

Questions and Discussion Points Relating to the
Impediments to Taking and Passing the CPA Exam

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1. Eight vs. 12 months – why is the exam available only during eight months? Other exams such as the GMAT, LSAT, etc. are available during 12 months.
2. Why are two of the slowest months unavailable for testing (December and June)?
3. What is the purpose of the 18-month rule? Essentially, only 12 out of the 18 months are available for testing, and with busy season, one to two additional available months are lost. Consider the following example. Student A is able to get a test date as s/he plans (e.g., no problems with NASBA – see attached examples of problems). Student A starts to take the exam in October 2006 (month 1) and passes parts 1 and 2 but does not pass parts 3 and 4. S/he retakes parts 3 and 4 in October and November 2007, respectively. Student A finds out in December 2007 or January 2008 that s/he needs to retake part 3, but can't do so until after busy season of 2008, which means the next time s/he can take the exam is in month 19 (April 2008). In month 19 Student A would lose credit for passing part 1 in October 2006. (IS 18 MONTHS A CT RULE)?

July 06	August 06	Sept 06 Exam unavailable	(1) Oct 06 Takes part 1	(2) Nov 06 Takes part 2	(3) Dec 06 Exam unavailable
(4) January 07 Busy season	(5) February 07 Busy season	(6) March 07 Exam unavailable	(7) April 07 Takes part 3	(8) May 07 Takes part 4	(9) June 07 Exam unavailable
(10) July 07 Learn need to retake parts 3 and 4	(11) August 07 Schedule retake for Oct and Nov	(12) Sept 07 Exam unavailable	(13) Oct 07 Retake part 3	(14) Nov 07 Retake part 4	(15) Dec 07 Exam unavailable
(16) January 08 Busy season	(17) February 08 Busy season	(18) March 08 Exam unavailable			

4. Similar to question 3, what is the purpose of the restriction that “candidates may not take any single section twice in the same testing window”?
5. Testing center problems (see attached). CAN CT CHANGE VENDORS?
6. Why are NASBA data not available sooner? Currently, they are released 14 months after the fact (e.g., 2004 data available in Feb. 2006)
7. Why are certain pieces of information that were made available prior to CBT unavailable after CBT, which prevents us from tracking trends (e.g., first time takers)?

May 5, 2006 Email (UConn Alum)

I'm still taking the exam. Probs w/ snow (when they don't tell you they are closed until like a 1/2 hour after your test would have started after you drove there and it's not listed anywhere they said it should be as closed) / re-registering after the snow (I ended up having to call on the phone because every time I clicked on a time on the website it would let me go through the whole process of registering up until the end and then it would say the time is not available. So the phone person confirmed the right day on the phone but registered me for a different one. I would not recommend using an actual human to anyone. So I ended up driving there on the wrong day apparently... my right day, their wrong day, could not test that day... and had to yell at a bunch of people to reopen my notice to schedule because apparently they said I already missed my day... and had to reschedule again). Test site probs... giant sized mushed up words on my test that I couldn't read, but they just ended up changing my computer... more of a hassle than anything else.

And pretty much I'm to the point of giving up on taking the exam altogether... might just do that after May. Time to study is hard to come by. "My employer" just started implementing people can work a reduced schedule in the summer if they want (aka 30 hrs)... when I'm practically done of course. My problem was I passed one from the Nov. '04 window, so I need to be done by May 31st or I start losing credit. I passed one in the Jan. '05 window too, and then I really didn't have enough time to study ever, so I failed the other 2, only 1 of them 2x... the year and a half really isn't a long time when you are working. You don't really have time to study and test in every window.

May 15, 2006 Email (UConn Alum)

Warn them to apply early! It's a two step process, applying to the Connecticut State boards and to NASBA. Ct. State was easy and quick, but I applied to NASBA over a month ago, they've cashed my checks, but I still haven't received my "Notice to Schedule" which means I can't sign up at the testing center to take the exam. I've been taking the Becker live classes and they end this week. I wanted to take that part of the exam right after the classes end so it was fresh in my mind, but I won't be able to because I haven't received the notice to schedule. So now i'll have to wait until the next open testing session which will be the end of July!!

