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The Uniform CPA Examination Alert

Winter/Spring 2006

The ERB: Monitor of CPA Examination Standards

Who audits the Uniform CPA Examination on behalf of boards of accountancy? Who evaluates examination activities at the AICPA, NASBA, and Prometric, and the operational policies that guide them? Who reviews the security of examination content, candidate data, and electronic communication links in the CBT environment? Who carries out due diligence tasks to verify compliance with testing standards, Content Specification Outlines (CSOs), and quality control provisions at every stage of the examination process?

The answer to these and many other similar questions is the Uniform CPA Examination Review Board (ERB), an independent body established by NASBA to evaluate all facets of the CPA Examination and report its findings to boards of accountancy on an annual basis. The boards of accountancy are responsible for offering an appropriate examination to test the qualifications of their candidates for CPA licensure. As part of that responsibility, the boards need to be satisfied periodically that the examination their candidates are taking continues to meet required standards.

In theory, each board of accountancy could conduct an audit of the examination separately, but 55 audits by 55 boards of accountancy would be neither practical nor efficient. Consequently, the boards have delegated this responsibility to the ERB, which evaluates the examination on their behalf and, if appropriate, provides the boards with assurance that they may continue to rely on the Uniform CPA Examination in carrying out their licensing responsibilities.

Philip Gleason, the current ERB Chair, views the role of the ERB in monitoring examination standards as "a serious commitment to boards of accountancy and, by extension, an important service to the accounting profession as a whole."

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The Director's Desk Update from Gregory Johnson

Director of the CPA Examination

For the Uniform CPA Examination, 2005 was an exciting year, with promising increases in the numbers of examinees, stabilization of examination processes, and the introduction of improved services, such as accelerated score release. We expect that 2006 will bring even more improvements. Meanwhile, we are as busy as ever making plans for future examination enhancements and preparing for the coming testing windows as well as scheduled compliance activities.

The work of the Examinations Team is reviewed on a regular basis by the AICPA Internal Audit Team and also by external groups, such as ISO (International Organization for Standardization). These and other frequent audits provide objective assurance of CPA Examination quality, while also helping us to implement changes consistent with our policy of continuous improvement. We are now preparing for the Uniform CPA Examination Review Board (ERB) audit scheduled to take place in January 2006. The role of the ERB in auditing the examination on behalf of boards of accountancy is described in this issue.

In response to requests for more information about the psychometric attributes of the CPA Examination, this issue also contains an article about examination research and, more specifically, some of the studies in progress. More psychometric information is planned for the CPA Examination website, www.cpa-exam.org. We welcome suggestions about the type of information that candidates, boards of accountancy, and others need for a better understanding of the examination's technical structure as well as its delivery and scoring.

The AICPA Board of Examiners (BOE) has recently welcomed several new members who are introduced in the following pages. Also included here is a description of plans to revise and improve the examination performance report. And don't miss Hot Topics! They cover the latest information about the simulation version 1.5 software upgrade and the status of Business Environment and Concepts (BEC). And finally, we have provided recent pass rates. Please keep in mind that it is still too soon to discern trends or draw firm conclusions on the basis of this information.

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■ **The Director's Desk** *(continued from page 1)*

At its annual strategic planning session scheduled to take place in January, the BOE will discuss plans for a new practice analysis (its scope is yet to be determined), as well as several other projects, all of them designed to introduce efficiencies and improvements that will eventually result in better services to examinees and their boards. I will provide updates in future issues on the initiatives that are undertaken on the basis of the planning that takes place this January.

On behalf of all Examinations Team members, I'd like to take this opportunity to wish everyone—CPA candidates, accountancy board members and staff, our Examination partners NASBA and Prometric, and the professional accounting community—a very happy New Year!

As always, feel free to contact me at gjohnson@aicpa.org with comments and suggestions about *The Uniform CPA Examination Alert* or the CPA Examination website www.cpa-exam.org. 📧

■ **The ERB: Monitor of CPA Examination Standards** *(continued from page 1)*

The ERB is composed of dedicated CPA volunteers, all with many years of service to the accounting profession. Its membership also includes consultants with the expertise needed to evaluate particular aspects of the examination. At the present time, a psychometrician and an Information Technology expert serve as ERB consultants.

