



## **Report on Invitation to Comment Results**

### ***Maintaining the Relevance of the Uniform CPA Examination***

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Issued: May 22, 2015

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## Introduction

A strong and relevant Uniform CPA Examination (the Exam) is the first step in maintaining the strength of the CPA profession and protecting the public interest. The AICPA remains committed to evaluation and improvement of the Exam to ensure a consistent standard for those entering the profession. The AICPA is collecting feedback to develop the next version of the Exam that focuses on the competencies needed by newly licensed CPAs to protect the public interest in an increasingly complex business environment.

In early 2014, the AICPA launched a practice analysis, a comprehensive research project, to determine the knowledge and skills required for the next version of the Exam. With the oversight of the AICPA's Board of Examiners (BOE), this project includes input from the state boards of accountancy, firms, academia, standards setters and regulators, and business and industry. The AICPA is proud to have a leadership role in the evolution of the Exam and work together with our partners to preserve the standard for testing accounting professionals.

## Practice Analysis Process

Through the practice analysis, the Exam maintains relevance to the profession and helps CPAs uphold the profession's commitment to the public interest. The current research effort will inform the development of the next version of the Exam, to be announced in 2016 and launched in 2017.

As a part of this process, the practice analysis uses interviews, focus groups, an invitation to comment, a survey, and an exposure draft to gather information from the boards of accountancy, regulators, firms, educators, state societies, and CPAs from business and industry who represent the depth and breadth of the profession. The routine execution of a practice analysis is necessary to ensure that the Exam remains current, relevant, reliable, and legally defensible and fulfills the needs of the boards of accountancy in carrying out their licensing responsibility. The BOE provides the oversight and governance for this project.

## Invitation to Comment

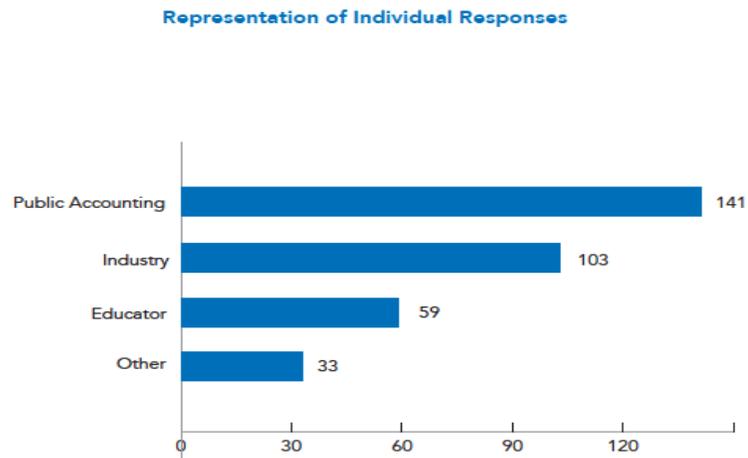
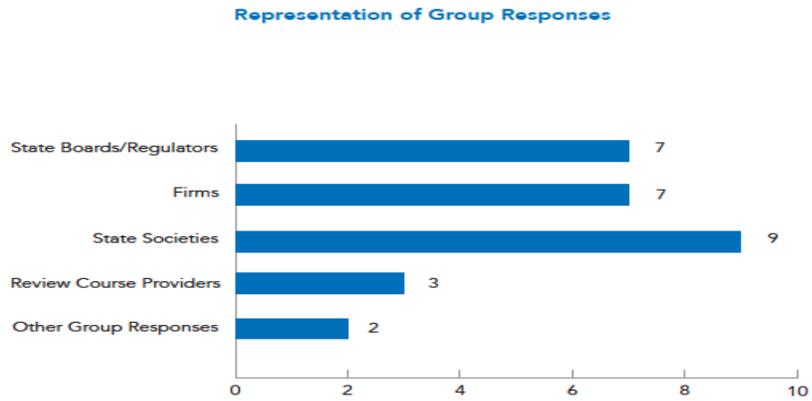
In September 2014, the AICPA issued an [Invitation to Comment](#) (ITC), "*Maintaining the Relevance of the Uniform CPA Examination*," to explore changes to the CPA profession and request feedback on possible changes to the next version of the Exam. In addition to the ITC, in late 2014 the AICPA, together with the National Association of State Boards of Accountancy (NASBA), distributed a large-scale survey to newly licensed CPAs and their supervisors to gain more specific information on the content and requisite skills needed on the next version of the Exam.

Respondents were invited to answer multiple questions in the ITC. Respondents did not necessarily answer all questions, nor were responses always directly aligned to the questions; however, all feedback helped drive the development of this report. As a summary, this report is focused on the key findings.

The responses to the ITC will be used to inform the test structure and test design proposals of the next version of the Exam. The input gathered from the profession through the ITC, the survey data, and other data collected will be evaluated by the BOE. In September 2015, the AICPA plans to distribute an exposure draft, a final proposal for the next version of the Exam. The results of the exposure draft will drive the development of the final Exam blueprint, structure, and design and administration model.

## Demographics of Respondents

The AICPA received a total of 310 responses (28 groups and 282 individuals) to the ITC during its comment period. Refer to the demographic breakout that follows and the appendix for more detail.



Note: 54 individual respondents identified themselves in more than one group above.

