

Uniform CPA Examination Computer-Based Testing Frequently Asked Questions

When is the last paper and pencil administration of the Uniform CPA Examination?

The last paper and pencil administration of the Uniform CPA Examination will be offered on November 5-6, 2003.

When will the computer-based Uniform CPA Examination be offered?

The computer-based Uniform CPA Examination format begins April 5, 2004.

Will the content of the computer-based Uniform CPA Examination change from the current content of the paper and pencil examination?

Yes. The content and the structure will change.

Current Sections of Paper and Pencil Exam

Audit
Financial Accounting & Reporting
Accounting & Reporting
Law & Professional Responsibilities

New Sections of Computer-Based Exam

Auditing & Attestation
Financial Accounting & Reporting
Regulation
Business Environment & Concepts

What types of questions will be asked on the computer-based examination?

Questions offered on the computer-based examination will be objective and simulations.

- Objective questions will be presented in a multiple-choice format.
- Simulations are questions that will assess accounting knowledge and skills using real life work-related situations and may require the use of word processing skills, database skills, and research of authoritative literature.

How much time is allocated for each section of the computer-based Uniform CPA Examination?

A total of 14 hours will be needed to take all sections of the computer-based Uniform CPA Examination. Each section was allocated a specific number of hours depending on the content being tested.

Auditing & Attestation	4.5 hours
Financial Accounting & Reporting	4.0 hours
Regulation	3.0 hours
Business Environment & Concepts	2.5 hours

What are the changes to the content of the new sections offered in the computer-based Uniform CPA Examination?

Numerous changes were made to the content of the computer-based Uniform CPA Examination. The source is the AICPA's web site, www.cpa-exam.org. A document entitled *Uniform CPA Examination Content Specifications – Effective upon the Launch of the Computer-based Uniform CPA Examination* may be downloaded. The following table compares the content areas of the current exam and the restructured exam under the computer-based format.

<u>Current Exam Sections</u>	<u>Weight</u>	<u>Restructured Exam Sections</u>	<u>Weight</u>
Auditing	100%	Auditing & Attestation	100%
Financial Accounting & Reporting	100%	Financial Accounting & Reporting	
		Business entities	80%
		Governmental entities	10%
		Not-for-profit organizations	10%
Accounting & Reporting		Regulation	
Managerial (measurement)	10%	Taxation	60%
Taxation	60%	Law & Professional Responsibilities (all areas other than Business Structure)	40%
Gov't & Not-for-profit	30%		
Law & Professional Responsibilities		Business Environment & Concepts	
Business Structure	20%	Business Structure	20%
All areas other than Business Structure	80%	Measurement (managerial)	10%
		All areas other than Business Structure and Measurement (not separately tested on current examination)	70%

How much will the computer-based Uniform CPA Examination cost?

Each section of the computer-based Uniform CPA Examination will have a different fee based on the amount of computer time. The following fees are the known fixed costs for candidates to take the computer-based examination. Additional administrative fees are set by each state Board of Accountancy and may vary from state-to-state. The Texas State Board of Public Accountancy will determine the additional administrative fee for each section of the computer-based examination by early 2004.

Auditing & Attestation	\$134.50
Financial Accounting & Reporting	\$126.00
Regulation	\$109.00
Business Environment & Concepts	\$100.50

How often will candidates have to file examination applications with the Board for the computer-based Uniform CPA Examination?

Examination applications will be valid for 90 days from the date received by the Board. Candidates must re-file examination applications after the 90 day period expires so that scheduling of examinations may continue.

How will conditioning change with the computer-based Uniform CPA Examination?

With the computer-based examination candidates may take and pass sections independent of other sections. Once a section is passed the candidate will have the next 18 months to pass the remaining sections. If all sections are not passed within the 18 months, the credit earned for the first section passed will expire and a new 18 month time period will begin that is linked to the date the second section was passed, and so on.

How will credits earned as a result of passing sections under the paper and pencil Uniform CPA Examination transfer to the computer-based examination?

Credits earned for sections under the paper and pencil Uniform CPA Examination format will transfer to the computer-based examination format as follows.

Credit for Current Sections
of Paper and Pencil Exam

Credit for New Sections
of Computer-Based Exam

Audit	=	Audit & Attestation
Financial Accounting & Reporting	=	Financial Accounting & Reporting
Accounting & Reporting	=	Regulation
Law & Professional Responsibilities	=	Business Environment & Concepts

How long will the current conditioning last?

If credit was earned as a result of a paper and pencil Uniform CPA Examination, please use the following table to determine when credit will expire.

<u>Conditioning Credit Earned as a Result of CPA Exam</u>	<u>Conditioning Credit Will Expire as a Result of this CPA Exam</u>
Nov. 2000	Nov. 2003
May 2001	May 3, 2004
Nov. 2001	Aug. 8, 2004
May 2002	Nov. 9, 2004
Nov. 2002	Feb. 7, 2005
May 2003	May 8, 2005
Nov. 2003	Aug 6, 2005

What is a “testing window”?

