



**California Board of Accountancy**  
 2450 Venture Oaks Way, Suite 300  
 Sacramento, CA 95833

phone: (916) 263-3680 fax: (916) 263-3675 web: www.cba.ca.gov



**(ATTACHMENT A)**  
**REQUEST FOR ACCOMMODATION OF DISABILITIES**  
*TO BE COMPLETED BY THE CANDIDATE*

If you have a disability and are requesting an accommodation for the Uniform CPA Examination (CPA Exam), pursuant to the Americans with Disabilities Act, please complete and return this form, as well as the Professional Evaluation and Documentation of Disability Form, to the California Board of Accountancy (CBA). This form and other documentation will become a part of your examination record but will be purged from your file when you have passed the examination.

1. What is the type of disability that limits one or more of your major life activities (e.g., physical, mental, learning)?

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2. What is the nature and extent of the disability?

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3. Describe the accommodation requested.

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4. Provide the CBA with verification of your disability from a qualified professional supporting your requested accommodation. The CBA will not pay any costs you may incur in obtaining the required documentation. However, it will pay for any reasonable accommodation that is made for you. The medical information is considered **confidential** and will not be released; however, accommodation information will be released to the National Association of State Boards of Accountancy (NASBA) for the purpose of scheduling the particular approved accommodation.

Upon receipt of this information, the request will be considered, and you will be notified in writing of the CBA's decision. If you have any questions, you may contact the Board's Examination Analyst at (916) 561-1703.

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Name (print)

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Date

Permanent Unique Identifier (if known)

**CBA USE ONLY**  
 Examination/Accommodation History

Accommodations: \_\_\_\_\_  
 Examination Dates: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**NOTE:** The information provided will be used by the CBA to determine the appropriate examination accommodation. Failure to provide this information will result in denial of the request. Accommodation information will be forwarded to NASBA for the purpose of scheduling the particular approved examination accommodation. Applicants have the right to review their records subject to the provisions of the Information Practices Act.

**(ATTACHMENT B)**  
**PROFESSIONAL EVALUATION AND DOCUMENTATION OF DISABILITY**  
*TO BE COMPLETED BY THE EVALUATOR*

Candidate Name \_\_\_\_\_

1. Describe the credentials and years of experience (if a learning disability) which qualify you to make the determination of the disability and/or medical condition and the recommendation accommodation. (See pages 5 and 6 for a description of the necessary credentials.)

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2. What is the type of disability that limits one or more of the candidate's major life activities (e.g., physical, mental, learning)?

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3. What is the nature and extent of the disability? If a specific learning disability, learning related or psychological disability exists, please provide the DSM-III-R or DSM-IV Diagnosis, and identify the specific assessments used to diagnose the disability.

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4. What is the date of your last treatment or consultation with the candidate?

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5. What effect does the disability and/or medical condition have on the candidate's ability to perform under standard testing conditions?

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6. What is the specific recommended accommodation and how does it relate to the candidate's disability and/or medical condition given the format of the examination?

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\_\_\_\_\_  
Evaluator's Name (print)

\_\_\_\_\_  
Title

\_\_\_\_\_  
Institution Business Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Professional License or Certification Number

(       )

\_\_\_\_\_  
Telephone Number

\_\_\_\_\_  
Address

\_\_\_\_\_  
Date

(ATTACHMENT C)

**LIST OF MOST COMMONLY USED RELIABLE STANDARIZED PSYCHOMETRIC TESTS**

If a measurement instrument is used which is not on this list, it will be considered if it is published in the Buros Mental Measurement Yearbook and is being used for the purpose for which it was developed.

**AREA OF FUNCTIONING**

**TESTS**

**Attention and Concentration**

- Wechsler Adult Intelligence Scale, aka WAIS-R (Digit Symbol) (Digit Span) (Arithmetic).
- Wechsler Memory Scale (Attention/Concentration Subset).
- Halstead-Reitan Seashore Rhythm.
- Test of Variables of Attention.
- Learning Efficiency Test (LET).