## Summary of Responses

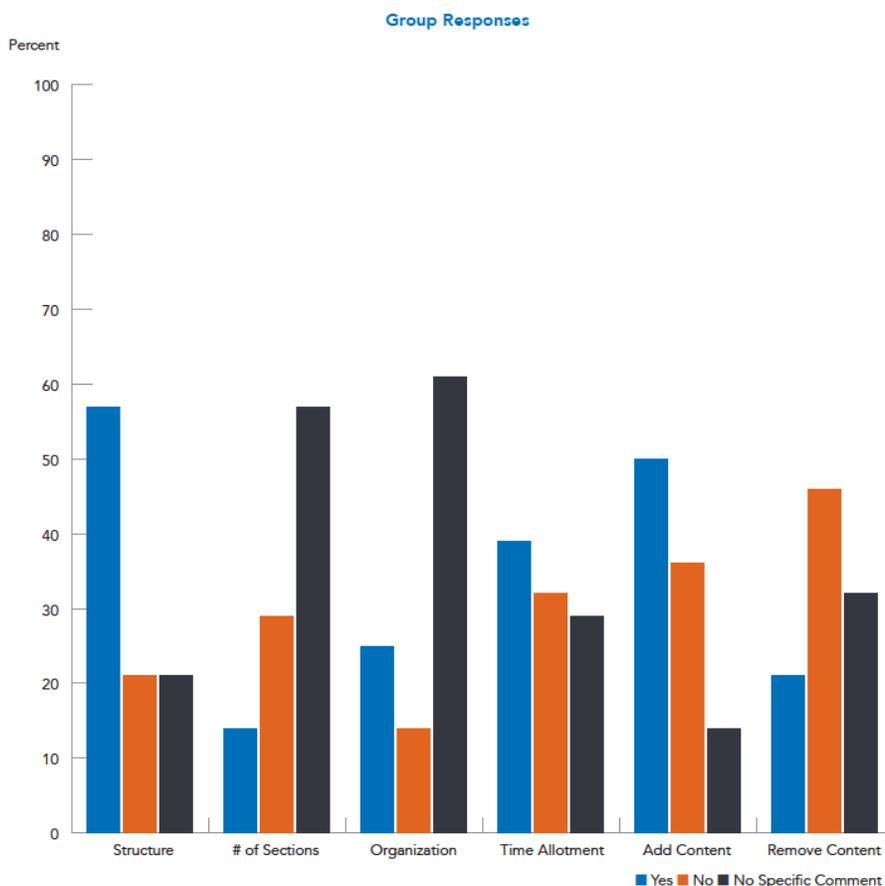
As noted, the AICPA received a total of 310 responses to the ITC, including 28 group and 282 individual responses. The group respondents are listed in the appendix of this report and included NASBA, the Public Company Accounting Oversight Board (PCAOB), 5 state boards, 7 firms, 9 state societies, 3 review course providers, and 2 “other” group responses. The NASBA response reflects input received from its board, its Computer-Based Test Examination Administration Committee, its Executive Directors Committee, and certain state boards and their members.

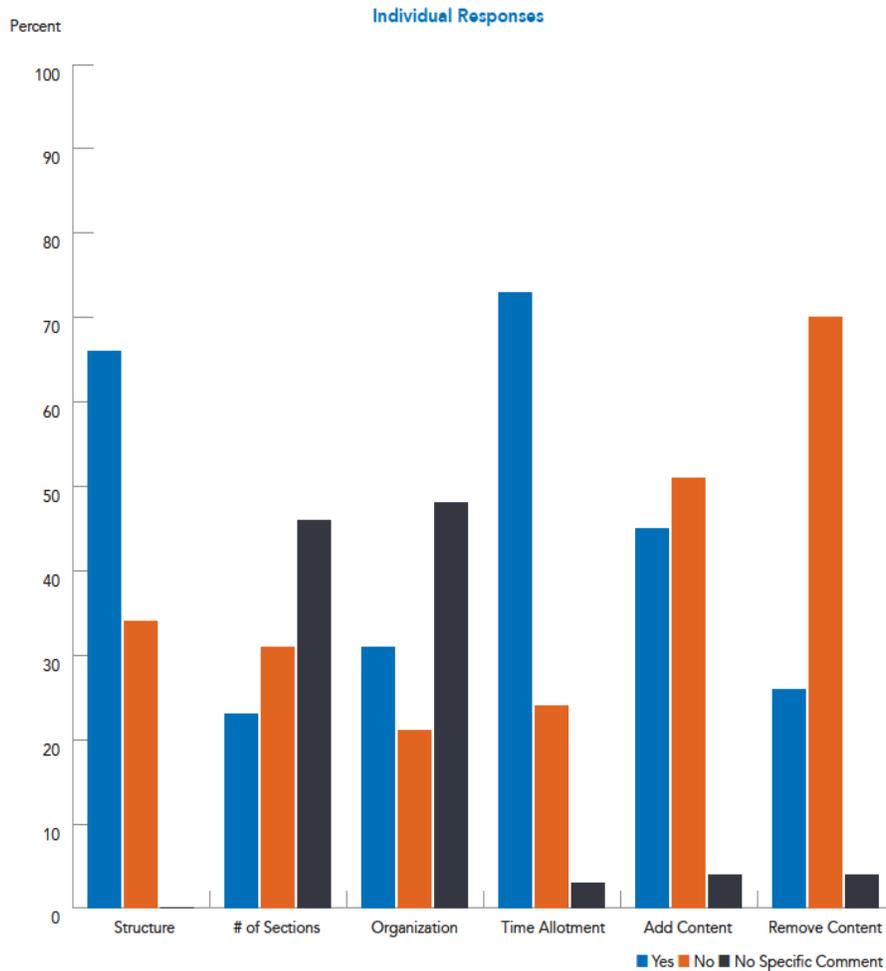
The following summarizes the responses received. Most responses submitted by groups supplied more detail and rationale for their input compared with responses from individuals, which were often limited to “yes” or “no” answers or offered widely varied opinions with little explanatory context. Excerpted quotes that share perspective from some respondents are provided along with bar graphs that show results.

### A. Exam Structure

#### ***Are the structure, number, organization and time allotment of the examination sections correct? Are there content areas that should be added or removed?***

The majority of ITC respondents believe that the current structure and time allotment of the Exam are appropriate. There was no consensus regarding the number of sections and organization of sections, although some respondents support introducing an integrated component to the Exam’s assessment as discussed in more detail in section F below. Respondents generally support adding more assessment of critical thinking, problem solving, professional skepticism, and analytical skills within the Exam; however, they do not support removing content areas from the Exam’s Content Specification Outline.





### Quotes Regarding Exam Structure

*“The current Examination structure would appear to be correct for testing a candidate’s basic knowledge to enter the profession. The individual sections seem to be on point for the areas of knowledge needed. Time allocation for the Exam appears to be appropriate. There do not appear to be any content areas that should be removed.” — Regulator/State Board of Accountancy*

*“Overall, we do not take exception to the general structure of the exam and the current examination sections (AUD, FAR, REG and BEC). We believe the exam should test knowledge and understanding of basic accounting and auditing concepts with significant focus on US Generally Accepted Accounting Principles and US auditing standards.”—Firm*

