The AICPA periodically undertakes a Practice Analysis to provide assurance that the knowledge and skills assessed in the Uniform CPA Examination ("CPA Exam") are those necessary for newly licensed CPAs to protect the public interest. The AICPA is currently performing a Practice Analysis in connection with the CPA Evolution licensure initiative and the CPA Evolution-aligned Exam is expected to launch in January 2024.

The CPA Exam is also updated on a regular basis to remain current with revisions to auditing and accounting standards as well as tax laws and regulations, in accordance with policies established by the AICPA's Board of Examiners.

Additionally, the AICPA continually evaluates how to improve the assessment of content and skills in the CPA Exam while maintaining reliability, accuracy, and validity, as well as improving the overall Candidate experience. The AICPA considers how testing can be undertaken efficiently, reducing unnecessary complexity in constructing the CPA Exam, with a view of its longer-term sustainability and cost effectiveness. The AICPA considers and makes changes at opportune times to minimize Candidate disruption. For example, in 2018, the CPA Exam user interface was upgraded to provide Candidates with an improved testing experience leveraging the high-definition displays installed in Prometric test centers at that time.

Planned Exam Infrastructure and Content Changes

The AICPA has identified multiple changes to the CPA Exam designed to reduce complexity in constructing the CPA Exam and improve the CPA Exam software performance, while also maintaining a rigorous exam and providing for greater flexibility in future delivery. Rather than implement these changes now, which would require delayed score releases, the AICPA plans to implement these changes concurrently with the launch of the CPA Evolution-aligned CPA Exam in January 2024, taking benefit of score delays that occur with the launch of a new exam.

The following infrastructure and content changes are planned for the CPA Exam and will be implemented concurrently with the launch of the CPA Evolution-aligned Exam in January 2024:

1. Assessing research and related critical thinking skills differently
2. Replacing the Excel spreadsheet with a JavaScript based spreadsheet - *SpreadJS*

3. Removing the Written Communication Task (essay question)
4. Eliminating Multistage adaptive testing in the multiple-choice question testlets

The AICPA also plans to consolidate the four CPA Exam Sample Tests (one for each CPA Exam section) into a single Sample Test. This change will occur between July and October 2023 for the existing CPA Exam Sample Test as well as the CPA Evolution-aligned Sample Test.

Each of these changes is discussed in further detail below.

Assessing Research and Related Critical Thinking Skills Differently

Recent research conducted by the AICPA suggests the shift of assessment from basic research skills to research application, analysis and problem solving. A research task-based simulation (research TBS) will be introduced that will provide an assessment of research and critical thinking skills.

The current research question format focuses solely on search, determining the appropriate citation in the professional literature (AuthLit) based on a narrow technical question. The research TBS assesses a Candidate's ability to:

- identify an issue,
- consider and analyze facts and multiple excerpts of the AuthLit provided in accompanying exhibits, and
- determine the appropriate response.

The research TBS will include multiple responses, some of which will go beyond research and into problem solving. Eliminating the current research question format will also permit removal of the AuthLit library[1] from the CPA Exam which will reduce exam restarts, reduce Candidate complaints over the functionality of the AuthLit search features, and provide greater flexibility with future delivery of the CPA Exam.

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[1] The AuthLit library currently included in the Exam software includes the AICPA Professional Standards, the PCAOB Auditing Standards, the FASB Accounting Standards Codification, and the IRS Internal Revenue Code.

Replacing the Excel spreadsheet with a JavaScript based spreadsheet - *SpreadJS*

The current spreadsheet used in the CPA Exam - Microsoft Excel 2016 ®, desktop version - will be replaced with SpreadJS, a JavaScript-based spreadsheet developed by GrapeCity. Excel is available for candidates to use as a scratch spreadsheet to support calculations. The CPA Exam does not assess a Candidates ability to use Excel and the use of the application is not required to solve questions on the CPA Exam. Candidates are also provided on-screen and handheld calculators.

It is acknowledged that Excel is ubiquitously used by firms and their clients. Excel is designed to support collaboration across systems, networks, and the internet. The CPA Exam must operate in a secure and stable environment, requiring various Excel features and functionality to be locked down and unavailable to Candidates. From a Candidate's perspective, the effect of these lockdowns is so severe that many Candidates comment either (i) Excel is not working properly, or (ii) they do not even recognize the spreadsheet is Excel. While the preference would be to continue to use Excel, it has significant challenges from security, performance, and future-adaptability perspectives. Additionally, continued use of Excel will not be technologically possible when the CPA Exam test delivery provider and the AICPA move to a cloud-based infrastructure.

