



The Uniform
CPA Examination

What the Practice Analysis Means to State Boards and other Examination News

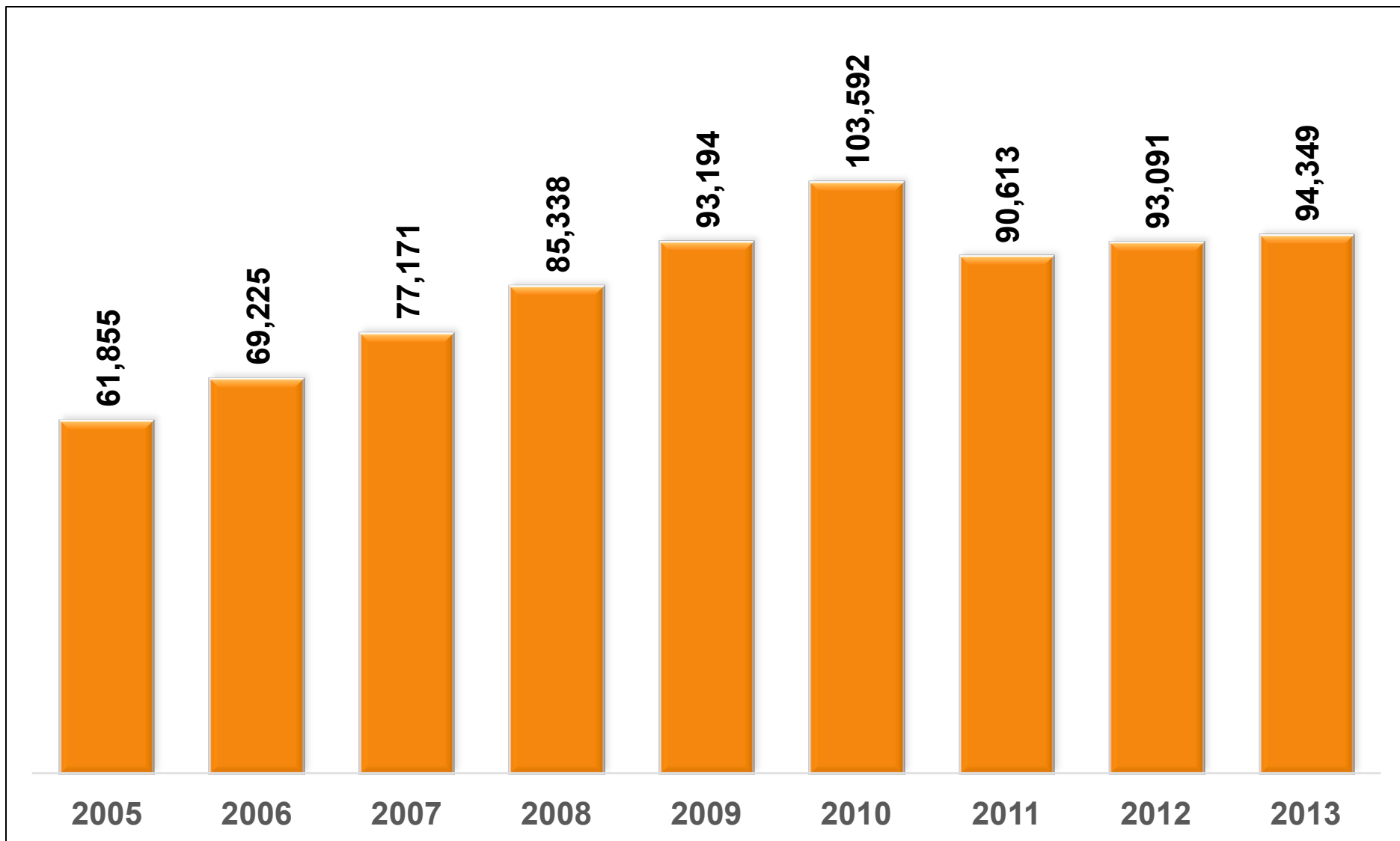
NASBA 107th Annual Meeting • November 4, 2014

