The Uniform CPA Examination protects the public interest by helping to ensure that only qualified individuals become licensed as U.S. Certified Public Accountants (CPAs). Individuals seeking to qualify as CPAs — the only licensing qualification in accounting in the United States — are required to pass the CPA Examination.

Protecting the Public Interest

An individual seeking licensure as a CPA in any of the 55 jurisdictions — the 50 states, the District of Columbia, Guam, Puerto Rico, the Commonwealth of the Northern Mariana Islands and the Virgin Islands — must pass the CPA Examination.

The purpose of the exam is to provide reasonable assurance to the 55 boards that those who pass the CPA Examination possess the level of knowledge and skills necessary for initial licensure. Public interest is protected when only qualified individuals are admitted to the profession.

The Uniform CPA Examination is one of the “Three E’s” — Education, Examination and Experience — that constitute the requirements for CPA licensure. Of these requirements, only the CPA Examination is uniform and accepted by CPA licensing authorities in all U.S. jurisdictions. Education and experience requirements may vary from one jurisdiction to another. As a result, passing the CPA Examination is not sufficient — in itself — to qualify for licensure.

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Eligibility: 3 + 1 E’s to becoming a CPA

22% of the accounting professions will retire in 2012, creating over 200,000 new jobs. Yahoo! Finance ranked accounting among the top 10 happiest jobs in 2012.
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As a central repository for all CPA Examination candidate information, the National Candidate Database is a global tracking system for CPA Examination candidates. It is used to manage the examination process by the boards of accountancy and the AICPA. Prometric is responsible for the delivery of the Exam to approved test centers, scheduling test appointments, test administration and returning results to the AICPA for scoring. State boards are the licensing body. The Exam helps them meet their regulatory responsibilities.

The CPA Exam is a Collaborative Effort

The AICPA, NASBA, and Prometric collaborate closely to deliver the Examination. The AICPA is responsible for the development and scoring of the Exam. NASBA, which represents the Uniform CPA Examination Board, is responsible for the National Candidate Database. The testing centers, including Prometric, are responsible for test administration. State boards of accountancy are the licensing bodies.

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The Board of Examiners (BOE)

The AICPA Board of Examiners (BOE) is a senior AICPA committee that is the primary body that sets policy for the Uniform CPA Examination in accordance with legal and psychometric standards applicable to licensure examinations. In addition, the BOE serves as a communication link between the BOE and the 50 boards of accounting. It is responsible for overseeing uniform state Board of Examiners, ensuring the development and scoring of the CPA Examination, ensuring adherence to legal and psychometric standards, and communicating decisions to state boards of accountancy.

The BOE consists of 18 members, including CPAs, state board regulators, psychometricians and educators. It represents a cross-section of the CPA profession, with membership from the Big 4, industry, academia and government.

The BOE Committee Structure

The State Board Committee (SBC) — The SBC serves as a communication link between the BOE and the state boards of accounting. It is responsible for communicating with state boards to ensure they are adhering to the BOE’s guidelines and policies. It also keeps the state boards advised of BOE activities and decisions. SBC membership is comprised of state board of accountancy members/chairs or executive directors.

The Content Committee — The committee is responsible for monitoring examination content in accordance with BOE guidelines and policies. Membership in the committee and its four subcommittees is limited to CPAs.

The Psychometric Oversight Committee (POC) — The POC directs and evaluates examination research and oversees the application of psychometric procedures to the Comprehensive CPA Examination System and CPA Examination research. Members of the POC are psychometricians with expertise in psychometric procedures, measurement theories, computer-based testing and other measurement techniques relevant to licensure examinations.

Volunteer Opportunities

The AICPA is accepting applications until May 15, 2013, for the 2013-2014 volunteer year, which begins October 2013. If you are interested in volunteering for one of these committees, please fill out an application, including your résumé, on Volunteer Central which can be accessed by clicking “Volunteer” at aicpa.org. If you have questions regarding volunteering at the AICPA, please contact volunteerservices@aicpa.org.
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International Delivery of the CPA Exam

The AICPA and NASBA — in consultation with many boards of accounting, the BOE, and other major stakeholders — opened new venues for an international examination delivery program. The result is the international administration of the Uniform CPA Examination, taking place at examination centers in a diverse group of countries.

The Uniform CPA Examination is administered to international candidates through the BOE and the NASBA. The BOE oversees the examination delivery in the U.S., and the NASBA is responsible for the administration of the examination outside the U.S. The AICPA provides support and technical assistance.

The international delivery of the CPA Exam is a unique opportunity for international candidates to take the CPA Exam from locations outside the United States. This delivery method allows candidates to take the CPA Exam in locations where the exam is not currently administered. The BOE has been working with the AICPA for several years to develop this delivery method.