On the subject of ERB membership, Sheila Birch, past Chair of the ERB, says "We ask a large commitment of time and effort from ERB members, and have been very fortunate to find a mix of dedicated educators and practitioners from firms of various sizes who are willing to serve. While audits take place once a year, the work of the ERB is a year-round activity, involving meetings, work program preparation, and actual field work - all of them demanding and time-consuming tasks."

The annual ERB audits are exhaustive (and exhausting) reviews of examination documentation, systems, and processes. In groups, ERB members visit the AICPA, NASBA, and Prometric offices, review examination policies and procedures, consider any issues that arose during the audit period, and meet with staff. As individuals, ERB members undertake additional assignments, such as attending examination item development meetings or, in the case of ERB consultants, conducting separate reviews of activities in the areas of their expertise.

Some changes in the work of the ERB occurred when computer-based testing (CBT) was introduced in April 2004. As Asa Hord, former Chair of the ERB, explains "In the paper-and-pencil era, ERB responsibilities included, for example, evaluating security measures in the printing, storing, transportation and destruction of examination booklets, whereas now in the CBT environment, the ERB is considering such issues as the security of data bases and electronic communication links. Our duties are definitely a little different now. However, our basic objectives are exactly the same as they were before CBT was launched."

The ERB does not set examination policy but may issue recommendations for policy or procedural changes. In this role, it provides a very valuable service to the CBT partners - the AICPA, NASBA, and Prometric. By looking at the entire examination process from the vantage point of a knowledgeable observer, the ERB has the perspective and the expertise to suggest important improvements. The ultimate beneficiaries of these improvements are, of course, CPA Examination candidates and boards of accountancy.

Every year, the ERB issues a formal report to the boards of accountancy on the results of its audit. This report lists the examination processes audited, and the specific reviews conducted to evaluate the relevant aspects of each process. The report concludes with a formal ERB opinion regarding the reliability of the Uniform CPA Examination as a licensure examination. The ERB last issued a report in April 2005, indicating that the boards of accountancy may rely on the 2004 Uniform CPA Examination in carrying out their responsibilities.

The current members of the ERB are:

Philip W. Gleason, CPA (Chair)
Barton W. Baldwin, CPA
Sheila M. Birch, CPA
O. Charlie Chewning, Jr., CPA
Jerry A. Davis, CPA
Asa L. Hord, CPA
Donald E. Howard, CPA
Will J. Pugh, CPA
Lela D. "Kitty" Pumphrey, CPA, Ph.D.
David A. Vaudt, CPA

Psychometric Consultant

Steven M. Downing, Ph.D.

Technology Consultant

Michael W. Harnish, CPA, CITP, CDP, CLP 📧

Hot Exam Topics

Simulation Version 1.5 Software Update

The implementation date for the new simulation software will be announced early in 2006. The upgraded software is currently undergoing rigorous testing to ensure that previously identified authoritative literature linking issues have been resolved.

Candidates will be given sufficient time to become familiar with simulation version 1.5 functionality before this version becomes operational. New sample tests and tutorial will be posted to the CPA Examination website, www.cpa-exam.org, well in advance of version 1.5 implementation.

Examination Time

The difference between examination time and session time continues to be a source of confusion for some candidates. *Examination* time is the time designated for each section. **Candidates must complete each section in the examination time allowed, which is: 4.5 hours for AUD, 4 hours for FAR, 3 hours for REG, and 2.5 hours for BEC.**

Session time is the time scheduled by the test center for each session, allowing an additional 30 minutes for sign-in procedures before and the survey after the examination. Examination time never changes—not even when candidates fail to use the entire 30 minutes for the survey and sign-in process.

The Status of BEC

One of the questions frequently asked by candidates is when simulations will be added to the Business Environment and Concepts (BEC) examination section. The answer is that there are no plans to add simulations to BEC in the immediate future.

A decision about the future structure of BEC will be made in conjunction with the next practice analysis, which is likely to begin in 2006. Until that time, BEC will continue to consist of three multiple-choice question testlets only.

Confidentiality Reminder

Before taking any examination section, candidates must accept a confidentiality statement that requires them to make a commitment NOT to divulge the nature or content of any Uniform CPA Examination question or answer under any circumstances.