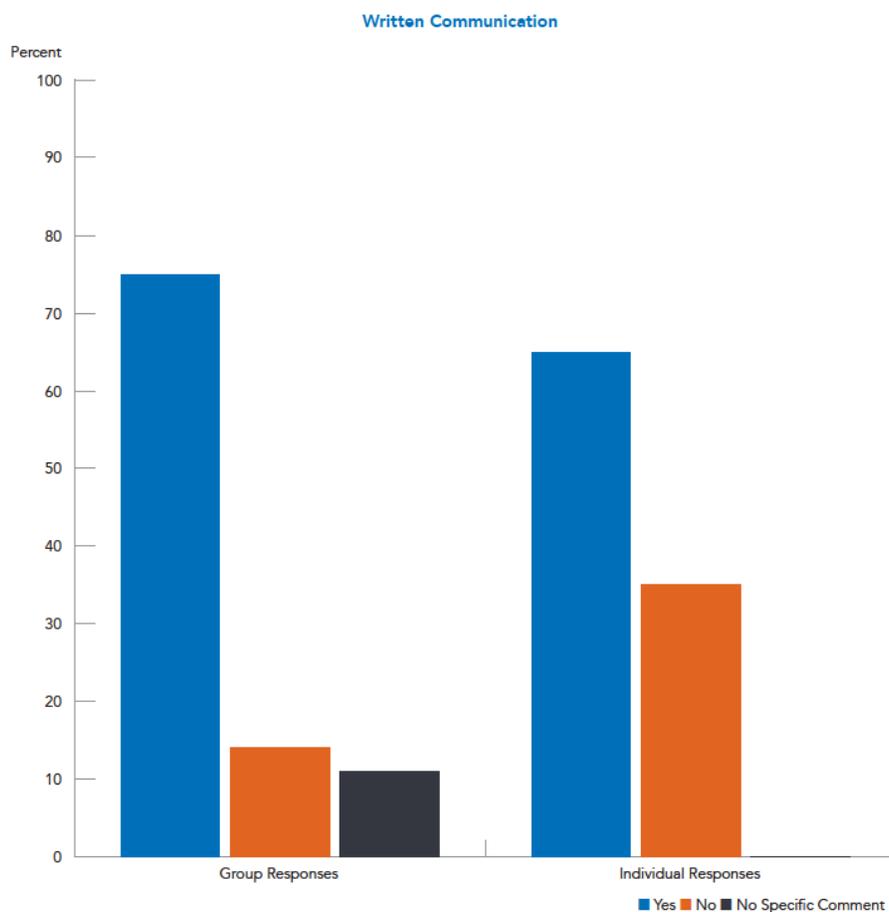
*“It would appear no major changes to the Examination structure are required. The current Examination is functioning well and the Board has not received any significant concern from its candidates, CPAs, and/or educators regarding the current structure.”—Regulator/State Board of Accountancy*

*“The Exam seems to be functioning appropriately. Quite frankly, the body of knowledge that is tested is enormous. The Exam cannot cover every aspect of knowledge needed in industry, public accounting or governmental service. The Exam should continue to test the base level of knowledge the profession deems necessary for an entry level CPA.”—Regulator/State Board of Accountancy*

## B. Written Communication

### ***Should the Exam include the testing of writing skills in additional sections of the Exam?***

Respondents commented that written communication is critical to the work of newly licensed CPAs and are supportive of assessing practice-driven concepts through writing. The majority of respondents indicated that writing should be tested in Exam sections beyond Business Environment and Concepts (BEC). Preliminary conclusions regarding the testing of written communications have been made by the BOE and are described on page 16 of this report.



### **Quotes Regarding Written Communication**

*“Due to importance of written documentation in supporting the audit opinion, we believe that candidates should be tested not only on the knowledge of the auditing standards and other professional requirements, but also on how well they can document the results of the audit procedures. Being able to prepare a well-written summary of procedures performed, evidence obtained and judgments made is essential to audit quality.”—Firm*

*“Documentation throughout the audit is also an important element of an audit that follows standards and facilitates effective reviews by engagement partners, engagement quality review partners, and other audit firms that may be involved in an audit. It is increasingly rare for the auditor to perform and review all the work on any company’s audit. Very often, especially in multi-location audits, audit teams rely on each team’s audit work, which needs to be appropriately documented. Documentation is critical to support review and supervision of the work of the audit team because the review can only be effective when the performed work is adequately documented.”—Regulator/State Board of Accountancy*

*“It is essential that the CPA possess superior writing capabilities in any aspect of their work to further demonstrate/enhance the value of the CPA in their ability to communicate with their clients, other professionals, authorities such as the IRS ... the effect & impact of superior written communication cannot be over emphasized.”—Individual*

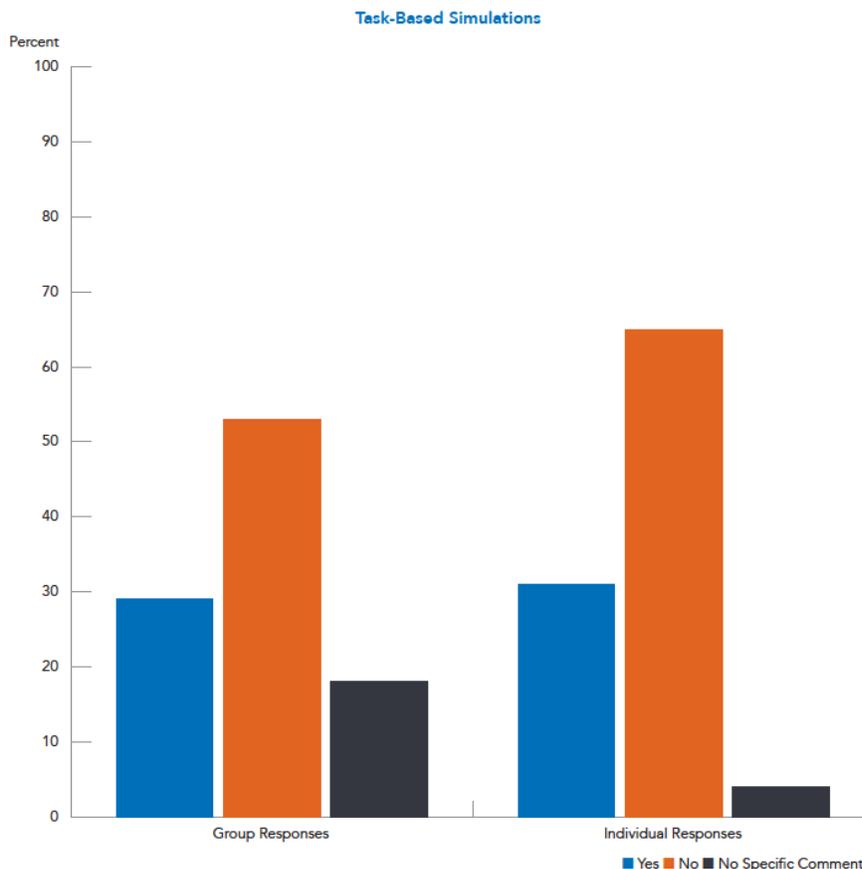
*“Written communication is an important skill set for entry level CPAs. It is not necessarily important that it be tested in additional sections as long as it is adequately tested.”—Regulator/State Board of Accountancy*

*“Communication is an integral part of what a CPA does and a CPA candidate should be able to demonstrate a proficiency using various written formats.”—Review Course Provider*

### C. Task-Based Simulations

#### ***Should the weighting of task-based simulations be adjusted?***

Quantitatively, respondents did not show significant interest in increasing the amount of task-based simulations within the Exam. However, they expressed general support for the increased testing of higher-order skills (application and analysis) using task-based simulations. These positions are inherently in conflict given that, currently, the best way to test higher-order skills is through task-based simulations.



