



Comment Summary:

**Invitation to Comment 2007**  
Improving the Uniform CPA Examination

**May 2008**

## Demographic Overview

**Total Responses: 82**

**State Boards of Accountancy: 25**

**Groups & Organizations: 11**

<b>Working in Public Accounting</b>	<b>24</b>	<b>Educators</b>	<b>15</b>
<b>Working in Industry</b>	<b>11</b>	<b>Review Course Providers</b>	<b>4</b>
<b>Independent Responses by State Board Members</b>			<b>5</b>

Note:

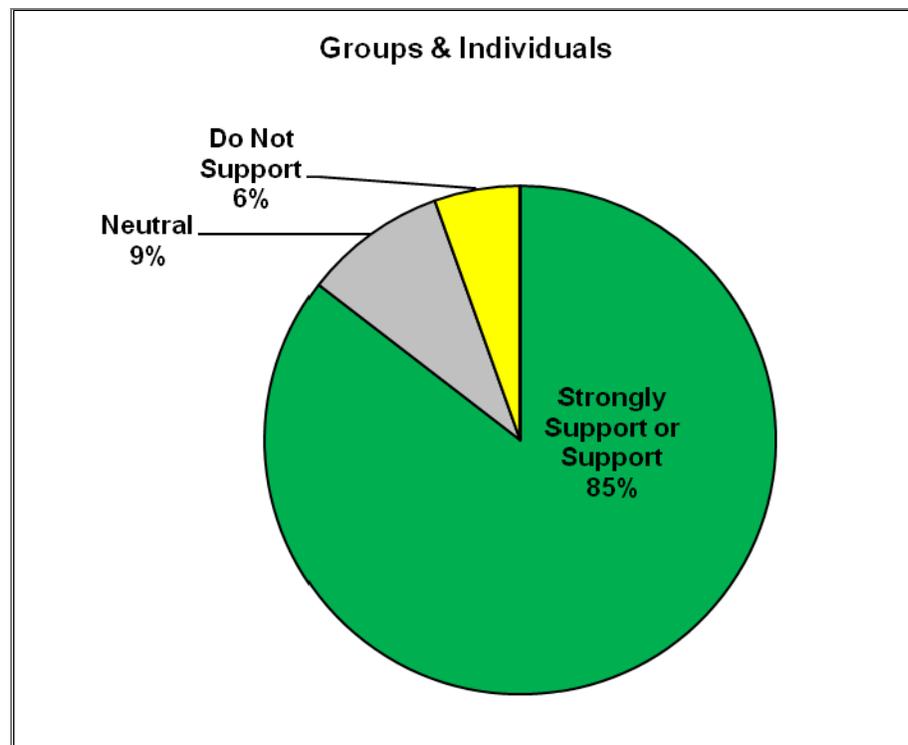
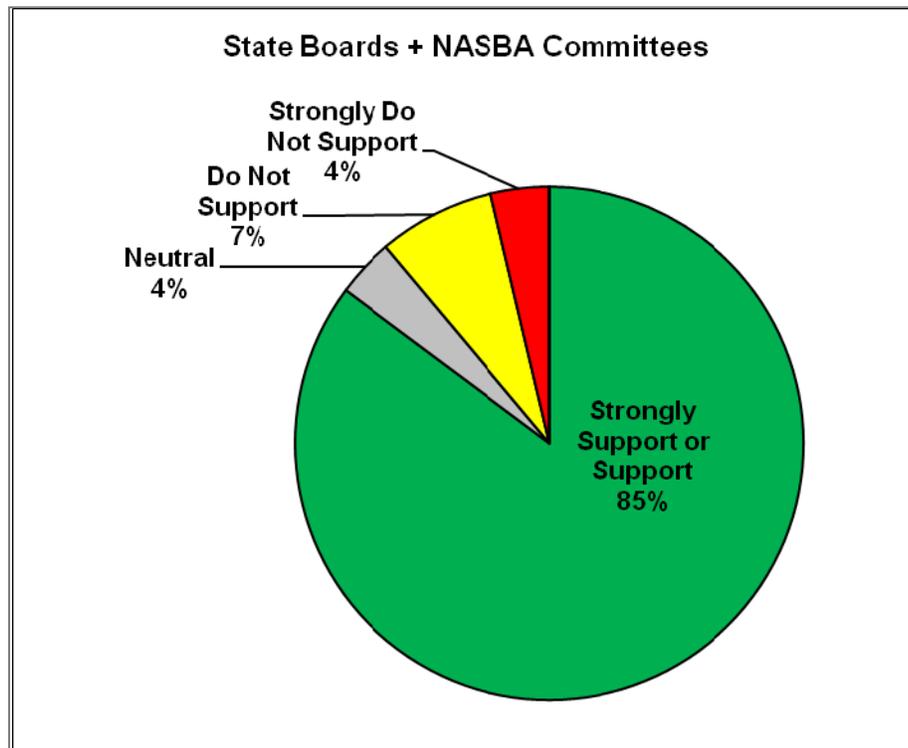
- Some responders selected multiple options for their background information.
- State Board of Accountancy comments are listed in the order received.
- All references to personal information found in the comments have been removed for distribution on the web; however all remaining content are presented in their original form.

## Distribution of Responses from State Boards and NASBA Committees

	#1: TBS	#2: TBS w/ PA	#3: Move WC	#4: Objective Assess of WC	#5: TBS in BEC	#6: Admin Schedule	#7: Reduce Test Time	#8: Overall
State Board 1	SS	SS	SS	SS	DNS	SS	SS	SS
State Board 2	SS	SS	SS	SS	SS	SS	NR	SS
State Board 3	SS	N	SDNS	SDNS	SDNS	DNS	SS	DNS
State Board 4	SS	SS	N	DNS	DNS	SDNS	SS	SS
State Board 5	SS	SS	SS	SS	SS	SS	SS	SS
State Board 6	SS	SS	NR	NR	DNS	SS	SS	N
State Board 7	SS	SS	DNS	N	N	SS	SS	SS
State Board 8	SS	SS	SS	SS	SS	SS	N	SS
State Board 9	SS	SS	SS	N	N	NR	SS	NR
State Board 10	SS	SS	N	N	SS	SS	SS	SS
State Board 11	SS	SS	SS	SS	N	DNS	SS	SS
State Board 12	SS	SS	DNS	SS	N	SS	SS	SS
NASBA Entity 1	SS	SS	SS	NR	NR	NR	SS	NR
NASBA Entity 2	N	SS	SS	SS	N	SS	SS	SS
State Board 13	SS	SS	SS	SS	DNS	SS	SS	SS
State Board 14	SS	N	N	SS	SS	N	N	SS
State Board 15	SS	DNS	DNS	SS	DNS	SS	SS	SS
State Board 16	SS	DNS	SDNS	SDNS	NR	SS	SDNS	N
State Board 17	DNS	N	SDNS	DNS	DNS	SS	DNS	SDNS
State Board 18	SS	SS	DNS	DNS	DNS	N	N	SS
State Board 19	SS	SS	SDNS	SDNS	SDNS	SS	SS	SDNS
State Board 20	SS	SDNS	SDNS	SS	SDNS	DNS	N	DNS
State Board 21	SDNS	SS	SDNS	SDNS	SDNS	SS	SS	DNS
State Board 22	DNS	N	SDNS	SS	SS	SS	SS	N
State Board 23	SS	SS	SS	SS	SS	SS	N	SS
State Board 24	SS	SS	SS	SS	SS	SS	SS	SS
State Board 25	SS	SS	SS	SS	N	SS	SS	SS

SS - Strongly Support	S - Support	N - Neutral	DNS - Do Not Support	SDNS - Strongly Do Not Support	NR - No Response
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## 1. Continue the development of Task Based Sims.



**State Board & NASBA Committee Responses:**

	SS	S	N	DNS	SDNS
State Board 1					
State Board 2					
State Board 3					
State Board 4					
State Board 5					
State Board 6					
State Board 7					
State Board 8					
State Board 9					
State Board 10					
State Board 11					
State Board 12					
NASBA Entity 1					
NASBA Entity 2					
State Board 13					
State Board 14					
State Board 15					
State Board 16					
State Board 17					
State Board 18					
State Board 19					
State Board 20					
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State Board 22					
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State Board 24					
State Board 25					

<b>State Board 20</b>	<b>Strongly Support</b>
<p>TBS are warranted under the following conditions:</p> <ol style="list-style-type: none"> <li>1. If the percentage of TBS remains at 30% or less for the entire section.</li> <li>2. If the time for score reporting is shortened to 2-3 weeks from the date of testing.</li> <li>3. If the access to authoritative literature needed to develop a response to the TBS has a shorter upload time than is currently presented.</li> <li>4. If TBS requires responses of analysis, synthesis, or evaluation as described in the Bloom's Taxonomy scale.</li> </ol>	
<b>State Board 10</b>	<b>Support</b>
<p>I recommend support because:</p> <ol style="list-style-type: none"> <li>1. Retain the simulation format but speeds grading.</li> <li>2. Allows for better questions on the exam: easier to validation of good simulations, more simulations to choose from.</li> </ol>	

<b>State Board 9</b>	Support
See comments at items 9 and 10.	
<b>State Board 22</b>	Do Not Support
We feel the inclusion of large simulations is the best test of skills in the field. Should not sacrifice best test for faster score release.	
<b>State Board 17</b>	Do Not Support
We cannot support an initiative to implement task-based simulations due to the lack of information on additional costs, including a cost-benefit analysis.	
Faster and more predictable score reporting was a major selling point for the transition from a paper & pencil exam to a computer-based examination. Faster score reporting was also a Board of Examiner's priority in 2005 and 2006. Now, under CBTe, faster score reporting as originally promised (e.g., release of scores within 2 to 3 weeks of exam administration) may not occur until 2010.	
<b>State Board 12</b>	Support
The Board believes you can effectively test the same skills in independent simulations. The Board believes simulations serve a purpose and would not support a multiple choice exam.	
<b>State Board 21</b>	Strongly Do Not Support
The use of a single task simulation results in a loss of the complexity normally associated with business problems in which various issues come to bear as part of the problem. It is analogous to assigning only exercises from an intermediate accounting text-exercises address only one concept while problems involving several concepts in a situation much more akin to a real-life simulation.	
<b>State Board 6</b>	Support
The Board supports the continued development of Task-Based Sims as long as they still incorporate integrated tasks that test real-world practice situations. We do not want the complexity and focus of the current sims to be "watered down" in order to be able to pre-test and to break them down into smaller segments/tasks.	

### **Group & Organization Comments:**

<b>Academic Program 1</b>	Strongly Support
We agree that the development of task-based simulations will provide an opportunity for broader coverage of relevant material within each exam section. The opportunity to accelerate the time frame for score reporting is also attractive.	
<b>Accounting Firm 1</b>	Support
It seems that this would significantly decrease the amount of time a candidate would have to wait to receive their scores, which we support. However, we request that sufficient advance notice of this change be given so that CPA review courses can modify their materials to support this change in a way that will not impact the candidates' ability to be successful on the exam.	

<b>Review Course Provider 1</b>	<b>Support</b>
<p>In our opinion, replacing complete simulations with task-based simulations (TBS) may negatively impact the examiners' ability to evaluate a candidate's analytical skills. Additionally, complete simulations tend to emulate real-world experience and replacing them with TBS may negatively impact the examiners' ability to determine if a candidate has the skills necessary to function as an entry-level accountant. However, TBS allow the examiners to evaluate candidates on a broader range of topics which, we believe, is more important than previously mentioned concerns. Therefore, we support the implementation of TBS on the exam.</p>	
<b>CPA State Society 1</b>	<b>Do Not Support</b>
<p>The CPA exam should be a skill-based exam as well as a knowledge-based exam. The broad knowledge base is examined on the multiple choice questions. As it currently stands, the skills tested are minimal. Elimination of the integrated questions with additional knowledge base questions will result in a complete elimination of testing of analytic ability and professional skills.</p> <p>The exam should not change as a result of the administrators of the exam being unable to efficiently, adequately and consistently accomplish grading. Perhaps the administration should be repaired as opposed to changing the exam to match the inadequacies of the exam administration.</p>	
<b>CPA State Society 2</b>	<b>Support</b>
<p>CPA's must be able to solve complex problems. The ability to do so should be demonstrated as some part of the examination process.</p>	
<b>NASBA Entity 2</b>	<b>Neutral</b>
<p>Should the Board of Examiners choose to continue the use of simulations, it is felt that task-base simulations are preferable to the simulations being used at this time. The ability to pretest and report scores on a more timely basis is positive. It is also felt that the implementation of proper quality controls, associated with pre-testing, would be a positive addition. We question the value of simulations in their present form. We believe that a defensible examination can be created solely based on objective testing. The Committee is also concerned about the additional cost of developing and scoring simulations. There is also concern about the fact that no empirical evidence has been gathered to prove that simulations are more effective than other testing formats, or differentiates between the candidate's ability to practice.</p>	
<b>NASBA Entity 1</b>	<b>Strongly Support</b>
<p>The Committee strongly supports this initiative. However, this support is based on the expectation that scores will be released in a much quicker timeframe when TBS is implemented.</p>	
<b>Accounting Firm 2</b>	<b>Strongly Support</b>
<p>We strongly support the use of simulations. Simulations allow candidates to demonstrate their abilities to integrate skills and knowledge in situations similar to those regularly encountered in practice. Simulations also provide for a more rigorous test of candidates'</p>	

abilities to deal with complexity and exercise professional judgment. For these reasons, the Uniform Final Exam (UFE) for Chartered Accountants in Canada is solely based on simulations.

On the other hand, we do not agree with the Board's position for use of only small independent simulations. The use of smaller simulations would sacrifice the comprehensiveness and richness that larger simulations provide. Professional practice is multiple-task oriented, not single-task oriented. The Boards should not pare back valuable context to make the simulations more easily digested and scored. The UFE's first part consists of a large (five-hour) simulation. The CICA has developed acceptable methods for validating and grading large simulations. The Board should explore alternative validation methods to pre-testing for larger simulations.

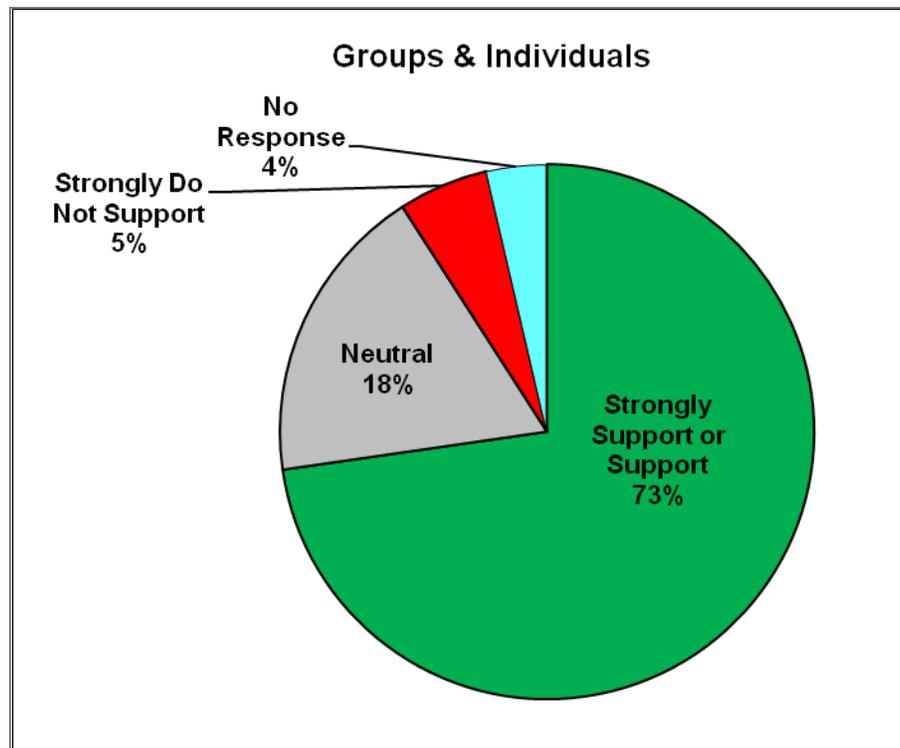
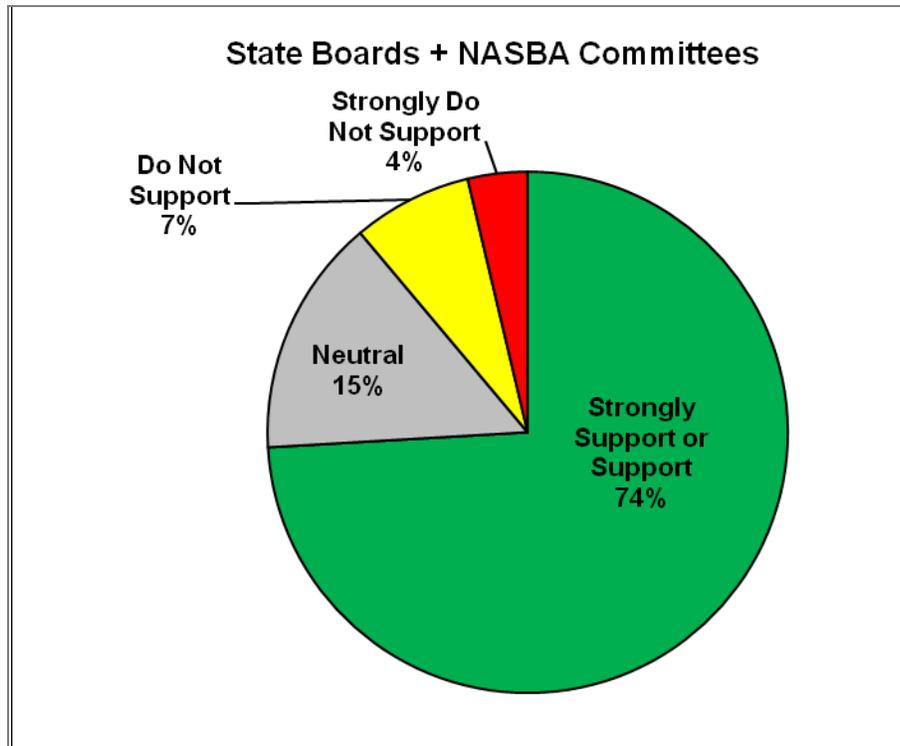
**Comments:**

<b>(CPA Candidate)</b>	Neutral
The software and the computer equipment make the simulations more difficult. The monitors are too small and even if you split the screens you still have to scroll up/down and side to side. It takes precious time away from the candidates and it has absolutely nothing to do with the test. The mouse is old and doesn't work very well. The test shouldn't be about how well you tolerate poor testing equipment. So, I'm marking do not support until all the equipment issues are worked out. You can pretty easily check the box and not get frustrated the simulations are a different matter.	
<b>(Member, NASBA Leadership)</b>	Support
I think effectively developed and implemented simulations are a valuable addition to the CPA Exam. The current simulations used in 3 parts of the examination have created 80% of the problems with the examination administration and grading, consequently I do not believe that the current simulations have been as effectively developed as I would hope.	
<b>(CPA, Working in public accounting)</b>	Support
A broader sampling promotes a general understanding of the various aspects of accounting rather than encouraging the candidates to cram detailed information that will only be dropped once the exam is completed. The TBS should obviously still be challenging, but more theory oriented. The details of each TBS will be further explored once the candidate develops experience in that field.	
<b>(NASBA Committee Consultant)</b>	Strongly Support
I make this statement as "in lieu of the current longer simulations" and not "in addition to the current simulations"	
<b>(independent response, working in industry)</b>	Support
Giving a candidate a scenario and reviewing their response is a great way to assess skills.	
<b>(State Gvt. Auditor)</b>	Strongly Support
TBS is a good method to test understanding of concepts, preferable to simply memorizing facts.	