**Memory/New Learning Ability**

- Wechsler Memory Scale – Revised.
- Learning Efficiency Test (LET).
- Woodcock-Johnson Tests of Cognitive Ability.
- Detroit Tests of Learning Aptitude (DTLA).

**Receptive (Perception and Basic Comprehension)**

- Wechsler Audit Intelligence Scale, aka WAIS-R (Verbal Subset: Comprehension).
- Reitan Aphasia Screening Test.
- Peabody Picture Vocabulary Test – Revised.

**General Cognitive Ability (Recognizing, thinking, problem solving)**

- Stanford-Binet Intelligence Scale.
- Wechsler Audit Intelligence Scale – Revised aka WAIS-R.
- Wechsler Intelligence Scale for Children – III, aka WISC-III.
- Woodcock-Johnson Tests of Cognitive Ability.
- Test of Nonverbal Intelligence, aka TONI.
- Ravens Standard Progression Matrices.
- Halstead-Reitan Category Test.

**Expressive Abilities**

**Verbal Expression**

- Wechsler Adult Intelligence Scale – Revised, aka WAIS-R.
- Reitan Aphasia Screening Test.

**Writing**

- Peabody Individual Achievement Test – Revised/Written Expression.
- Test of Written Language – 2, aka TOWL-2.

- Other**
- Development Test of Visual–Motor Integration.
  - Woodcock-Johnson Revised – Writing Samples.
- Processing Speed/Efficiency**
- Wechsler Audit Intelligence Scale – Revised, aka WAIS-R (Digit Symbol).
  - Halstead-Reitan Trail Making Test.
  - Woodcock-Johnson Visual Cluster (Spatial Relations/Visual Matching).

### **Academic Achievement**

- Reading**
- Woodcock-Johnson Tests of Achievement.
  - Wide Range Achievement Test – Revised, aka WRAT-R.
  - Peabody Individual Achievement Testing – Revised (Reading Comprehension) (Reading Recognition).
  - Gilmore Oral Reading Test.
  - Nelson-Denny Reading Test (Vocabulary) (Comprehension).
  - Degrees of Reading Power (DRP).
- Spelling**
- Woodcock-Johnson Tests of Achievement.
  - Wide Range Achievement Test – Revised, aka WRAT-R.
  - Peabody Individual Achievement Test – Revised (Spelling).
- Math**
- Arlin Test of Formal Reasoning, aka ATFR.
  - Key Math Test.
  - Woodcock-Johnson Test of Achievement.
  - Wide Range Achievement Test – Revised, aka WRAT-R.
  - Peabody Individual Achievement Test – Revised (Math).



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## POLICIES AND PROCEDURES FOR EXAM CANDIDATES REQUESTING ACCOMMODATIONS FOR DISABILITIES

**ADOPTED BY THE BOARD JANUARY 28, 1994**  
**REVISED January 16, 2004**

### I. Statement of Policy.

The California Board of Accountancy (CBA) recognizes its responsibilities under Title II of the Americans with Disabilities Act to provide appropriate and effective accommodations, including auxiliary aids, to qualified exam candidates with disabilities. However, the CBA will not fundamentally alter the measurement of the skills or knowledge the examination is intended to test, nor create an unreasonable risk to the security and integrity of the examination process.

All exam facilities will be physically accessible to disabled candidates.

A disability, with respect to an individual, is defined as: (1) a physical or mental impairment that substantially limits one or more of the major life activities of such individual; (2) a record of such an impairment; or (3) being regarded as having such an impairment. Major life activities include: walking, speaking, seeing, hearing, breathing, learning, working, caring for one's self, etc. Mental impairment includes any mental or psychological disorder such as organic brain syndrome, emotional or mental illness and specific learning disabilities.

A candidate seeking an accommodation is responsible for making the request and providing documentation of the need. This information will be kept confidential to the extent provided by law. The CBA will evaluate each request individually, in accordance with the guidelines set forth herein, to provide an appropriate and effective accommodation. All requests to the CBA for accommodation must be submitted on the prescribed form.

