

Candidate Chronicle

Vol. 28, October 2013

Preparation Is Key to Preventing Processing Errors on Exam

Never has the motto, "Be Prepared," been more apropos than when applied to the Uniform CPA Exam. In a recent article published on the website for the National Association of State Boards of Accountancy (NASBA), Candidate Care Manager Penny Vernon identified the top 10 processing errors made by candidates who do not prepare themselves adequately for the exam. These errors have nothing to do with how much the candidate knows about accounting, or whether or not he or she has studied for the exam, but they can derail the best effort regardless. To avoid problems such as these, familiarize yourself thoroughly with instructions and aids provided by NASBA and by the American Institute of CPAs (AICPA) and master the functionality of the exam by taking the sample tests that are available to you. The errors Vernon addressed are of the sort that can be easily avoided with a little extra attention to detail.

Scheduling Your Exam

- 1) Schedule Early.** Give yourself 45 days before you plan to test to make the appointment in order to assure you will get the date and time you want.
- 2) Understand the Rescheduling Process.** If you need to reschedule an exam, you will do so on the Prometric website, but be careful that you complete the process before leaving the website. Many candidates stop when they reach the "Appointment Verification" screen. This is the point at which you will receive an email confirmation that **you must read and confirm**. If there are errors, no-

tify Prometric immediately. If the information is correct, **you must confirm that it is correct**. The rescheduling process is not complete until you reach the "Reschedule Appointment: Appointment Complete" screen! [Texas candidates cannot reschedule an exam section outside the 90 days set by the Board.]

Attending to Last Minute Details

- 3) Go to the Right Testing Center.** Some cities have more than one testing center. Be sure you know where you are supposed to be. Prometric offers an online Test Drive program to help you get there.
- 4) Have the Correct NTS and 5) Take It with You.** Don't leave home without making sure you have the correct Notice to Schedule (NTS) with you. If you show up without it or with the wrong one, you will not be able to test and will forfeit fees. Double-check the details on the NTS to be sure you have the right one. [In Texas, you will be required also to have your photo ID.]
- 6) Arrive on Time.** Test drive the route ahead of time, if necessary, to make sure you know how to get to the testing center and how long it takes to get there. Prometric is under no obligation to allow late arrivals to test and cannot make accommodations for them.

While the Exam Is In Progress

7) Timing Out in the Introductory Screens. After entering the Launch Code, you have only **10 minutes** to complete all three introductory screens. You must move quickly through them or the exam will time out and cannot be restarted. If this happens, you will be required to apply and pay for a new NTS in order to take the section. During this phase of the exam, the screens do not display the time, and you cannot wear a watch.

8) Exiting Out of the Exam Prematurely. If you exit a testlet prematurely, even if it is an accident, you cannot restart the test and you will be required to apply and pay for a new NTS in a future testing window (because you have been exposed to the questions in this one).

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Exam Processing Errors / continued from p. 1

If you hit the “Exit” button in the middle of a testlet, you will receive a message that says: “You have not answered all questions in the testlet. Are you sure you want to leave this testlet?” If you answer “yes,” you will get a Review Screen with instructions on how to return to the testlet. If you exited in error, select the “Review Testlet” button from the Review Screen and you will be returned to the testlet. The best way to avoid this error is to use the navigation bar at the bottom of the screen to move from question to question within the testlet. To gain proficiency in working through the exam, practice by taking the sample test.

9) Reporting Issues at the Testing Center. If you encounter difficulties during testing, immediately notify the center’s staff. Do not wait until you complete the exam. The onsite staff may be able to resolve the issue right then and will report to NASBA that the difficulty was observed by testing center staff. [Texas candidates also need to notify the Texas Board’s Exam Department of any problems they experienced.]

After the You Have Left the Testing Center

10) Notifying NASBA. If you experienced any difficulties during testing, you have only **five business days** after taking the exam to notify NASBA’s Candidate Care Department (candidatecare@nasba.org). Only those comments received within five days of testing will be considered for further investigation.

NASBA, the American Institute of CPAs (AICPA), and the licensing authority for the jurisdiction to which you are applying (in Texas, it is the Texas State Board of Public Accountancy) have numerous online aids to help you get ready for the exam and avoid unnecessary and costly errors such as these. The more you use these tools and the more you understand the exam and its functionality, the smoother your entire examination process will be.

**Top 10 Texas Colleges & Universities
by Performance on the CPA Exam**

This table reflects the top 10 Texas colleges and universities ranked by performance of their graduates on the CPA exam between April 2012 and March 2013. To be included in the ranking, a minimum of five CPA exam candidates from the school or university has to have tested during each testing window of the time frame.

| University | Total Candidates | Total Sections Tested | Total Sections Passed | Average Passing % |
|--|------------------|-----------------------|-----------------------|-------------------|
| 1 University of Texas - Austin | 861 | 1221 | 938 | 76.82 |
| 2 Texas A&M University - College Station | 834 | 1347 | 980 | 72.75 |
| 3 Austin Community College | 99 | 131 | 94 | 71.76 |
| 4 Baylor University | 327 | 434 | 305 | 70.28 |
| 5 Southern Methodist University | 264 | 390 | 247 | 63.33 |
| 6 Abilene Christian University | 119 | 162 | 101 | 62.35 |
| 7 Texas Christian University | 148 | 229 | 138 | 60.26 |
| 8 Trinity University | 69 | 107 | 63 | 58.88 |
| 9 Texas Tech University | 409 | 546 | 318 | 58.24 |
| 10 University of North Texas | 306 | 399 | 213 | 53.38 |

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NASBA Launches Enhanced Candidate Bulletin

The National Association of State Boards of Accountancy (NASBA) has released its revitalized "Candidate Bulletin: Roadmap to CPA Success." If you have questions about your Notice to Schedule, your exam score, or taking the exam in an international location, you'll find the answers to these and myriad other concerns in this volume.