Colleen K. Conrad, NASBA Executive VP and COO
Michael Decker, VP of Examinations

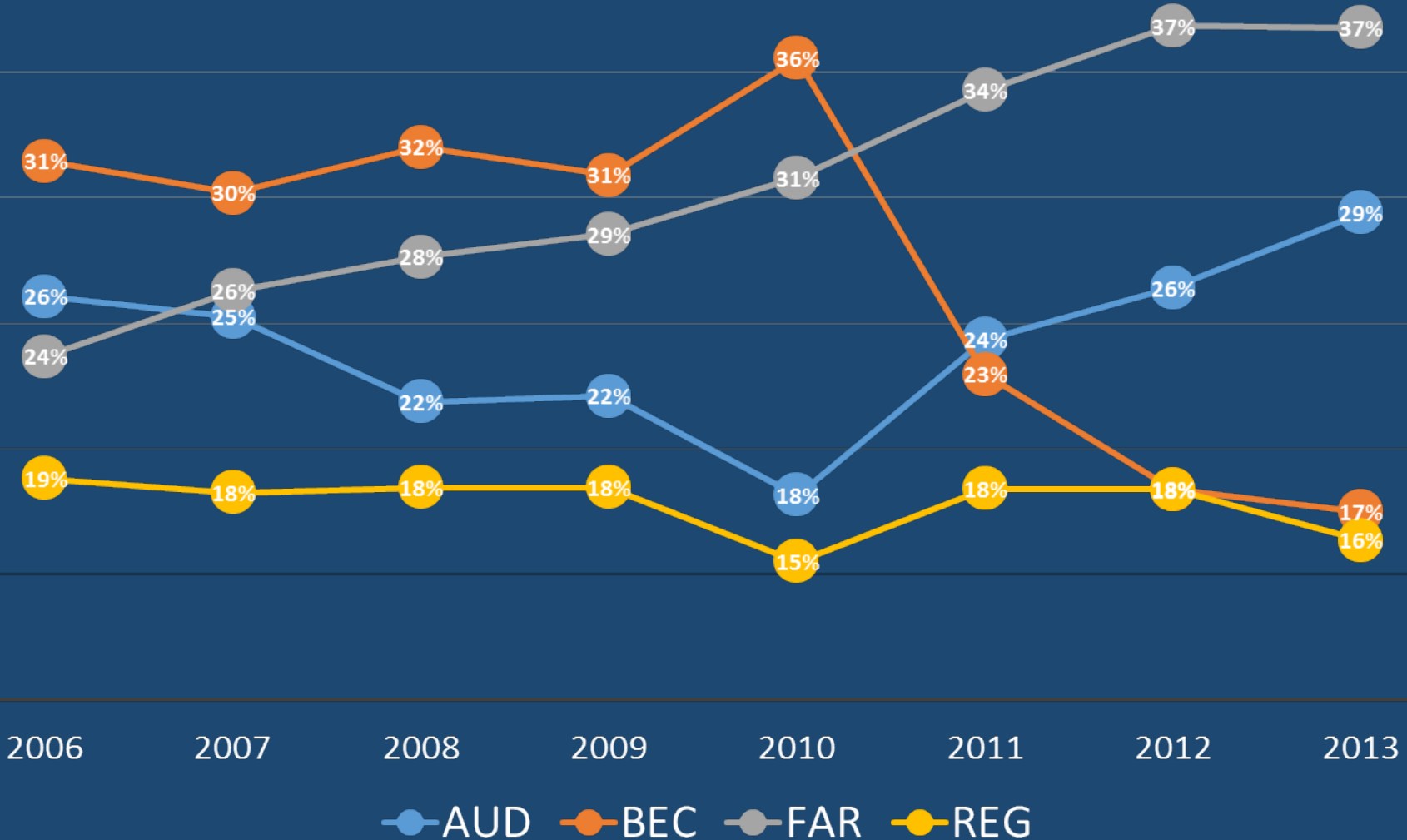
Dr. Rick Niswander, AICPA Board of Examiners Chair



