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## CPA Exam Alert, January/February 2002

American Institute of Certified Public Accountants (AICPA)

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# The CPA EXAM ALERT



January/February 2002

## EXAMINATION STRUCTURE & LENGTH APPROVED BY BOE

— Michael A. Bolas, CPA  
Chair, Content Committee

The computer-based CPA examination is beginning to take on a definite shape. At its October 2001 meeting, the Board of Examiners (BOE) approved the recommendation of the Content Committee (and its predecessor, the Content Oversight Task Force), for a four-section examination with an initial length of 14 hours.

In reaching this decision, the BOE reviewed various recommendations for the structure of the new computer-based CPA examination. As always, the BOE relied heavily on input received from state boards of accountancy, academics, practitioners and members of the psychometric community.

### Examination Structure

The Content Committee's recommendation on structure was developed from its deliberations about the number of independent assertions that it believes are being made to the public when a candidate passes the CPA examination. That is, if the CPA examination has four distinct sections,  
(Continued on page 4)

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## The Director's Desk



Update from

**GREGORY JOHNSON**  
Director of the CPA Examination

The move to a computerized Uniform CPA Examination continues at a brisk pace. In the last *CPA Exam Alert* (July/August 2001), we outlined the main points of *Briefing Paper #2: Computerizing the Uniform CPA Examination—Issues, Strategies and Policies: An Update*. Responses to that Briefing Paper were collected and helped to inform the recommendations of the joint AICPA/NASBA Computerization Implementation Committee (CIC) and the decisions of the AICPA Board of Examiners (BOE).

In this issue, we will update you on recent decisions made by the CIC and the BOE, and outline the next steps in this historic transition to a computer-based test (CBT).

We've included articles by members of the BOE and the CIC, which will inform you about project status, decisions made, and the thought processes behind them. Topics include conditioning and transitioning, structure and length of the revised examination, and pre-testing.

This will also give you an opportunity to "meet" some of the people who have so generously given their time and talent to this important initiative. Remember, volunteer committees populated by our diverse CPA population are the engines that drive examination development. We hope this issue of *The CPA Exam Alert* will not only inform you about the computerized CPA examination, but also encourage you to play an active role in this important endeavor.

For information about how you can participate, or to offer suggestions or comments about *The CPA Exam Alert* or the CBT, e-mail me at [gjohnson@aicpa.org](mailto:gjohnson@aicpa.org). I look forward to hearing from you. ■

## TRANSITIONING & CONDITIONING: RECOMMENDATIONS & RATIONALE

—Nathan T. Garrett, CPA, Member CIC



The CIC's Transitions Task Force (Task Force) was charged with developing model policies for conditioning and transitioning candidates to the new computer-based CPA Examination. The Task Force considered a number of issues, including the rationale for current conditioning policies, their possible benefits, and potential disadvantages. Also considered were two aspects of transitioning: the retention of credit for sections passed under the paper-and-pencil CPA Examination, and the policies that should apply to those candidates who need to complete sections of the CPA Examination subsequent to the launch of the computer-based test (CBT).

After much deliberation, the Task Force made recommendations that were supported by the CIC and Board of Examiners (BOE).

The BOE has now issued an exposure draft-*Proposed Model Policies for Conditioning and Transitioning for the Uniform CPA Examination and Proposed Revisions to Rules 5-1 to 5-10 Relating to the Uniform Accountancy Act*-that details the recommendations and reasoning behind them. The exposure draft report can be downloaded from <http://www.aicpa.org/members/div/examiner/index.htm>. A copy of the exposure draft can also be obtained from the AICPA Examinations Team by

contacting Gelya Kotlyar at 201-938-3427 or via e-mail at [gkotlyar@aicpa.org](mailto:gkotlyar@aicpa.org).

### Rationale for Recommendations

Foremost among the Task Force's considerations was the need to develop proposals that balance fairness to candidates with the need for efficient administration and protection of the public interest. The Task Force also wanted to recommend model rules that could be adopted uniformly.

