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Uniform CPA Examination Newsletter, Volume 4, Number 1, February 1997

American Institute of Certified Public Accountants. Examinations Team

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The BOE Prepares for 1997 and Beyond

The Board of Examiners (BOE), at its January meeting in New Orleans, LA, laid the groundwork for its 1997 activities and the future of the Uniform CPA Examination.

◆ The BOE met with Michael A. Henderson, the Executive Director of the State Board of CPAs of Louisiana, to discuss administration of the nondisclosed November 1996 Examination, the Angoff Standard Setting Studies, and computerization of the Examination.

◆ Leon Poché, Vice Chair of the NASBA CPA Examination Review Board (ERB), reported on the ERB's activities. The ERB has issued a letter to each board of accountancy that states:

"We observed the administration of the November 1996 Uniform CPA Examination at 14 sites in nine jurisdictions, attended the meeting of the Standard Setting Subcommittee of the Board of Examiners, and carried out a preliminary evaluation of statistical data related to that examination.

"Nothing came to our attention that leads us to believe that boards of accountancy may not rely on the grading and security of the examination in carrying out their licensing responsibilities."

◆ The BOE met with Nathan Garrett, chair of the NASBA Passing Standard Subcommittee of the Examination Committee, and discussed how to interpret and

implement the results of the recent BOE Angoff Passing Standard Studies.

◆ David B. Pearson, chair of the Content Oversight Task Force (COTF), discussed the *Invitation to Comment—Updating the Uniform CPA Examination Content Specifications*.

◆ The Nondisclosed CPA Examination Implementation Task Force (NITF) has completed its duties and been discharged. The NITF issued its final report and made five recommendations for future administration of the Examination, including consolidating AICPA and NASBA examination procedures in one manual.

◆ The BOE heard a report from Kevin Sweeney, the Examinations Team's Assistant Director for Psychometrics, on computerization of the Examination. The Computerization Task Force will be issuing a *Status Report on the Invitation to Comment—Conversion of the Uniform CPA Examination to a Computer Based Examination*, which will be available in March. The Status Report will include a background on computerization, a summary of the comments received to the original *Invitation to Comment*, and a preferred model for computerization of the exam.

◆ Several BOE members visited examination sites around the country to observe administration of the November Exam: *Michael A. Bolas*, Buffalo, NY; *Quinton Booker*, Clinton, MS; *Richard Isserman*, New York, NY; and *Robert Hill*, Louisville, KY.

The CPA's World Expands: Planning for IQEX Continues

Approximately 250 Canadian Chartered Accountants sat for the November 1996 Canadian Chartered Accountant Uniform CPA Qualification Examination (CAQEX). This may be the last administration of CAQEX, as NASBA, the AICPA, and the Institute of Chartered Accountants of Australia have signed a Principles Agreement for Reciprocal Licensing. This new agreement means that the International Chartered Accountant Uniform CPA Qualification Examination (IQEX) may be given for the first time next November. Its oversight subcommittee, the International Uniform Certified Public Accountant Qualification Subcommittee, has been approved and its members will be appointed later this year.

Inside...

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COTF Issues *Invitation to Comment*

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Standard Setting Replication Studies Complete

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Questionnaire Results

The next Board of Examiners' meeting will be held:

◆ June 16-17, 1997,
New York, NY

Announcements

Grade Release Date

The Uniform Mailing Date is February 3, 1997.

Question Writer Workshops

The Board of Examiners will be sponsoring five question writer workshops later this year for CPA or CPA/attorney practitioners or educators with at least five years' experience in their area of expertise. First-time participants can earn up to 15 AICPA CPE credits. For an application, visit the AICPA's Website (<http://www.aicpa.org>) or dial the AICPA's Fax Hotline (201-938-3787, document No. 155). For more information, contact Fran DiPietro at 201-938-3435 or fdipietro@aicpa.org.

Exams Appoints New Staff Liaison to Boards

To help position the Exams Team for the future of the Uniform CPA Examination and to effectively tap into the expertise of its staff, Yolanda deJesus has been promoted to Senior Manager, effective January 27, 1997. She will become staff liaison to boards of accountancy and take responsibility for the production and grading functions of the Examination. She brings extensive experience to this position, having started with the AICPA in 1981. In addition, she has devoted herself to developing her technology, management, and publishing skills and knowledge through extensive participation in seminars both within the AICPA and outside. Yolanda can be reached at 201-938-3422 or via the Internet at ydejesus@aicpa.org.

November 1996 Uniform CPA Examination

The November 1996 Uniform CPA Examination was successfully administered: All 264,000 booklets shipped to boards of accountancy were returned.

The number of November

candidates taking the examination continues to decline. The accompanying chart illustrates the change in the number of candidates over the last five years.

YEAR	TOTAL CANDIDATES	NOVEMBER CANDIDATES	MAY CANDIDATES
1996	122,232	64,553	57,679
1995	126,000	66,000	60,000
1994	131,000	69,000	62,000
1993	140,000	74,000	66,000
1992	137,000	71,000	65,000

Executive Director Changes

The Board of Examiners and the Exams Team send their best wishes to Mildred M. McGaha, who has retired as Executive Director of the State Board of CPAs of Louisiana, and welcome Michael A. Henderson as the new Executive Director.

Tour Exams' Facilities

The Examinations Team cordially invites all State Board Administrators to visit our facilities to see how the Uniform CPA Examination is prepared, produced, and graded in a secure environment. Transportation from the AICPA's New York office (1211 Avenue of the Americas, between 46th and 47th Streets) is available at no cost. Contact Yolanda deJesus (201-938-3422) for an appointment or more information.

