

CPA Exam Myths Debunked

1. A common myth that circulates among CPA Exam candidates is that CPA Exam scores are *curved* according to the performance of other candidates taking the same section. Is a candidate's score entirely independent of the performance of other candidates? Does the AICPA employ *any* curving mechanism to keep pass rates at their historical levels of 45-50% on average per section?

The CPA Examination is NOT curved. And YES, every candidate's score is entirely independent of other candidates' examination results.

The CPA Examination is a criterion-referenced examination which means that it rests upon pre-determined standards. Every candidate's performance is measured against established standards to determine whether the candidate has demonstrated the level of knowledge and skills that is represented by the passing score. Every candidate is judged against the same standards, and every score is an independent result.

2. A widely-held frustration among people who sit for BEC is that they don't get their score right away. Since there are no subjective elements to BEC since it is 100% multiple choice (currently), why is a candidate not given at least a "preliminary" score with the caveat that it is subject to review?

Scores – even preliminary ones – cannot be released without state board review and the application of standard quality control procedures. For these reasons, issuing scores at test centers is impractical and the possibility is not being considered.

3. When candidates score a 74 on an exam, the inevitable question that they ask is: "should I apply to get it rescored?" In 2008, approximately how many candidates submitted applications to have their exam re-graded? What percentage of those applications had a score that changed due to the re-grading process? How many candidates went from fail to pass due to submitting an application for a re-grade?

There is no such thing as a re-score or re-grade. The service available is 'score review,' an automated score verification process. It involves making certain that the approved answer key was used in scoring and that it was correctly applied. In 2008, score review requests did not result in any score changes.

4. A common complaint about both the grading process and score reporting process for the CPA Exam is that they are not very transparent. Candidates feel very much left in the dark. What steps is the AICPA taking to improve the transparency of these processes and to keep candidates better informed?

When it comes to scoring, “How Is the CPA Exam Scored?” available here [http://www.cpa-exam.org/download/How the CPA Exam is Scored.pdf](http://www.cpa-exam.org/download/How%20the%20CPA%20Exam%20is%20Scored.pdf) is a very successful AICPA effort to bring transparency to the process. It is a non-technical overview providing insight into scoring without the use of psychometric jargon. The technical aspects of scoring are, of course, much less accessible to the layman. However, for those who wish to tackle the technical, a wealth of information is readily available on the Internet about Item Response Theory (IRT), the psychometric model that is the basis of CPA Examination scoring.

The current score reporting in two waves seems to be well understood by candidates but much more needs to be done to erase candidate misconceptions about why some scores are released earlier than others. For example, candidates need to know that those who are presented with simulations that have not been tested previously will receive their scores in the second wave, even if they test at the beginning of a testing window. A sufficient number of responses to new simulations must be available for psychometric analysis before scoring can begin. And it is impossible to predict who will receive new simulations as simulations are assigned at random.

5. Currently, scores are released in two waves per testing window – commonly referred to as Wave 1 and Wave 2. A candidate who sits for an exam early in the testing window and does not get their score in Wave 1 has to wait for yet *another* month to get their score and oftentimes their study progress and motivation wanes because of it. Are there plans in the future for the AICPA to move to real-time score reporting to better serve the candidates?

Faster and more frequent score release will be introduced after the implementation of CBT-e – a program of major CPA Examination improvements. However, “real-time” score reporting is not a realistic option and is not being considered. (Refer to the response to question #2.)

6. Another widely-held sentiment about score releases is that if a candidate doesn’t receive their score in Wave 2 of a testing window, then they are “borderline” – i.e. 72-77. Would you say that *in general*, that most candidates who don’t receive their score by Wave 2 are “borderline”?

There are several possible reasons why some scores are released faster than others. If psychometric analysis is required, for example, the scores of all candidates who took a particular examination version – whether passing, failing, or on the brink - are held until the analysis is completed. For those who took AUD, FAR, or REG, the “second reads” of written communication responses may also be a factor. “Second reads” are additional reviews of essays for candidates whose scores are close to passing.

7. Another question that candidates have in regards to score reporting is the fact that they leave a testing center with little more than a ventured guess as to how they performed. Has the AICPA looked into a reporting format that gives a candidate their raw score on the exam prior to leaving the testing center or soon thereafter?

As indicated previously, plans are in place to introduce faster and more frequent score reporting after CBT-e, the new CPA Examination release, is implemented. There are no plans, however, to provide candidates with raw scores – or any other kinds of scores – at the test center. (See response to question #2.)

8. In regards to the “18 month rule”, candidates often feel that they are at a disadvantage due to a relatively slow score reporting process. For instance, if a candidate sits for FAR on day 1 of the testing window and misses the cut for the Wave 1 score release in the second month, by the time that they get their score in Wave 2 of the third month, nearly **three** months of their 18 month window has expired. If you count the fact that four of those 18 months are not testable months, they have even *less* time left. Has there been any discussion of expanding the arbitrary 18 month timeframe to 24 months?

Perhaps the real issue here is the test-taking strategy. A better approach might be to take two sections in the first window, two in the next, and use the remaining four windows to re-take any sections failed on the first attempt.