Candidates are reminded that they may NOT communicate the content of examinations they have taken to friends, classmates, colleagues, or in discussion groups or chat rooms. The commitment made at the beginning of each examination section has no expiration date and makes no allowance for exceptions. 🗨️

Examination Performance Report Plans

Examination performance reports accompany the score reports of candidates who have not passed sections of the Uniform CPA Examination. These reports are meant to be used solely as study guides by candidates who are preparing to re-take examination sections. They illustrate the candidate's relative strengths and weaknesses by content area so that the candidate may focus examination preparation on the areas requiring improvement.

On the current report, which was developed prior to the launch of the computer-based CPA Examination, candidate performance information is conveyed by means of a bar chart. This report is now being revised in an effort to provide more helpful information to candidates seeking to understand and learn from their past examination performance.

Report Redesign

Leading the performance report redesign effort is Dr. Ron Hambleton, Chair of the Psychometric Oversight Committee (POC) of the AICPA Board of Examiners. Dr. Hambleton indicates that he and his team have looked at over thirty different performance reports used to explain scores and examination performance to candidates for licensure and other credentials. Regarding the revised performance report for the Uniform CPA Examination, Dr. Hambleton said, "What we want is something that looks attractive and is easy to read and understand—something that candidates can use and we can all be proud of."

Following months of research and analysis, the redesign effort is now in progress, using CBT performance data and sample materials from

other testing programs. Field test research results, comments from candidates, and prior candidate focus group results have been investigated. The emphasis now is on obtaining input from additional candidates and consulting with boards of accountancy, practitioners, and the academic community. As Krista Breithaupt, AICPA Director of Psychometrics and Research has said: "Changes in the performance report must be based on solid research, and we need to take the time to find out exactly what kind of information is easily understood and useful to candidates, and in what format."

New performance report prototypes are being developed on the basis of best practices in testing and the data collected during the first year of CBT. Small focus groups consisting of candidates who have taken the examination are scheduled to be convened, beginning early in 2006, to respond to different report formats. At these sessions, candidates will be asked to comment on the new sample reports, explain how they interpret the information, and whether the information would be useful to candidates preparing to re-take examination sections.

Final decisions about the redesign of the performance report will be guided by results gathered in group sessions with candidates as well as input from boards of accountancy. According to Dr. Breithaupt, "The key to this plan is understanding how candidates view and interpret performance information. Our most important goal is to provide candidates with a meaningful analysis of their past examination performance so that they may benefit from that information as they prepare to re-take examination sections." 🗨️

Examination Research

Psychometric research is the backbone of the Uniform CPA Examination - the basis for its design and the means by which it is constantly being evaluated. Prior to the launch of computer-based testing (CBT), the AICPA research initiatives were focused on examination development. Research after the launch is focused on examination validity issues and conformity with testing standards.

The Research Consortium

During the examination development phase (2000-2004), AICPA research was conducted under the aegis of the Research Consortium, a group consisting of prominent university faculty psychometricians, several of whom also served on the Psychometric Oversight Committee (POC) of the AICPA's Board of Examiners. Funding was available to support research at several academic institutions, usually in the form of tuition scholarships to Ph.D. candidates who worked on CBT projects.

According to Krista Breithaupt, AICPA Director of Psychometrics and Research, "At the height of Consortium activity, we had about ten faculty members and twenty students involved in CBT research. It was a wonderful program, combining contributions from faculty psychometricians with important professional opportunities for Ph.D. candidates."

Under the Consortium structure, AICPA staff psychometricians identified key CBT issues to be investigated and determined the research methodology to be applied. Students in the last years of their Ph.D. programs conducted the research under the supervision of their faculty advisors.

They presented their findings to the POC and psychometricians representing NASBA committees. They also wrote technical reports which were reviewed by AICPA senior psychometricians and then published by the AICPA. Many of the Ph.D. candidates later wrote their dissertations on the CBT topics they investigated for the reports. Many of their study findings have since been published in professional journals.

Current Research Studies

Since the launch of CBT, examination research at the AICPA has continued at a vigorous pace. Current research is conducted under the guidance of the POC by university faculty (both members and non-members of the POC) and by psychometricians on AICPA's staff. Psychometricians representing NASBA committees continue to participate in POC meetings. An ambitious list of studies has been scheduled and several research projects are now under way. Among the current studies are the following.

MST Fairness

Under the Multi-Stage Testlet (MST) adaptive examination delivery model, candidates taking Auditing and Attestation (AUD), Financial Accounting and Reporting (FAR), and Regulation (REG) are first presented with a multiple-choice question testlet of moderate difficulty, and subsequent testlets - at the same moderate or slightly more difficult level - are chosen for them automatically based on their performance on the previous testlet. Item Response Theory (IRT) provides a way of producing comparable scores from tests that differ in difficulty.