The 68-page Bulletin includes vivid graphics, a fully navigable table of contents, and embedded videos. This interactive PDF is a total re-

vamp of the earlier version of the Bulletin and presents detailed information about the Uniform CPA Examination like never before.

In addition to providing important exam-related information, the Bulletin will tell you what you need to know to enhance your experience along the way to becoming a CPA.

After an introduction and discussion of exam content, the Bulletin goes through each of the main steps of the examination process:

- Step 1. Apply to Take the Exam
- Step 2. Receive Your NTS
- Step 3. Schedule Your Exam
- Step 4. Take Your Exam
- Step 5. Receive Your Score(s)

The final sections discuss scoring and list resources for additional information. Download the Bulletin from http://nasba.org/files/2011/09/Candidate_Bulletin_October2013.pdf.

Read back issues of the Candidate Chronicle at www.tsbpa.state.tx.us.

Scheduling Your Exam

Once you receive your Notice to Schedule, you may schedule to take the exam at any Prometric testing center in one of NASBA's 55 jurisdictions: U.S. states, Guam, Puerto Rico, Virgin Islands, or North Mariana Islands. To learn more about selected international locations where the exam is available, go to www.nasba.org. Prometric Testing Centers in Texas cities are listed below. To access Prometric's website, go to www.prometric.com/cpa.

Schedule early. Dates, times, and locations may fill quickly.

- Abilene
- Amarillo
- Austin
- Beaumont
- College Station
- Corpus Christi
- Dallas (2 locations)
- El Paso
- Ft. Worth/Bedford
- Houston (2 locations)
- Houston/Clear Lake
- Houston/Greenspoint
- Lubbock
- McAllen
- Odessa
- San Antonio (3 locations)
- Tyler
- Waco
- Wichita Falls

Exam Fees

When you apply to take a section of the Uniform CPA Exam, you will pay fees to both the Texas State Board of Public Accountancy (TSBPA) and the National Association of State Boards of Accountancy (NASBA). All fees are non-refundable and non-transferable.

TSBPA Exam Fees:

\$20 per Exam Section

NASBA Fees by Section:

| | |
|-----|----------|
| AUD | \$190.35 |
| BEC | \$171.25 |
| FAR | \$190.35 |
| REG | \$171.25 |

Note: You may register and pay for only one exam section at a time. Fees are payable when you register to take a section of the exam.

Moving??

Be sure to keep your contact information current.



Notify the Board of a change in address or phone number by using any of these methods:

- Online under "Online Services" at www.tsbpa.state.tx.us
- By email: exam@tsbpa.state.tx.us
- By phone: 512-305-7853
- By mail:
TSBPA
333 Guadalupe, Twr 3, Ste 900
Austin, TX 78701



Outstanding Candidates who attended the June 15 swearing-in ceremony in Austin were recognized for their high achievement on the Uniform CPA Exam. They included, L-R, Patricia Marie Ellis, Richard Lee Sohns, Jr., Linzy Rae Brannan, and, at right, Adam Matthew Wright. Sohns and Wright were both recipients of the AICPA's Elijah Watt Sells Awards, which honor exemplary performance on the exam. The next ceremony will be December 7 in Austin.

Information That's Good to Know . . .

* Examination candidates who have a Notice to Schedule from NASBA can get access to a free six-month subscription to professional literature used in the computerized CPA exam. To sign up, go online to <https://www2.nasba.org/NASBAWeb.nsf/ENCD> and complete the subscription form. The online package includes AICPA Professional Standards, FASB Original Pronouncements, and FASB Accounting Standards Codification.

* Because the global economy is constantly changing, what a CPA must know is constantly changing as well. The three parties that administer the exam—the American Institute of CPAs (AICPA), the National Association of State Boards of Accountancy (NASBA), and Prometric—monitor these changes, along with technological innovations, and adjust exam content and functionality accordingly. The single largest change to the Audit and Attestation (AUD) section in the last decade was effective with the third quarter of 2013 and reflected recent changes to the Auditing Standards Board's Clarified Auditing Standards. A practice analysis in 2015 will reevaluate the knowledge, tasks and skills required of entry-level CPAs and adjust the Exam content as needed.

* In 2012, 92,000 candidates took the CPA Exam, including 2,237 from Japan and 522 from the United Arab Emirates. AICPA projects a 22% growth in this career over the next 10 years and 200,000 new jobs for CPAs.



The Candidate Chronicle is published twice annually for CPA exam candidates in Texas by the

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Exam Candidates,
Accounting Students,
and CPAs,
with alcohol or drug
dependency or mental
health issues
can use the services
of the

Accountants Confidential Assistance Network

All referral services are confidential and are provided free by CPA volunteers in recovery who are interested in helping others.

ACAN has proven to be beneficial to prospective CPAs as well as those in the profession.

If you need help, call

1-866-766-2226

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