SpreadJS has many features and functionality similar to Excel. SpreadJS provides Candidates spreadsheet features and functionality that will support its use as a scratch spreadsheet. While SpreadJS will require limited security lockdowns and some Candidates may continue to be frustrated that they do not have a fully featured Excel spreadsheet available during their Exam, SpreadJS should provide an overall improved Candidate experience by reducing exam restart rates.

Sample Test users currently must access their own version of Excel, so Candidates are unable to replicate the actual CPA Exam experience with Excel lockdowns. The CPA Exam version of SpreadJS will be accessible in our Sample Test beginning in the third quarter of 2023 enabling Candidates to practice with it in advance of their Exam. Candidates will be strongly encouraged to access the Sample Test to become familiar with the features and functionality of SpreadJS prior to their testing experience. Additionally, guidance will be provided on the AICPA's CPA Exam website

www.aicpa.org/cpaexam (the website) highlighting the more significant differences between Excel and SpreadJS.

Removing the Written Communication Task (essay question)

The Written Communication question (WC) will be removed from the CPA Exam for multiple reasons, including but not limited to:

- Eliminating the WC releases CPA Exam "real estate" for the assessment of increasingly relevant and important knowledge and skills.
- The WC does not provide an assessment of the content accuracy of the written responses; it is focused solely on the measurement of writing ability.
- Eliminating the WC removes the delay in reporting related scores.
- The assessment value of the WC items is extremely limited and does not support the ongoing cost of the development and administration of the WC items.

Feedback from the previous Practice Analysis indicates that stakeholders want Candidates to not only be able to communicate well, but also accurately. However, the current WC is only testing whether Candidates can communicate clearly, without scoring them on the technical accuracy of their responses. When the WC was implemented, it was expected that the automated scoring of an essay response would soon be able to assess both effective and accurate writing. Research into the automated scoring of an essay has not advanced as expected.

Removal of Multistage adaptive testing in the multiple-choice question testlets

Multistage adaptive testing (MST) will be eliminated and replaced with a linear test design. This change will simplify assembly of the CPA Exam and provide greater flexibility in the alignment of the CPA Exam driver software in the future.

The current structure of the CPA Exam within the multiple-choice question (MCQ) component includes a two-stage adaptive design. All Candidates first receive a medium-difficulty MCQ testlet and then, based upon their scores, are routed to either another medium-level testlet or a difficult-level testlet.

MST was implemented into the CPA Exam with its computerization in 2004. At the time, there were many more MCQs and they accounted for a greater percentage of a Candidate's score. From 2004 - 2017, there were three MCQ testlets per exam. In 2011, the CPA Exam saw increased weight given to task-based simulations and the assessment of higher-order skills. In 2017, the number of MCQs was further reduced

(included in two MCQ testlets per exam section) and greater emphasis again was placed on higher-order skills and TBSs. These trends are likely to continue.

When MST was originally implemented, an MST design provided opportunities to enhance scoring models, operational efficiency, and security. Subsequent changes to the test specifications (fewer MCQs per form and more emphasis on higher-order skills), have reduced those benefits. Implementation of a linear design will still provide sufficient reliability, accuracy, and validity and provides efficiencies and reduced costs.

Consolidating the Sample Tests

The purpose of the Sample Test is to familiarize Candidates with the format, features and functionality of the CPA Exam user interface before their test day. The website currently includes a Sample Test for each of the four CPA Exam sections providing a selection of MCQs, TBSs, and WC items as they would appear on the Exam on test day. The website also links to Sample Tests (one for each CPA Exam section) designed for Candidates requiring testing accommodations (JAWS® or ZoomText® Magnifier/Reader). Candidates can find answers to any questions about the different features and tools of the Exam user interface under the "HELP" icon in the toolbar of each Sample Test. Candidates do not receive a score for completing a Sample Test, and the Sample Test does not determine a Candidate's readiness to take the CPA Exam.

As part of the CPA Exam's streamlining efforts, the multiple CPA Exam section Sample Tests will be consolidated into a single Sample Test. The purpose of the Sample Test will remain the same, familiarizing Candidates with the format, features, and functionality of the CPA Exam user interface before their test day. The single Sample Test will continue to include MCQs and TBS, the latter of which will include examples of the various question response formats, as is the case today. The AICPA will continue to maintain a separate Sample Test designed for Candidates requiring testing accommodations (JAWS® or ZoomText® Magnifier/Reader), and this too will be consolidated into a single Sample Test.

Consolidation of the Sample Tests will occur between July and October 2023 to allow Candidates time to become familiar with features and functionality that will be introduced with the planned CPA Evolution-aligned CPA Exam launch in January 2024. The CPA Evolution-aligned Sample Test will include SpreadJS allowing Candidates the opportunity to familiarize themselves with the spreadsheet as it will appear in the CPA Exam on test day. Given the other planned changes discussed above, the CPA Evolution-aligned Sample Test will not include the WC items or AuthLit.