

Why the CPA Exam is Changing in January 2011

The world has changed since the last revision of the Uniform Certified Public Accountant (CPA) Exam in April 2004, and with it the world of accounting has changed as well. Therefore, to make certain that new CPAs are familiar with the topics which impact their accounting practice today, the CPA Exam is being changed. The American Institute of Certified Public Accountants ([AICPA](#)) is leading this initiative.

Craig Mills, AICPA Vice President for Examinations, joined the organization in 1998. He directed to change from paper and pencil to a computerized testing format.

"You couldn't realistically test people on their research skills with the paper test," Mills said. "Imagine the logistics of trying to ensure that every candidate had copies of the authoritative literature available when they took it. With literally hundreds of candidates in some locations it would have been a nightmare to try to manage those documents. The move to the computerized exam was to give us a platform for innovation."

According to Mr. Mills, the changes in 2011 CPA Exam will not be as substantial as the changes in 2004. He plans on giving a lot of notice via the [The Uniform CPA Examination Alert](#) before anything takes place at the testing facilities.

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