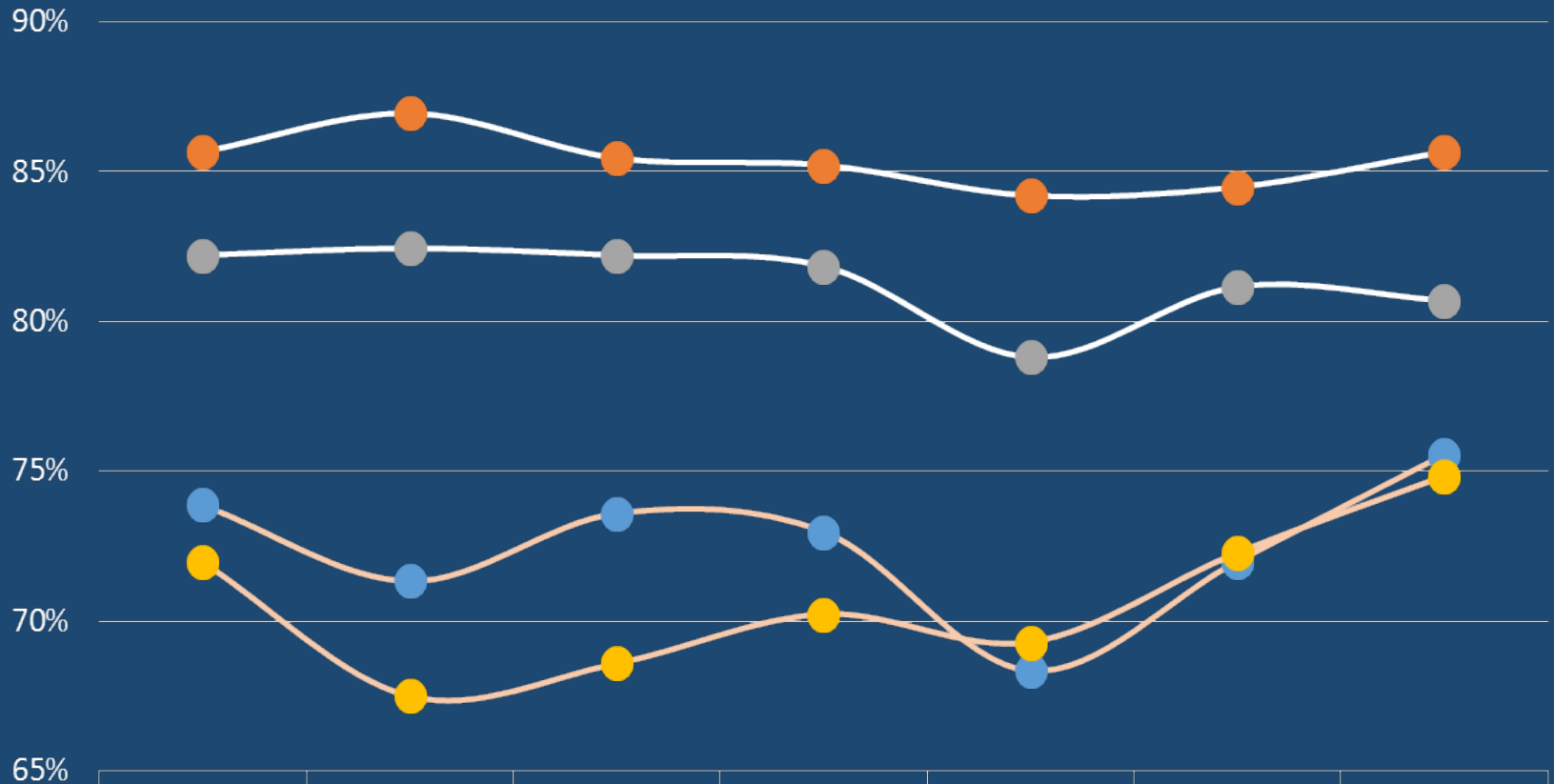
UNIQUE CPA EXAM CANDIDATES



1ST EXAM SECTION (% SELECTED)