While the proposed conditioning and transitioning recommendations represent a significant change from the way these issues are currently handled, they will provide important benefits:

- Conditioning protects the public interest by addressing the need for candidates to demonstrate breadth of knowledge within a reasonable time period. The recommendation that a candidate be required to pass all sections of the Uniform CPA Examination within a rolling 18-month period provides this assurance.
- Eliminating the requirement that a candidate receive a minimum score on failed sections in order to retain credit on passed sections, is deemed fairer to candidates. Each section of the Uniform CPA Examination is essentially independent of the others, and each represents an important body of knowledge. Independent assertions of competence in one section are unrelated to a demonstration of competence in another.
- The proposed conditioning policy will allow candidates to focus their study on only some of the sections of the Uniform CPA Examination. This will allow candidates to become better prepared than they would be if they needed to sit for all sections of

the exam at one time. The period of time to pass all sections of the CPA examination (18 months) should be sufficient to assure the currency of the candidate's breadth of knowledge.

- This should also reduce candidates' overall costs to successfully complete the examination. By allowing candidates to focus their study on only some of the sections, they should be better prepared for those sections and will likely experience fewer retakes, resulting in a lower cost to pass all sections. Furthermore, candidates' cost will be reduced by not having to take sections that they are not prepared for and not having to retake passed sections because of a low score on a failed section(s).
- The transitioning recommendation relating to retention of credit for sections passed under the paper-and-pencil CPA examination was viewed as the fairest to candidates because no candidate would be required to pass more than four sections.
- In considering the second aspect of transitioning-the length of the time to be given to those candidates who need to complete sections of the CPA examination subsequent to the launch of the CBT-the Task Force concluded that allowing conditioned candidates the same number of attempts or time period, whichever is first exhausted, to complete any remaining sections as they had under the paper-and-pencil CPA examination would be fairest to candidates and consistent with current conditioning policies. Transitioning candidates who have earned conditional credits as of the launch of the CBT will not be disadvantaged by the change. The recommendation will also protect the public interest and be reasonably efficient for state boards to administer.

## Summary of Proposed Conditioning Policy

- Candidates will be allowed to sit for each section of the Uniform CPA Examination individually, and in any order.
- Candidates will retain conditional credit for any section(s) passed for eighteen months, without having to attain a minimum score on failed sections and without regard to whether they have taken other sections. Candidates will not be allowed to retake a failed section(s) within the same examination window<sup>1</sup>.
- Candidates must pass all four sections of the Uniform CPA Examination within a “rolling” eighteen-month period, which begins on the date that the first section(s) passed is taken.
- In the event all four sections of the Uniform CPA Examination are not passed within the rolling eighteen-month period, credit for any section(s) passed outside the eighteen-month period will expire and that section(s) must be retaken.

## Summary of Proposed Transitioning Policy

- Candidates who have earned conditional credits on the paper-and-pencil Uniform CPA Examination, as of the launch date of the computer-based Uniform CPA Examination, will be given conditional credits for the corresponding sections of the computer-based examination as follows:

Paper-and-Pencil Examination	Computer-Based Examination
Auditing	Auditing & Attestation
Financial Accounting & Reporting (FARE)	Financial Accounting & Reporting
Accounting & Reporting (ARE)	Regulation
Business Law & Professional Responsibilities (LPR)	Business Environment & Concepts

- Candidates who have attained conditional status as of the launch date of the computer-based Uniform CPA Examination will be allowed a transition period to complete any remaining sections of the CPA examination. The transition period is the period of time or maximum number of opportunities (whichever is first exhausted) that candidates who have conditioned under the paper-and-pencil examination have remaining, at the launch of the computer-based CPA examination, to complete all remaining sections<sup>2</sup>. This recommendation is intended to assure that those candidates who have attained conditional status prior to the implementation of computer-based testing (CBT) are not disadvantaged by the change.
- If a previously conditioned candidate does not pass all remaining sections during the transition period, conditioned credits earned under the paper-and-pencil examination will expire and the candidate will lose credit for the sections earned under the paper-and-pencil examination. However, any section passed during the transition period is subject to the conditioning provisions of the computer-based examination as indicated in the aforementioned conditioning recommendation, except that a previously conditioned candidate will not lose conditional credit for a section of the computer-based examination that is passed during the transition period, even though more than eighteen months may have elapsed from the date the section is passed, until the end of the transition period.

