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## CIC Alert, Volume 1, Number 2, July 1998

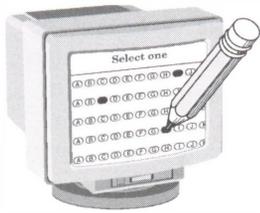
American Institute of Certified Public Accountants. Computerization Implementation Committee

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# CIC Alert

VOLUME 1 • ISSUE 2 JULY 1998

## *From the Desk of Anat Kendal, Director, Reformation and Computerization of the Examination*

In the first issue of the *CIC Alert*, Kevin Sweeney introduced the members of the Joint AICPA/NASBA Computerization Implementation Committee (CIC) and promised to introduce the AICPA/NASBA staff members assisting the Committee in the second issue. As Dr. Sweeney leaves the AICPA to accept a wonderful career opportunity, it falls to me to keep his promise and to continue his work in preparation for computerization of the Uniform CPA Examination.

The *CIC Alert* provides an update to the Boards of Accountancy (BOAs) and other interested parties concerning the latest developments in the effort to transform the current pencil-and-paper examination into a computerized examination. A computerized examination will allow the BOAs to assess a candidate's qualifications in two ways: the assessment of the fundamental knowledge required for newly licensed CPAs to practice competently (all-objective, multiple-choice format); and the assessment of the fundamental skills required by newly licensed CPAs in a manner more closely resembling the practice environment (simulation format).

### Recent Changes: A New Director for the Computerization Project

My name is **Anat Kendal** and I have been appointed by the AICPA as the Director for the Reformation and Computerization of the Uniform CPA Examination. Prior to this position, I launched the AICPA Tax Information Phone Service (TIPS), which is a tax research service for AICPA members, and served as Director. In this capacity, I was required to utilize various skills, such as project management, technology, technical, human resources, and communication skills, all of which will be invaluable to the computerization project. In addition, prior to joining the AICPA in October 1995, I held a position as a senior manager at an international accounting firm, providing technical tax consulting services to many diverse clients. I am also a CPA.

### Project Vision and Mission Statements

The last issue of the *CIC Alert* mentioned that the CIC had drafted project vision and mission statements. These public statements, which are agreed-upon declarations of the principles that will guide the CIC's activities, convey the motivation for the CIC's decisions. We presented these statements at the NASBA Eastern and Western Regional Meetings, and we appreciated your feedback.

I would like to reiterate the objective of the Examination and to once again share the project vision and mission statements.

#### *Objective:*

The objective of the Uniform CPA Examination is to provide reasonable assurance to the boards of accountancy that candidates passing the Examination possess the level of technical knowledge and skills necessary for initial licensure to protect the public interest.<sup>1</sup>

#### *Vision:*

The vision is to develop and implement a computer-based Uniform CPA Examination that will continue to assure both the protection of the public and the validity of the Uniform CPA Examination by providing a better mechanism for screening candidates. A computer-based examination can:

- Test an expanded range of knowledge and skills to more closely emulate current practice.
- Better measure candidate performance.
- Reduce subjectivity in grading of performance assessments.
- Increase flexibility by allowing questions to be more readily added, modified, or removed.

#### *Mission:*

The mission is to develop and implement a computerized Uniform CPA Examination that meets the vision. To achieve this, we should

- Incorporate an expanded range of knowledge and skills to more closely emulate current practice.
- Define the structure of the computerized Uniform CPA Examination.
- Gain the acceptance of the boards of accountancy; the National Association of State Boards of Accountancy (NASBA); the American Institute of Certified Public Accountants (AICPA); and other interested parties.
- Ensure that all legal and statutory issues have been resolved.
- Computerize the questions.
- Implement the computerized examination.
- Evaluate and report on the initial administration of the computerized examination.
- Design and implement an ongoing mechanism for evaluation and feedback.

### Introducing ...

I am pleased to introduce the additional AICPA and NASBA team members and the outside facilitator who have been working on the computerization project.