<b>(CPA Candidate)</b>	Neutral
<p>English is my second language. After reading the comments about how the simulations are scored it concerned me greatly.</p> <p>I have studied very hard for the Auditing part and twice I failed.</p> <p>The second and last time I took the Audit exam I thought for sure I had passed.</p> <p>When I got my result of 71 I was wondering what could have gone wrong.</p> <p>Now I am wondering if it was because not a real person reviewed the simulations part of the exam.</p> <p>If the computer system is looking for certain words and phrase most commonly used by English speakers, I could have not scored well since English is my second language.</p> <p>The cost to request a review the exam score is high. If AICPA is during the trial and error phase for simulation, it would be helpful to lower the fee until everyone knows for sure the computerized system is working properly.</p> <p>This news about the simulation has greatly disturbed me.</p>	
<b>(CPA Candidate)</b>	Support
<p>I support the notion to shorten the TBS's. I feel, from my own viewpoint, anything that can produce faster test score responses, is an improvement. I have never received any of my scores within the average range (23-30 days), as described in the CBT accomplishments. This causes more money to be spent on CPA review materials, as they are usually based on a twelve month period and delays in the scoring process prevent test takers from the opportunity to properly plan when they can sit for their next exam.</p>	
<b>(CPA Candidate)</b>	Support
<p>TBS will probably be more applicable to the real world.</p>	
<b>(CPA Candidate)</b>	Support
<p>I feel that anything that releases AICPA scores faster, and in a more efficient and predictable manner is a good decision. Most candidates' problem is that they are unsure of what test to schedule next due to the fact they haven't received their score for their current test yet.</p>	
<b>(CPA)</b>	Support
<p>The objective of the CPA exam should be to have successful candidates demonstrate their mastery of skills and knowledge ("content") essential for entry into the profession. The demonstration of all essential skills through computer based testing (CBT) should continue to emphasize less memorization of terms and other trivia. Hopefully many of the technological problems with the current CBT can be corrected to allow a fair testing of these simulations to continue.</p>	

<b>(Educator 1)</b>	<b>Do Not Support</b>
<p>As written, it seems that the change to smaller independent simulations is twofold. First, it improves pre-testing. Second, it would shorten the time and burden of scoring. Neither of these changes benefit the candidate, with perhaps the exception that s/he may receive scores more quickly. As an academic, my concerns focus on the candidate -- my former students. Therefore, these are my concerns relating to the candidate:</p> <ol style="list-style-type: none"> <li>1. Facilitating administration should not be the driving force behind selecting a question type or format. Rather, format and type should be driven by the skill or objective that is being assessed.</li> <li>2. I think using candidates to pre-test questions (as is done currently, not just in this proposal) could be harmful to the candidate. The idea of pre-testing a question means that the question may have flaws. If the question is flawed in anyway, it may give the candidate difficulty, which could in turn affect his/her score on the graded part (e.g., lost time, frustration, confusion etc. that would carry over to the graded parts). Those administering the CPA exam would never know what the negative impact is on a particular candidate.</li> <li>3. The AICPA has not resolved all issues relating to functionality of the testing environment (e.g., completely replicating Excel).</li> </ol>	
<b>(CPA)</b>	<b>Do Not Support</b>
<p>I do not see the connection or improvement to the candidate by introducing TBS. In my opinion, from what I have read in the “improving” outlines only serve the scoring system &amp; faster results &amp; possibly putting through sub-par candidates. Furthermore, the so called “tasks” may not accurately simulate what a candidate may expect to perform on an engagement at a firm and so it seems moot.</p>	

**2. Introduce Task-Based Simulations at the same time as the practice analysis results are introduced.**



**State Board Responses:**

	SS	S	N	DNS	SDNS
State Board 1					
State Board 2					
State Board 3					
State Board 4					
State Board 5					
State Board 6					
State Board 7					
State Board 8					
State Board 9					
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NASBA Entity 1					
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State Board 18					
State Board 19					
State Board 20					
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State Board 22					
State Board 23					
State Board 24					
State Board 25					

State Board 10	Support
<p>I recommend support:  My instinct says the number of changes is more salient than the magnitude of change. If all changes are implemented at one time the perception will be of one change. So if the changes are introduced consecutively the perception will be that the exam “is always changing.”</p>	

<b>State Board 20</b>	Strongly Do Not Support
It is not necessary to introduce TBS concurrently with the 2008 Practice Analysis. The date for release of the practice analysis is merely a projection and outside factors could impact it.	
<b>State Board 3</b>	Neutral
We couldn't vote on this because we didn't know and couldn't find out what practice analysis results are.	
<b>State Board 15</b>	Do Not Support
Based on the overall results of the last 3+ years of computerized examinations, this introduction should take place over a short period of time, such as 3-6 months, rather than concurrently, so the CPA candidates can be prepared for the changes.	
<b>State Board 9</b>	Support
See comments at items 9 and 10.	
<b>State Board 22</b>	Neutral
(see prior answer) We feel the inclusion of large simulations is the best test of skills in the field. Should not sacrifice best test for faster score release.	
<b>State Board 11</b>	Strongly Support
I suggest that a "marketing approach" be taken to the introduction of TBS and practice analysis in order to enhance their acceptance once it has been determined that the step should take place.	
<b>State Board 17</b>	Neutral
The Board of Examiners has not presented any evidence for the State Board members to reach a positive or negative conclusion on this issue.	
<b>State Board 12</b>	Support
Board supports accomplishing both in the most cost effective manner.	
<b>State Board 16</b>	Do Not Support
Candidates and providers of review courses would not have enough time to familiarize themselves with exam content based on the practice analysis.	
<b>State Board 6</b>	Support
If Question #1 is answered to our satisfaction, we can strongly support the introduction of task-based simulations and practice analysis results concurrently. In order for boards, candidates and review course providers to have ample time to prepare for content/design changes, "bundled" modifications appear to be most efficient.	

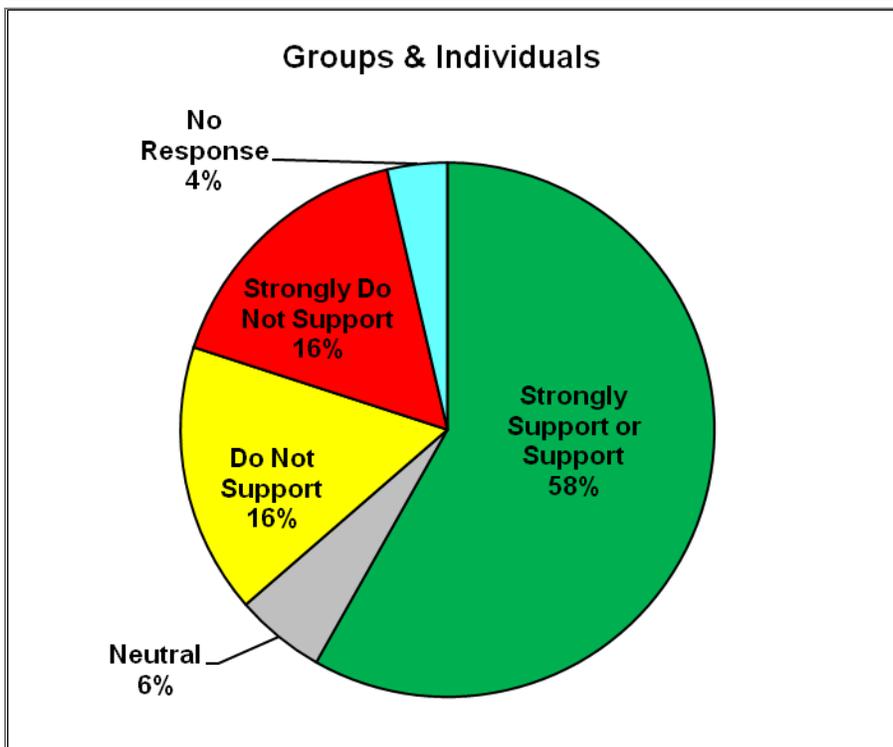
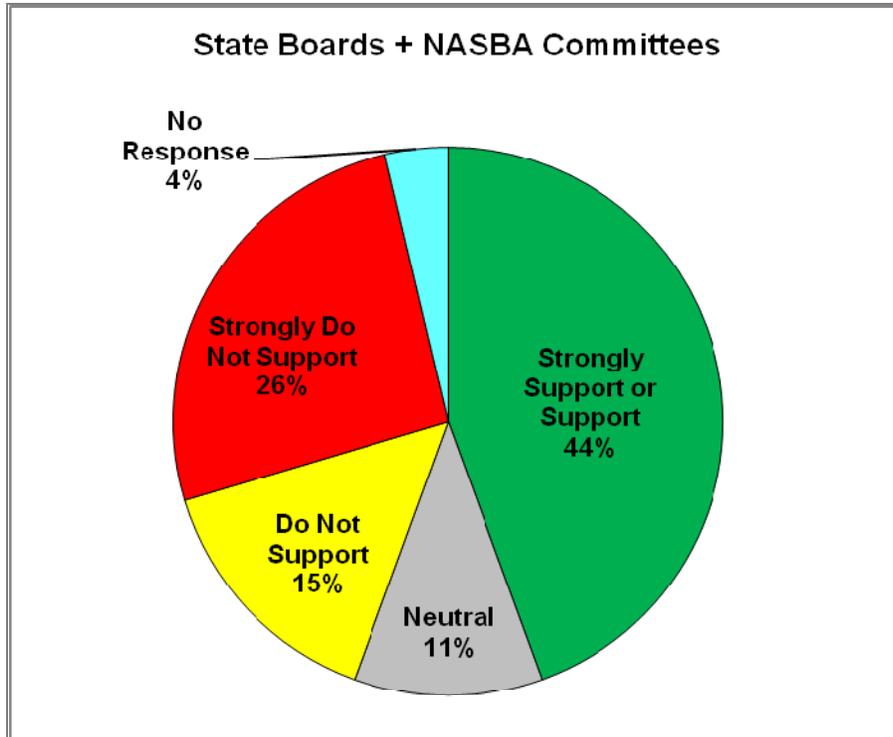
### Group & Organization Comments:

<b>Academic Program 1</b>	Support
We agree that one communications effort is preferable to a series of changes in exam content and format. One concern would be that if the 2008 practice analysis drives significant changes in exam content, it would be preferable to separate the two in time in order to minimize the disruptive effects on candidates.	
<b>Review Course Provider 1</b>	Strongly Support
We strongly support introducing all the changes at the same time. We also recommend that all exam changes, including content changes, be done at fixed intervals, preferably on an annual basis. Having a fixed period when exam changes are incorporated gives us the ability to educate all the stakeholders on the changes more efficiently.	
<b>State Society 1</b>	Strongly Do Not Support
Since we do not support any of the proposed changes of the exam this questions is not applicable. The only change required in regards to the exam is a significant improvement in exam administration.	
<b>NASBA Entity 2</b>	Support
Changes should all be made at one time. This will cause less confusion, for all parties involved, than implementing changes over a period of time. The overall stability of the examination will be achieved sooner by making all changes at one time.	
<b>NASBA Entity 1</b>	Support
The Committee is concerned about the AICPA's capacity to introduce TBS at the same time as the practice analysis results are introduced. That is, there is a concern about the AICPA's capacity to manage multiple projects of this magnitude without diminishing performance with respect to current exam issues. The Committee supports this initiative if sufficient resources are available and utilized in a manner that does not detract from ongoing exam delivery and grading services.	
<b>Accounting Firm 2</b>	Strongly Support
We strongly support concurrent introduction. The 2008 practice analysis should help to drive the structure and content of the exam, especially for the simulations. We do not understand, however, why the Board is proposing other changes to the structure and content before the practice analysis is complete. While sufficient evidence exists to support the use of simulations, we believe that the Board should not propose eliminating or reducing the testing of other skills, especially writing skills, before the practice analysis is released in mid to late 2008.	

**Comments:**

<b>(CPA)</b>	Support
Current simulations are dependent upon many different areas. If one area is correct, but another wrong, the grader has to trace the candidate's steps. The shorter tasked based simulations would not require this. Task based simulations would also allow candidates to have a wider variety of simulations. With the current system, if a candidate receives a simulation that he/she is weak in, the entire simulation might be wrong, and the candidate might fail based on weakness in one area.	
<b>(Member, NASBA Leadership)</b>	Support
I support them, but believe they need work to truly be effective.	
<b>(CPA Candidate)</b>	Support
This seems like it would make things easier for CPA candidates and seeing as I am one, I am in favor.	
<b>(State Board Member 1)</b>	Support
This was a difficult question to answer since I would like to see both of these occur but I am very concerned about unforeseen problems that could occur and adversely affect candidates if the AICPA tried to implement both of these at the same time.	
<b>(CPA)</b>	Neutral
As I understand the concept of "practice analysis," you are attempting to keep the CPA exam relevant in today's changing practice environment, a noble and absolutely necessary objective for the CPA exam. I am very concerned with the relevance of the CPA exam. Through practice analysis, we face the danger of asking what we are doing in the profession and then testing that on the examination. While that approach has some positive aspects, we need to keep focused on the underlying fundamental purpose of the examination process that is to ensure that entrants into the profession have the skills AND KNOWLEDGE to perform successfully and to protect the public interest.	
<b>(STATE BOARD MEMBER 2)</b>	Support
I support the measure, but I am concerned that trying to implement both simultaneously may no be feasible and in reality could lead to lengthier score reporting times.	
<b>(CPA)</b>	Strongly Do Not Support
Practice based analysis requires deep thought, complex concepts and calculations, and the culmination of every accounting topic, subject and principal being put into action by the candidate. It's the "whale" of the exam. To include these two parts of the exams, (TBS I don't even agree with) in one fell swoop be to me in going with the metaphor harpooning the whale. Way too much and varied for one day!!!	

**3. Begin the administration of simulations in BEC by consolidating the administration of essay questions in the BEC section at the same time as the practice analysis results are introduced.**



**State Board Responses:**

	SS	S	N	DNS	SDNS
State Board 1					
State Board 2					
State Board 3					
State Board 4					
State Board 5					
State Board 6	No Response: See comment for details.				
State Board 7					
State Board 8					
State Board 9					
State Board 10					
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State Board 25					

<b>State Board 10</b>	Neutral
<p>This is a tough one. While I like the idea of giving more questions to TBS in AUD, FAR, and REG, the proposal reduces the writing component on the exam. Feedback from recruiters suggests writing skills are never good enough, supporting more emphasis on writing. The outcome could be even poorer writing skills because programs emphasizing what is on the exam.</p>	
<b>State Board 20</b>	Strongly Do Not Support
<p>Disagree with the need to test written communications for the following reasons.</p> <ol style="list-style-type: none"> <li>1. CPAs have access to samples and templates in authoritative literature. (See Page 5 - Testing Written Communications in the Future)</li> <li>2. Scoring of written communications is subjective.</li> <li>3. Communication is a required course in the proposed UAA Model Education Rules 5-1 &amp; 5-2.</li> </ol>	

<p>4. Applicants were required to have a writing component in college to earn a degree.</p> <p>5. Transfer of written communication from a simulation to a section that covers a variety of material - none of which is accounting or auditing - does not address the CSOs.</p>	
<b>State Board 3</b>	<b>Strongly Do Not Support</b>
<p>Our main objection to this change is the de-emphasis on writing as an imperative skill that is needed in all areas of accounting.</p>	
<b>State Board 18</b>	<b>Do Not Support</b>
<p>Individuals with marginal communication skills may fail this section with the entire administration of essay questions in BEC.</p>	
<b>State Board 15</b>	<b>Do Not Support</b>
<p>Some sections of the CPA exam lend themselves more than others for written responses. In our opinion, essay questions should remain in AUD and FAR, especially.</p>	
<b>State Board 9</b>	<b>Support</b>
<p>A Board member's concerns:  Written communication skills seem more important in a critical area such as Auditing where there is reliance by various users of financial reporting, than in BEC (although admittedly, such skills are needed across all areas). Do we limit the subject area that can be addressed by consolidating essays in one section? Do we have a cost savings by concentrating this in one section?</p> <p>Also -- see comments at item 9.</p>	
<b>State Board 22</b>	<b>Strongly Do Not Support</b>
<p>Communications is still an area where CPA's fail. Need to test in all 4 test areas. Needs to be higher percentage of the grade.</p>	
<b>State Board 11</b>	<b>Support</b>
<p>While we support this move, we suggest that elements from AUD, and especially FAR and REG should be incorporated into the testing material in the BEC section.</p>	
<b>State Board 17</b>	<b>Strongly Do Not Support</b>
<p>The State Board is concerned that in general, writing ability, not content is being tested on the Uniform CPA Examination. Communication skills are taught and tested as part of the 150-hour education program and do not need to be re-tested on the exam.</p> <p>If the BOE is going to test communication skills, why would those skills not be tested in the AUD and FAR sections which might be the most important content areas?</p> <p>The State Board does not understand the Board of Examiner's rationale to consider introducing TBS simulations but not in BEC.</p> <p>If the exam continues to test communication skills, there is also concern that the</p>	

consolidation of essay questions into one section of the exam, rather than testing in multiple sections, could inhibit those candidates with weaker communication skills from passing BEC and ultimately all four parts of the examination.	
<b>State Board 12</b>	<b>Do Not Support</b>
Board recognizes essays are very time-consuming to grade. Essay questions should be included in any section testing the candidate's ability to write coherently as well as demonstrating content knowledge, such as AUD and REG. To determine if they can do both, the Board believes essay questions are the best tool. If essays are part of the examination, candidates will take developing better writing skills more seriously. And, if writing skills are not tested on the exam for entry level CPAs, when would they learn these skills?	
<b>State Board 21</b>	<b>Strongly Do Not Support</b>
Individuals entering the profession should be tested on writing audit memoranda, footnotes to financial statements, and memoranda on recommended tax positions. Limiting the essays to one section (particularly a section which is less unique to practice as a CPA than auditing and accounting) does not test adequately the appropriate knowledge and skills.	
<b>State Board 5</b>	<b>Support</b>
Suggest essay questions be regarded as indicative of writing skills in the same light as with the GMAT exam essay relative to scoring. Use multiple choice editing questions to more directly "grade" writing skills.	
<b>State Board 7</b>	<b>Do Not Support</b>
Having potential essay questions changes the type of studying done on materials.	
<b>State Board 16</b>	<b>Strongly Do Not Support</b>
Testing a candidate's ability to express himself or herself grammatically and with clarity, as well as with correct spelling should be expanded rather than contracted. This is particularly important in the auditing section involving engagement letters and management letters.	
<b>State Board 19</b>	<b>Strongly Do Not Support</b>
Written communication is essential in the workplace. It appears that cost is a main factor here and that really should NOT impact the effectiveness of the CPA exam!	
<b>State Board 6</b>	<b>No Response</b>
Is BEC the "correct" section to include WC questions if only in one section? How was this determined? Perhaps WC in two exam sections might be appropriate, with one being Audit (including risk assessment items). How many essay questions will be asked? We can support three essay questions with one being a pre-test question, as stated in the White Paper.	