<sup>1</sup> It is assumed that candidates will be able to take the computer-based Uniform CPA Examination up to four times per year. An examination window refers to a three-month period in which candidates have an opportunity to take the CPA examination (comprised of two months in which the examination is available to be taken and one month in which the examination will not be offered while routine maintenance is performed and the item bank is refreshed). Thus, candidates will be able to test two out of the three months within an examination window.

<sup>2</sup> If, at the time conditional status was attained, a state board specified only a period of time (e.g., three years) to complete the examination, each year would be considered two opportunities to test and the candidate would continue to be able to take the examination six times within a three-year period. If a state board specified only a maximum number of successive examination attempts (e.g., 6 successive examinations) to complete, the candidate would continue to be granted six examination opportunities, limited by a three-year period.

## EXAMINATION STRUCTURE *(Continued from page 1)*

the assertion to the public is that a candidate has demonstrated minimum competency in each of the independent sections. The Committee also took into consideration extensive research performed by the Psychometric Oversight Committee to help guide it to a recommendation that ensures the reliability and validity of the computerized CPA examination.

While one, two, and three assertion models were also debated, a four-section structure was chosen because it had the most support as a model that would best protect the public interest.

The approved four-section CPA examination structure will include the following sections:

- Auditing and Attestation

- Financial Accounting & Reporting
- Regulation
- Business Environment & Concepts

Future issues of The CPA Exam Alert will contain detailed information about these new sections.

### Examination Length

Once the examination's structure was decided, its length was addressed. Taking into consideration the advice and input of AICPA staff psychometricians, external research and responses to the Content and Structure Exposure Draft and Briefing Paper #2, the BOE approved a total examination length of 14 hours.

While other lengths were considered, 14 hours was considered optimal

- to provide adequate content coverage
- to support the independent assertions of proficiency represented by the test scores
- for candidates to demonstrate the appropriate depth and breadth of knowledge and skills required to protect the public interest
- to provide adequate psychometric reliability and validity of scores

The BOE will monitor both pretest and operational results of the 14-hour examination length on an ongoing basis, to ensure it continues to meet the Uniform CPA Examination's required public protection objectives. ■

## JOIN THE PROCESS - HELP CREATE THE FUTURE

—Olivia Kirtley, CPA, Chair, AICPA Board of Examiners

The responses to Briefing Paper #2 are in and clearly indicated that the accounting profession and the regulatory community strongly agree with the purpose of the proposed computerized Uniform CPA Examination, which is:

*"...to admit individuals into the profession only after they have demonstrated the entry-level knowledge and skills necessary to protect the public interest in a rapidly changing business and financial environment."*

As Chair of the AICPA Board of Examiners (BOE), I know the passion we share for protection of the public interest is what will ultimately drive a successful launch of the computerized CPA Examination.

As we continue the process of transforming the CPA Examination, this passion is evident in the

- number of volunteers who so generously give their time and effort on the various committees and task forces
- enthusiasm with which each proposal and suggestion is discussed, analyzed and weighed
- concern that is expressed for all constituencies that will be impacted by the process
- fervent debate that allows us to look at issues from all aspects and dimensions

As pointed out in Briefing Paper #2, this is a high-stakes examination. So it demands high-stakes involvement. As we move closer to our launch date, expanded volunteer participation is

more critical than ever. We need CPAs from all walks of the profession to be involved – educators, regulators, CPAs in government, industry and public practice. We need both new and experienced members of the profession. This is literally an effort to which the entire CPA profession can and should contribute. This is a defining and challenging moment in our profession. We want broad participation to assure we achieve the very best examination possible – for the public we serve and for the candidates.

You may contact Gregory Johnson, Director of the CPA Examination, at [gjohnson@aicpa.org](mailto:gjohnson@aicpa.org) to volunteer and see how we can use your background and experiences in this important process. ■

## THE CIC PROCESS: GETTING FROM HERE TO THERE

—Bill Treacy, Member CIC, Executive Director, Texas State Board of Accountancy

From its earliest days, more than four years ago, the AICPA/NASBA Computerization Implementation Committee (CIC) has been committed to a process that is inclusive and in the sunshine. Our committee truly is-in name, spirit and action—a joint committee. As the process moves forward we will continue to enlighten our stakeholders and in turn be informed by their opinions and advice.