Students Passing 4 Sections: Of those Attempting 4 Sections



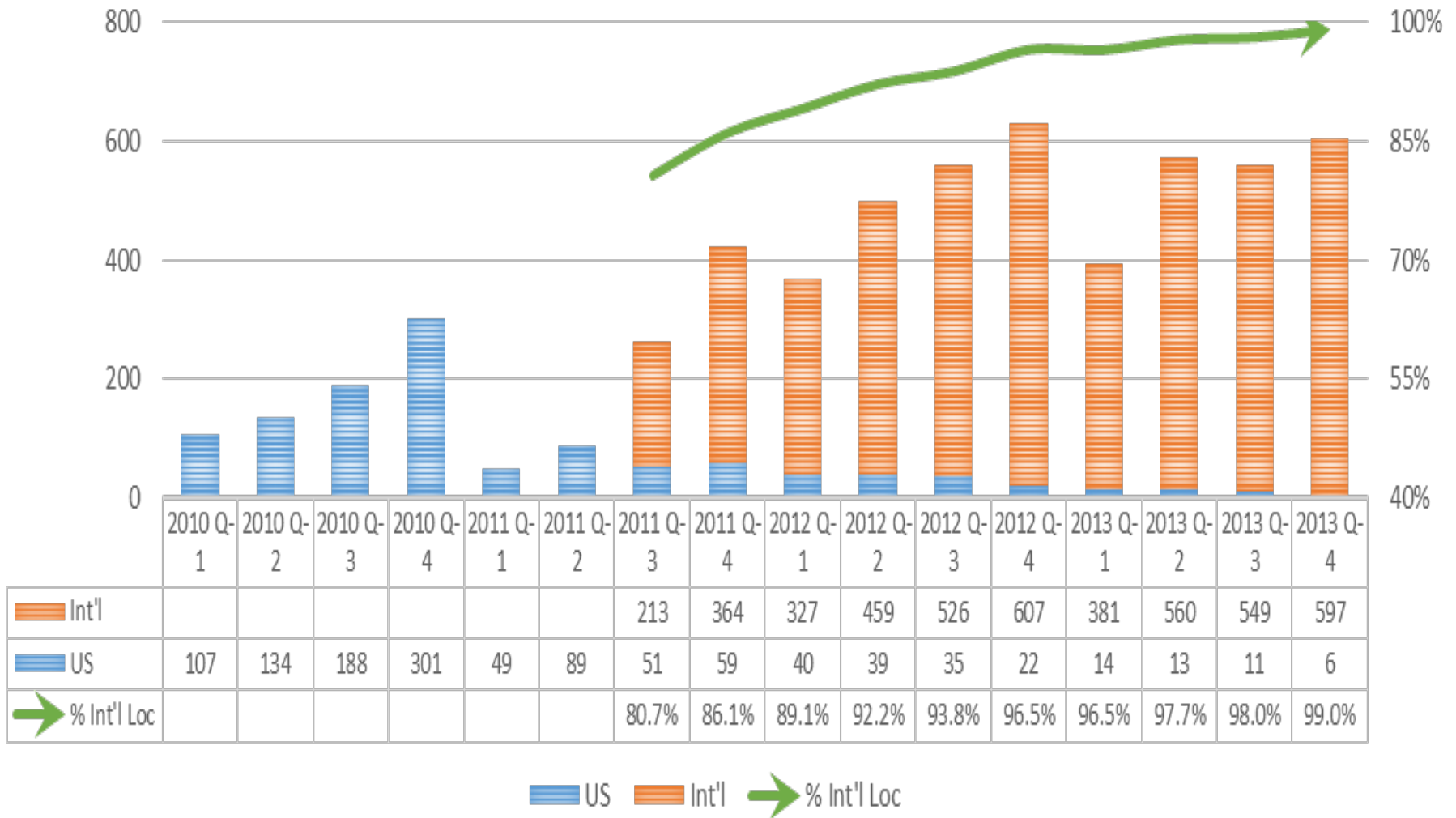
	2006	2007	2008	2009	2010	2011	2012
—●— AACSB	82.2%	82.4%	82.2%	81.8%	78.8%	81.2%	80.7%
—●— AACSB-A	85.7%	87.0%	85.5%	85.2%	84.2%	84.5%	85.7%
—●— ACBSP	73.9%	71.3%	73.6%	73.0%	68.3%	72.0%	75.6%
—●— IACBE	72.0%	67.5%	68.6%	70.2%	69.3%	72.3%	74.8%

