



## Keeping the CPA Exam Current

By Michael A. Decker, Director of Operations and Development, AICPA Examinations



Rapid changes in the global economy and the pace of technological innovation have a constant impact on the CPA profession. Thus, the CPA Exam also is evolving.

As these changes unfold, the AICPA Examinations team, with oversight provided by the Board of Examiners (BOE), executes key initiatives that ensure the Examination remains current, reliable and relevant to the CPA profession.

### Aligning Content With the Profession

The knowledge required to be a CPA is expanding, and therefore the profession's licensing examination must also adapt. Continually emerging accounting standards, such as auditing (Clarity), tax and US GAAP

(Generally Accepted Accounting Principles), influence the body of knowledge and skills that define entry-level proficiency of a CPA. Increased influence from the standard setters and regulatory agencies (FASB, IASB, SEC, PCAOB, IRS, etc.) also contribute to the growing body of knowledge of a CPA.

To ensure the Exam's content is current, we recently completed a comprehensive update to include the Clarity standard, the single largest change to the content of the Exam's Auditing and Attestation (AUD) section in the last decade. Items testing the Clarity standard will be effective as of July 2013 (13Q3). Content area experts constantly are monitoring other emerging standards for potential changes that might affect the Exam.

Looking to the future, a practice analysis is scheduled for 2015 that will re-evaluate the knowledge, tasks and skills required of CPAs entering the profession, determine the feasibility and resources required

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for assessment and develop an updated blueprint documenting the content, skills, length and time of the Exam. The last practice analysis was conducted in 2008, the results of which can be seen in the current four sections of the Exam, which was launched in January 2011. The article *Changes to the Profession, Changes to the Exam* (below, on this page) takes a closer look at how emerging standards are affecting today's CPA Exam.

### Responding to Globalization

Another change the CPA profession is facing is an increasingly globalized economy. The drive toward globalization will have a tremendous impact on licensing and credentialing bodies, encouraging partnerships, mergers, acquisitions and other strategic alliances.

NASBA, AICPA and Prometric, the three parties that administer the CPA Exam, launched the Exam in Bahrain, Kuwait, Japan, Lebanon and the UAE in August 2011 and in Brazil in February 2012, to respond to global candidate demand and raise awareness of the U.S. CPA credential. The launch of the international Exam was successful, helping to increase the numbers of U.S. CPAs worldwide.

International administration of the CPA Exam has created an international buzz around the U.S. CPA credential. The three parties are exploring expansion opportunities in the near future. The article, *The Value of the U.S. CPA credential* (page 5), delves deeper into the profession for both domestic and international candidates and features some of the milestones

and highlights over the past year and a half of the international program.

### Incorporating Technological Innovation

Advancements in web technologies, graphical user interfaces (such as calculators), network and processing speeds and mobile platforms have influenced a CPA candidate's testing expectations. Today's CPA candidates seek streamlined application processing, more intuitive testing interfaces and reduced scoring timelines. The Examinations team has evaluated these needs and is working on implementing streamlined item development timelines, faster deployment of exams to test centers and innovative and real-world simulated exam delivery software. The Examinations team, together with the BOE, also is in the process of looking at technological improvements that will affect the development, delivery and scoring of the Exam in the future.

More than 92,000 candidates took the CPA Exam in 2012. Continually emerging accounting standards, the ever-changing global economy and technological innovations are highlighting the need to keep the Exam current and responsive to its environment. Such efforts are maintained through the hundreds of experts involved in the Exam's development: CPAs, test developers, psychometricians, regulators and systems experts. This team of people ensures that only the qualified enter the CPA profession.

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## Changes to the Profession, Changes to Exam Content

The Exam's content team is often approached with questions regarding how and when vast changes to the accounting profession such as Auditing Standards Board's (ASB) Clarified Auditing Standards and the tax changes resulting from the Fiscal Cliff affect the CPA Exam.

The Exam changes with the profession, assessing whether candidates have the content knowledge and skills required of entry-level CPAs, as defined through a detailed practice analysis of the profession. The AICPA Examinations team also works through a variety of committees that are comprised of experts across the profession, including CPAs, psychometricians, regulators and educators, to ensure that the Exam reflects the current needs of the profession.