### Following the Critical Path

The computerization of the Uniform CPA Examination is a project defined by large amounts of detail. To keep accurate track of progress and potential challenges, the CIC relies on a Critical Path Status Report, which includes a status of all the milestone events, possible risks, and contingency plans required for a successful launch of this computer-based test (CBT). Areas covered by this report include:

- Pre-testing
- Communications
- Legislation
- Operations and systems
- Tutorials and practice materials

This document allows the CIC to function effectively as an oversight committee. It makes it immediately clear where we are, where we need to go, and what adjustments need to be made to get there.



### CIC Initiatives

CIC discussions and analysis of these key events—along with the potential risks accompanying them—have led to a number of initiatives intended to help ensure a successful and timely launch.

**Legislative Research:** The AICPA staff has engaged a law firm to review each jurisdiction's laws and regulations in order to help the State Boards identify any potential barriers to implementing the CBT. This project is moving forward swiftly so any necessary changes can be made in advance of the CBT launch.

**Site Survey:** Recently, the CIC asked each State Board of Accountancy to indicate its required timing and contractual agreements for reserving sites for the administration of the CPA Examination. The CIC will use this information to help ensure jurisdictions receive timely notification of the CBT launch.

**Student and Young Professional Focus Groups:** This past summer, a consultant was engaged to conduct seven focus groups of students and young professionals. The purpose was to gain insight into the thoughts, concerns and attitudes on the computer-based CPA Examination from potential candidates. Overall, the feedback was positive and there were no significant differences in the attitudes of young professionals and college students. The most

frequently voiced concerns related to exam preparation and new requirements. Interestingly, neither group was very concerned about an increase in cost. They believed it was a cost of becoming a professional, and rather minimal compared to educational costs.

The CIC is now reviewing the Focus Group findings. An action plan is being developed to address the specific issues raised during the focus group sessions. A copy of the Focus Group report can be downloaded from

<http://www.aicpa.org/members/div/examiner/index.htm>. A copy of the report can also be obtained from the AICPA Examinations Team by contacting Geyla Kotlyar at 201-938-3427 or via e-mail at [gkotlyar@aicpa.org](mailto:gkotlyar@aicpa.org).

**Educators Task Force:** To address the very real issue of helping students and educators prepare for the transition to a computer-based CPA Examination, an Educators Task Force has recently been formed. This group will work hand-in-hand with the American Accounting Association (AAA) to look at curriculum and other academic issues. The Task Force will report its findings and recommendations to the BOE. ■

## RESPONSE TO BRIEFING PAPER #2

In March 2001, the AICPA/NASBA Computerization Implementation Committee (CIC) issued *Briefing Paper No. 2, Computerizing the Uniform CPA Examination: Issues, Strategies and Policies: An Update*. That paper described the strategies and policies for transitioning the Uniform CPA Examination to a computer-based test (CBT). It also outlined the computerization project's major components, status, and areas that needed attention and resolution before the CBT's implementation.

Approximately 10,000 copies of Briefing Paper No. 2 were distributed to CPA examination constituencies, including State Boards of Accountancy, academe, CPAs in public practice and industry, and other interested parties. To help guide deliberations and future policy decisions regarding the Uniform CPA Examination, the CIC requested comments from all Briefing Paper recipients on the issues discussed in the document.

### Summary of Responses

A total of 227 responses were received. Fifty-six responses were received from state boards, executive directors and members of state boards. Overall, respondents were supportive of the CIC's goal to develop a computer-based CPA examination that focuses on assessing candidates' entry level knowledge and skills, including communication, research, analysis and organization, and judgment.

- About 88% of all respondents indicated support for the value proposition for the revised CPA examination, as compared to about 73% of state board respondents.
- A majority of state board respondents (66.1%) supported state boards or state boards and another party collecting fees associated with taking the Uniform CPA Examination.
- About 84% of respondents supported the transition recommendation (that the current four sections of the CPA

examination be considered equivalent to the new proposed four sections of the revised CPA examination). The recommendation was supported by 73.2% of state board respondents.