## Group & Organization Comments:

<b>Academic Program 1</b>	<b>Strongly Support</b>
<p>Given the strong correlations in writing assessments across AUD, FAR, and REG it seems very reasonable to consolidate the assessment into one section. As noted, this will expand opportunities for rolling out task-based simulations in the other three exam sections.</p>	
<b>Accounting Firm 1</b>	<b>Strongly Support</b>
<p>An additional benefit of consolidating the written essay questions into BEC would allow candidates to focus on communication skills specifically as part of the review for the BEC section. When communication is an underlying 10% of the grade for the other 3 sections, it doesn't seem to get enough attention from the candidates as part of their exam preparation. I would agree with the point made in "Improving the Uniform CPA Examination" paper - most writing skills required in the early career of a CPA are related to editing existing materials, rather than composing new ones.</p>	
<b>Review Course Provider 1</b>	<b>Strongly Support</b>
<p>The current method of evaluating written communications skills is flawed: too much value is given to them on the exam and only one of the two (50%) written communication questions are graded. We believe that this will be an improvement to the current situation.</p>	
<b>State Society 1</b>	<b>Strongly Do Not Support</b>
<p>The first concern with respect to this change is the topic coverage of the communication questions. Although currently the essay questions do not necessarily require specific technical knowledge, the context of the question is important. Being able to discuss various ideas in multiple accounting concepts is important; therefore, essays should be included in every section.</p> <p>Second, the success of the public accounting professional is based on a person's ability to effectively communicate. Reducing the required effective communication abilities is not a direction the profession should move in and will prove to be a big disservice. There should be essay questions required in all sections.</p> <p>The solution to grading should not result in a limitation of important exam material and techniques to simply ease the administrative burden of the exam.</p>	
<b>State Society 2</b>	<b>Support</b>
<p>We appreciate the need for efficient examination administration, but support this only if the essays are highly correlated across all sections.</p>	
<b>State Govt. Entity</b>	<b>Neutral</b>
<p>While we understand the rationales listed above, they appear to be focused primarily at making the test administration easier, rather than improving the testing of required skills.</p> <p>We recognize that testing writing skills in one place will allow faster scoring to take</p>	

place in the other parts of the exam, However, we are concerned that candidates may be negatively impacted through heightened stress if this part of the exam is an area in which they are marginally weak.

Is the intent to test only the candidates' writing skills through these exercises? Or will content (i.e. the "right" answer) also be assessed?

**NASBA Entity 2**

Support

It is not necessary to have writing samples in all of the sections. Placing the writing skills in a single section would be preferable and would allow for the testing of other issues, such as dilemma-based ethics, with less emphasis being placed on writing skills. The only concern would be the percentage of the BEC section which will be devoted to writing skills, as opposed to other subject matter being tested in BEC.

We note that the issue addressed here does not explicitly consider the change in weightings for MCQs and simulations that will necessarily occur for three of the sections; nor does it address the implication, if any, of rescoring around the cut score. Obviously, these issues will need to be addressed and have important implications. We would hope that we would be part of those discussions.

**NASBA Entity 1**

Support

The Committee is concerned about the AICPA's ability to deliver both items simultaneously.

There is also a concern about the fairness of consolidating the administration of essay questions into one section. Individuals with marginal communication skills may fail the section if all essays are in the same section.

**Review Course Provider 2**

Do Not Support

Consolidating written communication (essay) exercises into one section (BEC) may provide some conveniences, but one must consider other aspects. What about content issues being tested? Though the exercises are aimed primarily at assessing writing skills, candidates must also get the information correct. Placing all the essay questions in one exam section eliminates a tool that could be used in each of the exam sections to assess not only the candidates writing skills but also their level of knowledge in a given area. Having written essay questions in each exam section is the most effective way to thoroughly test the variation of the different cognitive processes (as important as the nonvariable basic writing skills) required by each exam section.

**Accounting Firm 2**

Strongly Do Not Support

We strongly do not support consolidating the essays into the section that is most distant from the candidates' regular duties as a CPA. Written communication and documentation skills, including the ability to generate a clear audit trail, are critical skills that should be rigorously tested.

In the last practice analysis, writing and documentation skills were cited as the most

important for the Accounting and Auditing Practice Group, the fourth-most important for the Taxation Practice Group, and the seventh-most important for the Business and Industry Group. The AICPA's current practice analysis likely will have similar findings, based on the views of our professionals, and on discussions with professionals in other firms and in the business community. It is therefore premature to discuss scaling back writing requirements before the practice analysis is completed and its results released.

In addition, in many PCAOB inspection reports, inspectors have cited lack of clear documentation of planning, evidence gathering, and support for conclusions as areas for improvement in CPA firms. While we emphasize the importance of writing and documentation in our training programs, the profession should demonstrate its commitment to the development and maintenance of these skills in the areas most directly related to practice. Therefore, the writing requirements should remain in the auditing, financial accounting and reporting, and regulation sections, in which candidates must consistently and clearly demonstrate the exercise of professional judgment.

Other professional exams have significant writing requirements and are scored based on the candidates' writing skills. The CICA lists "communication in writing and graphic form" as one of its pervasive professional skills; pervasive skills must be demonstrated throughout the entire UFE exam. The Bar exam contains two writing-based components. The MPT component has two 90-minute simulation-style questions requiring candidates to write mock documents for the cases. The MEE component typically consists of six shorter essay questions. Solutions to both components are graded for effective writing and organizational skills. The CPA Exam should emphasize writing skills at a level consistent with these other professional exams.

Also, changing from three scored prompts across three sections of the exam to two prompts within one section will not yield more reliable candidate skill assessment, as the Board contends. Reliability in sampling comes from higher rates across different conditions, not from a lower rate within a single condition.

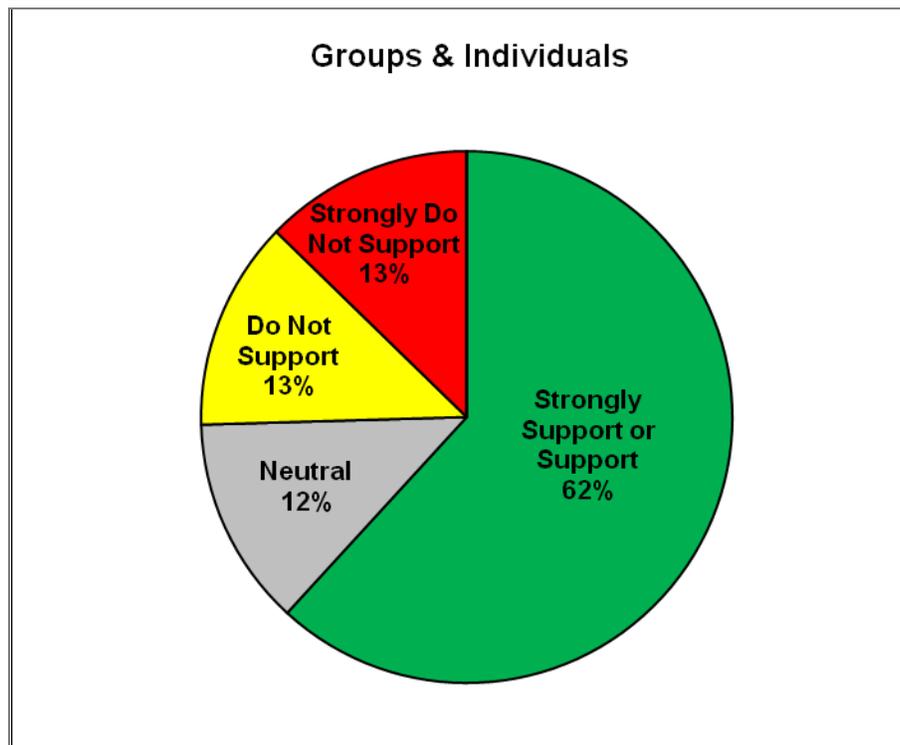
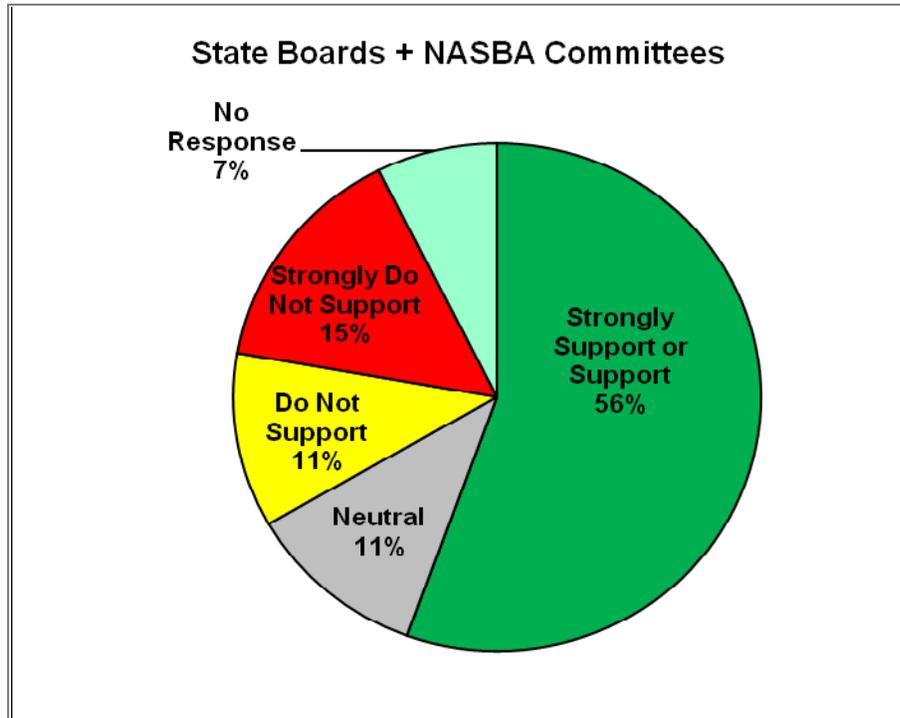
**Comments:**

<b>(CPA Candidate)</b>	No Response
The feedback on the score notice is unhelpful if you score close, I score a 71, beat most of the scores on the top, and at the bottom, the information said I was below average in everything, it makes no sense, the multiple choice should be released as well as grades for simulations.	
<b>(CPA)</b>	Strongly Do Not Support
Each section should have essay questions. The ability to communicate effectively is vital as a CPA.	
<b>(CPA)</b>	Do Not Support
Candidates should be able to write proper responses for all parts of the CPA Exam. They should be able to write under various circumstances, including AUD, FAR, and REG.	
<b>(State Board Member 3)</b>	Strongly Do Not Support
Individuals with marginal communication skills may fail this section with the entire administration of essay questions in BEC.	
<b>(CPA Candidate)</b>	Strongly Support
BEC seems to be the most logical section to allocate essay questions to. This would also allow a more condensed study regime seeing as candidates would know to practice essay questions only for BEC.	
<b>(CPA Candidate)</b>	Do Not Support
The proposal is not clear. Would the essays that are moved to the BEC section relate to BEC material or would they be essays on AUD, FAR & REG topics? If so, then doesn't that take away the ability for candidates to study for one section at a time? I've also pasted my response to question number 1 here as well. It applies to the testing equipment. I'm not in favor of any more simulations until the equipment and format can be updated to provide less frustration during the testing process.	
<b>(Working in Industry)</b>	Do Not Support
I believe consolidating the essay questions will detract from the exam and its portrayal in the market place. Candidates may avoid this section as there seems to be a perception that essays are harder. I like the essays in all sections and would not want to end up with a situation in which writing skills were over emphasized in one section and under emphasized in all the others.	
<b>(Working in Industry)</b>	Do Not Support
I think essays in each section are very important as it provides evidence that the candidate can communicate the relevant subject matter.	
<b>(Member, NASBA Leadership)</b>	Strongly Support
To ease the grading issues in other parts of the exam and to make more "robust" the BEC section of the exam I think this is a very good move. A better move in my opinion would	

be to eliminate the essay questions altogether and expand the simulations to make up for the deleted essay questions.	
<b>(CPA)</b>	<b>Strongly Do Not Support</b>
<p>The ability to communicate is critical to the advancement of the accounting profession. By having a written communication portion in ea. Section, you allow a candidate to express their understanding of a topic rather than objectively selecting an answer from a list. The profession is more "problem solving" oriented than it has been in the past. With that said, logic should be an emphasis in the testing, which the written portion allows the reviewers to see that logic and assess the candidates thought process. Furthermore, from how I've read the suggestion, "consolidating" would imply that the BEC section would contain questions from all four sections. Asking a candidate to know all four sections when taking the BEC section would be asking a lot. If I've misinterpreted and only BEC questions will be asked in the written section of BEC, then the reviewers aren't able to see the candidate's "logic"/ understanding of the other equally important sections.</p>	
<b>(CPA)</b>	<b>Do Not Support</b>
<p>I do not support the idea of eliminating essay questions from the AUD, FAR, and REG sections of the Exam, because I feel that it is important for candidates to be able to express many of the concepts in words rather than simply being able to choose a correct multiple choice answer or fill in a blank on a simulation. By requiring the candidates to develop a written response, the test forces them to more fully understand the concepts being tested and also provides them with an opportunity to present their writing skills.</p> <p>Furthermore, I feel that having the two essays per section increases the comfort level of the candidate with developing such a response over the course of taking all four sections. By having all written essays consolidated into one section of the Exam, the candidate only has one opportunity to become accustomed to that testing style. In addition, I feel that the written essay questions should cover more than just the BEC material, and it would not be appropriate to test candidates on other sections' topics during the BEC section.</p>	
<b>(CPA)</b>	<b>Do Not Support</b>
<p>The rationale shown above supporting this change is based on administrative considerations, not the best interests of candidates. This decision should be based on the content that applies to each section, not secondary administrative considerations. Based on the rationale above, there is not substantive purpose in making this change.</p>	
<b>(CPA Candidate)</b>	<b>Strongly Support</b>
<p>If I understood correctly, AUD, FAR and REG would focus in material objective with only multiple choices. While only BEC would have essays. But I am not clear how the essays would be scored. Again, I do have serious concerns that candidates that English is their second language are being ignored in this process.</p>	

<b>(Educator 2)</b>	<b>Strongly Support</b>
I strongly support this for the reasons listed above, but also because I believe that BEC is the best forum for an essay question because it can get to an underlying knowledge of business and accounting in addition to technical knowledge. The administrative concerns need to be addressed, but the ability to do additional task-based simulations in AUD, FAR, and REG are the most important reasons.	
<b>(CPA)</b>	<b>Strongly Do Not Support</b>
If we are serious about the oft-heard complaint about the candidates' ability to communicate, we should not be looking for quicker, faster and more convenient ways to "grade" this vital skill. Given that candidates frequently take parts of the exam across many months, getting a variety of writing samples in all of the portions of the exam may be a fairer assessment of the candidate's skills in this area. If on the other hand, we do not think writing skill is that essential, stop making a pretense of testing it and stick to specific accounting skills and content for CPAs.	
<b>(Educator 1)</b>	<b>Do Not Support</b>
Referring to my response to question 1, whether the essay should be part of BEC or other parts of the exam is a function of the skill that is being assessed. If the skill can be assessed in BEC alone, then fine. But, the document as written does not articulate the skill that is being addressed.	
<b>(State Board Member 5)</b>	<b>Strongly Do Not Support</b>
I feel the essay portion of AUD, FAR, and REG are crucial in assessing an exam candidate's knowledge of the subject matter. I do not feel that a TBS replaces that avenue of assessment. I also do not feel that combining essay questions to one portion of the exam is a fair assessment of a candidate.	
<b>(STATE BOARD MEMBER 2)</b>	<b>Support</b>
I support the measure, but I am concerned that trying to implement both simultaneously may not be feasible and in reality could lead to lengthier score reporting times.	
<b>(CPA)</b>	<b>Strongly Do Not Support</b>
Every single bullet point for me listed above, diminishes the integrity of the exam! Written skills are extremely important, perhaps more so, in the early years as a CPA. But not diminishing communication skills, one will do more writing which must be of the highest quality – in work papers, letters, memos etc. Communicating with co-workers & eventually clients, will develop with experience. But to not be a good writer, don't bother being a CPA.	