The best way to answer how changes to the profession are incorporated into the Exam is by sharing the recently revised AICPA Board of Examiners' [Policy on New Pronouncements](#) and also by discussing the content and skills that will be eligible for testing on the Exam. The general rule though is that all items covered by the [CPA Exam's Content Specification Outline \(CSO\)](#) are eligible for testing.

### Policy on New Pronouncements

The Policy on New Pronouncements is evaluated regularly by the Board of Examiners, a senior AICPA committee and the body that oversees the content, administration and scoring of the Exam according

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## Changes to the Profession, Changes to Exam Content (continued from page 2)

to licensing and psychometric standards. As of Feb. 1, 2013, the policy states that new pronouncements are eligible for testing on the Exam six months after a pronouncement's effective date or enactment date, whichever is later. There are a few exceptions to this basic rule, as the policy states: "When early application is permitted for accounting and auditing, the new pronouncement is eligible to be tested in the window beginning six months after the issuance date. In this case, both the old and new pronouncements may be tested until the old pronouncement is superseded."

### Monitoring Recent Changes to the Profession

As for upcoming changes, the most sweeping will be found in the Auditing and Attestation (AUD) section of the Exam. The ASB's recently issued clarified U.S. Auditing Standards, effective for audits of financial statements for periods ending on or after Dec. 15, 2012, will be eligible for testing on the CPA Exam beginning in the third quarter of 2013. The extant standards, which remain in effect for audits of financial statements ending before Dec. 15, 2012, also are eligible for testing on the CPA Exam while they remain in effect. During the period that both sets of standards are eligible for testing, only the clarified standards will be used for research questions.

The Exam's content team monitors the profession closely to keep the examination current. Some of the items being monitored in the AUD section include the ASB's clarity projects, Accounting and Review Services Committee's (ARSC) clarity project, Professional Ethics Executive Committee's (PEEC) codification project;

and the various Public Company Accounting Oversight Board (PCAOB) Concept Releases and Standards. In the Financial Accounting and Reporting (FAR) section, the Financial Accounting Standards Board (FASB) and the International Accounting Standards Board (IASB) convergence projects (Revenue Recognition, Leases, and Financial Instruments); developments related to the Private Company Council and the AICPA's Financial Reporting Framework for Small- and Medium-Sized Entities; and standards developed by the Governmental Accounting Standards Board (GASB) are being monitored. In the Business Environment and Concepts (BEC) section, we are monitoring the Dodd-Frank Act, the soon to be released update to the COSO Internal Control — Integrated Framework, the Jobs Act, the update to the International Standards for the Professional Practice of Internal Auditing. In the Regulation section, items being monitored include the American Taxpayer Relief Act of 2012, Patient Protection and Affordability Care Act (PPACA) and Treasury Circular 230 changes.

This list reflects the most significant changes to the Exam. For a complete list of items eligible for testing, please visit the AICPA website's section on [CPA Examination's content](#), which includes the CSO blueprints of what's on the Exam and a [summary of changes to 2013 CSOs](#) and [2014 CSOs](#). Items eligible under the Policy on New Pronouncements may also be tested. Candidates can learn more on-line at [aicpa.org/cpa-exam](http://aicpa.org/cpa-exam).

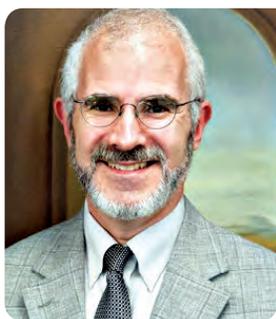
### DID YOU KNOW?

#### Clarity Project is Single Largest Change to the AUD Section in the Last Decade

Emerging accounting standards continuously challenge the CPA Exam's content team to ensure that questions reflect what an entry-level CPA needs to know. The Clarity Project is one such case. The volunteers and staff of the Exam's Audit and Attestation (AUD) section recently spent countless hours ensuring that the AUD section would represent content that is up to date with the Clarity accounting standards. James Pischel, Senior Technical Manager of the AUD section, stated: "It was rewarding to see the integration of the clarified auditing standards go smoothly. We have our many volunteers who serve on the AUD subcommittee and the Content Committee to thank for a job well done."

