.llr.sc.edu/bac.htm

**SOUTH DAKOTA BOARD OF
ACCOUNTANCY**

301 East 14th Street, Suite 200
Sioux Falls, SD 57104-5022
Attn: Lynn J. Bethke
Executive Director
Tel: (605) 367-5770
Fax: (605) 367-5773
WWW: www.state.sd.us/state/executive/dcr/accountancy/acc-home.htm
E-Mail: sdbacct@dtgnet.com

**TENNESSEE STATE BOARD OF
ACCOUNTANCY**

500 James Robertson Parkway
2nd Floor
Nashville, TN 37243-1141
Attn: Don Hummel
Director of Administration
Tel: (615) 741-2550
Fax: (615) 532-8800
WWW: www.state.tn.us/commerce/tnsba/index.htm

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

333 Guadalupe, Tower III
Suite 900
Austin, TX 78701-3900
Attn: William Treacy
Executive Director
Tel: (512) 305-7800
Fax: (512) 305-7875
WWW: www.tsbpa.state.tx.us

UTAH BOARD OF ACCOUNTANCY

160 East 300 South
PO Box 45805
Salt Lake City, UT 84145-0805
Attn: Dan S. Jones, Esq.
Bureau Administrator
Tel: (801) 530-6720
Fax: (801) 530-6511
WWW: www.commerce.state.ut.us/web/commerce/DOPL/dopl1.htm

VERMONT BOARD OF PUBLIC ACCOUNTANCY

Office of Professional Regulation
109 State Street
Montpelier, VT 05609-1106
Attn: Nancy Morin
Administrator
Tel: (802) 828-2191
Fax: (802) 828-2496

VIRGINIA BOARD FOR ACCOUNTANCY

3600 West Broad Street
Richmond, VA 23230-4917
Attn: David Dick
Assistant Director
Tel: (804) 367-8590
Fax: (804) 367-2474
WWW: www.state.va.us/dpor/boards.htm#accountancy

VIRGIN ISLANDS BOARD OF PUBLIC ACCOUNTANCY

PO Box 3016
No. 1A Gallows Bay Mkt. Pla.
Christiansted
St. Croix, VI 00822
Attn: Pablo O'Neill, CPA
Secretary
Tel: (809) 773-4305
Fax: (809) 773-9850

WASHINGTON STATE BOARD OF ACCOUNTANCY

210 East Union, Suite A (98501)
PO Box 9131
Olympia, WA 98507-9131
Attn: Dana McInturff, CPA
Executive Director
Tel: (360) 753-2585
Fax: (360) 664-9190

WEST VIRGINIA BOARD OF ACCOUNTANCY

200 L & S Building
812 Quarrier Street, Suite 200
Charleston, WV 25301-2695
Attn: JoAnn Walker
Executive Director
Tel: (304) 558-3557
Fax: (304) 558-1325
WWW: www.state.wv.us/wvboa
E-Mail: wvboa@mail.wvnet.edu

WISCONSIN ACCOUNTING EXAMINING BOARD

1400 East Washington Avenue
PO Box 8935
Madison, WI 53708-8935
Attn: Alfred Hall
Director
Tel: (608) 266-5511
Fax: (608) 267-3816
WWW: www.badger.state.wi.us/agencies/drl/Regulation/html/dod139.html

WYOMING BOARD OF CERTIFIED PUBLIC ACCOUNTANTS

First Bank Building
2020 Carey Avenue, Suite 100
Cheyenne, WY 82002-0610
Attn: Peggy Morgando
Executive Director
Tel: (307) 777-7551
Fax: (307) 777-3796

American Institute of Certified Public Accountants

1211 Avenue of the Americas
New York, NY 10036-8775
(212) 596-6200 • Fax (212) 596-6213

Harborside Financial Center
201 Plaza Three
Jersey City, NJ 07311-3881
(201) 938-3000 • Fax (201) 938-3329

1455 Pennsylvania Avenue, NW
Washington, DC 20004-1081
(202) 737-6600 • Fax (202) 638-4512

AICPA Online: <http://www.aicpa.org>

Examinations Team

(201) 938-3419 • Fax (201) 938-3443, (201) 938-3870
Exams e-mail: exams@aicpa.org