**4. If stakeholders are amenable to objective assessment of communication skills, investigate the feasibility of such assessments for the CPA Exam and, if appropriate, incorporate them into the operational Exam at a future point.**



**State Board Responses:**

	SS	S	N	DNS	SDNS
State Board 1					
State Board 2					
State Board 3					
State Board 4					
State Board 5					
State Board 6	No Response: See comment for details.				
State Board 7					
State Board 8					
State Board 9					
State Board 10					
State Board 11					
State Board 12					
NASBA Entity 1	No Response: See comment for details.				
NASBA Entity 2					
State Board 13					
State Board 14					
State Board 15					
State Board 16					
State Board 17					
State Board 18					
State Board 19					
State Board 20					
State Board 21					
State Board 22					
State Board 23					
State Board 24					
State Board 25					

State Board 10	Neutral
<p>Another tough call that non-academics can answer better. The suggested change emphasizes are spelling, grammar, style, over composition, actually putting the thought together in a cohesive document.</p> <p>What do we want to test?</p>	

<b>State Board 20</b>	<b>Strongly Support</b>
<p>Objective assessment of communication skills should be assessed in the described manner and should be incorporated into the simulations for the appropriate section of the exam.</p> <p>All communication skills should not be tested solely in the BEC section.</p>	
<b>State Board 3</b>	<b>Strongly Do Not Support</b>
<p>Some writing skills (eg. Grammar, punctuation, sentence structure) can be successfully assessed using objective assessments. However, other, higher order communication skills (eg., organization, conciseness and coherence) cannot be assessed successfully in this manner. Candidates need to be sent the message that not only must they be able to solve and accounting issue but they must also be able to communicate that information for it to be useful.</p>	
<b>State Board 18</b>	<b>Do Not Support</b>
<p>The Board will support as long as it does not replace essay questions on the examination. The Board continues to support the testing of written communication skills on the CPA Exam.</p>	
<b>State Board 15</b>	<b>Support</b>
<p>We believe an initiative to investigate is important; however, we do not support the replacement of essay questions until the investigation is complete and communicated to all relevant parties.</p>	
<b>State Board 22</b>	<b>Support</b>
<p>Would need to be more effective! Not just time and money saver. Quality + Effectiveness.</p>	
<b>State Board 11</b>	<b>Support</b>
<p>I do have concerns that concentrating all essay questions in BEC could cause some candidates (i.e. poor test takers) more problems in passing this section.</p> <p>However, if this will cause a reduction in score reporting time I am amenable to this change.</p> <p>We are firm believers in the importance of written composition as an indication of a person's ability to marshal his/her thoughts and express them cogently. As such, we believe it should remain a critical element in any testing situation.</p>	
<b>State Board 17</b>	<b>Do Not Support</b>
<p>This question is confusing as written.</p> <p>As noted in the State Board's comments to question #3, the State Board supports testing content, not writing ability.</p> <p>State Board members also stress the need to test candidates' knowledge without the burden of adding additional "gimmicks" to the examination.</p>	

<b>State Board 4</b>	<b>Do Not Support</b>
The Board 4 believes writing skills should be tested the old fashioned way, by writing and grading that writing.	
<b>State Board 12</b>	<b>Support</b>
The Board recognizes the grading issues such as subjectivity of the grader and may support findings of investigation.	
<b>State Board 21</b>	<b>Strongly Do Not Support</b>
Although human evaluation of communication skills introduces some subjectivity to the evaluation process, there is still a need for human evaluation in the process. It is questionable that an appropriate means of non-human scoring can be devised that is capable of considering all of the factors associated with written human communication.	
<b>State Board 5</b>	<b>Strongly Support</b>
Suggest essay questions be regarded as indicative of writing skills in the same light as with the GMAT exam essay relative to scoring. Use multiple choice editing questions to more directly “grade” writing skills.	
<b>State Board 16</b>	<b>Strongly Do Not Support</b>
Candidates should demonstrate their ability to write. However, we would support objective testing of spelling and grammar. A frequent spelling error found among professionals – incredible as it may seem – is the use of “principal” when what is meant is “principle” – and vice-versa.	
<b>State Board 19</b>	<b>Strongly Do Not Support</b>
Candidates should be required to prepare a written communication drawing on their own skills. Any ability to "cut and paste" literature should be blocked.	
<b>State Board 6</b>	<b>No Response</b>
How does this differ from "automated scoring technology"?	
We would like more in-depth support of the premise that the ability to edit and revise previously written material is a more important entry-level skill than composition. Can the current grading methodology be "improved" first (e.g. speeded up) before development of objective assessment of communication skills?	

## Group & Organization Comments:

<b>Academic Program 1</b>	Support
We support an investigation into the viability of adopting objective assessment of communication skills. We would need more information about the adequacy of the assessment process relative to written essays before we could endorse the change.	
<b>Accounting Firm 1</b>	Strongly Support
Easier to prepare for objective assessment of communication skills, and will speed up release of scores - both big positives for candidates.	
<b>Review Course Provider 1</b>	Support
<p>We support the implementation of objective assessment of communication skills on the CPA Exam, however, we strongly believe that multiple-choice questions are NOT an effective method of assessing candidates' communication skills and stress that the objective assessments should not be limited to multiple-choice questions.</p> <p>In our experience, effective writing ability is one of the lowest level of skills among graduating students despite being critical to an individual's professional success. Although we support objective assessment of communication skills, we do so only if it is proven to be an effective assessment of communication skills.</p>	
<b>State Society 1</b>	Strongly Do Not Support
It is difficult to comment on this change without any type of specific information on what types of objective questions would be possible. However, it is disappointing that the exam administrators would even consider some type of objective testing of communication skills. That does not appear to in any way to address the needs of the profession.	
<b>CPA State Society 2</b>	Strongly Do Not Support
We do not accept the rationale that "students copy work as their own" as justification for the removal of essay questions. If this is a current examination issue, then essay evaluation should reflect this citation failure. Similarly, questions should be designed in a manner that minimizes the likelihood of such a response. Further, CPAs are required to construct written communications that support work performed. Much of this communication is customized to accommodate client needs. Objective assessment will not effectively evaluate this skill. Additionally, academics and their students are aware of CPA exam priorities. Their collective motivation to perfect written communication skills may be diminished when the perceived examination value of "essay writing" is reduced. Reducing this priority will exacerbate the prominent practice issue of junior staff's deficient writing skills.	
<b>State Govt. Entity</b>	Neutral
The following comment is made in the "Improving the Uniform CPA Examination" document on pg. 5. We are curious what is meant by "other communication skills" and how you would propose to test those "other communication skills?" We have speculated that use of video or audio clips might be used and, if so, wonder how questions would	

avoid high degrees of subjectivity.	
"A case can be made for moving to objective assessment of written and, potentially, of other communication skills."	
<b>NASBA Entity 2</b>	Strongly Support
Objective assessment of communication skills have been proven to be effective. Such assessment is less susceptible to quality control failures and would be less costly. This would also assist in speeding up the delivery of scores.	
Of course, we expect to have the opportunity to comment on the conclusions reached in your investigation.	
<b>NASBA Entity 1</b>	No Response
This is a confusing question and more information is needed. The Committee chose not to check a box above, but to answer by commenting, as follows:	
The Committee supports an investigation into the feasibility of such assessments depending on the cost and time involved. We are concerned about any issue that would adversely impact the current plan to speed up score release, however, would support this with the correct setting of priorities. We believe that the candidates must still be evaluated on their written communication skills AND reduce scoring time.	
The second part of the question is confusing and the Committee needs more information and the results of the study in order to respond. We suggest that the findings of the study be presented to all stakeholders at which time the committee would voice their opinion.	
<b>Review Course Provider 2</b>	Strongly Do Not Support
Requiring candidates to produce writing samples, not objective assessment, is the better way to assess their communication skills. It is doubtful that the current capabilities of "objective" assessment software are adequate to assess the skills we desire in a CPA. An essay is more than a collection of grammatically correct sentences. By using any form of assessment that decomposes an essay into its parts or requires candidates to merely select among several options, the opportunity is lost for candidates to demonstrate the higher skills of organization, expression, and clarity. Human judgment is still needed to determine if all the components of clear thinking are adequately expressed in a format needed for business communications.	
<b>Accounting Firm 2</b>	Strongly Do Not Support
We strongly do not support replacing essay questions with objective-format testing on the exam. In the Report on the Role of Essay Questions in the Uniform CPA Exam, the Board questioned whether the elimination of essay questions would help to protect the public interest. Testing of higher cognitive skills, including documentation, higher-level thinking, analytical, organizational, and written skills, were cited as important for professionals to fulfill their public mission. We share this view.	

Writing skills are especially important because CPAs must regularly write original works regardless of specialization. Candidates will have already demonstrated that they can pass objective-style verbal tests through having taken the SAT or ACT. Objective testing of editorial-style tasks cannot substitute for the ability to effectively communicate in one's own words. CPA's professional judgment cannot be measured well in an objective testing format.

**Comments:**

<b>(CPA Candidate)</b>	<b>Strongly Do Not Support</b>
There is too much complex knowledge that examinees would need to study, if they can narrow it down and help us then yes. But since we have to study everything and anything, it could be one topic we missed and not be able to pick up any points no matter how well we score on multiple choice questions	
<b>(CPA)</b>	<b>Do Not Support</b>
I believe communication skills are learned and developed over time. I don't see the purpose of assessment during the exam. Written communication is important but verbal is critical. Possessing one doesn't always correlate to the other.	
<b>(CPA)</b>	<b>Do Not Support</b>
Candidates need writing skills in today's workplace. They should be tested on this skill both in college as well as on the exam before they are given certification.	
<b>(independent response, working in industry)</b>	<b>Support</b>
Communication is such a key and so under emphasized. Most people do not realize that even in industry if you are a CPA, you are not a bookkeeper but an analyst. Businesses expect analysts to be problem solvers and CPAs need to be able to communicate and market those skills. Even internally, CPAs should be able to market the skills of their department to the rest of the business and show how Accounting adds value instead of the cost center perception.	
<b>(State Board Member 4)</b>	<b>Support</b>
I would be willing to assist in the investigation of this matter.	
<b>(Member, NASBA Leadership)</b>	<b>Strongly Support</b>
Like with essay questions in general, I believe a much better approach is to eliminate altogether the assessment of communication skills from the exam. A better place to have this is in the 150 education requirement. Part of the 150 hours should be courses dealing with written and oral communication. Testing for this in the exam is a waste of time and creates problems in the grading of the exam.	
<b>(CPA)</b>	<b>Do Not Support</b>
If the objective assessment is in addition to the subjective written portion, I would fully support this proposition. Although, it sounds as though it would replace the written portion. The profession has plenty of intelligent people that can look at "an objective"	

communication question and select the right answer. The question is can they apply that knowledge in a format that the real world demands? To strengthen the profession, we need people that can write, talk and carry themselves in a manner that impresses clients, the community, friends and family, etc.	
<b>(working in public accounting)</b>	Do Not Support
I cannot see how it would be measured fairly. Nerves would play too large a factor.	
<b>(CPA)</b>	Support
I support this suggestion because I feel that proper writing skills are incredibly important in the workplace, and it is currently something that a majority of younger candidates lack when entering the workforce. By incorporating an objective assessment of communication skills, candidates will be required to have a detailed understanding of proper grammar, rhetoric, and style that will benefit them in the workplace. However, I do not feel that this objective assessment should completely replace written essay questions either. It is very important to be able to write as well as to edit/critique something already written, and the two skills are often very different from one another.	
<b>(State Gvt. Auditor)</b>	Support
Most State Boards require a college degree. The classes required for completion include written and oral communication skills. Therefore, this is a redundant item. I agree that editing written material is far more complex. It requires that the candidate read, understand and manipulate the information.	
<b>(State Board Member 3)</b>	Neutral
I would consider supporting if it does not replace essay questions on the examination.	
<b>(CPA Candidate)</b>	Neutral
On one hand, I agree with objective assessment. On the other hand, I feel essay responses are a very good indicator of how knowledgeable a CPA candidate is on a particular subject. I guess I could go either way.	
<b>(State Board Member 1)</b>	Support
I support the investigation of this proposal but the investigation must include a cost benefit analysis associated with it at the same time.	
<b>(CPA)</b>	Do Not Support
See the above response to question #3. I think the skill of being able to edit a document is very different from the skill needed to communicate to another party in a written document in a professional's practice (management letter, tax advice, etc.) I think the Board of Examiners needs to carefully determine exactly what skill is essential for the successful entry into the profession, not just what is the easiest way to test a "communication" skill in general.	
<b>(Educator 1)</b>	Strongly Do Not Support
Referring back to previous responses, the skill/objective being assessed should drive	

question format/type. Short answer questions typically allow lower levels of learning (e.g., Bloom's Taxonomy: knowledge, comprehension, and application) to be assessed. They are not appropriate for higher levels of learning (e.g., Bloom's analysis, synthesis, and evaluation).

To identify the skills that might be assessed in writing activities on the CPA exam, I considered two of the competencies in the AICPA's core competencies: "reporting: able to communicate clearly and objectively the work done and the resulting findings in accordance with professional standards" and "communication: able to listen, speak, and write in order to meaningfully exchange information." It seems reasonable to use the core competencies to help identify the skills assessed on the CPA exam. Doing so, it would seem that the candidate needs to be able to author a writing sample (higher order of Blooms) than respond to objective multiple choice questions.

**(State Board Member 5)**

Support

A good idea, but I don't see how it could be fairly accomplished.

**(STATE BOARD MEMBER 2)**

Do Not Support

I do not believe that it is possible to adequately assess communication skills objectively (without human intervention); however, if a feasibility study were to indicate otherwise, I would review and consider the results.

This question is difficult to answer because it assumes that objective assessment of communication skills has already been deemed feasible. Whether or not objective assessment should be incorporated into the CPA Exam cannot be determined until such time that the results of the feasibility study are available.

**(Educator 3)**

Strongly Do Not Support

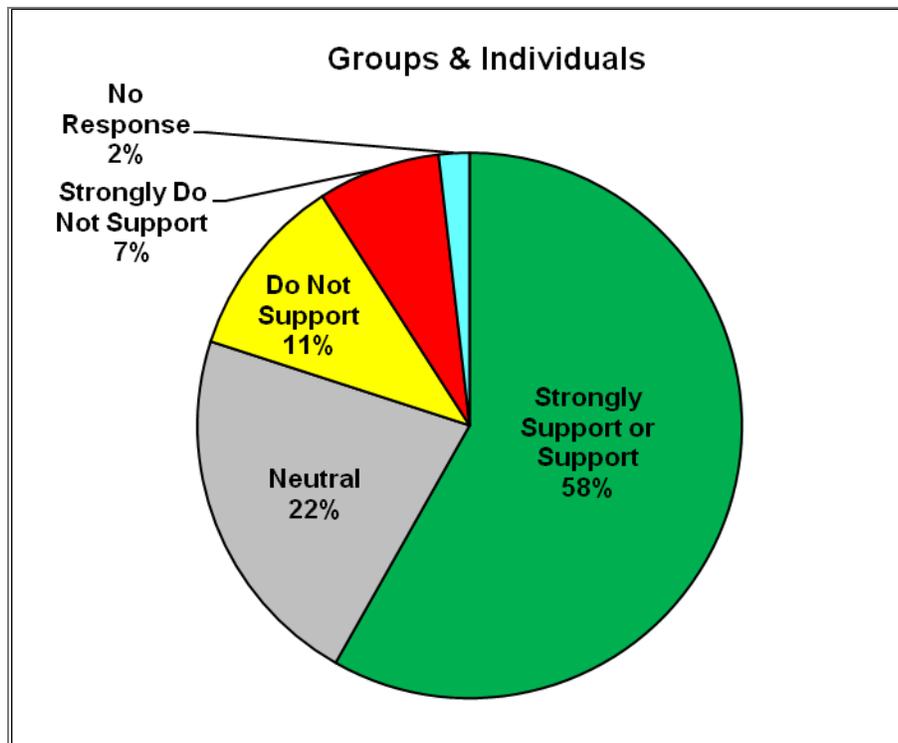
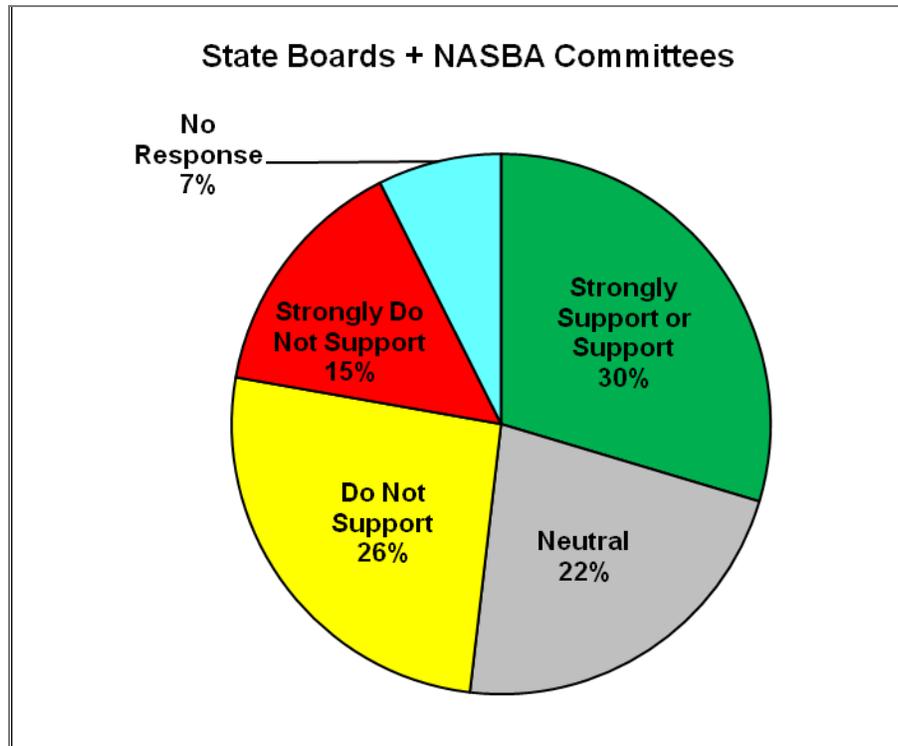
As an educator I constantly hear that students must be trained to write better. It takes a great deal of time to do this but I think it is worth the effort. What I see here is the examiners saying we do not think it is worth the time to evaluate this. Objective questions can not address important issue. Stop watering down the exam!!!

**(CPA)**

Do Not Support

Young, fresh new professionals only possess a basic skill set of communication which is better cultivated on the job and in their eventual specialization in the firm or if they leave public and go into industry, they will, by then alone pick up the appropriate skills from senior staff etc. Perhaps the acct. curriculum should be re-addressed as it pertains to writing. In all truth, no one with a degree entering public really knows anything about what they will be working on and how to do it when they get there. College or masters is for passing the exam.