# When Do I Get My Score? All About Score Release and the Uniform CPA Examination

By John Matter, Ed.D., Director of Psychometrics and Research, AICPA Examinations



I am often asked why candidates don't receive their scores the same day they take the CPA Exam. We know that candidates spend a great deal of time preparing for the Exam, and the results mean a lot to the future of their careers. I can surely understand the candidates' point of view.

The general answer is this: At the AICPA, we take the scoring of the CPA Exam seriously and treat it with a high level of importance, due diligence and attention to accuracy. The AICPA and National Association of the State Boards of Accountancy (NASBA) also work closely together to get candidates their scores as soon as possible, while also maintaining the integrity and validity of the Exam.

The CPA Exam is the licensing examination that assesses the skills and knowledge that an entry-level CPA needs to know. The Examination is complex and includes accounting simulations that mimic real scenarios and questions that require written responses. Responses to simulations and essays go through multiple quality assurance reviews to ensure accuracy in scoring. After the intense round of reviews, we report the scores to

NASBA, who then releases the scores to candidates' respective boards of accountancy. The 55 boards of accountancy then use those scores, in combination with education and experience requirements (and in some states an ethics examination), to determine whether a candidate is fit for licensure as a CPA. The role of the AICPA Examinations team in this process is for scoring the results and conducting thorough quality assurance reviews throughout every aspect of the scoring process, while NASBA and the boards of accountancy's role is to report the information to the candidates.

## When Will I Get My Score?

Candidates may sit for the Exam during the first two months of each quarter, or testing window, that is during the months of January and February; April and May; July and August; and October and November. Scores are released four times for each testing window.

A general score release timeline including score release dates for the first and second quarter of 2013 is provided in the table below. The target release dates indicate when scores for the CPA Exam will be released by NASBA to state boards of accountancy. Some boards of accountancy require at least one day beyond the published dates listed in the table to process and release exam scores.

## The Score Release Timeline for 13Q1 and 13Q2

Day in Testing Window*	Target Release Date Timeline	Target 13Q1 Score Release	Target 13Q2 Score Release
Day 1 – 20	11 business days following day 20 of the testing window	Feb. 5	May 6
Day 21 - 45	6 business days following day 45 of the testing window	Feb. 25	May 23
Day 46 - Close of Window	6 business days following the close of the testing window	March 11	June 10
After Close of Window	6 business days after receiving all scoring data for the testing window	TBA	TBA

\* Records received by the AICPA

Note: "Day in Testing Window" refers to the date AICPA receives the test result, not the test date. Additionally, some candidates who take the BEC section might receive their scores approximately one week following the target release date due to additional analysis that might be required for the written communication tasks. Scores are generally released during regular business hours.

A vast majority of the scores are released on the target date; however, occasionally, several factors may come into play that delay the release of scores. For example, the target date reflects the day that NASBA distributes scores to state boards of accountancy, and the turnaround required for each state may vary. Also, some scores can be delayed due to a scoring inquiry that requires additional psychometric analysis. And finally, some candidates who take the BEC section

might receive their scores about one week following the target release date due to additional analysis that might be required for the written communication tasks which appear in the BEC section only.

A general score release timeline is posted bi-annually at [aicpa.org/cpa-exam](http://aicpa.org/cpa-exam) and on the AICPA Insights blog at [blog.aicpa.org](http://blog.aicpa.org). Candidates may also [access the CPA Exam Score Release Timeline](#).

## The Value of the U.S. CPA Credential

"CPAs will often tell you that the credential has prepared them for today's global business environment, won them respect among employers, and has expanded their career opportunities," says Nancy Stempin, CPA and Director of Content, AICPA Examinations.

