

STRATEGY

The Practice Analysis Begins

Rick Niswander, Ph.D., CPA, CGMA
Chair, AICPA Board of Examiners



Why a Practice Analysis?

What do we test?

AND


How do we test?

Practice Analysis Goals

Document the scope of newly licensed practice



Identify how newly licensed practice is changing



Determine the best way to test the content

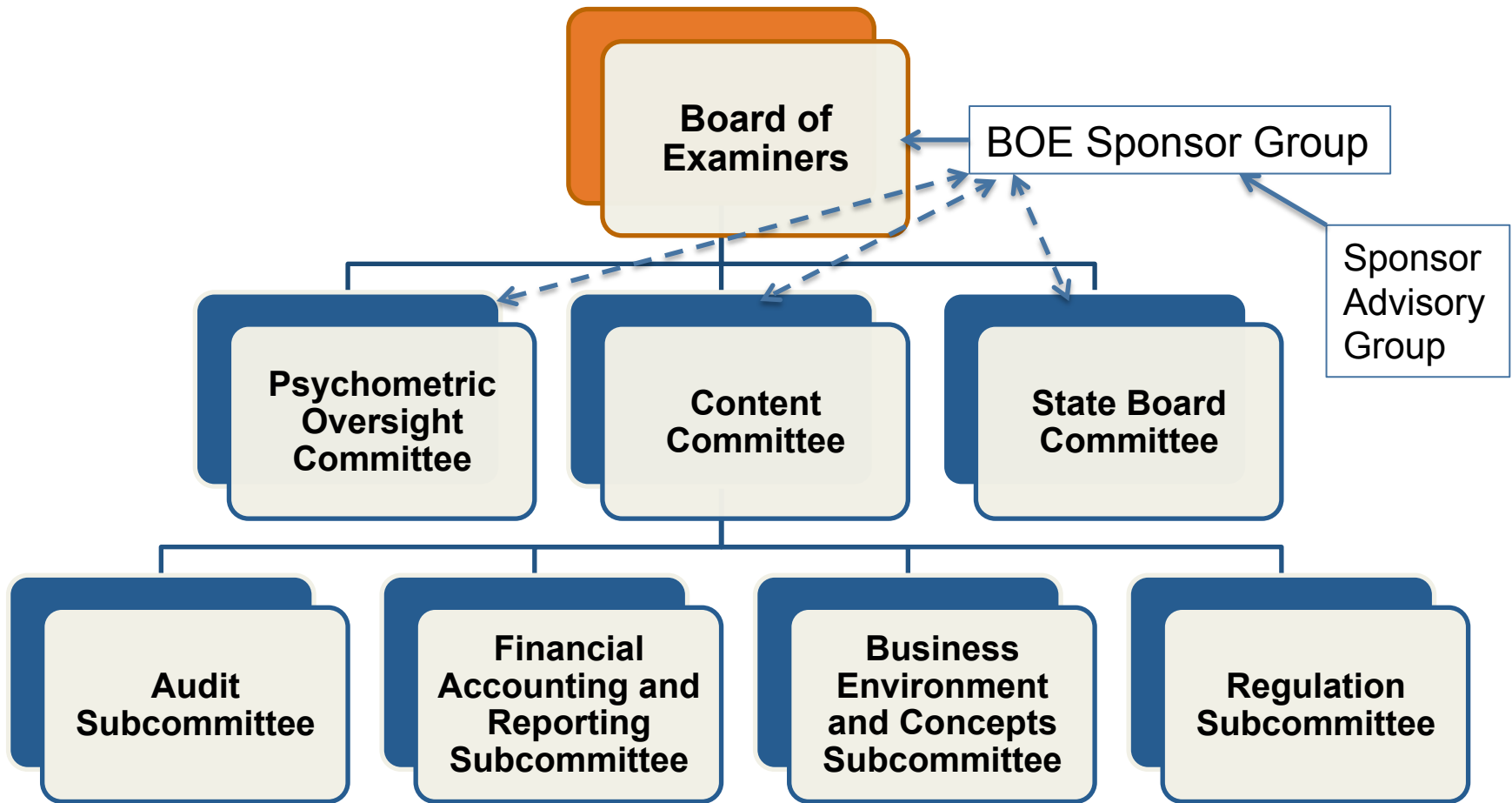


Serve as the foundation for the Exam's validity and legal defensibility



Provide data to define the scope of the CPA Exam

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Project Timeline



Formal Comment Periods

14Q3

Invitation to Comment

15Q3

Exposure Draft

Thank You!



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