

November 25, 2015

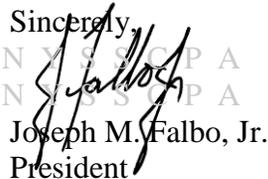
American Institute of Certified Public Accountants  
1211 Avenue of the Americas  
New York, NY 10036

By e-mail: [ExposureDraft@aicpa.org](mailto:ExposureDraft@aicpa.org)

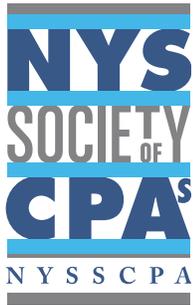
**Re: Exposure Draft, *Maintaining the Relevance of the Uniform CPA Exam***

The New York State Society of Certified Public Accountants (NYSSCPA), representing more than 28,000 CPAs in public practice, business, government and education, welcomes the opportunity to comment on the above captioned exposure draft.

The NYSSCPA's CPA Exam Task Force deliberated the exposure draft and prepared the attached comments. If you would like additional discussion with us, please contact Richard E. Piluso, chair of the task force, at (973) 943-0748 or Ernest J. Markezin, NYSSCPA staff, at (212) 719-8303.

Sincerely,  
  
Joseph M. Falbo, Jr.  
President

Attachment



**NEW YORK STATE SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS**

**COMMENTS ON  
EXPOSURE DRAFT: MAINTAINING THE RELEVANCE OF THE UNIFORM  
CPA EXAM**

**November 25, 2015**

**Principal Drafters**

**Richard E. Piluso, *Chair***  
**Rumbidzai Bwerinofa**  
**Debbie Cutler**  
**Christos Dogas**  
**James Hannon**  
**Jan Herringer**  
**Lori Jansen**  
**Renee Rampulla**  
**Amanda Sexton**

**NYSSCPA 2015 – 2016 Board of Directors**

Joseph M. Falbo,  
*President*

F. Michael Zovistoski,  
*President-elect*

John Lauchert,  
*Secretary/Treasurer*

Christopher G. Cahill,  
*Vice President*

Jennifer R. George,  
*Vice President*

Stephen T. Surace,  
*Vice President*

Michael M. Todres,  
*Vice President*

Joanne S. Barry,  
*ex officio*

Scott M. Adair

Jeffrey F. Allen

Edward L. Arcara

Paul E. Becht

Jack M. Carr

Anthony S. Chan

John F. Craven

Rosemarie Giovinazzo-

Barnickel

Elizabeth A. Haynie

Elliot L. Hendler

Jan C. Herringer

Patricia A. Johnson

Jean G. Joseph

Barbara A. Marino

Kevin Matz

Mitchell J. Mertz

Michael E. Milisits

Jacqueline E. Miller

Barbara L. Montour

Iralma Pozo

M. Jacob Renick

Warren Ruppel

Steven A. Stanek

Denise M. Stefano

Janeen F. Sutryk

Tracy D. Tarsio

Mark Ulrich

Beth Van Bladel

Mark Weg

David J. Wojnas

David G. Young

**NYSSCPA 2015 – 2016 CPA Exam Task Force**

Richard E. Piluso, *Chair*  
Rumbidzai Bwerinofa  
Debbie Cutler

Christos Dogas  
James Hannon  
Jan Herringer

Lori Jansen  
Renee Rampulla  
Amanda Sexton

**NYSSCPA Staff**

Ernest J. Markezin

**New York State Society of Certified Public Accountants**  
**Comments on**  
**Exposure Draft: *Maintaining the Relevance of the Uniform CPA Exam***

**General Comments**

The New York State Society of Certified Public Accountants (NYSSCPA) appreciates the opportunity to comment on the AICPA Board of Examiners' (the Board) exposure draft, *Maintaining the Relevance of the Uniform CPA Exam* (the Exposure Draft).

We are pleased that the Board has undertaken a periodic practice analysis and research project in order to ensure that the examination retains its validity, legal defensibility and relevance to the profession.

Overall, we agree with the Exposure Draft and applaud those who undertook the effort to update the Uniform CPA Examination (the Exam) in order to test for the current skill sets necessary for newly licensed certified public accountants (CPAs). Our specific comments in response to the request for comment on the next version of the Exam, and on The Future of Practice Analysis section and future Exam releases, are presented below (we have answered some, but not all, of the enumerated questions on page 5 of the Exposure Draft).

**Specific Comments**

**Question I. Increased focus on testing of higher order skills is the most significant change proposed for the next Exam. Should the next Exam reflect an increased focus on testing of higher order skills? If not, please explain.**

**Response:** We agree that testing the higher order skills of analysis and evaluation are of great importance. In fact, we believe that the Board should consider testing evaluation skills in all sections of the next Exam. Further, we believe that the Board should give additional consideration to the weighting of these skills, with a greater emphasis on analysis and evaluation and a lesser emphasis on remembering and understanding and application as shown in the table on page 9 of the Exposure Draft. Based on that table, the testing of a candidate's evaluation skills represents less than 4% of the total exam.

**Question II. Are the analyses and related conclusions in the Next Version of the Exam section (on pages 8 – 14) appropriate and supportive of the assessment of competent, newly licensed performance? If not, please explain.**

**Response:** As described in our response to Question I, we suggest testing the evaluation skills in all sections of the Exam. We have the following comments on the analyses and related conclusions in the Next Version of the Exam section on pages 8 to 14:

**Maintain Written Communication Assessment** – The Exposure Draft states that “the process of objectively evaluating a candidate’s application of higher order skills (i.e., thought process) within the context of a constructed written response is cost- and time-prohibitive.” Similar to our comment above on weighting the evaluation skills, having only 15% of the BEC section devoted to written skills represents less than 4% of the total Exam. For many years, poor communication skills have been an issue identified by the profession as a deterrent to success. We believe that effective oral and written communication skills are essential for a newly licensed CPA, providing them with the ability to demonstrate to clients, management and others their knowledge and judgment on a particular issue. Therefore, these skills should be tested in all sections of the Exam. We believe it is necessary to give a greater weighting to these skills.

**Add Microsoft Excel as a Tool for Candidates** – While we commend the Board for adding Microsoft Excel as the spreadsheet technology used in the Exam, we believe that implementation by 2018 is not soon enough, it should be as immediate as possible. Anecdotally, we have received comment on the current spreadsheet technology that includes its lack of simple formatting tools (such as commas for numeric formatting, bolding, underscore and italics), lack of easy conversion of numbers to percentages and that test takers find it easier to use external calculators and code hard numbers into the spreadsheet.

**Test Administration Model** – We applaud the AICPA, NASBA and the state boards of accountancy for exploring changes to the test administration model. We believe that they should consider, with some degree of urgency beyond an exploratory phase, whether or not the current overall time frame to pass all sections of the Exam is adequate. We have received information from current and former candidates indicating that they believe the current overall time frame to be burdensome.