



Board of Examiners (BOE) Update

Wendy Perez CPA
Chair, Board of Examiners

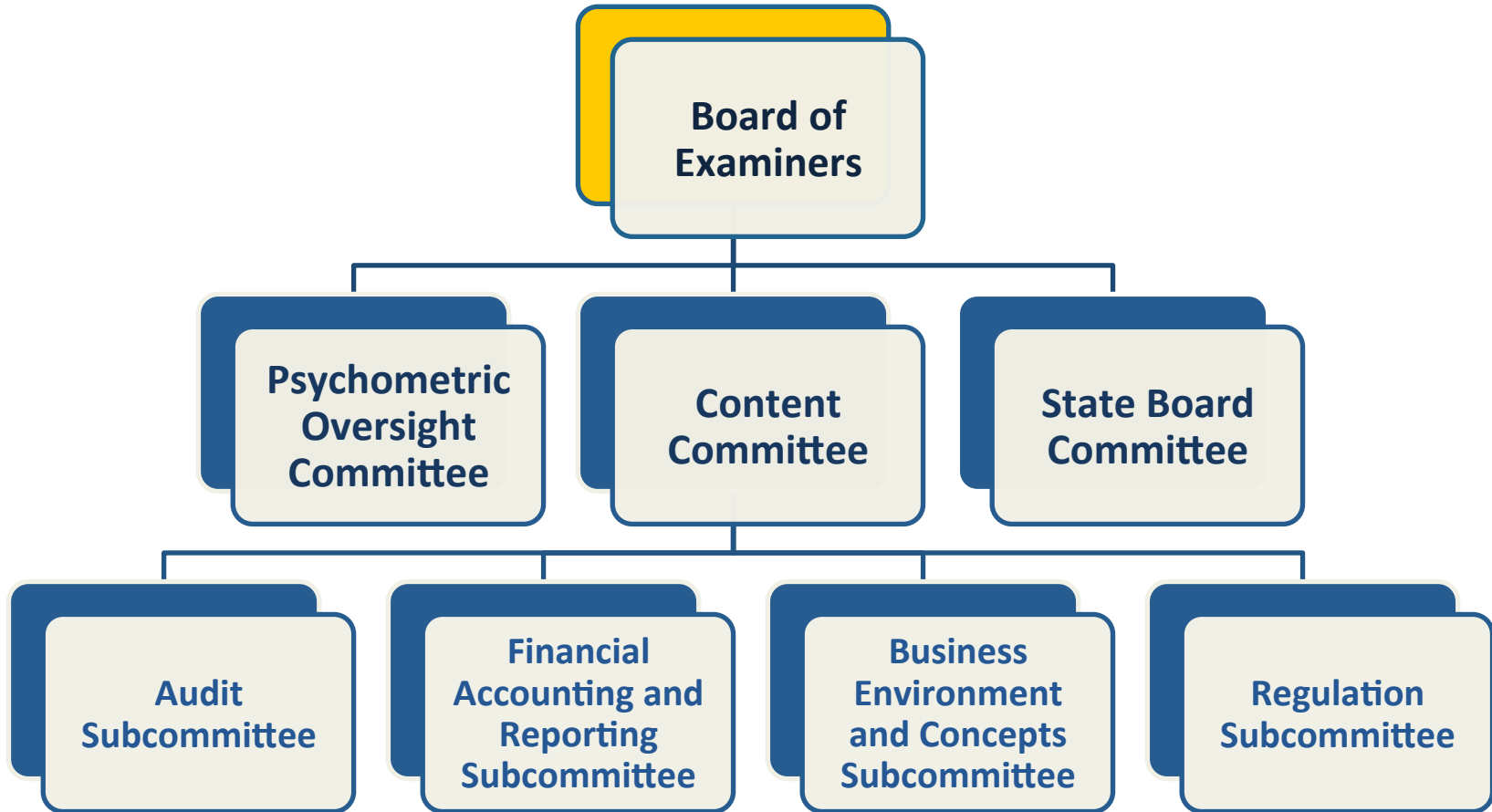


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Agenda

- **Role of the BOE**
- **BOE/Staff Initiatives**
- **CPA Exam Trends & Volume**

BOE Committee Structure



Role of the BOE

- **Protects the public interest**
- **Ensures that candidates possess knowledge and skills for initial licensure through:**
 - Strategic planning
 - Risk Assessment
- **Establishes policies governing:**
 - Content development
 - Delivery
 - Scoring
- **Represents the CPA Exam to the boards of accountancy and the profession**