**5. Introduce additional TBS in BEC when objective assessment of communication is introduced to replace essay questions.**



**State Board Responses:**

	SS	S	N	DNS	SDNS
State Board 1					
State Board 2					
State Board 3					
State Board 4					
State Board 5					
State Board 6					
State Board 7					
State Board 8					
State Board 9					
State Board 10					
State Board 11					
State Board 12					
NASBA Entity 1	No Response: See comment for details.				
NASBA Entity 2					
State Board 13					
State Board 14					
State Board 15					
State Board 16	No Response: See comment for details.				
State Board 17					
State Board 18					
State Board 19					
State Board 20					
State Board 21					
State Board 22					
State Board 23					
State Board 24					
State Board 25					

<b>State Board 20</b>	<b>Strongly Do Not Support</b>
Any development of simulations for BEC should be tabled until the 2008 Practice Analysis is complete.	
Communication skills should not be tested in BEC.	
<b>State Board 3</b>	<b>Strongly Do Not Support</b>
Since the Board does not support using objective assessment of communication, it does not support adding TBS in BEC.	

<b>State Board 18</b>	Do Not Support
This question assumes that essay questions are being removed from the examination, therefore, we cannot support.	
<b>State Board 15</b>	Do Not Support
We believe adequate testing of BEC skills are currently being gathered by objective test questions.	
<b>State Board 1</b>	Do Not Support
The BEC section was not designed to assess candidates detailed working knowledge of all facets of the business environment but rather on assessment of the candidates general knowledge of the business environment and how the many facets relate to each other. There should be no TBS added to BEC after the communication skills are replaced with objective questions.	
<b>State Board 22</b>	Support
BEC needs to be tested using simulations! It should have always been there.	
<b>State Board 11</b>	Neutral
See comments on Question 4.	
<b>State Board 17</b>	Do Not Support
This question is poorly worded and greater clarity is needed to reach a conclusion. The question suggests that TBS would only be introduced in BEC if objective assessment of communication is introduced. The State Board generally supports the introduction of TBS in BEC. It does not support objective assessment of communications or examining the assessment of communication skills.	
<b>State Board 4</b>	Do Not Support
See response to question 4.	
<b>State Board 12</b>	Neutral
Board believes this decision would be more appropriately made upon review of the results of the investigation of ways to incorporate objective assessment of communication skills into the examination. The board would be in favor of introducing TBS in BEC if it is determined appropriate.	
<b>State Board 21</b>	Strongly Do Not Support
Essay questions should be maintained in all sections and the simulations should not be organized around a single task.	
<b>State Board 5</b>	Strongly Support
Task Based Simulations in place of “essays” would more readily assess BEC knowledge and skills, thus improving the reliability as well as the relevancy of a candidates BEC score.	

<b>State Board 13</b>	<b>Do Not Support</b>
<p>BEC currently appears to be in the development stage. When discussing test experiences with candidates, some questions on the current exam have little relevance to the accounting profession.</p> <p>Additional clarity of the objectives of the BEC, through practice analysis and the refinement of the SCO should be completed BEFORE implementing sims, if sims should be introduced at all. The content needs to be more targeted to relevant skills before educators can produce meaningful sims. Although we strongly support sims in the other sections, expanding their range of testing options on a loosely defined topic area will produce a higher level of frustration for candidates.</p> <p>Although we support consolidation of essay into the BEC, we do not support adding sims at this time or the near future to the BEC.</p>	
<b>State Board 19</b>	<b>Strongly Do Not Support</b>
<p>See comments on numbers 3 and 4.</p>	
<b>State Board 6</b>	<b>Do Not Support</b>
<p>This question appears to conflict with paragraph one, page 6 of "Other Simulations in BEC", which states that introducing Sims in BEC by concentrating the writing samples in that section would preclude the introduction of other skills assessment in BEC.</p> <p>First successfully introduce objective assessment of communication skills in the other sections, as stated in that same paragraph.</p>	

### **Group & Organization Comments:**

<b>Academic Program 1</b>	<b>Neutral</b>
<p>We support the introduction of task-based simulations in all sections, including BEC. We are concerned with the potential loss of essays. As stated in our comments to the previous questions, additional information related to the adequacy of the objective assessment is needed before we can support the loss of the written essays in their entirety. If objective assessment is demonstrated to effectively measure communication skills, we would support it and would recommend that such an assessment be part of all sections—not just BEC.</p>	
<b>Review Course Provider 1</b>	<b>Support</b>
<p>Our concern with introducing TBS in BEC is that testing would be done without guidance from specific "standards", such as the Professional Standards, Tax Codes, or FASB Statements. Testing TBS in BEC without the benefit of "established" standards would be contrary to the way TBS will be tested on the other parts of the exam. We recommend that clear standards be established for any topic that is tested as a TBS on the BEC exam.</p>	

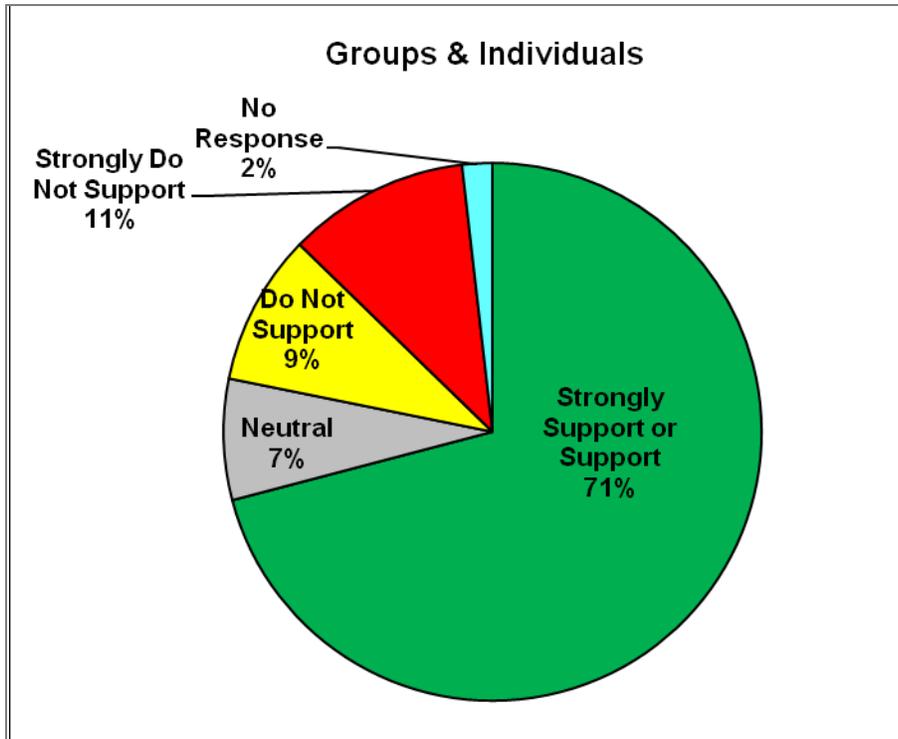
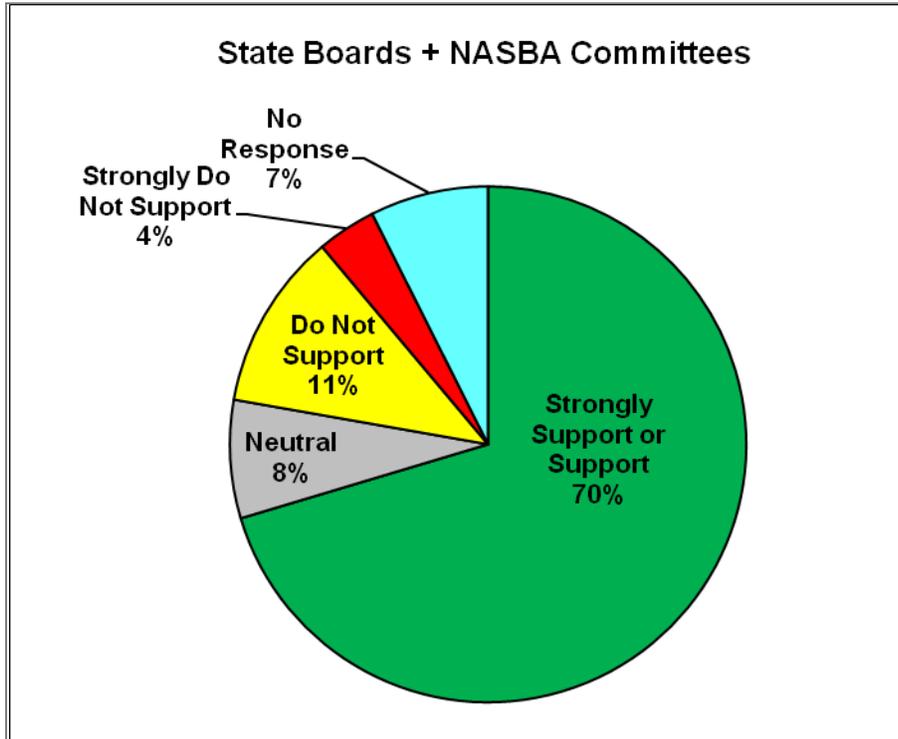
<b>State Society 1</b>	<b>Support</b>
Having TBS in the BEC sounds like a reasonable way to test some of the integrated general business and cost accounting knowledge of the candidates. However, it should not replace or eliminate any integrated questions or essays.	
<b>CPA State Society 2</b>	<b>Support</b>
If changes allow for additional testing models, we prefer simulations to objective questions.	
<b>NASBA Entity 2</b>	<b>Neutral</b>
Assuming the BOE continues its support of task-based simulations, the inclusion of such simulations in BEC would not be objectionable. As noted earlier, it would be preferable for all proposed changes to occur at the same time. The objective assessment of communication skills would be looked upon as a positive change and would eliminate the need for the writing sample produced by the essay questions.	
<b>NASBA Entity 1</b>	<b>No Response</b>
<p>The question is worded poorly. More clarification is needed in order to respond. The committee chose not to check a box above, but to answer by commenting as follows:</p> <p>The Committee does support TBS in BEC, however, without the findings of the feasibility study mentioned in question #4, the Committee is unable to voice an opinion.</p>	
<b>Review Course Provider 2</b>	<b>Do Not Support</b>
<p>It appears one is putting the cart in front of the horse. First it appears the assumption is that all written communication (essay questions) will end up in BEC. Then there is the assumption stakeholders will be amenable to objective assessment of communication skills and incorporate them into the operational Exam at some point. For reasons already stipulated in response to items 3 and 4, the assumption that essay questions will be replaced is alarming. This suggestion seems to make the assumption that task-based simulations are incompatible with questions in essay format. It also doesn't state IF the written communication did go to objective format whether it would be located in BEC only or dispersed back out among all exam sections.</p> <p>Task-based simulations should be included in BEC as soon as possible and their inclusion should not be dependent or related in any way to whether or not objective assessment of communication is used.</p>	
<b>Accounting Firm 2</b>	<b>Strongly Support</b>
We strongly support the use of simulations in the BEC. The exam should test candidates on their conceptual understanding of business, especially emphasizing the complexity of economics and business. As discussed above, however, we do not support the replacement of essay questions with objective testing of communications skills.	

**Comments:**

<b>(CPA)</b>	<b>Do Not Support</b>
It is important to have essay questions that require people to analyze and relate various issues to each other in a logical manner.	
<b>(CPA)</b>	<b>Do Not Support</b>
The content range for BEC is significant. Candidates would not know what to focus on in preparing for the BEC simulations. A writing section, with an emphasis on accounting, tax, or business issues, might be a good option for a BEC simulation, while removing the writing requirement from the other sections.	
<b>(independent response, working in industry)</b>	<b>Neutral</b>
I would not favor complete elimination of essays.	
<b>(CPA)</b>	<b>Neutral</b>
I support the idea of having TBS simulation on the BEC section of the Exam, but I do not support the replacement of essay questions. As mentioned earlier, I feel that objective assessment and written essays are both important in their own respective ways, and each needs to be tested separately. Thus, although I agree with the idea of implementing all BEC changes at the same time, I do not feel that the elimination and replacement of essay questions is appropriate if the replacement is only with objective assessment of written communication.	
<b>CPA Candidate)</b>	<b>Strongly Support</b>
BEC already seems to be a "catch all", and serves to test all of the misc. info. For the CPA exam.	
<b>(CPA Candidate)</b>	<b>Support</b>
After recently taking the BEC section I was relieved and curious as to why there weren't simulations here. I think the simulations are a good test of weather the candidate can apply knowledge.	
<b>(State Board Member 3)</b>	<b>Do Not Support</b>
This question assumes essay questions are being removed from the examination.	
<b>(CPA Candidate)</b>	<b>Strongly Support</b>
I feel essay questions are more effective in the learning and testing process than simulations are. Essays are basically tools that allow candidates to express everything they know on a particular subject. How can you get rid of a portion of the CPA exam that basically sums up what people know in their own words? Also, I have read many CPA online blogs that complain of how extremely difficult and sometimes irrelevant the simulations are. And seeing is though the CPA exam is one if not the hardest professional qualifying test out there to pass, why make it more difficult?	

<b>(State Board Member 1)</b>	Support
Again I support this proposal so long as there is a cost benefit analysis performed along with the investigation.	
<b>(CPA)</b>	Neutral
See my responses to questions #1. and #4., above.	
<b>(Educator 1)</b>	Strongly Do Not Support
Since I do not support introducing objective questions to assess communication skills, I do not support introducing additional TBS in BEC.	
<b>(State Board Member 5)</b>	Support
BEC does seem too broad for essay questions. TBS do seem like an appropriate response.	
<b>(STATE BOARD MEMBER 2)</b>	Support
I support the concept, provided that the feasibility study indicates that objective assessment of communication skills is possible.	
<b>(CPA)</b>	Strongly Do Not Support
I simply do not support task based simulations – students may learn a variety of objectives, goals, and skill sets. I for one, hate speaking in public & yet got an “A” on the class in college. I much prefer one on one. I believe this adds a level of dimension to the testing that serves very little purpose to future CPA’s or, rather, in getting them to BE CPA’s.	

**6. Maintain the current test administration schedule.**



**State Board Responses:**

	SS	S	N	DNS	SDNS
State Board 1					
State Board 2					
State Board 3					
State Board 4					
State Board 5					
State Board 6					
State Board 7					
State Board 8					
State Board 9	No Response: See comment for details.				
State Board 10					
State Board 11					
State Board 12					
NASBA Entity 1	No Response: See comment for details.				
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State Board 22					
State Board 23					
State Board 24					
State Board 25					

<b>State Board 10</b>	<b>Strongly Support</b>
The minor advantage of continuous testing versus the major disadvantages make retaining the current schedule logical.	
<b>State Board 20</b>	<b>Do Not Support</b>
The time period in which testing is unavailable should be shortened to two weeks if it does not compromise the quality of the item databank or contribute to cost increases. Since the launch of CBT there have been numerous times when testing was extended into the down month. If the subjective nature of scoring can be removed, then delays in releasing scores would be minimal.	

<b>State Board 3</b>	<b>Do Not Support</b>
The Board doesn't support continuing with the blackout periods as long as a continuous 12 month exam period doesn't interfere with the psychometric and operational quality of the exam.	
<b>State Board 1</b>	<b>Strongly Support</b>
Those seeking 12 month testing probably have no idea of the negative operational issues it would cause.	
<b>State Board 9</b>	<b>No Response</b>
Some Board members expressed that they would like to have a reduced amount of down time. Candidates say that they wait until the end of the window thinking they will get scores faster (this generation wants instant results), and other candidates say they wait in an attempt to maximize available study time. Some candidates become borderline in losing conditional credit from having only 12 months (out of the 18 month rolling period) in which to schedule. (How is it that other high-stakes exams can manage year-round testing, but we must be down 4 full months a year?) On the other hand, other Board members expressed satisfaction and are supportive of the current schedule. The set dates at the ends of windows and the down months counter procrastination by candidates, who tend to postpone scheduling, and the fixed dates help firms encourage, reward, and control candidates sitting for the exam. And, CBT scoring is faster than under CBT. Given these differing viewpoints, perhaps this matter should be discussed and elaborated upon at the upcoming NASBA exam conference, so that Boards can better understand the issues and constraints involved. In addition, see comments at item 9.	
<b>State Board 11</b>	<b>Do Not Support</b>
Has the committee considered going from a blackout month to a black out week? Possibly a weak would give sufficient time to ensure new content would reach all test centers. In addition, this would give the candidates more dates to test and give candidates a deadline.	
<b>State Board 17</b>	<b>Support</b>
The State Board supports the current calendar quarter testing window, however, it would like to see shortened dark windows (2-3 weeks) with an investigation of moving the dark months from June and September to allow a greater number of candidates to test immediately following graduation and prior to employment.	
<b>State Board 4</b>	<b>Strongly Do Not Support</b>
Specifically allow for testing in December and June. Continuous testing is desirable and preferable and shorten every other black out period at the very least.	
<b>State Board 12</b>	<b>Support</b>
Board recognizes the necessity of intermittent administrative months.	