A testing window is a period of time during which the computer-based examination will be available. There are four testing windows in a calendar year. During each testing window the computer-based examination will be available for approximately 60 days.

How often can each examination section be taken?

Candidates are allowed to take each not-passed section of the examination four times in a calendar year. Candidates may take each not-passed section only once in a testing window.

How long will a candidate have to pass all four sections of the computer-based Uniform CPA Examination?

When a candidate passes one section of the examination the remaining three sections must be passed within the next 18 months or the credit expires on the first section passed.

What will be the deadlines for applying to take the computer-based Uniform CPA Examination?

Application deadlines will be eliminated, allowing candidates to apply at any time of the year.

Where will the computer-based Uniform CPA Examination be administered?

The examination will be administered in all 54 licensing jurisdictions at Prometric test centers and Board operated sites. These licensing jurisdictions are the 50 states in the US plus the District of Columbia, Guam, Puerto Rico, and the Virgin Islands. The examination is not offered in other countries. In Texas the examination will be administered at 18 Prometric test centers located in major cities and highly populated areas in the state.

Are Texas candidates required to take the computer-based examination at only Prometric test centers in the state?

Yes. The Board requires that Texas candidates take the examination at Prometric test centers in the state unless prior approval is granted.

Will candidates be required to take all four sections of the computer-based examination over a two-day period?

No. Each section of the examination will be scheduled and taken independent of other sections, and testing may be scheduled to meet the work and personal schedule of the candidates.

Must examination sections be taken in any particular order?

No.

Must one examination section be passed prior to applying for another section?

No.

How will the computer-based examination process work for candidates who have previously taken the paper and pencil examination?

The process will be similar to applying for the paper and pencil examination. Candidates will submit an application to the Texas State Board of Public Accountancy along with a recent photograph and processing fee for the sections the candidate wants to take.

- The Board will inform the National Association of State Boards of Accountancy (NASBA), which serves as the clearinghouse for the computer-based examination, of the candidate's desire to test and the sections to be tested.
- NASBA will verify testing and the Board will invoice the candidate for the section(s) to be tested.
- The candidate will remit the required test fee to NASBA.
- NASBA will inform the Board and Prometric that the candidate is authorized to schedule a test.
- The Board will send the candidate the authorization to test – photo admittance card.
- The candidate contacts Prometric to schedule a test appointment.
- The candidate arrives at the Prometric test center at the scheduled time and date with the photo admittance card and one other form of photo identification and takes the test.

How will the computer-based examination process work for candidates who have never taken the Uniform CPA examination or who have never taken the Uniform CPA examination in Texas?

The process to take the Uniform CPA examination is two steps.

First, the candidate submits an Application of Intent to the Texas State Board of Public Accountancy. This allows the Board to determine eligibility to test, by evaluating the candidate's education and completing a background investigation. When the Application of Intent is approved, the candidate will receive a congratulatory letter and an examination application. The candidate must take the CPA examination within two years of the date of submitting the Application of Intent.

Second, the candidate must submit the examination application to the Texas State Board of Public Accountancy along with a recent photograph and processing fee for the sections the candidate wants to take.

- The Board will inform the National Association of State Boards of Accountancy (NASBA) which serves as the clearinghouse for the computer-based examination, of the candidate's desire to test and the sections to be tested.
- NASBA will verify testing and the Board will invoice the candidate for the section(s) to be tested.
- The candidate will remit the required test fee to NASBA.

- NASBA will inform the Board and Prometric that the candidate is authorized to schedule a test.
- The Board will send the candidate the authorization to test – photo admittance card.
- The candidate contacts Prometric to schedule a test appointment.
- The candidate arrives at the Prometric test center at the scheduled time and date with the photo admittance card and one other form of photo identification and takes the test.

Does the candidate have to apply for all sections not passed when filing the examination application?

No. A candidate may apply for any number of sections not passed. However, a candidate may only schedule to test the sections for which they applied and paid.

How often must an examination application be submitted?

Candidates must submit an examination application for the testing window in which they want to take a section of the exam. For example, a candidate who has not passed any sections of the exam may choose to apply for all four sections within a testing window. This allows the candidate to schedule one testing appointment for each section during the testing window. A candidate may also choose to apply for fewer sections of the exam within a testing window. This allows the candidate to schedule only the testing appointment for that section(s) during the testing window.

Can testing appointments be rescheduled?

Yes. Testing appointments may be rescheduled at no additional charge with at least 30 days notice. If the rescheduling occurs between 5 and 30 days before the testing appointment there is a nominal fee paid to Prometric at the time of the reschedule. If the rescheduling occurs within 5 days of the testing appointment, the full computer time fee must be paid to Prometric.

Testing must occur during the scheduled window assigned by the Board. Attempts to schedule or reschedule outside the assigned window will not be honored.

How will the computer-based examination be scored?

The manner in which scores will be reported to candidates has not been determined. All scores will be ratified by the Board and provided to candidates as quickly as possible. Preliminary scores will not be available from Prometric at the conclusion of the testing appointment.