COTF Issues Invitation to Comment

The Content Oversight Task Force (COTF) has issued *Invitation to Comment—Updating the Uniform CPA Examination Content Specifications*, which has been sent to all state boards, NASBA, and other interested parties. The *Invitation to Comment* is the first step in preparing the Examination for the future, as the COTF will use the responses it receives to identify changes in the profession and in the knowledge and skills newly licensed CPAs need to practice public accountancy. The COTF will then recommend how these changes should be reflected on the Uniform CPA Examination.

The *Invitation to Comment* includes a questionnaire that assesses the types of engagements state boards regulate, changes in the profession, and the effects those changes should have on the content of the Examination. The Board of Examiners requests that respondents complete and return the Questionnaire and Comment Form to the AICPA Examinations Team by April 30, 1997. The COTF will then compile and analyze the responses and issue a report.

BOE and Preparation Subcommittees Welcome New Members

The Board of Examiners bids farewell to Debra D.D. Coyner, William W. Holder, and Nancy J. Stara as they leave the Board of Examiners after several years of distinguished service. Michael A. Bolas, Robert R. Hill, and Richard

D. Isserman have joined the Board and will continue to serve on their respective preparation subcommittees.

The Board also welcomes several new members to its four preparation subcommittees.

LPR	AUDIT
Richard L. Jungck, CPA, J.D. Baird, Kurtz & Dobson Kansas City, MO	Lyndee J. Black, CPA Thomas, Watts, and Hershberger, P.C. Lincoln, NE
Brent B. Nicholson, CPA, J.D. Bowling Green State University Bowling Green, OH	Charles James McElroy, CPA Larson, Allen, Weishair & Co. LLP Minneapolis, MN
Richard James Vierk, CPA, J.D. Deloitte & Touche LLP Lincoln, NE	
ARE	FARE
Steven C. Darr, CPA Stokes & Co., P.A. Washington, D.C.	Jacob J. Cohen, CPA Walpert, Smullian & Blumenthal, P.A. Baltimore, MD
Dennis F. Togo, CPA University of New Mexico Albuquerque, NM	

November 1996 Uniform CPA Examination Questionnaire Results

The November 1996 Uniform CPA Examination Questionnaire assessed only the administration of the November 1996 Examination. The Exams Team will include another questionnaire, which will assess the Advisory Grading Service, in the materials for the NASBA Administrators' Conference.

Of the forty-six Executive Directors and Examination Administration Agents who returned the questionnaire, forty-three reported either an excellent or a good experience administering the November Exam (three did not answer the question).

Many of the respondents felt that the printed materials provided by the AICPA were satisfactory,

particularly the *Uniform CPA Examination Candidate Brochure*, *Information for Uniform CPA Examination Candidates*, and Order Form Instructions and Information. However, some of the AICPA's other printed materials could be improved, particularly *Information and Instructions to State Boards of Accountancy* and the *Proctor Instructions (Form A)*.

Forty-two administrators and administration agents felt that shrink-wrapped packages of Examination booklets improved administration. Eight boards/agents reported receiving misprinted *Question Booklets*.

Most respondents had a positive experience with the shipper and the vault. Thirty-eight

Standard Setting Replication Studies Complete

The Examinations Team has completed the standard setting replication studies for the May 1996 Uniform CPA Examination. Forty-four CPAs from across the country met to apply the Angoff passing standard methodology to the Uniform CPA Examination in September and October 1996. The Angoff method uses panels of carefully chosen CPAs to evaluate each examination question in relation to its judged difficulty for minimally competent entry-level CPAs. The panelists, who represented accounting firms of all sizes, had received their CPA certificates in the past three to six years. In addition, they currently spend at least 50% of their time engaged in either attestation or tax services and directly supervise new CPAs in public practice.

On September 25-27, 22 CPAs met to replicate the passing standard study on the Auditing section. On October 17 and 18, 22 CPAs met to replicate the study for the ARE—Taxation section. If the replication studies confirm the earlier results, the BOE will propose a new passing standard and submit it to the State Boards for their approval.

boards/agents related communications with the shipper as either good or excellent, and thirty-three rated their experience with the vault as either good or excellent.

The results of the 1996 Questionnaire pinpoint how the Examinations Team can improve its services to the boards of accountancy and examination administration agents. The Exams Team expresses its appreciation to all of the Executive Directors and Examination Administration Agents who took the time and effort to respond to this survey.

Members of the Board of Examiners

Stephen M. Walker, CPA, J.D., Chair
Rogoff, Diamond & Walker, LLP
Albuquerque, NM

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

Jesse W. Hughes, CPA, Ph.D.
Old Dominion University
Norfolk, VA

C. Wayne Alderman, CPA, DBA
Auburn University
Auburn, AL

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

Richard D. Isserman, CPA
New York, NY

Michael A. Bolas, CPA, J.D.
Miken Companies, Inc.
Williamsville, NY

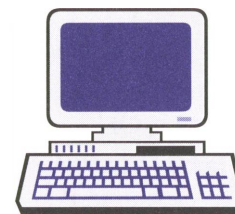
Robert R. Hill, CPA
Eskew & Gresham, PSC
Louisville, KY

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

Examinations Team Online!

You can contact the Examinations Team via CompuServe or the Internet. E-mail your comments to CompuServe address numbers 102475.1442 or 102264.1720 or via the Internet to James Blum (jblum@aicpa.org).

Visit the AICPA's Website at <http://www.aicpa.org> and find out more about the Examination at <http://www.aicpa.org/exams>.



The AICPA Board of Examiners issues the *Uniform CPA Examination Newsletter* quarterly. If you would like additional copies, or have questions or comments on this newsletter, contact the Examinations Team by writing to American Institute of Certified Public Accountants, Harborside Financial Center, 201 Plaza Three, Jersey City, NJ 07311-3881; by calling 201-938-3419; or by e-mailing jblum@aicpa.org.



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