Projections for a career as a CPA are promising, with an expectation of 22% growth over the next 10 years; 200,000 new jobs will be created during this time. On top of that, Yahoo! Finance ranked accounting among the Top 10 happiest jobs in America.

"Having those three letters, CPA, after my name on top of my résumé generated interviews for prime employment opportunities. Now that I am a hiring manager, I prefer a candidate with a CPA license. The accomplishment and dedication to obtain and retain certification sets candidates apart," says Maggie Price, CPA.

For the globally minded, today's business environment has produced a growing need for understanding international business practices, laws and regulations. Accounting professionals can bring the experience, talents, and skills needed to support strategic leadership among international businesses. For international candidates, the U.S. CPA credential also demonstrates proficiency in English and an international mind for business to employers.

An important distinction exists between CPAs and accountants. All CPAs are accountants; however, not all accountants are CPAs, which is recognized worldwide as a premier accounting credential. The credential is backed by a rigorous exam, strict licensing

requirements and a code of ethics. Although licensing requirements vary by state, most states require that to become a CPA one must:

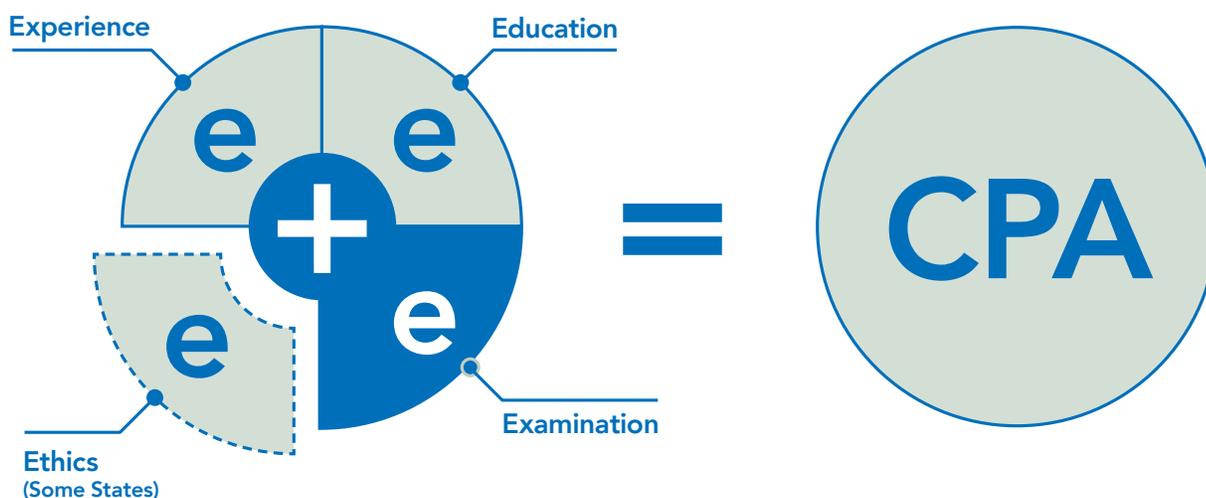
- Have completed between 120 to 150 semester hours of education at an accredited college or university, including a bachelor's degree or equivalent
- Pass the rigorous Uniform CPA Examination, a comprehensive qualifying examination
- Have at least one year of accounting experience
- Complete continuing professional education (license renewal every one, two or three years)

The CPA credential provides significant career benefits, such as advancement in the workplace, credibility amongst employers and an expansion of opportunities across industries. A career as a CPA can include roles in business and industry, not-for-profit, education, government or consulting. It can also include public accounting and specializations in auditing, financial forensics, information technology, personal financial planning, business valuation and tax. Many U.S. CPAs hold executive positions at *Fortune* 500 companies worldwide.

Price adds, "I am proud to be a CPA, it is an honor, but the respect from others for this achievement is much more gratifying. Being a CPA sets you apart, it is a public validation of your abilities."

Delve deeper and learn more about the differences between the directions a CPA can take with their career pathway on [CPA Profiles](#).