All applicants requesting accommodations will be provided with:

- Request for Accommodation of Disabilities form (ATTACHMENT A).
- Professional Evaluation and Documentation of Disability for a professional to recommend appropriate accommodation (ATTACHMENT B).
- Policies and Procedures for Exam Candidates Requesting Accommodations for Disabilities.

- List of Most Commonly Used Reliable Standardized Psychometric Tests (ATTACHMENT C).

## II. The Uniform CPA Examination.

An applicant for licensure as a CPA is required to pass a computer-based examination, which is uniform throughout the United States and its territories. The examination is administered during two months of every three-month period throughout the year. Each three-month period is called a testing window.

The computer-based test is comprised of four parts, titled:

- Auditing and Attestation (AUD) 4 hours.
- Financial Accounting and Reporting (FAR) 4 hours.
- Regulation (REG) 3 hours.
- Business Environment and Concepts (BEC) 4 hours.

### **Types of Questions.**

Questions offered on the computer-based examination will be objective and simulations.

- Objective questions will be presented in a multiple-choice format and will appear as sequential testlets. Testlets are groups of questions that are constructed to appear together. Each exam section will include approximately three multiple-choice testlets. Each testlet will contain approximately 25 questions.
- Simulations are condensed case studies that will assess accounting knowledge and skills using real life work-related situations and may require the use of word processing skills, spreadsheet skills, and research of authoritative literature. Each exam section, except BEC, will include two simulations. Each simulation is also considered a testlet.

### **Understanding, Analysis, and Judgment.**

CPA candidates will be asked to demonstrate understanding, analysis, and judgment on the Uniform CPA Examination through questions that will require them to:

- Interpret and apply relevant professional literature.
- Comprehend professional standards and apply these standards during the course of an engagement.
- Recognize business-related issues and their relevance to evaluating an entity's financial condition.

- Evaluate, analyze, and process entity information for reporting in financial statements.
- Identify financial accounting and reporting methods and select those that are suitable.
- Address, analyze, and resolve issues in the conduct of an engagement.

### **Communication.**

Candidates will demonstrate their written communication skills through the use of short constructed response questions. Written communication skills will be tested in the context of specific subject matter.

### **Research.**

Candidates will demonstrate their research ability, searching the professional literature, identifying relevant information, and drawing conclusions.

### **Skills Target Weighting.**

The percentages listed below represent the range of total test points associated with that skill for each section, and for the examination as a whole.

	<b>Communication</b>	<b>Research</b>	<b>Analysis</b>	<b>Judgement</b>	<b>Understanding</b>
<b>AUD</b>	10% - 20%	6% - 16%	12% - 22%	12% - 22%	35% - 45%
<b>FAR</b>	6% - 16%	11% - 21%	13% - 23%	10% - 20%	35% - 45%
<b>REG</b>	0% - 14%	9% - 19%	9% - 19%	8% - 18%	45% - 55%
<b>BEC</b>	0% - 13%	0% - 13%	8% - 18%	6% - 16%	55% - 65%

Credit status is established by passing one section of the computer-based examination.

A first-time candidate who passes any section of the computer-based CPA Exam during the six months (two windows) immediately following commencement of computer-based testing shall retain credit for that section for a 24-month period beginning with the date the section of the examination was passed. A first-time candidate who passes any section of the computer-based CPA Exam after the initial six months shall retain credit for that section for an 18-month period beginning with the date the section of the examination was passed.

A repeat candidate transitioning examination section credits from the paper-and-pencil based examination will receive credit for the computer-based equivalent of those sections. This candidate will be allowed; an 18-month period from commencement of the computer-based examination to pass any remaining

examination sections, or the number of attempts remaining under paper-and-pencil, whichever is exhausted first.

When a candidate has credit for all four sections of the examination at the same time, the candidate has passed the examination.