<b>State Board 6</b>	<b>Strongly Support</b>
<p>We support continued research on and consideration of modifications to the testing schedule to include additional testing dates/reduction of down time.</p> <p>We need more information on what actually occurs now (from a technical standpoint) during the "dark month" and what the AICPA, Prometric and NASBA need to accomplish during that time frame. And what is the financial impact - significant?</p> <p>We disagree with the assertion in the second bullet above that candidates would wait too long to test without a deadline at the end of a window. They will continue to test with their pass credit expiration dates in mind. Of greater concern is how candidates will be prevented from taking the same exam section/version more than once if there is no well-defined end of the testing window.</p>	

**Group & Organization Comments:**

<b>Academic Program 2</b>	<b>Strongly Do Not Support</b>
<p>Candidates should be given more then the current eighteen month window to complete the exam. Those involved in heavy workloads during tax season lose a significant portion of this window. Also, those waiting for exam scores may lose valuable time. Give the candidates 5 years. Or make the passing of a part a permanent part of their record.</p>	

<b>Academic Program 1</b>	<b>Do Not Support</b>
<p>We strongly support the two month testing window per calendar quarter. Please consider adjusting the testing schedule as follows:</p> <p>January – live  February – closed  March – live  April – live  May – closed  June – live  July – live  August – closed  September – live  October – live  November – closed  December – live</p> <p>Our rationale for the proposed schedule above is to maximize the opportunity for a student to have exam access at times coinciding with normal breaks between (and during) typical University semester schedules. December and January both include significant blocks of time when courses do not meet. March and April coincide with virtually all Spring Break schedules. Most importantly, June and July provides an ideal window for recently graduated students to take individual sections of the exam.</p>	

<b>Accounting Firm 1</b>	<b>Support</b>
<p>People have finally gotten use to this schedule and are achieving success with it - let's not mess with it now. I have never had a candidate complain that they could not take an exam during a "dark" month.</p>	
<b>State Society 1</b>	<b>Do Not Support</b>
<p>At a minimum, if four months of the year remain "blocked out" a survey of the practitioner community should be taken to determine which months are best to be blocked out. For instance, December is a month that many candidates would like to sit for the exam and makes sense from a public accounting business cycle stand point. It is not necessary for the windows to run on a calendar quarter basis.</p> <p>Additionally, perhaps three testing windows with three months blocked out would make more sense. Due to the long process time for applications it would present a bit more flexibility for candidates if their application is delayed.</p> <p>Another option would be to make the exam available for a portion of the closed months, e.g., to add an additional 12 days per quarter the exam is available. There appear to be no reasonable arguments to have the exam closed for an entire month at a time.</p> <p>There is no reason why expanding the testing windows should change the scoring of the exam. Furthermore, although the exam is offered more than in the past, improvements should be made based on what can be done better from this point as opposed to a comparison to some past point. The introduction of the CBT created candidate procrastination to sit for the exam. Making the exam available for several more weeks during the year will not have a significant negative impact on scheduling and procrastination but can potentially make significant positive improvements in scheduling and flexibility for candidates.</p>	
<b>NASBA Entity 2</b>	<b>Strongly Support</b>
<p>There appears to be a need for a dark month in each window. Administratively the dark month allows for the continued updating of the examination and delivery of scores prior to the commencement of the next window. The inconvenience to candidates is minimal. In fact, having scores before the beginning of the next window should be viewed as a necessity.</p>	
<b>NASBA Entity 1</b>	<b>No Response</b>
<p>The Committee chose not to check a box above, but to answer by commenting, as follows:</p> <p>Other objectives such as quicker score release must be met first.</p> <p>NASBA &amp; AICPA must agree when the time is right and then makes recommendation to the boards.</p>	

<b>Review Course Provider 2</b>	<b>Strongly Support</b>
It's working fine and gives candidates ample time to schedule a test. There is only so much convenience and decrease in turnaround time for grading that can be gained before the Exam's purposes become compromised.	
<b>Accounting Firm 2</b>	<b>Strongly Do Not Support</b>
<p>We strongly do not support moving to a continuous window testing approach. The CBT Volume Task Force Report to State Boards of Accountancy found that the current two-month on, one-month off format has lead to significant procrastination by some candidates. Many candidates perceive that they can put off the exam a year or more after graduation or start of employment and still finish it within their state's calendar time limits. This often leads to sub-optimal performance as candidates rush to make the deadline, and some procrastinating candidates do not pass all four parts in time. The current format has also resulted in some scheduling difficulties for CAP firms. Firms must design plans to ensure that candidates have sufficient time to adequately prepare for the exam, and must also ensure that client engagement needs are met. A continuous window approach would exacerbate this problem. We share the Board's concerns about the timing of rotation of questions in the exam sections under a continuous window testing approach as well.</p> <p>Under the prior system, when candidates took the exam twice a year on fixed sets of dates, there were clear incentives for candidates to prepare for and take the Exam I a timely manner. Candidates often formed study cohorts that aided their preparation through team learning and monitoring. We encourage the Board to explore offering the exam in a smaller set of windows at fixed times during the year. The windows could be scheduled during time periods in which candidates would have more time to prepare for the exam.</p>	

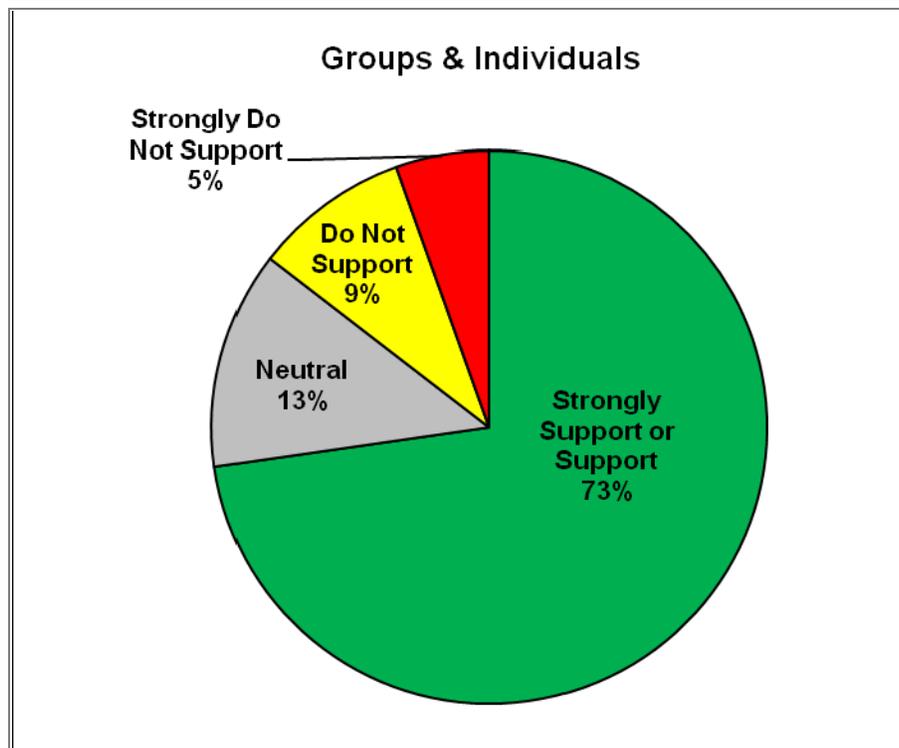
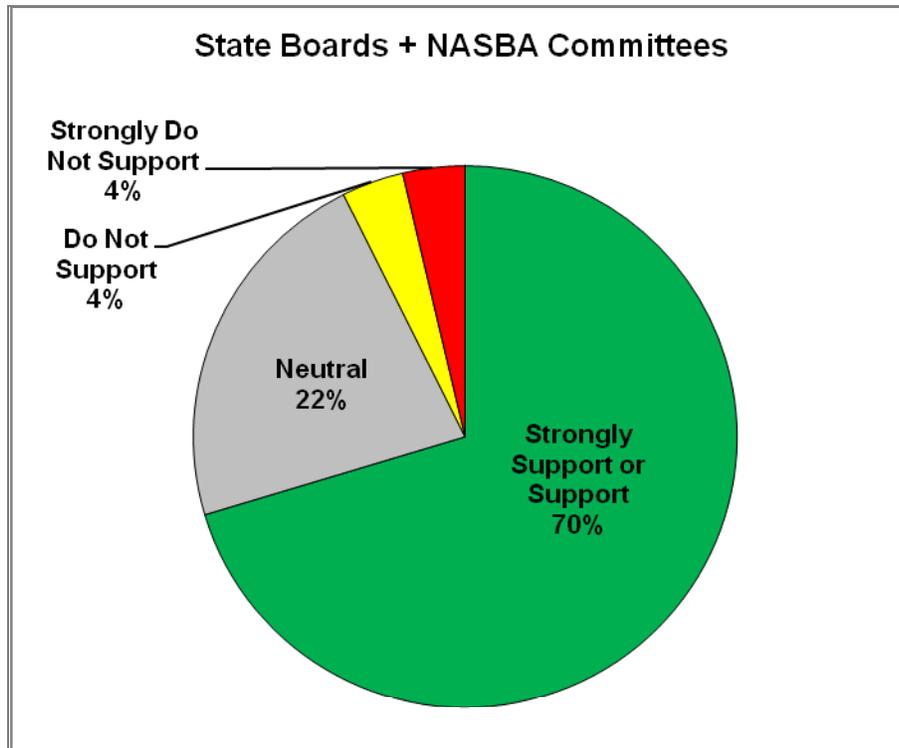
**Comments:**

<b>(CPA Candidate)</b>	<b>No Response</b>
I feel that the exam is set up horribly, especially with people who work in public accounting and have a tax season, I know myself, I passed on part last January, and since have gotten 71 on two others, but now I feel I am rushing to take 3 other parts because I am blacked out from taking the exam from January-April 15th because of work and my regulation might run out....	
<b>(CPA)</b>	<b>Strongly Support</b>
The current test administration schedule works. Candidates have ample time to schedule the exam at their convenience. As a compromise, the board may wish to consider testing in the third month, but only up to the 15th. (March 15, June 15). There needs to be some type of break to score, and to separate. There also needs to be period for which questions are revised and content is updated.	

<b>(CPA Candidate)</b>	Neutral
Equipment and format updating should be addressed first.	
<b>Independent Response, working in public accounting)</b>	Do Not Support
I do not agree with this change if it is going to limit the ability to release scores faster.	
<b>(CPA)</b>	Do Not Support
I think that it would be better for candidates to be able to test 12 months. This would allow candidates who are ready to take when they are ready. I think that it has worked very well so far, except that the timing of when some candidate's exam credit has expired had made it a tight deadline for some individuals due to the "off" month.	
<b>(CPA)</b>	Strongly Do Not Support
The rationale listed above is slanted towards administering the exam and makes a judgment that a candidates may wait too long to test. I fully disagree with this suggested change, since the current 2 month on/1 month off schedule limits the time periods when candidates can test. Further, the rolling 6-month window in which to take an exam does not need to change, which would effectively nullify the argument that candidates would wait too long to test. In addition, whether continuous testing might limit the ability to release score faster is an internal issue and the benefits to candidates should outweigh such considerations. Lastly, comparison with the paper exam is irrelevant, since the computer-based model allows for significant efficiencies and reduced efforts, and should have no bearing on this decision. I view this as one of the most important issues to make a positive impact on taking the CPA exam.	
<b>(CPA Candidate)</b>	Strongly Support
I agree that offering the test year round is impractical. I had no problem scheduling my tests in the two-month windows.	
<b>(CPA Candidate)</b>	Support
I highly agree that the current testing format is sufficient. I would only investigate the window in which you are required to pass all four parts.	
<b>(Educator 2)</b>	Support
I agree with the above reasoning. However, there needs to be some flexibility in the system to allow for extenuating circumstances.	
For instance, my son was scheduled to take his final section (REG) in mid August, 2007. He sat for the exam, but about 2/3 of the way through the exam, the computer (or exam software) crashed. Fortunately for my son, they were able to reschedule him to take the exam the following Friday morning. Fortunate, because he left Friday afternoon for a 2 year employment with his accounting firm in London. Had he not been able to sit for the exam that morning, he would not have been able to sit for the exam until he returned to the U.S. If September was a "dead month" and his schedule delayed by a week, he would	

not have been allowed to take the exam if there were no possibilities for exceptions based on extenuating circumstances. By the way, he passed that section!	
<b>(CPA)</b>	Strongly Do Not Support
<p>This is an absolutely TERRIBLE CONCEPT!</p> <p>The AICPA started the CBT process by cutting in half the window of time a candidate can pass all four parts by stating they should be able to get the exam done in half the time of the old (semi-annual) approach, going from three years to 18 months. Yet the first thing we did was take away 1/3 of the available options! Further, the "dark" months include two of the months which often would be best for candidates, June and December. If you must black out months (I really don't buy into any of the reasons for black out months), do it during busy season. The selection of months divisible by 3 seems arbitrary, capricious and senseless to me. Also, see my response to question #10., below.</p>	
<b>(Educator 1)</b>	Strongly Do Not Support
<p>I have surveyed hundreds of students, spoken with dozens personally, and find absolutely no support for shutting the exam down one month per quarter as is current practice. In particular, shutting the exam down in December and June, which are slower months for those who are working in the profession while taking the exam, is seriously counterproductive and harmful to candidates. Eliminating dark months and extending the 18-month window to 24 months or more, given the work schedules of many candidates, would probably be the most significant improvements the AICPA could make to the exam.</p> <p>The specter of "unintended consequences" should have impacted the release of the CBT, but didn't. It is interesting to note that no other question in this survey is concerned about unintended consequences, such as the impact of releasing simulations without perfecting functionality of the testing environment and the impact of pre-test questions on candidate performance on the questions that count toward the grade. Yet, these were all undertaken.</p>	
<b>(State Board Member 2)</b>	Neutral
<p>The idea of year-round testing is favorable, but it is not as important as faster score release. I don't believe the idea of year-round testing should be addressed until other problems have been addressed.</p>	
<b>(CPA)</b>	Strongly Do Not Support
<p>I believe the twice yearly schedule for this exam was fine because it took an immense amount of time to prepare for any part not passed after the "big CPE review summer study" where most got at least 2 &amp; then began working. A LOT! So, having the time to squeeze in studying at those mostly "slow" months were just right. We could get the multiple choice results "unofficially" very quickly and then have a guess as how we might have done overall. I couldn't imagine taking it month after month &amp; would NOT. I can't see high success rates there, I was content with the time frame &amp; with writing!!</p>	

**7. Once the statistical properties and content of the new Exam are known, investigate possible reduction in total testing time.**



**State Board Responses:**

	SS	S	N	DNS	SDNS
State Board 1					
State Board 2					
State Board 3					
State Board 4					
State Board 5					
State Board 6					
State Board 7					
State Board 8					
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State Board 10					
State Board 11					
State Board 12					
NASBA Entity 1					
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State Board 25					

<b>State Board 20</b>	Neutral
<p>More information is needed.</p> <p>What does the statistical data of the current Exam tell us about the possibility to reduce the total testing time?</p> <p>The exam length should be tied to the 2008 Practice Analysis. There may be areas identified in the Practice Analysis that should be tested and are of equal importance to areas that are in the current CSOs.</p>	

<b>State Board 2</b>	Neutral
At the present time, the Board 2 Board of Accountancy does not support shortening the CPA Exam. Furthermore, if the AICPA considers shortening the exam in the future, State Boards of Accountancy need be provided an additional opportunity for comment.	
<b>State Board 18</b>	Neutral
The Board would only support reduction of exam testing if the reliability of the exam would not decline.	
<b>State Board 1</b>	Strongly Support
We would lean toward the test time remaining the same even after more is known about the statistical properties and content of the new Exam.	
<b>State Board 9</b>	Support
See comments at item 9.	
<b>State Board 17</b>	Do Not Support
<p>The State Board believes that after more than 3 ½ years of testing under CBT, the BOE should have enough evidence to determine if the overall length of the exam could be reduced now.</p> <p>The State Board also believes that a reduction in the length of the examination now could result in a current reduction of overall costs to candidates.</p>	
<b>State Board 12</b>	Support
Board believes the current testing time should be maintained until it is determined how any changes, such as those identified in the practice analyses, may affect the examination.	
<b>State Board 21</b>	Strongly Support
Both Neutral and Strongly Support were selected.	
<b>State Board 5</b>	Strongly Support
Testing time should NOT be reduced to meet a “minimum quality standard”, but rather to meet an “above average” quality standard.	
<b>State Board 16</b>	Strongly Do Not Support
According to the current content specification outlines, many topics which should be tested are not included – for example, bankruptcy, mergers & acquisitions, decedents’ estates, detection of fraud, payroll taxes, excise taxes, and accounting-related documents involved in international trade. Thus, total testing time would be increased rather than decreased.	
<b>State Board 6</b>	Support
We support the current length of the exam.	