#### **Quotes Regarding Task-Based Simulations**

*“Simulations provide opportunity for application of knowledge, and therefore are vital to the Exam.”—Regulator/State Board of Accountancy*

*“We believe the use of simulations is a meaningful way of assessing a candidate’s application of knowledge and analysis of fact patterns. We believe such simulations should focus on the candidate’s critical-thinking and problem-solving abilities in a case-study format that reflects a real-world example.”—Firm*

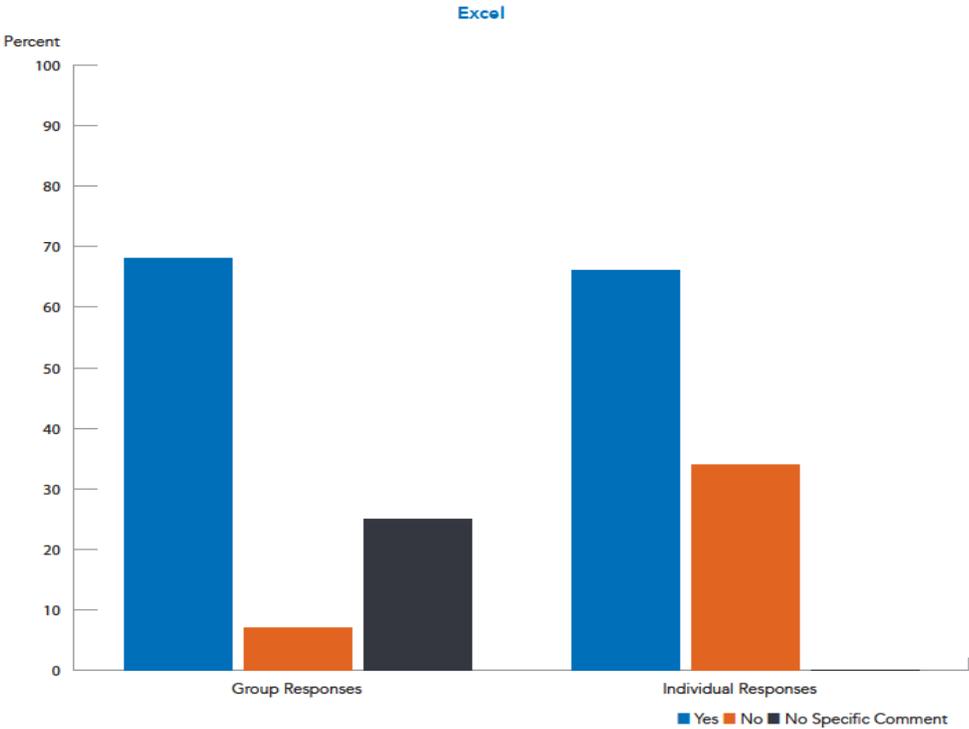
*“We agree that newly licensed CPAs are being asked to perform tasks and analyze data at more sophisticated levels than ever before. As such, it is imperative that the Examination constantly evolve and test at appropriate levels. The surveys of newly licensed CPAs and those who supervise them being conducted by the AICPA, should help determine the levels at which candidate’s should be tested.”—Regulator/State Board of Accountancy*

*“We support the AICPA’s initiative to enhance the content and delivery of the simulations in all four parts of the Uniform CPE Examination, to test the candidates’ set of knowledge and skills in the specific areas, including: higher-order skills, such as critical thinking, problem solving, analytical ability, professional skepticism, and adaptability; recognizing issues, identifying errors, challenging assumptions, and applying both professional judgment and skepticism.”—Firm*

**D. Excel**

**Should Excel be included in the Exam as a tool for candidates?**

Respondents support introducing Microsoft Excel to replace the current generic spreadsheet used on the Exam because it is more aligned with the spreadsheet software generally used by business and firms.



**Quotes Regarding Use of Microsoft Excel as a Tool for Candidates**

*“Using Excel is very common place and when performing a timed, high-pressure test, it would be easier/more comfortable/more like the "real world" to use a tool that the test taker most likely uses every single day on the job.”—Individual*

*“We concur that the use of technology continues to change the nature of the work performed by newly licensed CPAs and that simulations in the CPA Exam should reflect current technology in order to present more realistic scenarios for the candidates. Due to a profession-wide use of Microsoft Excel and the expectation that newly licensed CPAs know how to use the technology, we recommend the AICPA consider updating the currently used basic spreadsheet to incorporate the use of Microsoft Excel... As data continues to play a prominent role in the performance of audit procedures, and is likely to become even more critical as technology evolves, we believe it will be even more important that the next generation of accountants understands the capabilities of Excel in performing data analysis.”—Firm*

*“We support using Microsoft Excel. It is the primary tool in practice. Using a ‘similar, but not identical’ tool introduces potential for error and that is not evaluative of a candidate’s performance. Excel should be adopted subject to reasonable incremental costs.”—Regulator/State Board of Accountancy*