Development of CPA Exam Content

■ Practice Analysis

■ Content Specification Outline (CSO)

- Annual review and update

■ Item Bank Reviews

- Obsolescence
- Terminology

Delivery & Scoring of the CPA Exam

■ Delivery

- International
- Domestic
- Technology platform

■ Scoring

- Standard setting process to set passing score

BOE Initiatives



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BOE / Staff Initiatives

■ Strategic Plan

- Lays the groundwork for the future vision of the CPA Exam

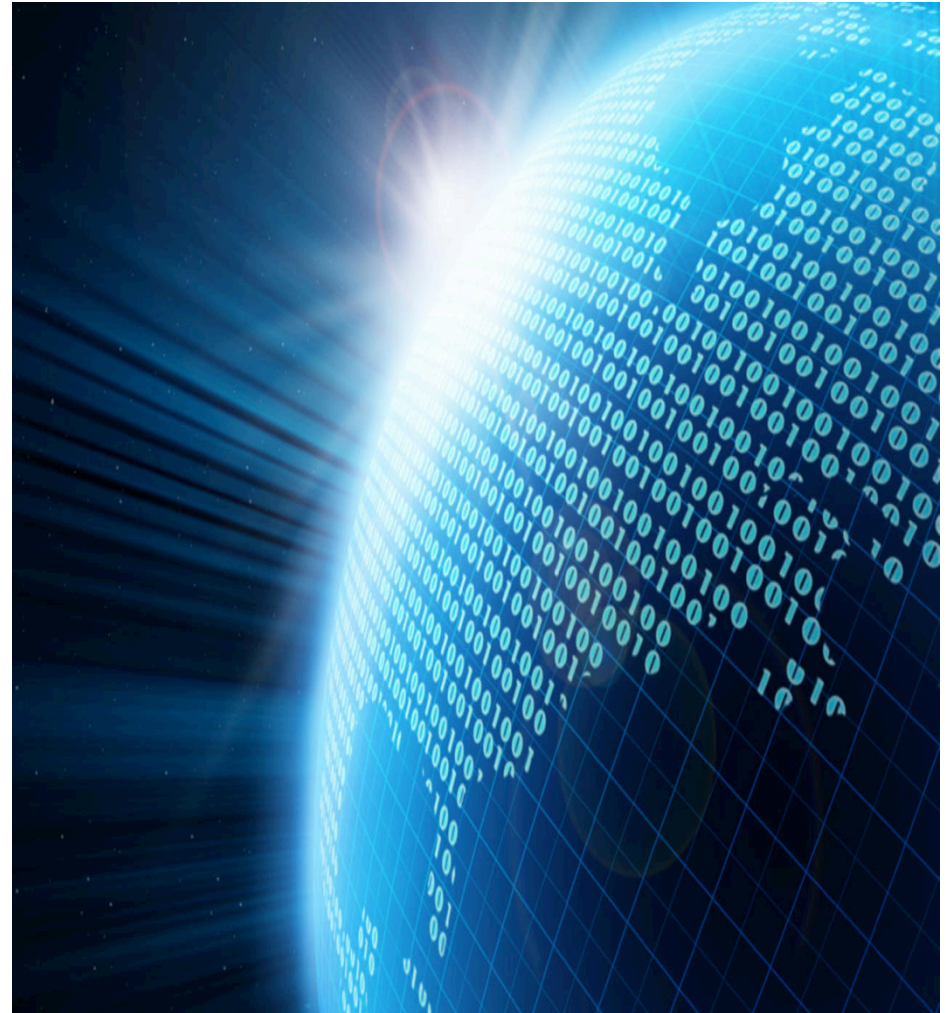
■ Technology

- Platform consolidation in process
- Next generation platform

■ Item Development Process Improvement

■ 2015 Practice Analysis

■ Recruiting



State Board Committee and Staff Initiatives

■ Board of Accountancy Communications

- CPA Exam booklet on-line at aicpa.org
- BOE Update Calls, regional forums, web chats