Once the CPA Exam is passed, an applicant for the CPA license must demonstrate qualifying experience of up to four years in order to obtain licensure as a CPA.

### III. Documenting the Need for an Accommodation.

#### A. Conditions Applicable to all Candidates Requesting Accommodation.

To protect the integrity of the testing process, the CBA requires documentation of the existence of a disability and how the requested accommodation is necessary to provide the candidate with an equal opportunity to exhibit his/her knowledge, skills and ability through the examination.

The CBA will review the history of accommodation in relation to the currently identified impact of the disability.

Candidates requesting an accommodation must provide all the information listed in ATTACHMENT B (to be completed by the professional certifying to the disability). For subsequent examinations, the candidate may submit a statement, signed under penalty of perjury, indicating the disability condition has not changed to the extent it would modify the accommodation previously provided.

An evaluation and documentation supporting a disability shall be valid for three years from the date submitted to the CBA; except that no further documentation will be required where the evaluation clearly states the disability will not change in the future.

#### B. Additional Conditions Applicable to Learning Disabled Candidates.

A learning disability is defined as individual evidence of significant learning difficulties which substantially affect or limit one or more major life activities, and which are not primarily due to cultural, emotional, or motivational factors. The term does not include learning problems which are primarily the result of visual, hearing, or motor disabilities, mental retardation, emotional disturbance, or of environmental, cultural, or economic disadvantage. Note that while some of these factors may be involved in other types of disabilities, such factors are excluded from the determination of a learning disability.



The individual must demonstrate: a) at least average overall intellectual functioning as measured by general cognitive ability tests (see attachments); and b) show evidence of a significant impairment in one or more of the following areas of intellectual functioning and information processing:

- Attention and concentration.
- Efficiency and speed of information processing.
- Reception (perception and verbal comprehension).
- Memory (ability for new learning).
- Cognition (thinking).
- Expression.

Significant impairment is generally determined by a discrepancy of 1.5 standard deviations, or more, between the individual's intellectual functioning, as measured by general cognitive ability tests (see attachments), and actual performance on reliable standardized measures of attention and concentration, memory, language reception and expression, cognition, as well as academic areas of reading, spelling, writing and mathematics. Further, determination of the learning disability shall be based on reliable standardized psychometric tests of achievement and ability and a complete clinical history including medical, family, developmental, educational and occupational information. Attachment C specifies the acceptable standardized psychometric tests for specific types of learning disabilities.

A measurement instrument that is not on this list will be considered if it is published in the Buros Mental Measurement Yearbook and is being used for its intended purpose.

#### C. Information Required to Evaluate Disabilities.

A candidate who requests an accommodation and/or auxiliary aid must provide the Board with the necessary information to evaluate the request. The Board will evaluate each request on a case-by-case basis. The following information is required to support requests for an accommodation and/or auxiliary aid:

1. Identification of the type of disability (physical, mental, learning).
2. Credential requirements of the evaluator.
  - a) For physical or mental disabilities (not including learning), the evaluator must be a licensed physician or psychologist with special expertise in the area of the disability. If someone else who does not fit this criterion completes the evaluation, the CBA may require another evaluation by a professional of their choosing, and the request may be delayed.

b) In the case of learning disabilities, a qualified evaluator must have sufficient experience to be considered qualified to evaluate the existence of and proposed accommodations needed for specific learning disabilities. The evaluator must be one of the following:

A licensed psychologist or physician who possesses a minimum of three years experience working with adults with learning disabilities, and who has training in all of the areas described below.

or

Another professional who possesses a master's or doctorate degree in special education or educational psychology from a regionally accredited institution, and who has at least three years of equivalent training and experience in all of the areas described below.

- Assessing intellectual ability level and interpreting tests of such ability.
- Screening for cultural, emotional and motivational factors.
- Assessing achievement level.
- Administering tests to measure attention and concentration, memory, language reception and expression, cognition, reading, spelling, writing and mathematics.

