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CPA Exam
2024 Infrastructure changes

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Agenda

Introduction   Colleen Conrad

Background   Mike Decker

Exam infrastructure changes   Rich Gallagher

    1. Assessing research and related critical thinking skills differently

    2. Replacing the Excel spreadsheet with a JavaScript based spreadsheet

    3. Removing the Written Communication Task from the CPA Exam

    4. Eliminating Multistage adaptive testing in the multiple-choice question testlets

Sample test consolidation

Assessing research and related critical thinking skills differently

Task-based simulations (TBS) with a focus on research

- Identify issues

- Consider and analyze facts

- Determine an appropriate response

- Exhibits will include excerpts from Authoritative Literature (AuthLit)

AuthLit will be removed from the Exam

- Currently available in TBSs

- Will reduce restart rates and candidate complaints about the search engine

Replacing Excel with a JavaScript based spreadsheet- SpreadJS

Excel is used only as a scratch spreadsheet. Excel is not required to be used to complete Exam items. The Exam does not assess Excel skills.

Multiple Excel features and functionality are not available to candidates due to security and technology required lockdowns. Excel is designed to support collaboration across systems, networks and the Internet. The Exam must operate in a secure environment.

Excel 2016 desktop version (modified for AICPA/Prometric lockdowns) is currently installed in Prometric test centers. The desktop version of Excel will not be available when Prometric moves to a cloud infrastructure and the online version of Excel is not viable.

SpreadJS is similar to Excel but not as robust in features and functionality. Candidates will use SpreadJS as a scratch spreadsheet as they do currently with Excel.

- A major positive – SpreadJS will be embedded in Exam Driver and available on Sample test. Additionally, SpreadJS should reduce Exam restart rates

Candidates will have the tools they need to complete the Exam.

Removing the Written Communication Task from the CPA Exam

Written communication task (WCT) does not provide an assessment of the content accuracy of the response.

Eliminating the WCT releases significant exam "real estate" for assessing increasingly higher priority and increasingly relevant knowledge and skills.

WCT assessment value is limited compared to the cost of the development and its administration.

Eliminating WCT removes a delay in reporting scores

Eliminating Multistage adaptive testing in MCQ testlets

Multistage adaptive testing (MST) is a testing design that routes candidates, based on performance, to multiple-choice question (MCQ) testlets with differing levels of difficulty

MST has been part of the Exam design since launch of computerized testing

- Reduced the exposure of MCQs and provided more reliability of MCQ assessment

Number of MCQs and MCQ score weighting has decreased. Currently, two testlets and 50% of score weight as compared to three testlets and 60% of score weight in 2004.

Eliminating MST will reduce Exam assembly complexity and ongoing Exam software maintenance and testing

No impact on Candidate experience

No impact on the sufficiency of reliability and validity of Exam scoring

Sample test consolidation

Purpose of the Sample test is to familiarize Candidates with format, features and functionality of the Exam before test day

Current sample tests include regular and accessible

Sample tests during transition period (approximately July 2023 – December 2023)

Sample tests post launch

Plan to consolidate Sample test – on or about July 1, 2023

- Candidate will continue to see all item and response formats

- SpreadJS will appear exactly as it will be included in the Exam

- Simplify Candidate experience / Eliminate false expectation that the Sample test is study prep

- Reduced demands on Exam content and obsolescence review of Sample test content