### Group & Organization Comments:

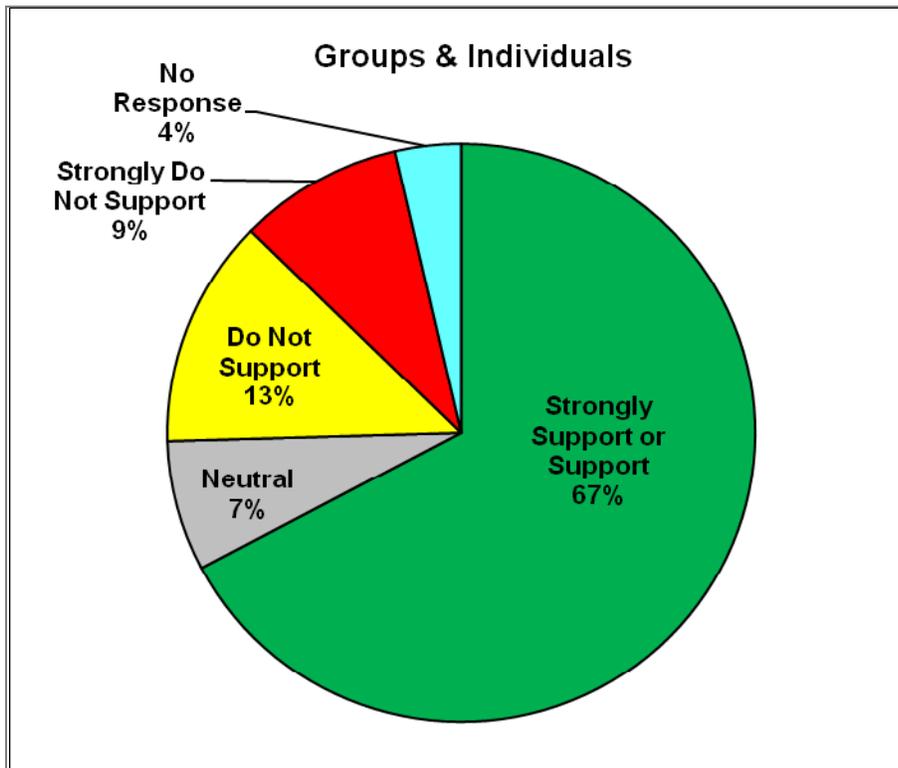
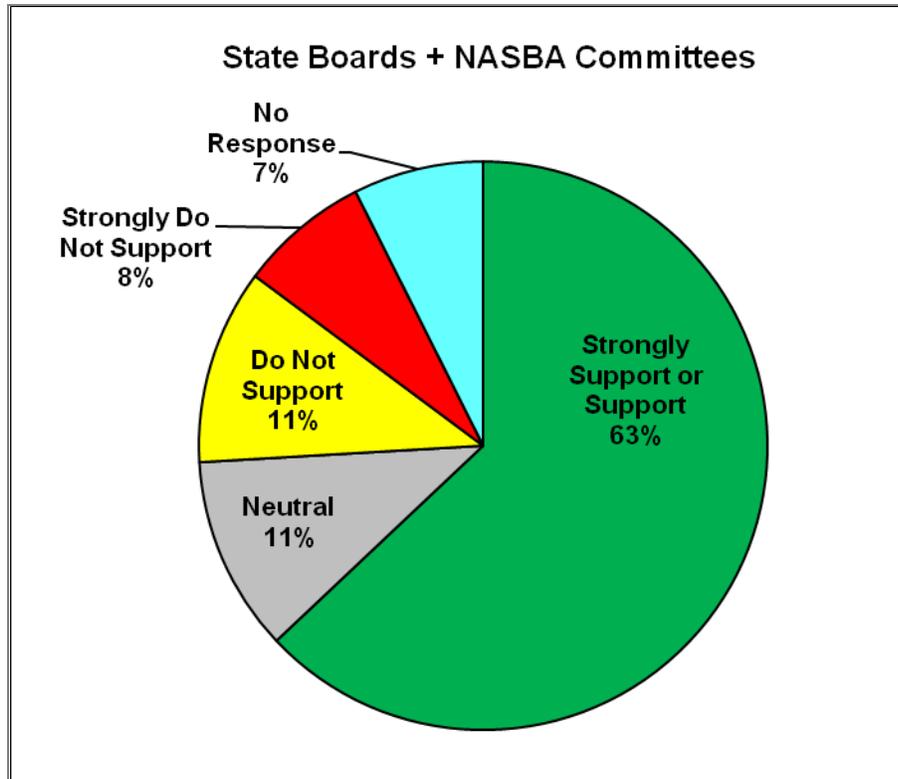
<b>Academic Program 1</b>	<b>Strongly Support</b>
We strongly support maintaining the current total test length until we know more about any new exam content. Once any new content and/or format changes have been implemented, we can better assess the appropriateness of modifying (shortening) the overall length of the exam.	
<b>State Society 1</b>	<b>Strongly Do Not Support</b>
There is no reason to reduce testing time. Changing the time for an exam section from, for example, four hours to three, presents no significant improvements or benefits over the current structure. Furthermore, a reduction in opportunities for candidates to display their accounting knowledge and skills will likely prove a disservice and may reduce pass rates further. Additionally, it may reduce the ability of exam administrators to cover a broad base of topics in each section.	
<b>NASBA Entity 2</b>	<b>Support</b>
<p>Reducing the testing time would reduce candidate cost. Such changes however may not be possible under the current CBT agreement with Prometric. Also, it would be necessary to assure the states that the quality standards of the examination would not be compromised by making this change. It is also of concern whether merely meeting "minimal standards" for testing is desirable when trying to produce the "best possible professional examination."</p> <p>We expect that we will have an opportunity to comment on the results of your investigation, and before the length of the test is changed.</p>	
<b>NASBA Entity 1</b>	<b>Support</b>
<p>The statistical properties and content of the new exam must be exposed to the boards first.</p> <p>The Committee believes that this question is in direct conflict with the comment found on page 6 under the section Length of the Examination where it states, "It does and our data show that the current Exam could be shortened and while the reliability would decline, it would still meet minimum standards."</p>	
<b>Review Course Provider 2</b>	<b>Support</b>
If there are any changes to be made the total test length should probably be increased. Any reduction of testing time could be viewed as a reduction of quality in assessing the skills necessary to obtain CPA certification.	
<b>Accounting Firm 2</b>	<b>Strongly Support</b>
We strongly support maintaining the current total test length. It is premature to discuss substantive changes to the exam, other than the use of simulations, until the practice analysis is released in mid to late 2008. In general, we do not support changes that decrease the scope or comprehensiveness of the exam.	

**Comments:**

<b>(CPA Candidate)</b>	<b>Do Not Support</b>
I think they should concentrate getting results back to individuals faster then worrying about how long the exam takes, it can take 8 weeks to get results back and while you are waiting you are studying for another exam with the thought that you might fail your last one... it is unfair...	
<b>(Working in Industry)</b>	<b>Strongly Support</b>
I would like to see the exam stay at 14 hours and remain a challenge, even if it leads to less CPAs in the market.	
<b>(CPA, Working in public accounting)</b>	<b>Support</b>
Practice tests or something of this nature should be performed to at least gauge that the time allotted is suitable.	
<b>(CPA)</b>	<b>Do Not Support</b>
I do not support this suggestion simply because I feel that all of the sections' time periods have been adequate without providing an excessive amount of time. I have completed all four sections of the exam with the CBT format and have never had more than 30 minutes remaining when I was finished with the last testlet of an exam section; in fact, the majority of the time I had only a few minutes remaining at the end. I feel that candidates who are more diligent and detailed in their work should not be penalized because they cannot finish the test in the allotted time. Furthermore, with the implementation of any of the proposed changes, I do not feel that now would be the proper time to cut back on any time limitations. It would be more appropriate to compile data on the amount of time used by candidates on each Exam section once the changes have been made, making sure to note the candidates scores along with their times. This would provide a much more accurate depiction of the appropriate time needed for each section.	
<b>(CPA Candidate)</b>	<b>Strongly Support</b>
The longer the better. I'm proud of having the CPA Exam being hard for all. It keeps only those truly dedicated interested.	
<b>(NASBA Committee Consultant)</b>	<b>Do Not Support</b>
Part of the practical evidence of the exam to me is continued analytical thinking over a fairly long period of "stress". To reduce the length of the exam would likely impact this practical assessment negatively.	
<b>(State Gvt. Auditor)</b>	<b>Support</b>
If the changes considered are implemented, it is only fair to allow the candidate sufficient time to complete the exam. If determined later that the amount of time is excessive it can be shortened.	
<b>(CPA Candidate)</b>	<b>Neutral</b>
I felt like the time allowed was adequate.	

<b>(State Board Member 3)</b>	Neutral
Any reduction of exam time cannot reduce the current reliability of the examination.	
<b>(CPA Candidate)</b>	Neutral
If new improvements are made to the CPA examination, and these improvements simplify the test-taking process, then I would be in favor of reduction in total test time. Vice-versa though!	
<b>(CPA)</b>	Support
There seems to be no urgency to shorten the examination. Further, one could argue that the explosion of new standards (IFRS, new "risk assessment" SAS that now cause differential approaches to public company audits and private company audits, etc.) might suggest lengthening the examination time so more could be tested.	
<b>(Educator 1)</b>	Do Not Support
As I have responded, without articulating the skills that are to be assessed, question format/type and exam length cannot be determined.	
<b>(State Board Member 5)</b>	Strongly Do Not Support
I do not feel that shortening the exam is a solution. Statistical evidence of CPA testing may allow for a better test to evaluate candidates, but not just so the exam can be shorter. There is a lot of subject matter to evaluate which may not be covered sufficiently now.	

**8. Overall, how strongly do you support the proposed improvements to the Exam?**



**State Board Responses:**

	SS	S	N	DNS	SDNS
State Board 1					
State Board 2					
State Board 3					
State Board 4					
State Board 5					
State Board 6					
State Board 7					
State Board 8					
State Board 9	No Response: See comment for details.				
State Board 10					
State Board 11					
State Board 12					
NASBA Entity 1	No Response: See comment for details.				
NASBA Entity 2					
State Board 13					
State Board 14					
State Board 15					
State Board 16					
State Board 17					
State Board 18					
State Board 19					
State Board 20					
State Board 21					
State Board 22					
State Board 23					
State Board 24					
State Board 25					

<b>State Board 20</b>	<b>Do Not Support</b>
<p>Overall, I do not support the changes to the exam at this time. The proposals that have been presented as improvements appear to be added barriers to candidates who are attempting to enter the profession.</p> <ol style="list-style-type: none"> <li>1. The consolidation of all essay questions in the BEC section may mean that a candidate has to prepare for AUD, FAR, and REG questions in addition to the CSOs for BEC.</li> <li>2. It should not be necessary to test communication skills since a writing component is part of the college degree plan.</li> <li>3. TBS in the BEC section should be developed to cover CSOs (other than communication skills) after the 2008 Practice Analysis is finalized.</li> </ol>	
<b>State Board 3</b>	<b>Do Not Support</b>
<p>While the Board supports exam improvements such as TBS, de-emphasizing communication skills is not an improvement.</p>	

<b>State Board 15</b>	Support
We support some of the suggested changes, but not all. So please, take all of our comments into consideration.	
<b>State Board 9</b>	No Response
See individual responses and comments at other items.	
<b>State Board 22</b>	Neutral
Are concerned about Quality & Effectiveness of testing. Grades releasing times and costs should not drive changes.	
<b>State Board 17</b>	Strongly Do Not Support
See responses to questions 1 to 7.	
<b>State Board 12</b>	Support
The Board supports the Board of Examiners concerted effort to continue to look at ways to provide added value to the Exam.	
<b>State Board 5</b>	Strongly Support
Improvements are necessary to maintain both the relevance of content and the viability of the scoring process. Requisite changes to scoring and the administrative processes however must be competently implemented to minimize disruptions in candidate perceptions.	
<b>State Board 7</b>	Support
With exception as indicated.	
<b>State Board 19</b>	Strongly Do Not Support
It appears that the proposed changes are designed to make passing the exam easier for the candidates and to ease grading procedures. As a profession, we should be ensuring that those who enter the workforce are as well-prepared as possible. They should be outstanding in their field and make those who currently hold the designation proud to welcome them as peers.	
<b>State Board 6</b>	Neutral
We cannot definitively state that all suggested changes can be categorized as "improvements". Our comments made on the previous items clarify our position on the parts rather than making a blanket statement on the whole.	

### **Group & Organization Comments:**

<b>Academic Program 2</b>	Strongly Do Not Support
You are forgetting to address a major issue. Candidates should be given more than the current eighteen month window to complete the exam. Those involved in heavy workloads during tax season lose a significant portion of this window. Also, those	

waiting for exam scores may lose valuable time. Give the candidates 5 years. Or make the passing of a part a permanent part of their record.	
<b>Academic Program 1</b>	Support
We strongly support the majority of the proposed changes. We have concerns with the existing testing schedule (as discussed in our response to question 6 above).	
<b>Accounting Firm 1</b>	Support
The improvements to the exam seem designed to deal with one of the major complaints I hear from candidates - it takes too long to get scores back. Also, the more you make the testing criteria objective, the easier it is for candidates to prepare, so I think your approach to the communication assessment is a good long-term one.	
<b>Review Course Provider 1</b>	Support
We support the proposed changes to the CPA Exam. We strongly recommend implementing the changes all at once.	
It is critical that review course providers be notified well in advance of these changes so that we can effectively prepare our course materials and supporting exam preparation tools. More importantly, this allows the review providers to educate a critical stakeholder...the candidate.	
<b>State Society 1</b>	Strongly Do Not Support
The introduction of the CBT was made with many stated expectations. Many of the goals of the exam revolved around more efficient and consistent scoring and reporting. The failure of the test administrators to achieve any of these goals should not result in changing the fundamental principals of the exam to make their job easier. The entire profession would benefit if time and monies were spent improving the administration and scoring of the exam rather than allowing entry to the profession with a reduced examination of integrated applied knowledge and effective communication abilities.	
<b>NASBA Entity 2</b>	Support
We always support improvements to the examination. Questions still exist however regarding the "added value" that simulations or task-based simulations may bring to the examination process. The cost and problems associated with simulations should also be considered when discussing the continued utilization of simulations or task-based simulations. We encourage the BOE to continually explore and implement improvements to the current examination.	
<b>NASBA Entity 1</b>	No Response
The Committee chose not to check a box above, but to answer by commenting as follows:	
Please see the Committee's comments to questions 1 through 7. Each improvement should be viewed separately.	

<b>Review Course Provider 2</b>	Neutral
A few items are supported and are few are not. The conversion to TBS and the resultant efficiencies gained are good but there is some concern about the overall tone and assumptions regarding communications.	
<b>Accounting Firm 2</b>	No Response
Our support for the changes to the exam is mixed. We strongly support the use of simulations in the exam. We strongly don not support the proposed changes involving writing skills assessment, and do not view them as improvements to the exam.	

**Comments:**

<b>(CPA)</b>	Support
A change to having all written communication done in BEC would be effective. I do not support traditional simulations in BEC, but do support the implementation of task based, smaller simulations for the other three sections.	
The current test administration schedule is effective, but might be extended to allow a half-month in the third month of the window. There needs to be a closed period.	
<b>(CPA)</b>	Do Not Support
We are using the "objective approach" to allow us to remove the responsibility of writing skills from future CPA candidates. I believe more writing should be given on the exam to strengthen and enforce this concept.	
<b>(CPA Candidate)</b>	Do Not Support
I cannot support the push towards more simulations until the equipment and formatting issues are addressed!	
<b>(Independent Response, working in public accounting)</b>	Support
There should be a way to release scores to candidates in a more timely fashion. I took the exam the same day as a co-worker took it and I have received my scores and she has not. Maybe a "tentative score" can be released on the multiple choice questions with the simulations still needing to be scored. (similar to the GMAT scoring)	
<b>(independent response, working in industry)</b>	Support
I am support/neutral as my main concern is maintaining the integrity of the exam and the CPA designation as a global business leader.	
<b>(CPA, Working in public accounting)</b>	Do Not Support
TBS is a great idea. I'm a strong advocate for communication skills, which sways my overall opinion.	

<b>(CPA)</b>	<b>Strongly Support</b>
Overall, the improvements appear to be good ones. I believe it is important to work on improving the exam experience so that candidates are able to show their abilities.	
<b>(CPA)</b>	<b>Neutral</b>
Although I agree with the BOE's plans to continually revamp the CBT Exam, I am not sure that all of the ideas are the best for the Exam right now. There are a few suggestions that need to be considered from other viewpoints and/or adapted to better serve both the candidates and the staff. Overall, I feel that the concerns of the candidates should be considered top priority. I do support several of the suggestions, but I also feel that others need to be reconsidered.	
<b>(CPA)</b>	<b>Neutral</b>
None. I believe that the biggest issue was result timing; therefore, I believe that this is one of the most important issues to be addressed.	
<b>(State Gvt. Auditor)</b>	<b>Strongly Support</b>
Exam structure and requirements should be reviewed and updated regularly. However, as indicated, the regulation process requires careful implementation and adequate notification of those changes.	
<b>(CPA Candidate)</b>	<b>Strongly Support</b>
<p>Again, my understanding of the changes are to become a more objective test by implementing shorter objective essay questions.</p> <p>I like that idea a lot.</p> <p>As I commented in the first question, I have serious concerns that as of now the essays are not being scored fairly.</p>	
<b>(CPA Candidate)</b>	<b>Support</b>
I agree that score release needs improvement. On average, my scores have taken five weeks to receive. I took all four sections in 2007. One in January, July, October, and November. Today is December 14, 2007 and I have yet to receive my October and November scores.	
<b>(CPA Candidate)</b>	<b>Neutral</b>
I agree mostly in regards to the TBS, however, I highly disagree with adding simulations to the BEC section. I like the fact that essay questions would be condensed to only one section. That, I feel, would be the best improvement.	
<b>(State Board Member 1)</b>	<b>Support</b>
I support all of the ideas proposed to improve the exam so long as a cost benefit analysis is performed on implementing these suggestions and none of the proposals result in increasing the length of time for the release of grades.	

<b>(State Board Member 2)</b>	No Response
I cannot give a general response at this time, as there are too many issues that must first be addressed.	
<b>(Educator 3)</b>	Strongly Do Not Support
Reducing the written component of the exam, especially in the auditing and accounting systems topics is a terrible mistake. It will make the exam easier to grade but will fail to completely evaluate the candidates skills.	

**9. Is there anything of great importance missing from the list above of potential improvements to the Exam?**

**State Boards Responses:**

<b>State Board 20</b>	
<p>The BOE and the Examinations Team at the AICPA should be applauded for taking a proactive approach in presenting potential improvements to the Exam. This is a good starting point.</p> <p>An improvement would be the development of additional objective formats to present questions and simulations that reduce or eliminate the need for subjective scoring, and thus reduce the time for releasing scores. It would be helpful for candidates to have instructions available in each simulation that assists in maneuvering to authoritative literature and presenting responses to questions. The speed at which the authoritative literature file loads should be shortened. Allowing candidates to select the order of the testlets without seeing the questions would be helpful. This would let candidates choose to begin with simulations or objective questions.</p>	
<b>State Board 9</b>	
<p>(a) Can more specifics be provided on what to expect in accelerating scoring by the introduction of TBS and making these other “improvements”. We have never received a detailed analysis on when scoring might be accelerated, if at all, under the current format and administration schedule. And, the material accompanying this Invitation to Comment does not disclose or attempt to quantify how much of reduction in score reporting time is possible. It does tell us that scores are released on averages of 23-30 days, and 30% of scores are released in less than 20 days. Is it possible to estimate how much faster this can go, when, and/or why not?</p> <p>(b) If the proposed changes will have any significant effect on costs, and as a consequence would increase exam fees to candidates, this should be disclosed to the state boards for consideration and comment. Like any decision, the relationship of costs to benefits should be considered. Therefore, our responses indicating support are tentative in that we are unaware of the financial impact and the costs involved.</p>	
<b>State Board 11</b>	
<p>The areas addressed appear to cover the critical issues. However, it seems to me that the efforts to harmonize US and International Financial Reporting Standards are moving faster rather than being "slow and gradual". Greater emphasis should therefore be placed on monitoring very closely this situation, being an influential part of the process, and adjusting the BOE and AICPA timetable for Improving the CPA Examination accordingly. This would go a long way towards enhancing the "stability" of the exam and the system.</p>	

<b>State Board 17</b>	
Accelerated score reporting.	
The State Board is concerned about the ever rising costs of the exam and believes that sufficient evidence exists now to reduce the length of the examination, thereby reducing costs to candidates.	
Ongoing quality control issues related to exam scoring and reporting.	
The State Board would like to see an analysis of replacing the existing BEC section with a separate ethics examination with content spun out of the AUD and REG sections of the examination in order to demonstrate and emphasize the importance of ethics in the profession.	
<b>State Board 4</b>	
Continuous testing, specifically testing in December and June and removal or shortening of blackout periods are of great importance.	
<b>State Board 12</b>	
Board response: The Board discussed the possibility of giving dilemma-based ethics a greater role in the exam in task-based simulations.	
<b>State Board 21</b>	
Please see attached letter.	
<b>State Board 5</b>	
Ask this question again after the practice analysis conclusions have been available for public consideration.	
<b>State Board 16</b>	
This question is an example of lack of clarity – and frankly – poor expression of what is meant. I don't see any "list above" rather, I see lists on "previous pages."	
<b>State Board 6</b>	
What is the projected timeline for these changes if the majority are implemented?	