### Eligibility: 3 + 1 E's to becoming a CPA



## HIGHLIGHTS SINCE THE LAUNCH OF THE INTERNATIONAL ADMINISTRATION OF THE CPA EXAM

- August 2011** Exam launches in Bahrain, Japan, Kuwait, Lebanon and UAE; CPA Exam administration also becomes available in testing countries located in the Middle East to citizens of Egypt, Jordan, Oman, Qatar, Saudi Arabia and Yemen.
- February 2012** Exam launches in Brazil; administration also becomes available to citizens of Argentina, Colombia and Venezuela.
- August 2012** First-year anniversary of the launch of the international program.
- September 2012** Launch of the CPA Exam website in Japanese: [uscpeexam.jp](http://uscpeexam.jp).
- November 2012** IQEX\* launches as the Regulation section of the CPA Exam.  
First international webinar for students and educators in the Middle East on the Value of the U.S. CPA Credential.
- January 2013** Testing window expanded to reflect domestic testing window. International candidates can sit for the CPA Exam in January, February, April, May, July, August, October and November.



\* International Qualification Examination (IQEX) is designed to facilitate the U.S. CPA qualification for those accounting professionals from other countries whose professional bodies have entered into reciprocity agreements with the U.S. accounting profession. For more information, please visit [aicpa.org/cpa-exam](http://aicpa.org/cpa-exam).

## HOW MANY CANDIDATES TOOK THE CPA EXAM IN 2012?

More than 92,000 candidates took the CPA Exam in 2012. Among them, 2,237 candidates were from Japan. There were 522 from the United Arab Emirates (UAE).



## Volunteer Spotlights: Behind the Scenes of the Uniform CPA Examination



### Douglas G. Behn, CPA

*Audit Senior Manager, Deloitte & Touche LLP, Detroit, MI*

Douglas G. Behn, CPA and audit senior manager of Deloitte & Touche LLP, thought he was going to be serving on a one-time, ad-hoc committee when he raised his hand to volunteer for the Passing Score Panel for the Financial

Accounting & Reporting section of the Exam in 2003. Mr. Behn's plans changed: "I enjoyed my experience and formed some great relationships at the AICPA," and when asked to serve on another committee, "I jumped at the opportunity."

Mr. Behn began serving as an AICPA volunteer early in his professional career working on the Auditing and Attestation (AUD) simulations development task force that helped transform the examination from paper and pencil to the current computerized version. He has been serving on the AUD sub-committee for the past two years, and this is his first year serving on the umbrella Content Committee.

#### On Committee Work

The AUD subcommittee meets three or four times a year for two or three days at a time to review and approve each item that makes it to the AUD section of the Exam. "The subcommittees require some homework in advance of the meetings, but the quality of the Exam is greatly improved by the frequent and thorough debate among subcommittee members addressing each potential question's technical merit."

"The Content Committee, which meets three times a year, works at a higher level and provides strategic direction — out of the box thinking — on what direction the Exam should take from a content perspective, the structure and process for developing and approving content, and analyzing whether changes should be made to the process."

#### Tips for Candidates

Mr. Behn challenges candidates to focus on the concepts and principles behind the questions, rather than rote memorization of certain standards. "One of the goals of the AUD section is to assess the candidates' understanding of auditing standards, not necessarily their ability to recite them on a test."

#### On Motivation

The accounting profession generally views the CPA credential as highly valuable, according to Mr. Behn, and professionals who hold this credential will likely find it easier to achieve their career goals. He understands that candidates may see the Examination and licensing process as long and challenging, but the process will only be more difficult and likely take even longer to complete if candidates lose focus or procrastinate. He advises candidates to complete the Exam and licensing process as quickly as possible, keeping the end goal in mind.

#### On Making the Exam Even More Relevant

The Exam's more than 75 volunteers include many experts who are under the age of 35, like Mr. Behn. As Mr. Behn explains, "the Examination assesses the skills and knowledge that an entry-level CPA needs to know to perform well in the profession, and once a candidate completes the requirements for licensure, they will become an entry-level CPA. We really want people to serve on the committees who directly supervise entry-level CPAs on a daily basis, because they are the closest to and have a deeper understanding of the knowledge and skills that the accounting profession expects an entry-level CPA to possess. The practitioners in the under 35 crowd can make a very meaningful contribution because of their direct and frequent interaction with entry-level CPAs."