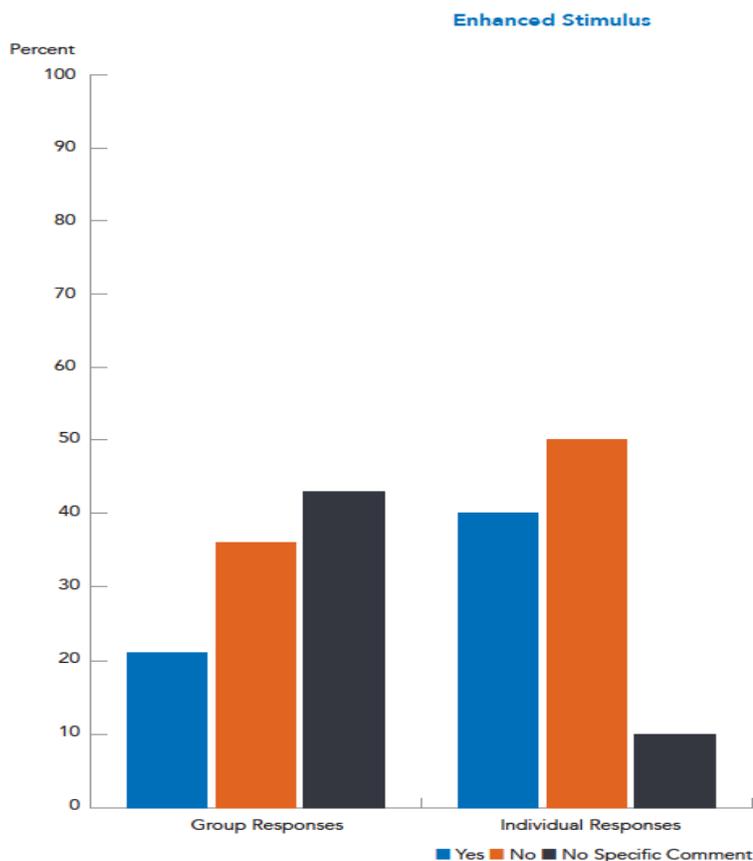
*“The Exam should represent the actual business environment encountered by the new CPA, including Microsoft Excel. Excel is an important tool for accountants and most candidates are very familiar with the program. Many of our students report they do not use the spreadsheet tool on the Exam because it is not Excel. This is a hindrance to their success.”—Review Course Provider*

*“So many candidates are familiar with Excel as to how it operates today that providing that opportunity would be better in my opinion to mimic the real world environment.”—Individual*

### **E. Enhanced Stimulus such as Audio, Video, and Images**

#### **Should the realism of task-based simulations be enhanced through the use of audio, video, and/or images?**

Respondents did not show strong support for the introduction of audio or video in the Exam. Some respondents questioned the cost/benefit relationship with respect to introducing enhanced stimulus on the Exam.



#### **Quotes Regarding Use of Enhanced Stimulus such as Audio or Video**

*“The simulations are already fairly realistic. Not sure the addition of audio/video/images will increase the candidate’s knowledge or better prepare them for life as a CPA.”—Individual*

*“Although the use of audio, video or images could possibly enhance the format of the CPA Exam, we do not believe such enhancements are necessary. We believe text-based questions can adequately measure a candidate’s basic*

competencies and would not necessarily make the questions more realistic, especially given the need for proper written communication in today's environment.”—Firm

“We would not favor audio, video or images. Depending on the candidate, these enhancements may turn out to be impediments.”—Regulator/State Board of Accountancy

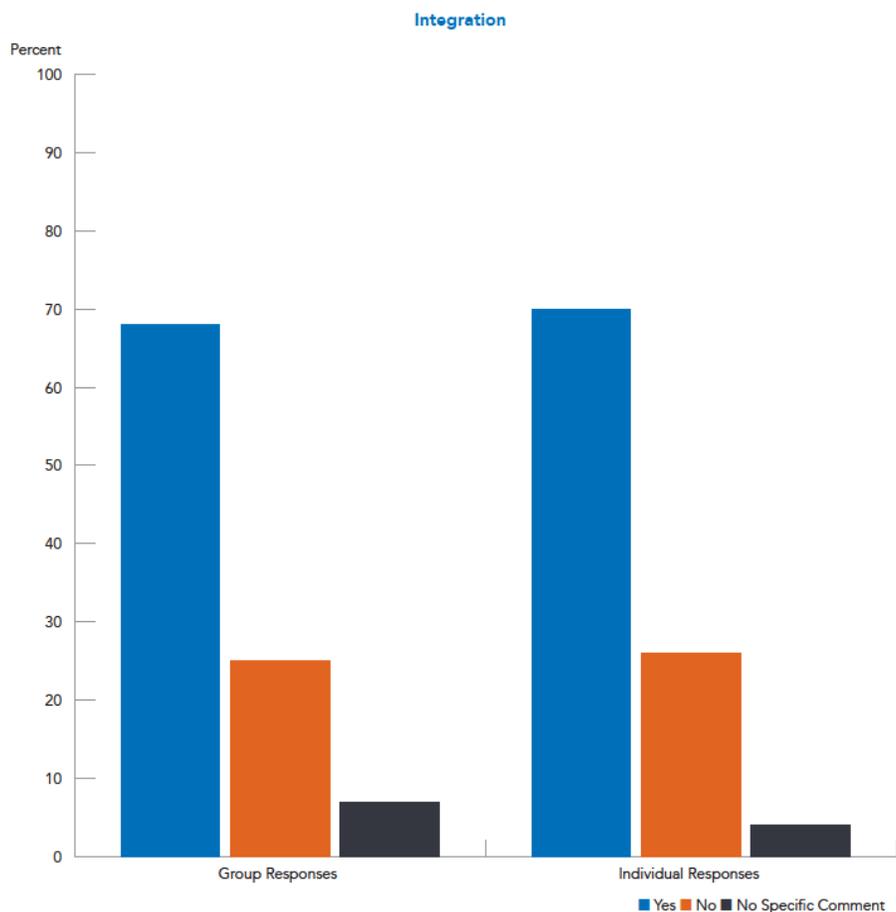
“I don't think audio, video and/or images will enhance the test. The candidate should have the ability to quickly process the information provided to answer the question. I think those would be a distraction given the amount of time provided for the examination.”—Individual

“Addition of audio or video is not worth the extra cost.”—State CPA Society

## F. Integration

**Should an integrated section, as described in the ITC, to test higher-order skills across the areas of taxation, auditing, and financial accounting and reporting be considered for the CPA Examination?**

Respondents supported the consideration of an integrated section that would test a blend of elements of taxation, auditing, and financial accounting and reporting.