### **Arleen Thomas, AICPA Vice President—Professional Standards and Services**

Ms. Thomas is responsible for Accounting Standards, Audit and Attest Standards, Compilation and Review Standards, and Examinations (since 1995). As Vice President—Self Regulation & SECPS (October 1995–January 1998), Ms. Thomas was responsible for the self-regulatory activities of the profession, including ethics, peer review, and the

<sup>1</sup> 1996 Board of Examiners' Uniform CPA Examination Annual Report—II (AICPA, 1997), p. 13.

Uniform CPA Examination. Prior to her promotion to that position, she was responsible for the work of the Accounting Standards Executive Committee (AcSEC) and its industry committees. AcSEC is the senior technical committee of the AICPA responsible for financial accounting and reporting matters. Ms. Thomas also provided technical support to the U.S. delegation to the International Accounting Standards Committee. Prior to joining the AICPA in April 1992, Ms. Thomas was a senior manager at an international accounting firm in the department of professional practice. Ms. Thomas is a CPA.

**Lorraine P. Sachs, NASBA Executive Vice President and Chief Operating Officer** Ms. Sachs is responsible for all of NASBA's programs and services, which include CPA Examination Services, the CPE Sponsor Registry, CPA Qualification Services, Quality Assurance Service, and CredentialNet. In addition, her extensive experience in conducting professional and national testing programs has enabled her to direct the operations of the CPA Examination Services Division. She also offers staff support to NASBA's Examinations Committee, the State Board Administrators Committee, and the CPA Examination Services' Managing Board. Ms. Sachs represents NASBA as the nonprofit associate on the Board of Directors of the Federation of Schools of Accountancy.

Prior to joining NASBA, Ms. Sachs directed the National League for Nursing Test Service. In that capacity, she provided licensing examinations and other test services to state boards of nursing, universities, hospitals, and healthcare facilities throughout the United States and Canada. Ms. Sachs maintains membership in a number of professional associations and has earned designation as a certified association executive.

**Jim Blum, AICPA Director—Examinations** Dr. Blum has responsibility for the preparation and grading of the Uniform CPA Examination. Before joining the AICPA in July 1979, Dr. Blum was an Associate Professor of Accountancy at the University of Delaware. He is also involved in the American Accounting Association and has served on its Professional Examinations Committee. Dr. Blum is a CPA active in state CPA societies, has authored many professional articles, and frequently speaks at professional conferences.

**Ahava Goldman, AICPA Senior Technical Manager—Examinations** Ms. Goldman is responsible for overseeing

the content development and preparation of the questions for all sections of the Uniform CPA Examination. Ms. Goldman is a staff liaison for the Examination Content Oversight Task Force and the CIC with regard to the technical content of the Examination. Before her promotion to Senior Technical Manager in 1997, she was responsible for the Financial Accounting & Reporting section of the Examination. Prior to joining the AICPA in 1991, Ms. Goldman was a manager for an international accounting firm and worked for a local public accounting firm. Ms. Goldman is a CPA.

**Penny Dakhil, Facilitator** Ms. Dakhil has been a professional project manager for 17 years. Her expertise in information technology application development and project management has prepared her well to serve as the facilitator and consultant for computerization. She is a certified Project Management Professional from the Project Management Institute and has been teaching various components of project management for the University of California—Davis for six years. Ms. Dakhil is currently a program manager for Hewlett-Packard's Network Division.

## In Closing

The CIC's intent is to assure the Boards of Accountancy and other interested parties that careful planning, as well as regular communication of important information, is being accomplished in a manner that will allow for input and change. We appreciated the opportunity to provide an update on the CIC's activities at the recent NASBA Regional Meetings. We received valuable feedback that we have communicated to the appropriate parties. We look forward to providing you with another formal presentation on computerization at the NASBA Annual Meeting. As stated in the first issue of this publication, one of the primary objectives of the CIC is to ensure that there are no surprises.

The next issue of the *CIC Alert* will address the future direction of the Committee.

If you have any questions, comments, or concerns regarding computerization, contact Anat Kendal, CPA, by writing to American Institute of Certified Public Accountants, Harborside Financial Center, 201 Plaza Three, Jersey City, NJ 07311-3881; by calling 201-938-3555; or by sending an e-mail to [akendal@aicpa.org](mailto:akendal@aicpa.org). I look forward to hearing from you.

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