3. Professional verification of the disability, which must include:

- (a) The nature and extent of the disability.
- (b) The test(s) performed to diagnose the disability (if applicable).
- (c) The effect of the disability on the candidate's ability to perform under standard testing conditions.
- (d) The recommended accommodation and how it relates to the candidate's disability, given the format of the examination.
- (e) The professional's name, title, telephone number, professional license or certification number, educational credential, and his or her original signature.
- (f) A description of the professional's educational experience which qualifies him or her to make the determination.

D. Evaluation of the Accommodation Request.

The CBA has the responsibility to evaluate the accommodation request, and to approve, deny, or suggest alternative reasonable accommodations. The Board will consider the candidate's history of accommodation in determining

its reasonableness in relation to the currently identified impact of the disability.

The candidate is responsible for having the evaluator submit to the CBA the documentation specified in Attachment B. This information should describe, in detail, how the disability affects the candidate's ability to demonstrate his or her aptitude and achievement in the examination format(s). The candidate is responsible for any costs involved in providing this information. A CBA staff analyst will review and evaluate each request within 30 days of receipt. The analyst will verify the request is completed correctly and appropriate verification is provided.

If the analyst believes the requested accommodation is inappropriate, the analyst will consult with the candidate to reach a mutually agreeable solution, whenever possible. The CBA reserves the right to determine what it believes is a reasonable accommodation. However, if the CBA does not accept a qualified (as defined in this policy) professional's timely judgment supporting a requested accommodation (and the required documentation is complete), the CBA will bear the costs in gathering further evidence of the need for an accommodation.

If the candidate's accommodation request is filed and it is rejected or modified by the CBA for any reason, the candidate will be notified in writing of the reason(s), postmarked no later than 35 days after receipt of request. The candidate will be advised by the CBA of the right to appeal, including the procedures to follow.

On appeal, the CBA may require the candidate to submit to an examination by a CBA-designated expert, and to fully cooperate in this process.

The CBA will assume any fees associated with obtaining additional information beyond what is reasonably required to describe how the candidate's disability affects his or her ability to demonstrate aptitude and achievement in the examination format(s).

Greater weight will be given by the CBA to a more recent diagnosis, if the condition or available accommodations are subject to change. Alternative accommodations may be provided when they are prescribed by a qualified professional as defined in this policy.

E. Appeal of Denial of Request.

A candidate whose request for accommodation, auxiliary aids, or services is denied in whole or in part will be provided with the reasons, and may appeal the denial in accordance with these procedures.

If the denial is based on the rejection of the professional's opinion supporting the request, the CBA must support such rejection with evidence from another expert whom it has consulted in evaluating the candidate's request. The candidate will be provided with the general opinion of the CBA's expert, including the basis for the opinion.

A candidate's appeal of a decision denying his or her request (in whole or in part) shall be in the form of a signed or otherwise verified request, including the following:

- Candidate's name.
- Date of request.
- The appeal itself.
- Facts in support of the appeal.

The appeal must be accompanied by documentation not previously provided which the candidate wishes the CBA to consider in its decision. The appeal must be postmarked no later than seven (7) days after the candidate receives notification of the denial.

In keeping with its consumer protection mandate, the CBA reserves the right to request further evidence on the necessity of the accommodation. Based on its judgment, it may request that the candidate submit to another professional examination to verify the disability and/or to determine what accommodations are most appropriate and effective. In such a case, the CBA will assume responsibility for any expenses incurred in obtaining this information.

The CBA recognizes its responsibility to accommodate the identified needs of qualified individuals with disabilities by making reasonable modifications or providing auxiliary aids or services. This does not mean that all requests for accommodation, auxiliary aids or services will be granted, or that the candidate will receive the particular accommodations or services sought. The CBA is not required to grant the request if doing so would fundamentally alter the measurement of the skills or knowledge the examination is intended to test, create an unreasonable risk to the security and integrity of the examination process, or would create an undue financial or administrative burden.