The MST Fairness study was undertaken to determine whether, in fact, equally well prepared candidates would obtain equal scores, regardless of whether they completed testlets of moderate or higher levels of difficulty.

To investigate this issue, sample testlets from all examination sections except Business Environment and Concepts (BEC) were studied in conjunction with the distribution of examinee scores. (BEC testlets were not included because BEC does not follow the adaptive model.) Typical candidate proficiency levels were used to generate total scores on adaptive MST testlets and also on fixed sets of moderate and more difficult testlets. MST and fixed testlet scores were then compared for responses representing the same candidate proficiency levels.

The results of the study show no difference in total scores calculated on the basis of MST or the fixed testlets at moderate and more difficult levels. Candidates who obtained passing scores based on MST scores would also obtain passing scores based on either moderate or more difficult testlets. The results also confirm that using the MST delivery model provides for fairness in the testing experience, and produces comparable pass or fail decisions.

In the paper-and-pencil CPA Examination format, the bases for determining score equivalency were equivalent forms and post-administration adjustments to number-correct scoring (equating). The use of an adaptive testing model and IRT scoring represents a newer approach, first introduced on the CPA Examination in 2004, when computer-based testing (CBT) was launched. The MST Fairness study is especially important because it provides a direct comparison between the features unique to MST delivery and IRT scoring, and the more traditional scoring method used for paper-and-pencil CPA Examination administrations.

Decision Accuracy at Pass/Fail

Like other major licensure examination programs, the Uniform CPA Examination is guided by the *Standards for Educational and Psychological Testing*. The Standards require testing entities to analyze and report regularly on the accuracy of scores at the passing point, as the precision of the scores dividing successful from unsuccessful candidates is especially important when it comes to professional licensure.

To test the accuracy of CPA Examination scores at the pass/fail point, a variety of traditional and new methods of evaluating "score reliability" was used. The distribution of scores in the examinee population was considered, and the amount of test score error was estimated. For AUD, FAR, and REG, the three part scores (the multiple-choice question score, the written communication score, and the score for all other parts of simulations) were examined. (Because BEC consists only of multiple-choice questions, only multiple-choice scores were considered for BEC.) The amount of precision each part score contributes to the total score was estimated. The results obtained from the different methods of reliability estimation were then compared. They proved to be very similar and well within an acceptable range for high-stakes licensure examinations.

The Accuracy at Pass/Fail study results show that various calculations are appropriate to determine score reliability, mainly because

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Examination Research *(continued from page 4)*

simulations represent new tasks and combining scores across these and traditional test questions must be considered. Future evaluations of score precision will take these findings into account and the monitoring of score accuracy will be refined. The overall results, however, indicate a testing program of high quality that meets the required standards for test design and scoring.

Timing and Speededness


The CPA Examination is not meant to be a race against the clock. The time allowed for each examination section should be sufficient to enable candidates to respond to questions without feeling pressed for time. In the world of psychometrics, an examination is said to be "speeded" when a significant number of candidates consistently run short of time. The term "speededness" is, therefore, applied to the concept of unintended examination time constraints.

The Timing and Speededness study currently under way involves analyzing the time CPA examinees have been spending on individual questions, testlets, and entire examination sections in the CBT environment. This information is being examined in conjunction with vari-

ous other data. For example, candidate proficiency information is being reviewed to determine whether candidates who are well prepared are running short of time as frequently as those who are not.

Preliminary findings indicate that the final results of this study will probably confirm that the current time allocations for examination sections are appropriate. These results will also provide a basis for any time adjustments to be considered if a change in test length or format is proposed in the future. The study is expected to be completed by the summer of 2006.

Additional Information

A "Psychometrics" page has been created under Learning Resources on the CPA Examination website, www.cpa-exam.org. When it is complete, it will contain such information as bibliographies, examination research priorities, and possibly some technical reports. Readers are welcome to suggest the type of psychometric information that they would like to see posted to the website. Suggestions may be submitted to Martha Renaud at mrenaud@aicpa.org. 