International locations were evaluated and chosen on a number of criteria:

1. Ability to deliver the exam without legal obstacles
2. Volume demand as demonstrated by candidates from those countries taking the exam in the U.S.
3. Existence of established Prometric test centers
4. Ability to deliver the exam without legal obstacles
5. Volume demand as demonstrated by candidates who have taken the exam in the U.S.
6. Security (both intellectual property security of Exam content and physical security in relation to current local state of affairs) assessed at levels equivalent to those presented domestically

In August 2011, the administration of the exam was launched internationally in Bahrain, Kuwait, Lebanon, Mexico and the United Arab Emirates. In February 2012, the Exam was further expanded to include Brazil and Turkey.

In November 2012, the IQEX transitioned to a new format that uses an administration of the Uniform CPA Examination’s Regulation section as the required examination.

International Delivery of the CPA Exam — Administered Internationally from August 2011 to September 2012

More than 13,526 candidates registered internationally from August 2011 to September 2012.
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**Protecting the Public interest**

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**International Delivery of the CPA Exam**

The AICPA and NASBA — in consultation with state boards of accountancy, the BOE, and other major stakeholders — spent two years studying an international examination delivery program. The result is the international administration of the CPA Exam, which uses the state board licensing process and the current examination structure.

The purpose of the program is to expand the ability of US CPA candidates and board candidates in the addition of an informed consent agreement. Candidates who pass the exam agree to obtain a certificate/license through a participating state board of accountancy by signing the informed consent form within three years of passing the Exam.

**International locations were evaluated and chosen on a set of criteria:**

1. Volume demand as demonstrated by candidates from those countries taking the exam in the United States.
2. Ability to deliver the exam without legal barriers.
3. Exam security (both intellectual property security of Exam content and physical security of the考场) is precisely maintained to the same level as domestic exam centers.
4. Existence of established Prometric test centers.

In August 2011, the administration of the Exam was launched internationally in Bahrain, Jordan, Lebanon and the United Arab Emirates, marking the first time that candidates sat for the Exam outside of the United States. In February 2012, the Exam was further expanded to Brazil, Kuwait, Lebanon and the UAE.

In May 2012, the Exam was further expanded to South Korea, Hong Kong, Taiwan and the UAE.

International CPA Exam delivery and the informed consent form are administered by the AICPA, NASBA and the BOE.

**Administration of the Uniform CPA Examination and IQEx**

- International CPA Exam delivery
- Citizens and long-term residents who can test in Brazil
- Citizens and long-term residents can test in Bahrain, Kuwait, Lebanon and the UAE
- IQEx MRA countries; exam administration in the U.S.
The content of the Uniform CPA Examination is developed through an extensive and integrated process. At each step in the process, expertise in various disciplines is applied to ensure that the test materials are accurate and appropriate for use on the CPA Exam.

The first key area of expertise is in accounting. Individuals who draft, review and finalize test materials are experienced CPAs. A second area of expertise is in the science of testing, called psychometrics. At each stage in the test development process, psychometricians are involved in the design, development and implementation of test materials. These include test specifications, keep questions and data analysis. These stages are carried out by teams, and teams are intended to ensure a cohesive process.

The CPA Exam is comprised of four sections: Auditing and Attestation (AUD), Business Environment and Concepts (BEC), Financial Accounting and Reporting (FAR) and Regulation (REG). These four sections represent a total of 14 hours of testing. All four sections contain multiple-choice questions (MCQs). AUD, FAR and REG sections have additional portions for task-based simulation (TBS) questions; BEC has a portion for written communication questions, but no TBS questions.

The CPA Exam is supported by a team of experts in verification and review, test delivery and examinee support, and candidate services. The CPA Exam is administered by Prometric, a leading test delivery company. The CPA Exam is delivered through a computer-based testing (CBT) format.

CPA Policy on New Pronouncements
Accounting and auditing pronouncements are eligible to be tested on the Uniform CPA Examination in the testing window beginning six months after the pronouncement’s effective date, unless early application is permitted. Early application may be permitted if the pronouncement is enacted prior to the publication date of the CPA Exam and after the issuance date. In this case, both the old and new pronouncements may be tested until the old pronouncement is superseded.

Changes in the federal taxation area, the Internal Revenue Code and federal taxation regulations may be included in the testing window beginning six months after the change’s effective date or enactment date, whichever is later. For all other subjects covered in the Regulation (REG) and Business Environment and Concepts (BEC) sections, materials eligible to be tested include federal laws in the window beginning six months after their effective date, and uniform acts in the window beginning one year after their adoption by a simple majority of the jurisdictions.
This booklet was created to give an overview of the Uniform CPA Examination and its components through the initiative of the State Board Committee (SBC) of the AICPA Board of Examiners, which oversees the Exam's development, scoring and administration.