INTERNATIONAL NEWS

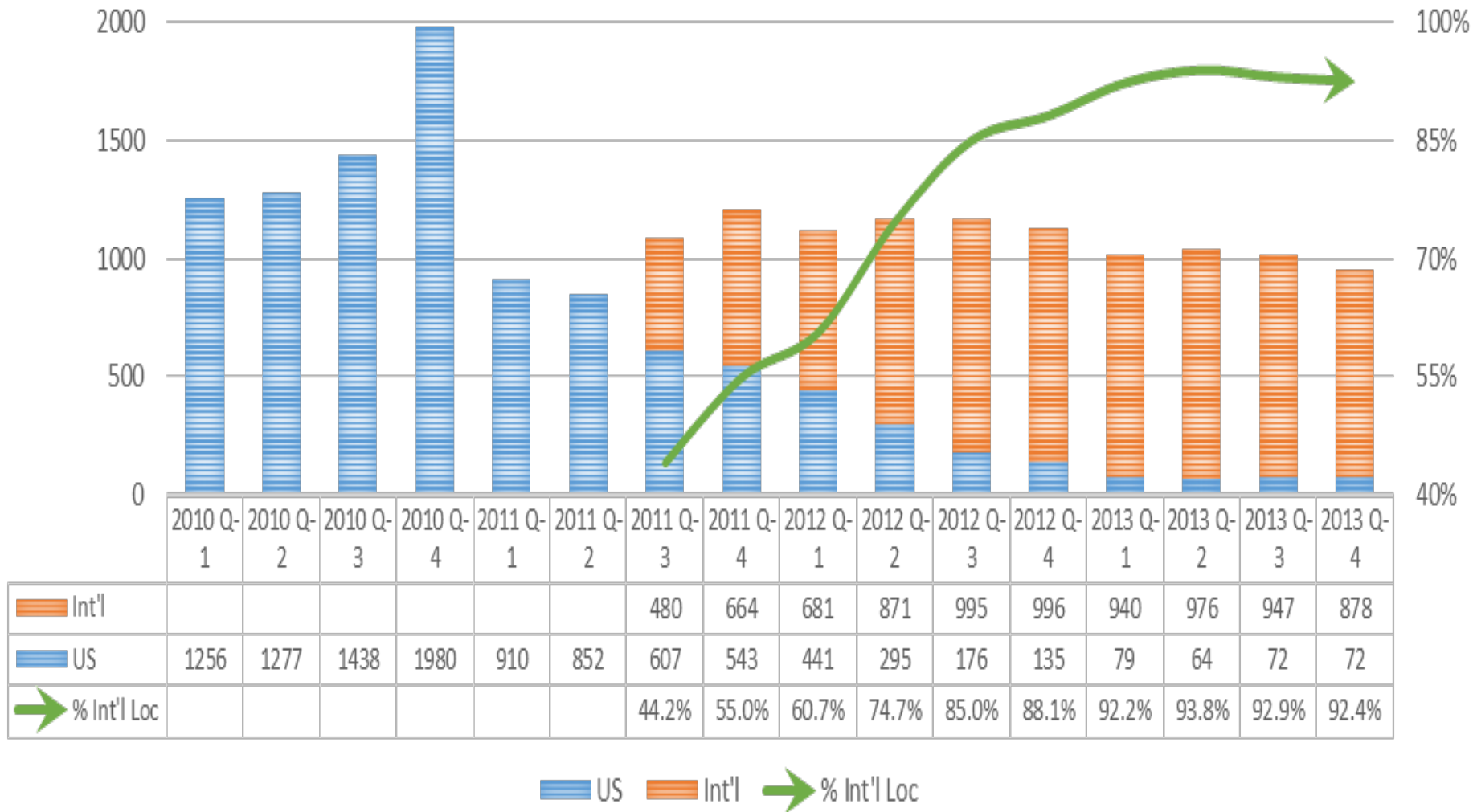
Current International Locations

- Japan
- Middle East (Bahrain, Kuwait, Lebanon, United Arab Emirates (UAE))
 - Also open to citizens, permanent and long-term residents of Egypt, Qatar, Oman, Saudi Arabia, Jordan, Yemen and **India**
- Brazil
 - Also open to citizens, permanent and long-term residents of the rest of South America

MIDDLE EAST TRENDS: CANDIDATES



JAPAN TRENDS: CANDIDATES



CPA Exam

Plays a key role
in protecting the
**public
interest**

Remains a
**leading
model** for
assessment

**Maintains
relevance**
in our
ever-changing
profession

Why a Practice Analysis?

What do we test?
Ensures currency with
and
the profession
How do we test it?

Research Project Timeline



Your Chance to Influence the Exam

Sept. 2 – Dec. 2, 2014

Invitation to Comment

Sept. – Dec. 2015

Exposure Draft

Invitation to Comment

▶ What is it?

- Asks specific questions about possible changes to how content is tested
- Includes initial research findings
- Influences the next version of the exam

▶ Who can respond?

- Open to the entire profession

Requesting Your Input

State Boards of Accountancy

Next Milestones

► Survey

November 2014

- Large-scale distribution to CPAs
- Survey of *what* newly licensed CPAs need to know
- Validation of initial research findings

► Exposure Draft

August 2015

- Final proposal for the next version of the Exam
- Open for comment to the entire profession

NEXT STEPS

Monitoring Your Responses

AICPA.org/NextCPAExam



Invitation to Comment

Maintaining the Relevance of the Uniform CPA Examination

Issued: September 2, 2014

Comments Due: December 2, 2014

What Have We Heard So Far?



Remember the basics

Increase authenticity

Assess advanced skills

We Want Your Feedback

▶ Visit [AICPA.org/NextCPAExam](https://aicpa.org/NextCPAExam)

▶ Spread the news



▶ Get your network involved

QUESTIONS / COMMENTS