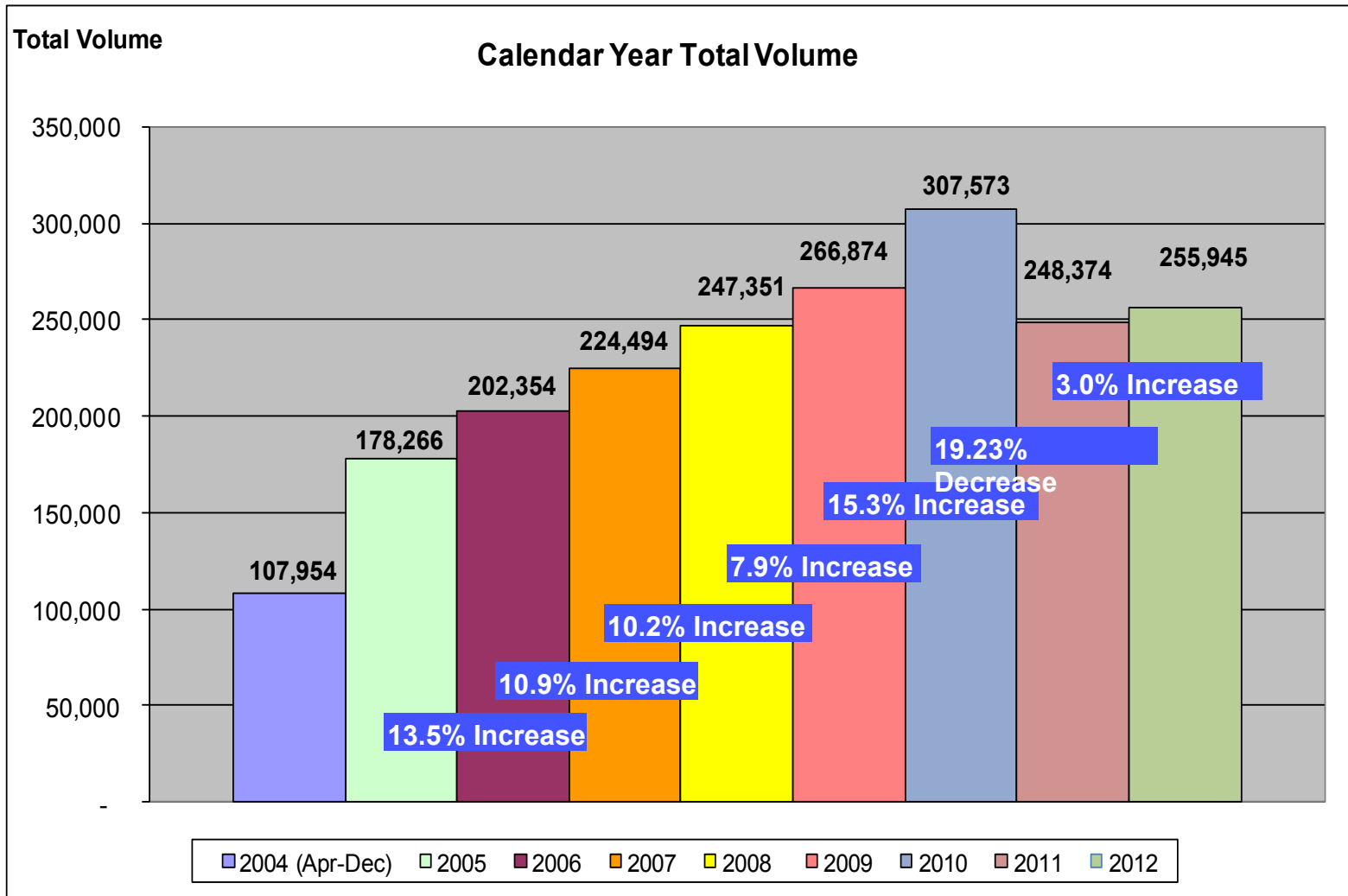
■ Presentations and communications at NASBA Executive Director, Regionals, and Annual Meeting

CPA Exam Trends & Volume



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Domestic Volume



CPA Exam Pass Rates (Domestic)

	2004	2005	2006	2007	2008	2009	2010	2011	2012
AUD	42.54	43.62	44.01	47.57	49.10	49.79	47.80	45.62	47.40
BEC	44.61	44.16	43.81	46.56	47.49	48.34	47.29	47.13	53.94
FAR	42.09	43.11	44.54	48.15	49.21	48.45	47.81	45.57	48.26
REG	40.67	40.61	42.33	47.03	48.74	49.81	50.66	44.22	48.48

Thank You



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