

*Talking to . . .*

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**Why does it take several weeks for scores to be reported to candidates?**

The length of the score reporting cycle is directly related to the credibility of the Uniform CPA Examination. In order to ensure that examination scores are valid and accurate, both the automated and the human components of the scoring process must be routinely evaluated. In addition, scores must be produced under conditions that preserve candidate anonymity, and must then be reported through appropriate official channels. These steps take time, but they are essential to the preservation of the integrity and prestige of the CPA credential.

Once scores are released to NASBA, additional time is needed for processing, which includes linking the scores to individual candidates. NASBA then reports the scores to boards of accountancy for approval and they, in turn, release them to candidates. At each data transmission point, there is an integrity check, and any errors are researched prior to final reporting. All of these steps combined account for the weeks that pass between testing and the receipt of scores.

**Were special measures taken during the first year of CBT scoring?**

Yes. The examination was launched after a year of coordinated full systems testing. However, since launch, we have also verified every scoring routine during each testing period. For example, even though our scoring software had been thoroughly evaluated in advance, we replicated every calculation using a separate scoring program, and held scores until each result had been verified. This means that our staff actually calculated separate multiple-choice, written communication, and simulation scores, weighted these partial scores and compared them to the scores generated by the automated system for every candidate.

The tests administered during the earlier testing windows contained a relatively large proportion of new examination content. It was important to examine the quality of each new test question or simulation task before releasing scores. Statistical indicators of the quality of new test questions were reviewed, as were scoring rules and alternative correct answers for simulations.

**Will such measures continue to be necessary?**

Now that we have reached the stabilization stage, some verification steps are no longer needed but standard quality control procedures must always be applied. We continue to schedule time for routine quality controls in scoring.

**Given the importance of quality control measures, how can the scoring process be accelerated?**

Faster scoring must be introduced gradually to ensure that we do not jeopardize the validity and defensibility of the scores. We must schedule the full quality control assurance steps for any new test content. However, as our bank of previously administered content increases, less total time will be required for quality control in any testing period, and more results will be ready for earlier score release.

**How has the scoring process changed as of the July/August 2005 window?**

The scoring procedures required to ensure valid scoring have not changed but the timing of some of the steps has been adjusted to allow scores for some candidates to be released earlier. Until now, we have been releasing scores to NASBA section by section, beginning about two weeks *after* the close of a window. Under the new schedule, we are releasing scores in two waves. The first wave is scheduled for release about one week *before* the close of the window, and the second wave about two weeks *after* the close of the window. This change makes it possible for some candidates to receive scores earlier than previous procedures allowed.

For the July/August 2005 testing window, the first wave of scores released to NASBA are tentatively planned for the third week of August. The second wave of scores is planned for the third week of September.

**Which candidates may qualify for early score release?**

Candidates who take the examination during the first month of a testing window may qualify for early score release. Early reporting depends on the examination content that is presented to the candidate, and on the number of completed test events during the first month of testing. It is not possible to predict exactly how many candidates will be able to receive their scores on the earlier schedule.

If the test form the candidate answered requires no additional statistical analysis, scores will be available in time for the first wave of score release. Early score release is most likely for examination forms that include previously administered test content. If more analysis is needed (for example, in the case of new simulations), scores will not be reported until the second wave of score release.

The number of completed test events in the first month of testing is important because statistical quality control procedures cannot be completed until we have received a sufficiently large number of examination results. This means that the larger the group of

candidates who take the examination early in the testing window, the earlier the scoring process can begin.

**Is there something that candidates can do to qualify for early score release?**

Candidates must take the examination in the first month of the testing window. The other important factors are outside their control - examination content and the number of test appointments early in the window. Many different versions of the examination are administered randomly to candidates in any test center. There is no way to predict with confidence if additional statistical analysis may be required for new test content.

**Will candidates who take the examination on the same day get their scores at the same time?**

No, not necessarily. Some candidates who take the examination on the same day will have their scores released in the first wave, and others as much as a month later. Even this time difference could be larger because NASBA and the state boards do their own processing after scores are received from AICPA.

**If only some candidates receive scores earlier under the two-wave score reporting process, how is this change an improvement?**

It is important to release scores as soon as they become available without compromising score accuracy or our quality control procedures. The two-wave scoring plan gives us the opportunity to extend the benefit of early score release to some candidates. We see no reason why boards should not have the option to release scores to their candidates as soon as they become available.

Computer-based testing presents new opportunities as well as new challenges in scoring, and the scoring schedule will continue to evolve. Score reporting does not have to be scheduled once per administration, as it was with paper-based testing. The automated scoring system was designed to allow for early reporting, and it is important that this benefit be available to candidates.

**What changes do you foresee in the immediate future?**

The accelerated scoring process we have just implemented will become routine in the future. While relatively few scores will be released in the first wave initially, this may change over time. Each testing period adds to our bank of previously administered test content, and gives us an opportunity to complete quality assurance steps. This means that a larger proportion of test forms, and candidates, will be eligible for early reporting.

It is likely that test-taking practices will also change. Most candidates have scheduled test appointments in the last two weeks of each testing period. As candidates learn about the possibility of early score reporting, they may perceive it to be an advantage to register earlier, and take the examination in the first month of the window.