BEC SUBCOMMITTEE VOLUNTEERS AT WORK



AICPA BEC (Business Environment and Concepts) Subcommittee at its November 2005 meeting in New York City. Seated (left to right): Charlene Budd, Sharon Walters, Anson Chan, and John Carden; **Standing (left to right):** Ken Clark, Shaída Horner, Sander Abernathy, Stephen Petti (AICPA Staff Liaison), Kathleen Smith, Michael Wilson

Meet New BOE Members



Michael Favere-Marchesi, Ph.D., CPA, who served previously on the AICPA Board of Examiners, is a member of the Business Administration faculty at Simon Fraser University in British Columbia. He has

taught at the Monterey Institute of International Studies, the Helsinki School of Economics (Finland), H.E.C. School of Management (Paris), the National Institute of Development Administration and Chulalongkorn University (Thailand), and the University of Southern California. His research interests include audit judgment and decision-making, audit quality, comparative audit markets and systems, international accounting and auditing differences, and internal auditing. Outside the academic community, he has worked as controller at Laser Enterprises, senior internal auditor at Mattel Inc., and senior auditor at Arthur Andersen & Co.

Dr. Favere-Marchesi is the current Chair of the International CPA Qualification Examination (IQEX) Committee. He was an AICPA Doctoral Fellow (1989-92) and a Deloitte & Touche Doctoral Fellow (1991-95) at the University of Southern California. He is a member of the AAA and the CAAA.



Lawrence Field, CPA, the managing member of the firm Field Lawdahl, PLLC in Phoenix, Arizona, specializes in litigation support, forensic accounting, and general business consulting.

Since graduating from Arizona State University in 1978, he has worked in both industry and public accounting. Among the positions he has held were CFO for a publicly traded franchising entity and COO for a privately held health care consulting company. He was one of the founding shareholders of Field, Sarvas & King, P.C. in Phoenix, where he was responsible for the firm's accounting and auditing practice prior to retiring in 1998.

Among Mr. Field's contributions to the profession are service on the AICPA Council (2002-

2005), Chair of the Arizona Society of CPAs (2001-2002), and active participation in the work of the Arizona Society (1991-2005). Mr. Field also has a long history of community involvement. He currently serves on the Board of Directors of the Ronald McDonald House of Phoenix, Inc., where he holds the position of President Elect.



William L. Gaines, Jr., CPA, CVA is Shareholder and Officer in Gaines & Associates, P.C., located in Norfolk, Nebraska. With

business taxation as one of his main areas of specialization, he often serves as a consultant on tax strategies and represents clients before state agencies and the IRS. He also handles valuations related to gift and estate as well as damage and intellectual property determinations. Since graduating with a B.S. in Business Administration from the University of Nebraska in 1973, Mr. Gaines has worked in both industry and public accounting and, in addition, has taught accounting at the Northeast Community College. He earned the Certified Valuation Analyst designation in 2001.

Mr. Gaines was a member of the Nebraska Board of Public Accountancy from 1997 to 2004, and served three terms as its Chair. He was also Chair of the Nebraska Society of CPAs, 1995-1996, and a member of the Society's Foundation, 1998-2001. From 2002 to 2004, he served on the Omaha Convention Center Facility Board and was Chairman of the Board of Directors of the Norfolk Area Chamber of Commerce, 1993-1994.



David B. Harrison, CPA is a Senior Manager with Deloitte & Touche in Miami, FL, where he is a member of the Enterprise Risk Services practice. His current area of focus is leading Enterprise Risk management,

Sarbanes-Oxley readiness/sustainment support and internal audit outsourcing engagements. Prior to joining Deloitte & Touche, he was Vice President and Chief Consulting Officer at Cornerstone Business Solutions, Inc., specializing in business process outsourcing, consult-

ing, and staffing solutions. He co-founded Cornerstone Business Solutions and oversaw its accounting outsourcing practice as well as the healthy growth of its revenues. Among the other positions he has held, Mr. Harrison was Director of North America Technology Strategy and Process at Andersen Technology Solutions in Sarasota, FL, Senior Manager of Business Process Outsourcing at Arthur Andersen, LLP in Chicago, and Director of Finance at Adventure Seaways Corporation in St. Petersburg, FL.

Mr. Harrison has served on the AICPA Minority Initiatives Committee, the CPA Computerized Examination Pretest Task Force, and the FICPA Accounting Careers and Education Committee. He earned a BBA in Accounting from Bernard M. Baruch College of the City University of New York in 1985.



