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## Inside AICPA, August 2, 1993

American Institute of Certified Public Accountants (AICPA)

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August 2, 1993

**Staff  
Anniversaries**

Congratulations to the following staff members who last week celebrated various anniversaries with the Institute:

		<b>Anniversary</b>
Ron Hynek	Fulfillment	19th
Maria Beck	Government Affairs	11th
Diana Darios	Membership Administration	9th
Joseph Bentz	CPE Program Development - Non-Tax	6th
Yolanda Sportiello	Membership Administration	6th
Kevin Burns	Distribution Services	5th
Dave Trench	Data Processing Operations	5th

**Correction**

Irene Cohen is celebrating her 14th anniversary at the Institute not her 19th, as stated in last week's issue of *Inside*.

**Please Welcome**

Robert G. Whiteside - Technical Manager - Quality Review. Robert joins us from Deloitte & Touche where he worked as an Audit Manager.

**Promotions**

Rufina Kaminski was promoted from Administrative Secretary to Administrative Assistant in Computer Services.

In Human Resources, Anselmo Alamilla was promoted to Human Resources Information Systems Coordinator from Human Resources Assistant, and Gaby Ulloa was promoted to Human Resources Coordinator from Employment Assistant.

In Office Facilities, Ronald Dunn was promoted to Supply Clerk from Shipping Clerk and Benjamin Martinez was promoted to Supply Clerk from Gratis Returns Clerk.

Congratulations and much success in your new positions.

**New Jersey Adopts  
Commuter Tax**

Several years ago, New York State imposed a commuter tax that affected New Jersey residents who work in New York. Basically, the tax impacts married couples. The basis for determining taxable income in New York State is the couple's combined earnings, even if one of them does not work in New York State.

New Jersey fought this tax through the courts and lost. Obviously, if you can't lick them, join them. In retaliation, New Jersey recently enacted a commuter tax of its own. A married New York State resident who works in New Jersey will be required to use combined income in the computation of New Jersey income tax.

The average, married New York State resident who works in New Jersey will pay about \$250 more in New Jersey State income tax. Some of this amount can be used as a credit against the NY State income tax. For further information, consult with your tax advisor.

## PROFILE - EXAMINATIONS DIVISION

**STAFF:** NEW JERSEY - James Blum, Charles Rhuda, Bruce Biskin, Yolanda deJesus, Fran DiPietro, Ed Gehl, Ahava Goldman, Joel Koppelman, Ingrid Medina, Mildred Ramos, Mike Seda, Alan Smith, Yvonne Steele, Kevin Sweeney, Dorothy Vanella, Ina Walker. NEW YORK - Ray Cuneo, Kathleen Phillips, Timothy Henry, Luz Perez, Daniel Providence, Jeannette Vera, Garret Williams.

### OBJECTIVES:

- Prepare the Uniform CPA Examination and operate the Advisory Grading Service under the direction of the Board of Examiners.
- Develop and manage the Accredited Specialist Designation Program and prepare and grade the Personal Financial Specialist (PFS) Examination under the direction of the Specialization Accreditation Board.
- Prepare the Canadian Chartered Accountant Uniform CPA Qualification Examination (CAQEX) and operate the Advisory Grading Service under the direction of the Board of Examiners.

### ACTIVITIES:

- Prepare semiannual Uniform CPA Examinations in Accounting Practice, Accounting Theory, Auditing, and Business Law while maintaining security of all phases of preparing, editing, reviewing, proofreading, and storage of examination materials. The Uniform CPA Examination is administered each May and November to approximately 70,000 candidates in all 50 states, the District of Columbia, Guam, Puerto Rico, and the Virgin Islands.
- Grade the four sections of the Uniform CPA Examination. This entails retaining approximately 200 CPAs or attorneys to grade approximately 600,000 essay answers and issuing to state boards of accountancy approximately 250,000 advisory grades each May and November.
- Prepare and grade the Canadian Chartered Accountant Uniform CPA Qualification Examination. The CAQEX Examination will be administered for the first time on November 4, 1993.
- Prepare and grade the Personal Financial Specialist (PFS) Examination. The PFS Examination is administered in January and September. The next PFS Examination will be administered on September 10, 1993.
- Process the Elijah Watt Sells Awards to CPA candidates who receive the highest grades on the Uniform CPA Examination.
- Staff the following boards, subcommittees and/or taskforces:
  - Board of Examiners
  - Auditing
  - Business Law & Professional Responsibilities
  - Financial Accounting & Reporting
  - Grading
  - Tax, Managerial & Governmental Accounting & Reporting
  - Canadian Chartered Accountant Uniform CPA Qualification Examination
  - Nondisclosed CPA Examination Implementation
  - Specialization Accreditation Board
  - Business Valuation Specialist
  - Personal Financial Specialist
- Publish the following:
  - Uniform CPA Examination Questions & Unofficial Answers
  - Uniform CPA Examination Selected Questions & Unofficial Answers Indexed to Content Specification Outlines
  - Unofficial Objective Early Answers
  - Information for CPA Candidates
  - Information for Canadian Chartered Accountant CPA Candidates
  - Uniform CPA Examination Candidate Kit (available in December 1993)
  - Uniform CPA Examination Calculator (available in December 1993)