May 2006 (Provided by one of Big 4)

1. I went to the exam test center and they could not get the exam to start. After waiting 3 hours, they finally told me I could come back and take the exam 3 weeks later. This, after I took off the prior week so I would be prepared to take the exam the day I scheduled it.

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2. The initial registration takes forever. If people are trying to schedule to take the exam during a certain time frame to avoid busy season, they need to take into account that time and plan studying accordingly. It took almost 3 months to get my initial notice to schedule (so use that time wisely). Communication from the registration office was pretty poor as well. You call and they refer you to someone else who ultimately never gets back to you. I called twice and emailed 3 times to get a status (because initially

there was a problem with my app.) and never got a response. Also, the only way I found out there was a delay was because I called. They didn't follow up with me.

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3. The only thing I would complain about is how long it took to get the grades back. I'm sure it's everyone's complaint.

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4. I just recently had to contact NASBA. I applied for the Notice to Schedule (NTS) which you pay by credit card and then have to send a separate check to the State of CT. Usually (since I have done this a few times) the NTS will arrive by email within a week. I hadn't heard anything in about a month, so I called NASBA where they looked into it and I guess a notation was made that CT had received my check, but no one took the next step to release my NTS. I am supposed to contact them again if I don't receive it by tomorrow.

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Impediments to Taking the CPA Exam: Comments from Employees at one Hartford Area CPA Firm (February 2006)

Have you (or do you know someone who has) gone to take the CPA exam and been sent home due to computer problems?	If yes, how long did you (or someone you know) have to wait to reschedule your exam?	Do you have any thoughts on why the percentage of people taking the exam has decreased since it became computerized?
No	N/A	I thought the number of people taking the exam would have increased since it became computerized since people can take one part a time.
No	N/A	I did sit for the exam and have the computer crash while taking one of the sections. The computer was down for 45 minutes while they "fixed it". When I got my exam results, it showed that I basically failed the entire section I completed after the initial crash. I complained to the board and Prometric and when they responded they basically ignored my claims. I know this isn't quite what you were looking for, but I think it's relevant.
Yes	Exam was rescheduled for the next day.	I have no idea, I think the new format is great, I liked it. It is way better to take one exam in a time. The only suggestion to be made is that they might release results immediately for those who got a passing grade already.
Yes	Not sure	It is easier for people to put off taking the exam. I have rescheduled sitting for the exam twice due to work constraints. Now that the managers know we have more available time to sit (i.e. not the set two times a year), they always assume we can just do it after we meet their work deadline or something.
Yes	Exam was rescheduled for the next day.	No comment given.
Yes, I was sent home do to a computer problem. They testing center had the wrong section of the exam. I was supposed to be taking the Financial section and when I arrived they told me that I was scheduled for the Regulation section. I was sent home, unable to sit for the Financial section.	I was scheduled for a Saturday and after numerous phone calls to "Prometric," the testing center, which didn't resolve anything, I contacted NASBA who were able to resolve the matter by the following Tuesday. I was luckily able to get schedule to sit a week and a half after I was originally scheduled.	No comment given.
Yes	2 weeks	Because it is harder to find the time continuously throughout the year to study and take it. When it was only offered twice a year, people (and employers) were more focused on it.
No	N/A	It's more expensive.
No	N/A	Good question – perhaps there isn't as much of the "rushed aspect" as people no longer think they only have two times to sit per year (i.e. are "forced" to take it) vis-à-vis being able to sit whenever they want
Yes	3 weeks	No comment given.
N/A - manager's perspective	N/A	I wonder if some people never get around to registering for the test because there's no longer a twice-a-year deadline. That has nothing to do with computerization, but just most people's tendency to focus on what's due. Also, it's more expensive now, right?