- Forty-eight percent (48%) of all respondents and about 46% of state board representatives supported Model No. 1 in which Prometric test centers completely deliver the CPA examination.
- Almost 70% of all respondents supported collecting a digital photograph at test centers, as compared to 57.1% of state board respondents.
- About 61% of all respondents (45% of state board respondents) supported collecting a thumbprint at test centers.

To view and download the complete *Summary of Responses* to Briefing Paper #2, go to <http://www.aicpa.org/members/div/examiner/index.htm>.

## URGENT NEED FOR COMPUTER-BASED EXAM VOLUNTEER WRITERS AND REVIEWERS

The Uniform CPA Examination is undergoing the process of conversion to a computer-based test. This will facilitate revision of the examination's content and assessment of skills to better reflect changes in the accounting profession. One of these revisions is the inclusion of simulations- or case-based problems-in the examination. Simulations will help assess a CPA candidate's knowledge, skills, and readiness to practice in the accounting profession at the entry level.

The development of models for these simulations is currently underway and we are now looking forward to a production schedule that will result in a library of simulations for the computer-based CPA examination. We need the help of many CPAs in this effort to act

as writers and/or reviewers in order to generate a sufficient number of simulations for this examination.

If you are a CPA who either supervises entry-level CPAs or is familiar with what is expected of entry-level CPAs-or can help us identify members of your firm who meet these criteria- please volunteer to become part of this important effort. We need creative individuals, willing to act as content experts in the following areas:

- Accounting and Reporting
- Auditing and Attestation
- Taxation
- General Business Environment (including Information Technology)

Volunteers are sought for two different types of commitment. The first will

write content for two well defined simulations modeled on those already developed by content experts. These simulations will be given to AICPA staff, who will in turn create two variations of each of the simulations. These variations will then be returned to the volunteer author for review and comment. The estimated time commitment for this effort is 8-10 hours for writing, and 2-3 hours for reviewing. Volunteers will be asked to submit the two simulations by the end of April/early May 2002, and review the variations by late May/early June 2002. This process will be repeated again in the October/November/December 2002 timeframe.

(Continued on page 7)

## URGENT NEED *(Continued from page 6)*

The second commitment involves the review and refinement of simulations developed by the writers. Individuals participating in this activity will need to attend two 2-day review meetings with four other content experts during a 12-month period. The first meetings will be held in early July 2002 and the second meetings will be held in January 2003. Before each of these meetings, participants will receive approximately 24 simulations on computer disk to review. We estimate that preparation for the meetings will require a commitment of around 20 hours. All expenses associated with attending the two meetings will be reimbursed by the AICPA.

### Volunteer now – and make a difference

Volunteers will make a significant contribution to the accounting profession and help protect the public interest by helping to ensure that the CPA examination appropriately assesses the knowledge and skills required of entry-level CPAs. In addition, volunteers will benefit from the excitement of working on a groundbreaking initiative for the profession, and recognition as a contributor to this important effort.

**If you, or anyone you know, would like to volunteer, please contact Richard DeVore, Simulations Development Leader, AICPA Examinations, at 609-671-2911 or e-mail [rdevore@aicpa.org](mailto:rdevore@aicpa.org).** Please specify in which of the four content areas you or your suggested volunteers could best contribute and which of the two commitments you or they are willing to make. Please include an e-mail address, office address, and daytime telephone number for each volunteer. Richard can answer any questions you or your organization might have about this initiative. ➤

## BETA TESTS WELL RECEIVED

Limited “beta pre-testing” of new items for the computer-based Uniform CPA Examination is currently underway. The first stage in the pre-test process, beta pre-testing allows for the scheduling process, draft materials and procedures, and computer programs to be tried out to identify and remediate any possible problems prior to large-scale pre-testing. Once the pre-testing process has been refined, large scale pre-testing will begin in early 2002.

“Computer delivery requires a large pool of items for security and fairness and each of these items must be ‘ready to use’, explained Gerald Melican, Director of Technical and Psychometric Development, AICPA Examinations Team. “Part of preparing an item for use is to pre-test the item to ascertain the item’s statistical characteristics and to ensure the item is free of technical errors. To pre-test the large number of items required for the computer-delivered Uniform CPA Exam we need a pre-test network of educational institutions and public accounting firms. The AICPA is currently developing and trying out the procedures, delivery software, and logistical requirements for pre-testing large numbers of candidates. All of these components need to be shaken down in what is often termed a “beta” mode, i.e., limited and controlled attempts.”