### Quotes Regarding Testing Integrated Topics

“Absolutely, testing a concept in isolation does not help evaluate whether a candidate has the skills needed in the profession. Using an integrative case is much better (although I realize it is more difficult to develop and score).”—Individual

*“We agree with the AICPA’s suggestions to require the candidates to consider content of multiple sections and complete larger case studies. However, we do not believe it is necessary to implement a unique integrated section. Specifically, we believe that an expanded simulation that incorporates multiple plausible options with a variety of confirming and contradictory data sources would achieve a similar result as an integrated section.”—Firm*

*“The integration of knowledge, rather than the silo structure currently in the exam, is more accurate to the wide-ranging tasks of CPAs today.”—Individual*

*“We are supportive of a potential integrated section on the CPA Examination that could require candidates to consider content from multiple sections and complete larger case studies. The simulations in the integrated section could draw upon specific suggestions included in this letter, such as developing case studies in testing a candidate’s ability to apply concepts of internal control over financial reporting in practice or testing a candidate’s understanding and proper application of professional skepticism.”—Regulator/State Board of Accountancy*

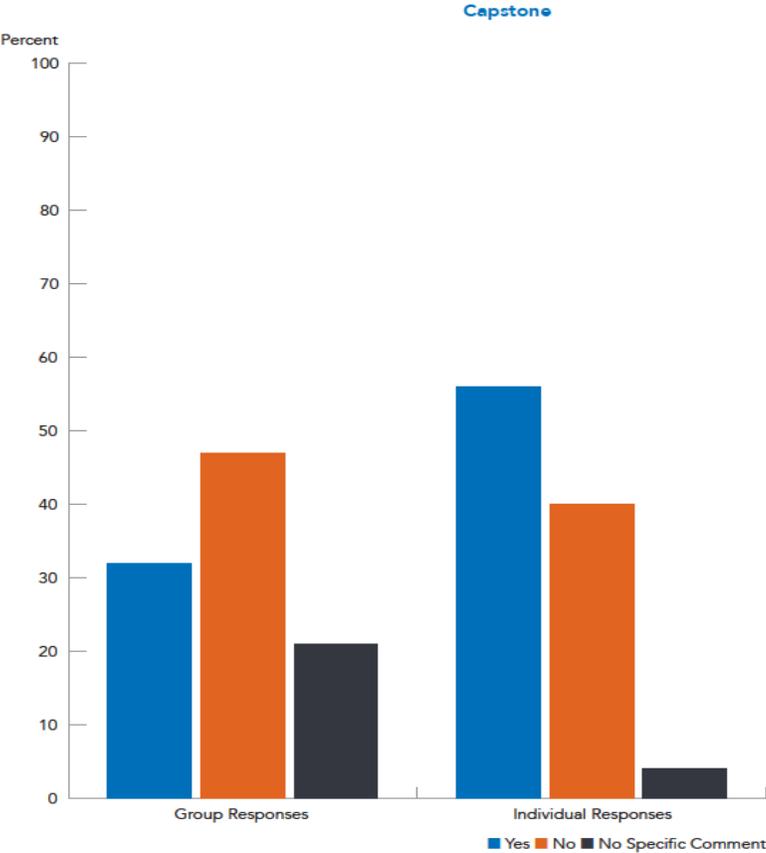
*“I think it would be more realistic of real world practice than merely memorizing or recalling facts and information. Knowing how to use tools and resources is much more important, for example, than recalling the standard deduction for a certain taxpayer. Some things are just useless information that can be found in a resource.”—Individual*

*“An integrated case study section would seem likely to demonstrate a professional’s ability to recognize and analyze situations in which the most appropriate solutions will depend on the interrelationship of multiple complex concepts.”—State CPA Society*

**G. Capstone**

**Should an integrated section, as described in the ITC, be a capstone, requiring candidates to pass AUD, FAR, and REG prior to sitting for the capstone?**

Group respondents did not support adding an integrated section as a capstone. Individual respondents quantitatively supported having a capstone, but responses varied widely with regard to topic, rationale, implementation, and other factors.



## Quotes Regarding Integrated Topics Tested as a Capstone

*“There is concern that, based on other comments in the ITC, an integrated section might be more difficult and time consuming to grade. Given this, if it is truly a capstone, and must be taken last, communication to candidates regarding the change would be crucial, as they would need to plan their testing schedule to allow additional time for grading when considering when to take the section. If it ultimately would be an integrated section, but not a capstone, it could then be a very real possibility that candidates would choose to take this section first to allow the extra time for grading in their first section in states where the 18 month period commences with the publishing of scores.”— Regulator/State Board of Accountancy*

*“Incorporating a capstone could result in increased costs and scoring timeframes, both of which would not be appealing to candidates. Testing of higher order skills and crossover of content among sections can be effectively accomplished by shifting content and enhancing the simulations and writing tasks in other sections.”—State Society of CPAs*

*“Each candidate tests differently, simply passing the other sections does not make them more or less qualified to sit for this final section. It could ultimately lead to that as testing scores and pass rates are evaluated with history.”—Firm*

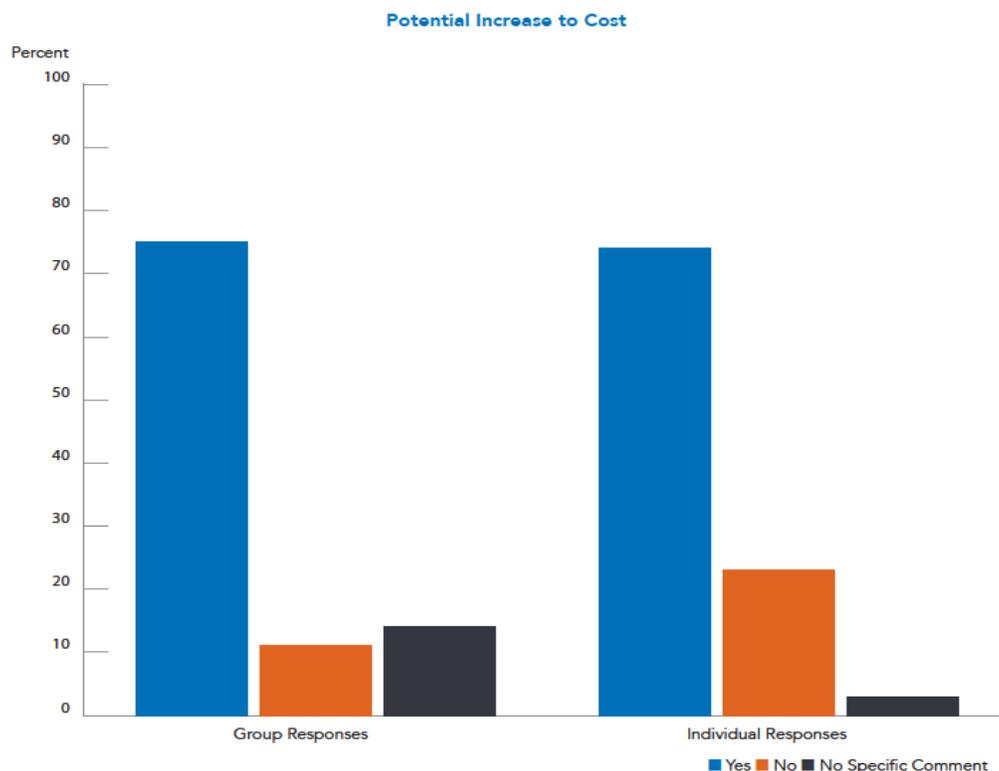
*“The capstone should be available to take in the same fashion as the rest of the sections. A capable person should not be required to wait if they believe they are ready.”—Firm*