## Group & Organization Comments:

Accounting Firm 1	
<p>There are issues with availability of testing appointments Prometric sites in our state. We've also had Prometric sites move during the CPA exam windows with only a few days advance warning (or NO warning) to our candidates. Is there any discussion of seeking out a different vendor to administer the CBT? Perhaps Prometric is the best choice - however, we've had enough problems with them in 2007 to be concerned about this.</p>	
Review Course Provider 1	
<p>We strongly support including International Financial Reporting Standards (IFRS) in the CPA Exam.</p> <p>We also strongly support allowing for taking the Exam internationally. We recommend that international candidates be allowed to take two parts every three months, which allows them to prepare for two parts of the exam at-a-time rather than all four parts.</p>	
State Society 1	
<p>The vendors administering the exam should be held to a much higher standard and be required to reduce technical hardware and software issues.</p> <p>The exam cost should be kept to a minimum. Any resulting changes should not increase the cost of taking the exam.</p>	
NASBA Entity 2	
<p>We have previously expressed a desire for the inclusion of dilemma-based ethics in the examination. Consideration should be given to the testing of dilemma-based ethics in addition to rules-based ethics. Currently, the approach to ethics is solely rules-based and does not test the morale fiber or ethical decision-making of the candidate. We doubt that ethics will be a key issue to those individuals who complete the current practice analysis. However, to properly protect the public, ethics should have a greater role in the examination. Dilemma-based ethics could be tested by means of multiple choice questions or through task-based simulations.</p> <p>We request that at the time these potential exam improvements are being finalized, the candidate diagnostic score report also be reevaluated. Consideration should be given to either eliminating the diagnostic altogether or to having the numbers reported for section content areas be additive in calculating the candidates score.</p>	
NASBA Entity 1	
<p>Accelerated score release is a very high priority.</p> <p>The Committee would like an assessment of the current priorities for examination improvements.</p> <p>Where is the assessment of costs to make these changes? With the current contract</p>	

<p>expiring in 2014, longer implementation time can increase exam costs.</p> <p>We may not support changes if costs are adversely impacted and continue to increase.</p>	
<b>Review Course Provider 2</b>	
<p>Yes, the controls mentioned in the response to item 4 that would help eliminate problems in the written communications (essay) exercises.</p>	
<b>Accounting Firm 2</b>	
<p>The Board should consider in one or more sections of the exam a reading comprehension portion covering a reading from typical professional literature. Candidates who have difficulty reading and comprehending generally do not write well. The Board could then correlate the reading comprehension portion results with the candidates' results on the written segments.</p>	

**Comments:**

<b>(CPA)</b>	
<p>Candidates should have a better understanding of exactly how they did. It is important to learn from mistakes. The evaluation given after a test has been failed is not specific enough. Candidates should have an opportunity to better understand mistakes.</p> <p>The same holds true for those who passed. Those who passed only get the grade. They are not able to know why they got something correct. It just might have been luck or a correct guess.</p> <p>The board should consider releasing some prior questions so that current candidates and those who actually took the exam, can learn from their mistakes.</p>	
<b>(CPA)</b>	
<p>I just wanted to remind about the research technique in the simulation still need a development technical wise, because still hanging some times and wastes the time of candidates.</p>	
<b>(CPA Candidate)</b>	
<p>once again, just the formatting and equipment.</p>	
<b>(CPA)</b>	
<p>It would be great to consider some additional methods of communicating results to candidates - i.e. web based.</p> <p>Consideration should also be given to enhancing information provided to candidates who do not pass -- i.e. where did they do well, where they didn't do well. I know that some of this information is provided today, but it is very limited. This information also may be useful to candidates who do pass.</p> <p>I cannot emphasize enough that the timeliness of receiving results should be first priority.</p>	

<p>Especially important is for candidates to receive results before the next testing window opens. Given the timing of when review classes (Becker, etc.) begin, a candidate needs to know if they can move on to the next section of the test or if they need to re-sit the exam. If progress cannot be made in the timeliness of receiving results then I think consideration should be given to extending the current 18 month limit.</p>	
<b>(CPA)</b>	
<p>I do believe that some work should be done on improving the exam atmosphere. I recall noisy rooms when I was taking the exam.</p>	
<b>(CPA)</b>	
<p>I feel that the BOE should consider a change to application processing. Since candidates cannot even submit an application until all requirements have been met (i.e. until they walk across the stage at commencement and have their transcript marked "degree received"), they end up losing/wasting a great deal of time waiting for their applications to be processed so they can receive a NTS. This makes planning, studying, and scheduling of the exams more difficult for candidates that want to get started as soon as possible. I obviously do not know the procedures followed to process applications and send out a NTS, but from being on the other end, I feel that it is a rather large hindrance. in the whole process for candidates applying for and waiting to take the Exam. Something needs to be changed or reconsidered in the process.</p>	
<b>(State Gvt. Auditor)</b>	
<p>I think that utilizing psychometric services is critical to this process. I have limited understanding of the field. However, the focus of structuring the exam to be bias-free, increases the reliability.</p>	
<b>(CPA Candidate)</b>	
<p>Yes. How is the AICPA taking into consideration English as a second language speakers into the current essay automated scoring system?</p>	
<b>(CPA Candidate)</b>	
<p>Increase the window in which candidates need to pass all four parts.</p>	

<b>(CPA)</b>	
<p>1. I am unconvinced by the self-adulatory comment that "Candidates' surveys and focus groups consistently indicate satisfaction with the (CBT.)" (page 3.) We undertook a survey of candidates in our state, and found that nearly 29% who had taken the CPA exam had problems with the technology and the examination administration. Further, if we think this percentage is high, representatives from Prometric presented the results of their own survey that indicated that only 3% had problems and were dissatisfied. If we go back to pre-CBT, when 100,000 + candidates took the exam, do you mean that there would have been 3,000 dissatisfied test-takers? I highly doubt it. The "defects rate" was probably a lot closer to -0- in the days of manual testing.</p> <p>2. At the same time that the AICPA is trying to improve the CPA examination, we are also seeing a call from NASBA to revise the educational requirements for the CPA examination. I think it is essential that these two efforts be coordinated, if it is not already being done. For example, while the AICPA has consistently tried to define examination content specifications, the proposed NASBA document stresses "input-based" measures as the requirements for the examination: what courses were taken?</p>	
<b>(State Board Member 2)</b>	
<p>The assessment of costs for implementing TBS and objective assessment of communication skills.</p>	

**10. Are there any additional comments you would like to make to the Board of Examiners as it considers future changes to the Exam?**

**State Boards Responses:**

<b>State Board 20</b>	
<p>Given the need for CPAs throughout the US and the world it would not be appropriate to update the Exam in any manner that may add other barriers to entry into the profession. For example, a candidate preparing for the BEC section should not expect to find questions, simulations, and writing components that pertain to auditing. The content specifications of each section should be constructed within the framework of the Practice Analysis. Until such time as the 2008 Practice Analysis is complete the content specifications should only address the current Practice Analysis.</p> <p>The CPA Exam is developed, prepared, and scored in conjunction with requirements from NASBA and the Boards of Accountancy. While Boards are aware of the knowledge and expertise of the staff of the Examinations Team at the AICPA, the BOE should not redesign the Exam without guidance and support of all stakeholders.</p> <p>The BOE should have under advisement the affects that IFRSs may have on the profession in the US and by necessity the effects on the Exam.</p>	
<b>State Board 9</b>	
<p>The promise of CBT was, and is, to test "skills" in a manner that had not been achievable under PBT. The premise of CBT is that it can test and measure both of the fundamental characteristics of competency --"knowledge" and "skills"-- needed from CPAs entering the profession.</p> <p>Therefore, we believe that it is essential to preserve, develop, and improve simulations within the exam, regardless of whether they continue to evolve within the current format or in the proposed "task based" formats. Simulations present a level of complexity in problem solving and emulate "on the job" tasks in a manner that cannot be achieved in objective (or multiple choice) formats.</p> <p>Some have argued that simulations are not needed and should be eliminated, and that "skills" are tested in objective formats. Such a position is contrary to the premise and promise of CBT.</p>	
<b>State Board 11</b>	
<p>Has the BOE considered using a focus group concept to test a revised exam? This would allow feedback on the exam revisions without impacting candidates.</p>	
<b>State Board 17</b>	
<p>Proposed changes to the examination should be exposed to the state boards for their comments and input before those proposals are shared with the public. Proposed changes should not be implemented unilaterally by the BOE without input from the State Boards.</p>	

<b>State Board 4</b>	
See response to question number 9.	
<b>State Board 12</b>	
Continue to be mindful of costs to candidates in all of its endeavors.	
<b>State Board 13</b>	
<p>We strongly support the use of the smaller, task based simulations. All members of the Board 13 Education and Exam Committee, as well as the Education Advisory Committee, a group made up of at least 7 educators, have taken the sims on the tutorial.</p> <p>During a break-out session at a NASBA Western Regional on the CBT, opponents to simulations were asked if they had completed a sims on the tutorial. None of the opponents to the CBT had taken the sims. When asked if anyone had taken the sims, those responding yes, also responded yes to keeping the sims.</p> <p>The conclusions drawn by this are that (1) sims are very effective in measuring if a candidate possesses skills needed to become a CPA, and (2) that those opposed to the sims are probably motivated by factors such as exam cost, rather than effective measurement of skills. In our opinion, such motivation, although well meaning, may not be the best for our profession.</p>	
<b>State Board 16</b>	
<p>In the past, before implementation of the computerized exam, questions and answers were published after the exam was administered. Thus, it was possible for candidates and educators to detect questions that might have more than one correct answer, or no correct answer, or ambiguities, or other faulty construction. The unpublished exam could cover a "multitude of sins." It is recommended that consideration be given to the possible return of the published exam.</p>	
<b>State Board 6</b>	
Make sure that adequate time and resources are utilized so that any changes that are implemented are done correctly!!	

**Group & Organization Comments:**

<b>Academic Program 2</b>	
<p>Yes. Candidates should be given more than the current eighteen month window to complete the exam. Those involved in heavy workloads during tax season lose a significant portion of this window. Also, those waiting for exam scores may lose valuable time. Give the candidates 5 years. Or make the passing of a part a permanent part of their record.</p>	
<b>Academic Program 1</b>	
<p>Improve the functionality of the technology. The word-processor and spreadsheet user interface (as we have been told by candidates) could be significantly improved. Can it better integrate “normal” (i.e., MS Word and Excel) shortcuts (e.g., CTRL – C to copy text)?</p>	
<b>Review Course Provider 1</b>	
<p>AICPA BOE should continue to keep all stakeholders involved, including review providers.</p> <p>AICPA should allow representatives of review providers to actually take the exam periodically.</p>	
<b>CPA State Society 2</b>	
<p>We remind the Board that the CPA exam often drives accounting curriculum and candidate motivation/priorities. Exam efficiencies must be considered in the context of professional preparation. We support the concept of testing editorial skills, but insist this be done from both the analytical (correct computations) and the communications (effective reporting of revisions) perspectives. Additionally, we encourage the Board to seek methods to assess a candidate's time management and organizational skills.</p>	
<b>NASBA Entity 2</b>	
<p>The Committee and the state boards of accountancy want to encourage the BOE to address cost containment on a continual basis. Since the introduction of the CBT there have been continual increases in the cost of the examination. While the cost is directly related to the number of candidates taking the examination, it also must be addressed and controlled by all parties to the examination contract.</p> <p>The upcoming practice analysis (content and skills) will certainly change the exam as we know it. We request the changes coming from the practice analysis be coordinated with the exam improvements suggested in this questionnaire.</p> <p>It is clear that several of the changes being considered have quality control implications. We would like to have a summary, in writing, of how quality control will be addressed for the new Exam.</p>	

<b>NASBA Entity 1</b>	
The Committee believes there needs to be and exposure and communication to the boards prior to any changes being implemented.	
<b>Review Course Provider 2</b>	
Consider the impact of convergence with International Standards. Consider whether testing of business organizations should be moved to REG and professional and legal responsibility moved to BEC. Consider whether statistical sampling merits at least the same degree of attention as economics.	
<b>Accounting Firm 2</b>	
<p>In the first paragraph on page 8 of Improving the Uniform CPA Examination (October 2007), the document states, "It has been challenging to prepare candidates for change. Candidates often do not take seriously their responsibility to review program materials, tutorials, and practice tests. They rely more on word of mouth and information provided by review course providers. As a result, each time a change is introduced, candidate complaints increase and often there is a perception that there are errors in the exam."</p> <p>The Board should continuously improve communications throughout the examination process. Candidates should not be coddled, through. They are preparing to enter a profession where the public relies on acceptance of professional responsibilities and competence. They should show professional responsibility and accountability in reading and comprehending examination-related communications and instructions. If the candidates experience difficulty because of their ignorance for failing to read and comprehend, the Board's role should not be to reward their ignorance by redesigning the exam.</p>	

**Comments:**

<b>(CPA Candidate)</b>	
<p>I feel that the CPA exam is not a good assessment of someone's ability to work in the field. I feel it helps people who test better as well as are younger people that have less responsibilities...</p> <p>I feel that the grade reporting system should be better in order to help students who fail and help the assess what they should be working on</p> <p>I feel that 70 should be passing as this shows plenty of ability to be able to perform your job and learn as well</p> <p>I feel that 18 months is not enough time to pass all 4 sections, like I said before, if you fail a few, with work and the pressure's it can really make one push to hard and fail the exam again.</p> <p>I feel that the NTS fee should be transferable to other sections</p>	

I feel that the speed of grades should be faster

I feel that if you get a score re-graded, and it comes up empty, you should get a discount on an exam

I do not feel you should have to pay the registration fee for every part if you do each separately, especially if it is an automated process.

**(CPA)**

150 hr requirement is silly. New grads are not more prepared to be CPA's than before. Now less experience requirements have people with "CPA" behind their name that are not qualified yet and reduces our image.

**(CPA)**

More clarification on how the test is graded. We all hear it is a scaled score and not a percentage correct score. It is difficult for those studying and taking practice tests to gauge how they will do on the actual exam, since it is not percentage based.

Some calculation or translation should be developed that will help clarify grading, in line with practice tests taken.

**(CPA)**

Always remember to keep the best interests of the Exam candidates as the highest priority. The candidates are the ones taking the exam and the ones who need to learn the most from it.

**(CPA Candidate)**

The paper stated that results are available in 23-30 days. So far, I'm averaging about 6 weeks to receive results, most other professional exams offer immediate scores.

**(CPA Candidate)**

For the TBS's, I feel that it would be helpful to include some type of highlighter. I feel that this tool would be helpful in breaking down the situation tab. For instance, usually the situation tab has all of the information that is needed to answer all of the other tabs. If there was a highlighter tool, the test taker could mark off information that was relevant to a certain tab and when they would move on to the next tab of the TBS, the examiner would not have to reread information that they have already used in the prior tab. This is an advantage that a written exam has over a computer based exam. The test taker is able to read the situation and is able to section off what is relevant in answering that part of the question.

**(CPA Candidate)**

Consider this scenario: A woman takes the last part of her CPA exam, BEC. She needs to pass this one within a month or else she loses her AUD. It is now a month later and still no results. What does she do? Does she reschedule AUD just in case she failed her

current BEC test? Does she reschedule BEC then AUD? Does she sit and do nothing, hoping she passed her final exam? This problem seems to be plaguing many of us and it would be great if the AICPA could do something about it!

**(Independent response, working in industry)**

I personally believe that 18 months is not enough time for those who have passed one part to get the remainder parts passed before losing that part. Considering blackout dates and tax season the 18 month window does not really allow much time to pass the remaining sections.

**(CPA)**

1. Why do candidates now have only 18 months to complete the CPA exam when we (i.e., almost everyone involved in the CBT decision-making at any level) had three years?

2. The demeaning and condescending comments about candidates strikes me as, at best, unproductive and, at worst, as an indication of the low regard that certain regulators have for candidates. Another recent example from your October 2007 document Improving the Uniform CPA Examination: "Candidates often do not take seriously their responsibility to review program materials, tutorials and practice tests." (page 8.) Do you have any evidence to back up this assertion? In the same document you admit that problems with the simulations were also attributed to the technology. Your document also implies that there is something wrong with candidates' behavior when they wait until the end of the period to schedule the exam. See my comment 3., below.

I have listened to representatives of State Boards, NASBA, and the AICPA regarding this point and I find it offensive to me personally and to the thousands of hard-working students I have worked with in my 28 years as an educator at one of the leading Accounting Departments in the nation. It is simply an over-generalization of the population you are attempting to "serve." When we (the faculty) reported the results of anecdotal evidence from a large number of our former students who were then CPA exam candidates, we were dismissed by one NASBA official that these were "whiny" people who complain a lot.

3. The logic of your comment on page 6 concerning deadlines escapes me. You state: "If there is no end (to each test window), volume could well decline." How does that follow? Further, you state that people tend to schedule tests at the end of each window, implying that there is some aberrant behavior in this approach. Not only do I once again not see the logic as to why this should be a factor in not allowing the exam to be open for 12 months, but why would we expect exam takers' behavior to be any different than that of tax return filers? Of holiday shoppers? Of respondents to invitation to comments?

4. Why has NASBA taken nearly 11 months to compile the results of the 2006 CPA exam?

<b>(Educator 1)</b>	
<p>Please consider taking a step back and identifying the skill set that is being tested on the exam before anymore changes are made. I find it interesting that NASBA is currently floating changes to the UA Rules 5-1 and 5-2. It seems as though the two proposals should relate in that the UA rules should identify the skill set candidates should have attained from their formal education and the CPA exam would be the assessment of that skill set. Yet, neither document appears to even consider that the other exists. I have attached to my email another document, which is a letter I sent to the State Board of Accountancy that examines both the NASBA and AICPA documents jointly.</p>	
<b>(State Board Member 5)</b>	
<p>I believe that the decreasing interest in the profession is due more to the educational requirements for the exam (150 hours) and other factors of the profession. Altering the exam and possibly allowing licensed professionals that do not belong is a concern the Board should always be mindful. For some of those who have become licensed in the past couple of years, I can't help but wonder if they would have been successful under the old format.</p>	