The first beta tests were held on-site at the University of North Carolina/Greensboro (UNCG) and the University of Massachusetts/Amherst (UMASS). Both beta tests went extremely well, said Joanne Lindstrom, Pre-Test Technical Manager of the AICPA Examinations Team. “The faculty at UNCG and UMASS were wonderful and absolutely critical to the success of our beta efforts.” In three-hour testing sessions, participants were presented with sets of multiple-choice items (testlets) from new exam sections in a secure, proctored, standardized computer laboratory environment.

According to Dr. Edward Arrington, UNCG professor and chair of the accounting department, “The transformation of this exam is a very exciting initiative for the profession and presents an opportunity for the academic community to play an essential role. UNCG is pleased to take a leading national role in this process and our students will benefit from the experience.”

During a two-day period, 34 UNCG accounting students sat for multiple sections of “mini” CPA Exams. At UMASS, 44 students took part in the beta effort.

“Students at both schools were delightful,” said Lindstrom. “They were enthusiastic, patient, and very excited about having the opportunity to be a part of the pre-testing effort.”

The next beta pre-test sites will be North Carolina A&T State University and the University of Illinois/Urbana-Champaign. The involvement of at least two large public accounting firms is also being sought.

The BOE created a Pre-Test Task Force - comprised of eight accounting professionals representing academia, practice and regulation- to oversee the critical pre-testing effort. The Task Force will review specific components of the pre-testing effort (e.g., security, participation levels, administration) and make assessments as to the appropriateness of the manner in which they are carried out. Task Force members will work with AICPA staff to establish quality control procedures and documentation to ensure appropriate and secure delivery of items and data during the pre-testing process.

For more information or to volunteer for the pre-testing effort, contact Joanne Lindstrom, Pre-Test Technical Manager, at [jlindstrom@aicpa.org](mailto:jlindstrom@aicpa.org). ➤



# The CPA EXAM ALERT

January/February 2002

## UPCOMING EVENTS

### January 31 – February 1, 2002

AICPA Board of Examiners Meeting  
(Orlando, Florida)  
Contact: Gregory Johnson (201) 938-3376

### February 3 – 5, 2002

Accounting Program Leadership Group Annual Meeting  
(Austin, Texas)  
Contact: Philip Reckers (480) 965-2283

### February 10 – 13, 2002

Annual Conference for State Board Executive Directors  
(San Diego, California)  
Contact: Lorraine Sachs (212) 644-6469

### February 11 – 12, 2002

AICPA Auditing Subcommittee Meeting  
(Tampa, Florida)  
Contact: Edward Gehl (201) 938-3423

### February 14 – 15, 2002

AICPA/NASBA Computerization Implementation  
Committee Meeting  
(San Diego, California)  
Contact: Gregory Johnson (201) 938-3376

### March 7 – 8, 2002

AICPA Psychometric Oversight Committee Meeting  
(Jersey City, New Jersey)  
Contact: Gerald Melican (201) 938-3202

## CIC Member Nathan Garrett Receives NASBA Public Service Award

On October 16, 2001, the National Association of State Boards of Accountancy (NASBA) awarded CIC member Nathan T. Garrett, CPA, Esq. its William H. Van Rensselaer Public Service Award. The award “recognizes individuals who have been dedicated to the improvement of state regulation of accountancy and who have demonstrated excellence in the leadership of a state board or NASBA.”

Mr. Garrett’s contributions to the regulatory community include serving as NASBA president, Middle Atlantic Regional Director, Director-at-Large and Vice President. He also served

two terms as a member of the North Carolina State Board of CPA Examiners and as its Secretary-Treasurer.

In addition to his current membership on the CIC, Mr. Garrett is also a member of the AICPA, the North Carolina Society of CPAs, the North Carolina Association of Black Lawyers, the North Carolina Bar Association and Beta Alpha Psi.

He is a retired faculty member of North Carolina Central University’s School of Business and a retired partner of Cherry Bekaert & Holland, LLP. ➡