As part of his volunteer contributions, Mr. Behn also hosted one of the sub-committee meetings just outside of Dallas, Texas at Deloitte's state of the art learning and leadership development center — Deloitte University — availing the volunteers to the extensive technology that facility offers, and also bringing the Examination's creators closer to the profession.

## Volunteer Spotlights: Behind the Scenes of the Uniform CPA Examination



### Barbara A. Ley, CPA

*President and Managing Shareholder, Barbara A. Ley, A Professional Corporation  
Immediate Past Chairman, Oklahoma Accountancy Board*

Barbara A. Ley, president and managing shareholder of her own mid-size firm of 15, was president of the Oklahoma Society of CPAs and working

with the state's treasurer to promote financial literacy in the state when, at the Governor's request, she was honored with a position on the Oklahoma Accountancy Board. Barbara became involved with the National Association of State Boards of Accountancy (NASBA) through that position and was then introduced to the AICPA Board of Examiners' (BOE) State Board Committee (SBC).

#### State Boards and the BOE

The SBC was established to enhance the communications between the BOE and the 55 boards of accountancy on matters related to the CPA Exam. "State boards have in essence placed their confidence in the CPA Exam as a licensing examination, and they benefit from communications on the Exam and BOE initiatives. The BOE recognized this need and responded by forming the SBC," Barbara says. "The SBC finds opportunities for greater communications and interrelations between the state boards and the Exam."

#### On Volunteerism

"I am inspired to serve the profession because the profession has served me," shares Barbara. "It is rewarding to give back when I can."

#### On the Value of Being a CPA

"Being a CPA distinguishes you from others. It is an indication that you have the capabilities, the intellect and the drive to be successful. Employers oftentimes demand a CPA for a certain position, because they feel confident that the CPA Exam ensures the person they are hiring will have the traits necessary."

Barbara adds, "Not every accountant is a CPA and not every accountant can perform at such a high level. You are immediately special. You are looked upon as a person with intellectual capability, determination, analytic ability, drive, and ambition that employers want in this day and age."

#### Tips for CPA Exam Candidates

"Stay on top of it, do your homework. I have several employees who have gone through this process, and everyone is so different. Commit yourself to the task. Set your schedule. Follow it. The credential will be there for the rest of your life. It's a great distinguishing characteristic."

#### On the Importance of State Boards

According to Ms. Ley, "the state boards were put in place to do a variety of things. They oversee the CPA Exam, as part of their mission to protect the public. It's very important to a state board member that the CPA Exam is being given. So when a CPA hangs up a shingle, that person meets basic qualifications."

"The boards of accountancy also license candidates and provide the certificate or permit to practice. Once candidates pass, they will be registered in the state where they are practicing and they need to follow the state board's rules as well, such as required continuing education and adhering to the AICPA standards of conduct."

Candidates should know that they will be interacting with the state boards for the rest of their careers — they need to register annually and follow the rules of their board. Every state board has a website with information about their particular state's laws and rules."

## Volunteer Spotlights: Behind the Scenes of the Uniform CPA Examination



### Dr. Mark D. Shermis

*Professor and Former Dean of the College of Education at The University of Akron, OH*

Mark D. Shermis, Ph.D., is currently professor and former dean of the College of Education at The University of Akron. He is a licensed psychologist in the states of Florida, California, Indiana and

Ohio, and is a Fellow of the American Psychological Association (APA) — Division 5 — and the American Educational Research Association. He is a consulting editor for the APA journal *Psychological Assessment*.

Before coming to The University of Akron, Dr. Shermis served as professor and chair of the Department of Educational Psychology at the University of Florida and was professor and associate dean for Research and Grants at the Department of Educational and Psychological Studies at Florida International University. Dr. Shermis has played a leading role in bringing computerized adaptive testing to the Web, and for the last 13 years has been involved in research on automated essay scoring. He recently was Chair of the APA's Continuing Education Committee and takes an active role in professional governance, which can be seen from his membership in the AICPA Psychometric Oversight Committee (POC).