*“Candidates are known to prefer taking the Exams on their own schedule in their own preferred order.”— Regulator/State Board of Accountancy*

## H. Impact to Cost

### **Should Exam enhancements be considered even if they result in additional cost of the Exam?**

Respondents were generally supportive of a moderate increase to the cost of the Exam to support enhancements, such as adding Excel or testing higher-order skills. Reasonable increases to cost would be supported given an appropriate return on investment.



## Quotes Regarding Potential Increase to Cost of Exam

*“We agree that the enhancements to the Uniform CPA Examination will potentially result in increased costs and in increased time to report scores. We believe that the benefits of these enhancements justify the incremental cost and time increases.”—Firm*

*“All of the amounts listed are really de minimis in today’s economy. Increasing as much as \$100 would be okay provided the results were better evaluation of candidates. To increase without a benefit would not be acceptable.”—Firm*

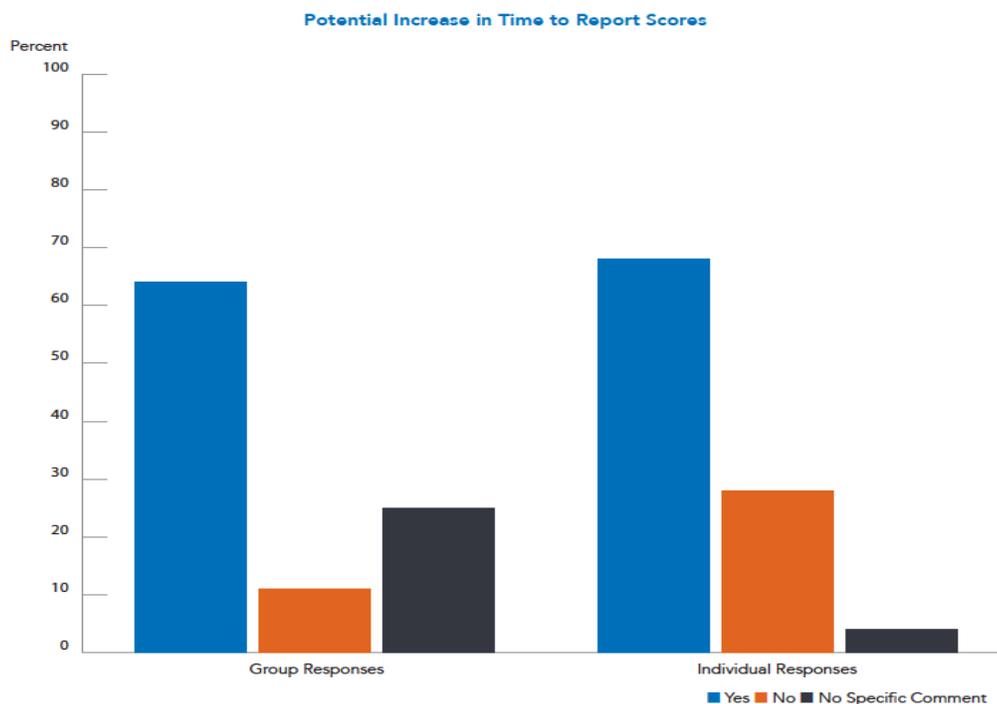
*“The direct cost of the Exam at this point is not very high. An increase of perhaps \$20 per section would be acceptable given the proposed changes.”—Regulator/State Board of Accountancy*

*“Incremental increases of \$20-30 would probably not create much debate knowing the Examination has been enhanced due to the practice analysis, especially CPA firms and other employers with knowledge of the Examination. Others might conclude cost increases would preclude some candidates from sitting without the monetary means to do so. A strong communication strategy will be needed to set the record straight on why the enhancements were needed. Again, maybe one section should be targeted for cost increases while the other sections remain the same.”—Regulator/State Board of Accountancy*

## I. Impact to Score Reporting

### **Should Exam enhancements be considered even if they result in additional time needed to report scores?**

Respondents were generally supportive of a limited increase to the score reporting timeline in support of such enhancements as testing higher-order skills.



## Quotes Regarding Potential Increase in Time to Report Scores

*“We believe that testing of higher-order skills on the Exam would be worth the additional wait time to receive scores. An acceptable time increase would be five to ten additional business days according to our surveyed professionals.”—Firm*

*“The goal of the Exam is to assist with the licensing of future CPAs. The future of our profession should not be judged based on a few extra days to grade Exams.”—Firm*

*“The improvements to the Exam do call for a longer grading period. An extra five business days would be acceptable. The additional time for grading is not as important as the clarity of information to candidates as to when the scores will be released.”—Regulator/State Board of Accountancy*

*“Some candidates may not start studying for their next Exam until they receive their scores. Ten to fifteen days would probably not make any difference and would be an acceptable addition.”—Regulator/State Board of Accountancy*

*“We think a total grading time of 5-6 weeks is acceptable. With the multiple windows to take the Exam, candidates will need to plan accordingly to receive scores in a timely manner in order to register for next window.”—Regulator/State Board of Accountancy*

## **J. Other Changes**

### ***What other changes should be made to the Exam?***

Respondents suggested changes to the Test Administration Model, including the following:

- (i) *Time frame in which to pass all sections.* Currently, a candidate must pass all sections of the Exam within 18 months of initially passing a section. Respondents suggested that extending that time frame to 24 months would be helpful to candidates.
- (ii) *Blackout periods.* Currently, the Exam is not administered in March, June, September, and December. The suggestion was to eliminate or reduce these blackout months. There was increased interest for testing in June.
- (iii) *Retaking failed sections.* Currently, candidates cannot retake a failed section within the same testing window. The suggestion was to allow candidates to retake a failed section within the same window.

