

Changes to the 2011 CPA Exam: History of the Project

The [AICPA](#) (American Institute of Certified Public Accountants) writes and scores the Uniform Certified Public Accountant Examination (UCPAE), which you may know as the CPA Exam.

Every few years, AICPA revises the CPA Exam to include new concepts and new regulations. The changes to the content and structure of the exam will be revealed when the exam debuts in January 2011. This article covers the history of this most recent revision.

Computer-Based Test is the format in which the CPA Exam is given.

The exam is developed by AICPA and delivered by [Prometric](#) at its 300+ US testing centers.

The CBT format replaces the paper and pencil format which was the traditional method for delivering the CPA Exam.

CBT is the only format in which the test is offered but if requested at the time of application, certain accommodations in accordance with the Americans with Disabilities Act (ADA) can be made for specific candidates.

Computer-Based Testing-evolution (or CBT-e) is the title attached to a set of projects all related to the release of the new Uniform CPA Exam in January 2011.

History of the Project

The AICPA Board of Examiners (BOE) initiated this multi-year project designed to improve the CPA Examination. The project's goals were to update the content of the exam questions, continue to improve the operational and psychometric quality of the examination, and improve the candidate's exam experience.

As a first step, the BOE sought input in October 2007 from state accountancy boards and other interested parties regarding a series of suggested changes to the CPA Exam. The BOE collated all 82 responses (from two [NASBA](#) committees, several replies from individual members of state board of accountancy members, and 25 replies from entire state boards of accountancy). From these responses, the BOE created a working document of proposed changes.

In spring 2008, the BOE decided on specific changes to CBT-e. Since then, AICPA has announced specific changes to the content, structure, and question distribution of the 2011 CPA Exam.

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