### POC Committee Work

Dr. Shermis joined the POC in 2009 and has been an active member for the past four years. The POC, which consists of nine members, oversees the psychometric integrity of the CPA Examination and Examination research. The POC directs and evaluates CPA Examination research, and oversees the application of psychometric procedures in accordance with the international standards applicable to licensure and certification examinations. Members of the POC are psychometricians with expertise in psychometric procedures, measurement theories, computer-based testing, and legal issues relevant to licensure examinations.

### Background

Dr. Shermis received his B.A. at the University of Kansas and was on active duty in the U.S. Navy for three years before entering graduate school. After finishing his Master's and Ph.D. from the University of Michigan, Dr. Shermis worked for a computer firm and eventually entered academia. His most recent work *Classroom Assessment in Action* (Frank Di Vesta, co-author, published by Rowman & Littlefield) incorporates much of his research in performance assessment for teachers.

Dr. Shermis' first book, co-authored with Drs. Paul Stemmer, Carl Berger and Ernie Anderson, and entitled *Using Microcomputers in Social Science Research*, was one of the first successful texts on the topic. He has numerous publications in such journals as *Educational and Psychological Measurement*, *Psychological Test Bulletin*, *Educational Measurement: Issues and Practice* and *Journal of Psychoeducational Assessment*, to name a few. His latest book (Jill Burstein, co-editor), *Handbook of Automated Essay Evaluation: Current Applications and New Directions*, will be published by Routledge in April 2013.

### INTERESTED IN VOLUNTEERING?

If you are a subject matter expert and are interested in volunteering for these or any other Board of Examiners committees, please visit **Volunteer Central** at [aicpa.org](http://aicpa.org), or contact us directly at [VolunteerServices@aicpa.org](mailto:VolunteerServices@aicpa.org).

The Uniform CPA Examination is developed and administered through the coordinated efforts of the AICPA, NASBA and Prometric.



American Institute of CPAs®

#### **About the American Institute of CPAs**

The American Institute of CPAs (AICPA) is the world's largest member association representing the accounting profession, with nearly 386,000 members in 128 countries and a 125-year heritage of serving the public interest. AICPA members represent many areas of practice, including business and industry, public practice, government, education and consulting.

The AICPA sets ethical standards for the profession and U.S. auditing standards for audits of private companies, not-for-profit organizations, federal, state and local governments. It develops and grades the Uniform CPA Examination and offers specialty credentials for CPAs who concentrate on personal financial planning; fraud and forensics; business valuation; and information technology. Through a joint venture with the Chartered Institute of Management Accountants (CIMA), it has established the Chartered Global Management Accountant® (CGMA®) designation to elevate management accounting globally.



#### **About the National Association of State Boards of Accountancy (NASBA)**

Celebrating more than 100 years of service, the [National Association of State Boards of Accountancy \(NASBA\)](#) serves as a forum for the nation's boards of accountancy, which administer the Uniform CPA Examination, license more than 700,000 Certified Public Accountants and regulate the practice of public accountancy in the United States.

NASBA's mission is to enhance the effectiveness and advance the common interests of the boards of accountancy in meeting their regulatory responsibilities. The Association promotes the exchange of information among accountancy boards, serving the needs of the 55 U.S. jurisdictions.



#### **About Prometric**

Prometric, a wholly owned subsidiary of ETS, is a trusted provider of technology-enabled testing and assessment. As the global standard in professional competency measurement, Prometric reliably delivers 10 million tests per year on behalf of 400 clients in the academic, financial, government, health care, professional, corporate and information technology markets. Through innovation, workflow automation and standardization, Prometric achieves customer-inspired advances that are better, faster and at less cost for its clients, helping to put the right people in the right jobs at the right time. Prometric delivers tests flexibly via the Web or by using a robust network of more than 8,000 test centers in more than 160 countries. For more information, please visit [prometric.com](http://prometric.com).