### **Quotes Regarding Other Changes to the Exam**

*“Several Boards of Accountancy have requested year round testing and, more specifically, with a request for opening the month of June for Examination testing as an accommodation to those candidates who are either still in school or have just graduated in May. We encourage the AICPA to continue exploring avenues to alleviate or diminish the need for dark months, and also work with NASBA to consider what improvements could be made to the testing schedule.”—Regulator/State Board of Accountancy*

*“Extend testing time to 24 months rather than 18 months. Also, reduce the blackout time in the blackout month to 2-3 weeks maximum allowing for more time to sit.”—Review Course Provider*

## Board of Examiners Preliminary Considerations

The BOE has reviewed the results of the ITC with the AICPA exams staff and agreed upon the following **preliminary** considerations and areas for further exploration. The exams staff will explore, analyze, and evaluate these areas and their potential impacts on the next version of the Exam and periodically report progress back to the BOE and its committees. The AICPA will release an exposure draft in September 2015 that will include proposed changes to the Exam based on the ongoing practice analysis process and the collective considerations and perspectives of the BOE and its committees in this research.

### A. Content Assessment and Exam Structure

The BOE acknowledged the general support from ITC respondents for the current structure of the Exam: Auditing and Attestation (AUD), Financial Accounting and Reporting (FAR), Regulation (REG), and Business Environment and Concepts (BEC). Based on the ITC results, the BOE also supports the need to test higher-order skills beyond basic content knowledge like critical thinking, problem solving, analytical ability, and professional skepticism.

The ITC discussed the possibility of an integrative section of the Exam that would replace the current BEC section, allow for greater testing of higher-order skills and include questions that blend elements of taxation, auditing, and financial accounting and reporting. The ITC responses supported the concept of an integrative section, but there also was support to retain the BEC section. The BOE requested AICPA exams staff further explore an integrated Exam section.

### B. Written Communication

The BOE understands the comments received on the importance of written communications to the work of newly licensed CPAs as well as recommendations to evaluate writing skills in additional sections of the Exam. In addition to this feedback, the BOE evaluated various ways to test written communications and the capabilities of assessing those skills in a computerized testing environment. The process of objectively evaluating a candidate's application of higher-order skills (i.e., thought process) within the context of a constructed written response is a major challenge. Today, the combined testing of the application of writing and higher-order skills cannot be accurately scored electronically. Scoring for a candidate's application of higher-order skills within the context of a constructed written response would require additional manual scoring and would lead to significant cost increases and score delays.

Given the foregoing constraints, the BOE believes that writing skills and higher-order skills should continue to be assessed independently. Written communications would be evaluated solely for writing ability (organization, development, relevance to subject, grammar, usage, and mechanics). Writing would continue to be tested in a single section of the Exam because written communications would continue to be assessed solely for writing skills. As part of its analysis, the BOE considered that content knowledge and testing of higher-order skills (application, analysis, and evaluation) would be objectively tested through multiple-choice questions and task-based simulations in all sections of the Exam.

### C. Excel

ITC respondents were supportive of using Excel in the Exam given its widespread use in the profession. Although the BOE noted that this change will necessitate a cost increase, they acknowledged respondents' comments about the extensive use of Excel by newly licensed CPAs. The AICPA has begun working toward implementing Excel in the Exam for potential inclusion in 2018.

### D. Test Administration Model

A number of ITC respondents expressed concerns over different aspects of the Test Administration Model, including blackout periods, the 18-month timeframe within which the Exam must be completed after passing the initial section, and retesting a failed section within the same testing window. The AICPA is working with NASBA and Prometric on these candidate convenience topics while ensuring that the Exam continues to be secure and of the highest quality.

As noted, the exams staff will explore, analyze, and evaluate the foregoing matters as well as other areas of the Exam as part of the practice analysis, continuing to seek input from the profession, state boards of accountancy, standards setters, regulators, and academia as it works with the BOE and its committees to finalize the exposure draft that will be released in September 2015.

## Survey

In addition to the ITC, AICPA staff used preliminary practice analysis research to prepare blueprints, or detailed outlines, for each of the existing Exam sections that assess both the content and the skill levels associated with that content. More than 600 tasks were identified that aligned content and related skills required by newly licensed CPAs; staff worked closely with each of the four Exam section subcommittees on the development of the task statements. These task statements became the focus of a broad survey of newly licensed CPAs and direct supervisors of newly licensed CPAs, which was completed in January 2015.

The exams staff is currently evaluating these survey results to determine a final draft blueprint for each of the Exam sections; the blueprints will demonstrate that each Exam section is designed to test both breadth (knowledge and skills) and depth (remembering and understanding, application, analysis, or evaluation). The survey results will be presented for subcommittee, Content Committee, and BOE consideration in development of the exposure draft, a final proposal for the next version of the Exam. The exposure draft will go through a series of reviews with those key committees and the BOE throughout August 2015. The AICPA aims to release the exposure draft in September 2015. Comments received through November 2015 will be considered by the AICPA staff and BOE, with expected approval of the final Exam blueprint, structure, and design and administration model in 2016. This version of the Exam would be launched in 2017.

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The AICPA and the BOE are pleased with the stakeholder input received on the ITC as we progress on the research effort to provide the next version of the Exam.

## Appendix—List of Respondents

### Regulators/State Boards of Accountancy

Arkansas State Board of Public Accountancy  
National Association of State Boards of Accountancy  
Nebraska State Board of Public Accountancy  
Oklahoma State Board of Public Accountancy  
Public Company Accounting Oversight Board  
Tennessee State Board of Accountancy  
Texas State Board of Public Accountancy

### Firms

Clifton Larson Allen LLP  
Deloitte LLP  
Eisner Amper LLP  
Marcum LLP  
McGladrey LLP  
PwC LLP  
Wipfli LLP

### State CPA Societies

California Society of CPAs Accounting Education Committee  
California CPA State Personal Financial Planning Committee  
Kansas Society of CPAs  
Michigan Association of CPAs  
North Carolina Association of CPAs  
Pennsylvania Institute of CPAs  
Texas Society of CPAs  
Wisconsin Institute of CPAs  
Young CPAs and Emerging Professionals Committee of the Texas Society of CPAs

### Review Course Providers

Becker Professional Education  
Roger CPA Review Course  
Surgent Kolar CPA Review

### Other Group Responses

Government Performance and Accountability Committee of the AICPA  
IFRS Foundation Education Initiative