

UNIFORM CPA EXAMINATION PRACTICE ANALYSIS **ANNOUNCEMENT**

The AICPA Board of Examiners (BOE) authorized the conduct of a new Uniform CPA Examination practice analysis at its meeting on June 2 and 3, 2006. The practice analysis will involve gathering data on the tasks performed in the workplace by newly certified CPAs, and on the knowledge and skills needed to perform them. The collected data will be used to update Uniform CPA Examination Content Specification Outlines (CSOs) to ensure that the Examination continues to reflect current knowledge and skill requirements in protection of public interest.

The content validity of licensure examinations is maintained through practice analyses, which are performed periodically to capture changes in the professional work environment. Since the last CPA Examination practice analysis was completed (the Technical Report was issued in 2001), the CPA profession, the environment in which CPAs practice, and professional standards have continued to change. The new practice analysis will address these changes as they relate to the content of the Uniform CPA Examination.

Organizational Structure

Under the organizational structure approved by the BOE, the leadership body for the conduct of the new practice analysis will be the Practice Analysis Oversight Group comprised of representatives of a broad cross-section of CPA Examination stakeholders. The Oversight Group will endorse all aspects of work on the project, and present all project recommendations to the BOE for approval. A list of members of the just-constituted Practice Analysis Oversight Group is attached.

Scope of the Project

The conduct of the practice analysis will be a major undertaking, requiring the expertise of CPA subject matter experts, psychometricians, and data collection professionals, as well as – and most importantly – the cooperation of large numbers of CPAs in completing practice analysis surveys. The survey instruments are now being developed and will be pre-tested before being widely distributed. Throughout the project, input from the profession will be sought by various means, as approved by the Practice Analysis Oversight Group.

Role of the AICPA Examinations Team

The AICPA Examinations Team is managing the conduct of the practice analysis on behalf of the BOE and its Practice Analysis Oversight Group, and providing professional, administrative, and logistical support to the project. As the practice analysis unfolds, the BOE or the Practice Analysis Oversight Group will authorize the Examinations Team to provide regular progress reports to all CPA Examination stakeholders and the CPA profession as a whole.

Questions about the new practice analysis may be addressed to Gregory Johnson, Director, Examinations Strategy at gjohnson@aicpa.org