Philip B. Livingston, CPA is Vice Chairman of Approva Corporation, a provider of ERP system control management software. His previous positions include CFO and Director of World Wrestling Entertainment, Senior Vice

President and CFO of Catalina Marketing Corporation, and CFO of Celestial Seasonings. Mr. Livingston currently serves as director and audit committee chair on the boards of Cott Corporation, MSC Software, and Broadsoft Corporation. During his tenure as president and CEO of Financial Executives International (FEI) from 1999 to 2003, he participated in the formulation and passage of the Sarbanes-Oxley Act of 2002, testifying before House Financial Services Committee and authoring sections 406 and 407. He is a past member of both advisory councils to the U.S. and International Financial Accounting Standards Boards (IASB and FASB). He earned two undergraduate degrees from the University of Maryland and an MBA from the University of California, Berkeley.

Mr. Livingston has made appearances on television programs and published a number of articles. Before entering the business world, he played offensive tackle as a member of the 1981 Super Bowl Champion Oakland Raiders.

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MEET NEW BOE MEMBERS *(continued from page 6)*



Douglas E. Warren, CPA, CFE, CBM, FCPA is managing partner and CEO of Warren & Tallent CPAs, located in Sweetwater and Madisonville, TN. He is currently Chair of the Tennessee State Board of Accountancy, while serving his second term as a member. He is a life member and past president of the Tennessee Association of Accountants, a member of the National Association of State Boards of Accountancy, the Tennessee Society of CPAs, Association of Certified Fraud Examiners, and other professional organizations. He has over

thirty years of experience in public accounting, with expertise in auditing, business valuation, fraud investigation and taxation. In addition to having qualified as a CPA, Mr. Warren holds certificates as a certified fraud examiner, certified business manager, and forensic accountant.

Mr. Warren serves on various corporate boards, including Peoples Bank of East Tennessee, Decatur Wil-Sav Drugs, Inc., and Renaissance Petroleum Technologies, Inc. He is a frequent speaker at professional conferences and functions. He spoke recently at the 16th Annual International Fraud Conference in Washington, DC. 🗣️

Uniform CPA Examination Passing Rates

Listed below are the percentages of candidates who passed each section of the Uniform CPA Examination from the launch of the computer-based test (CBT) in April 2004 until the end of 2005. Cumulative percentages are also provided. 🗣️

Section	January/ February 2004	April/May 2004	July/August 2004	October/ November 2004	2004 Cumulative Percent Pass
AUDIT	N/A	48.42%	42.99%	38.53%	42.54%
BEC	N/A	44.12%	44.66%	44.76%	44.61%
FAR	N/A	46.60%	43.74%	38.10%	42.09%
REG	N/A	47.47%	42.32%	35.06%	40.67%

Section	January/ February 2005	April/May 2005	July/August 2005	October/ November 2005	2005 Cumulative Percent Pass
AUDIT	39.62%	46.15%	44.92%	42.94%	43.62%
BEC	43.19%	42.70%	48.57%	41.82%	44.16%
FAR	36.44%	43.68%	48.05%	42.17%	43.11%
REG	35.34%	42.26%	43.47%	39.93%	40.61%

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Harborside Financial Center
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The Uniform CPA Examination Alert

Winter/Spring 2006

Upcoming Events

January 12, 2006
AICPA FAR Subcommittee
(Web-based meeting)
Contact: Adell Battle
(201) 938-3435

January 19-20, 2006
AICPA Board of Examiners
(Phoenix, AZ)
Contact: Gregory Johnson
(201) 938-3376

February 5-6, 2006
TRIO
(Kissimmee, FL)
Contact: Krista Breithaupt
(609) 671-2908

February 13-15, 2006
NASBA - 11th Annual
Conference for State Board
Legal Counsel
(Tucson, AZ)
Contact: Lori Curd
(615) 880-4241

February 13-16, 2006
NASBA - 24th Annual
Conference for Executive
Directors and State Board
Staff
(Tucson, AZ)
Contact: Lori Curd
(615) 880-4241

February 16, 2006
AICPA BEC Subcommittee
(Teleconference)
Contact: Steve Petti
(201) 938-3202

February 2006
(date to be determined)
AICPA FAR and REG Research
Prompt Workshop
(Jersey City, NJ)
Contact: Steve Petti
(201) 938-3202