1. What is the nature and extent of your medical condition?



## 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



## MEDICAL CONSIDERATION REQUEST

TO BE COMPLETED BY THE CANDIDATE

If you have a medical condition and are requesting an accommodation for the Uniform CPA Examination (CPA Exam), please complete and return this form, as well as the Medical Consideration Documentation 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.

| Describe the medical consideration requested.  |  |  |  |  |  |
|--|--|--|--|--|--|
| rofessional, supporting young page may be used in licture in obtaining the require. The medical information ation will be released to the uling the particular approve eceipt of this information, | ur medical consideration request. The u of the health care professional's of the documentation. However, it will pure is considered <b>confidential</b> and will be National Association of State Boarded accommodation.   | e Medical Consideration Documentation Form on the fficial letterhead. The CBA will not pay any costs you ay for any reasonable accommodation that is made not be released; however, accommodation ds of Accountancy (NASBA) for the purpose of ou will be notified in writing of the CBA's decision. If  |  |  |  |
| Name (   | print)   | Date   |  |  |  |
|  |  | Permanent Unique Identifier (if known)   |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| Accommodations:  |  |  |  |  |  |
| <u>י</u>   | e provide the CBA with veri<br>rofessional, supporting you<br>ng page may be used in lie<br>cur in obtaining the require<br>i. The medical information<br>ation will be released to the<br>uling the particular approve<br>receipt of this information, to<br>the any questions, you may | Describe the medical consideration requested.  Perpovide the CBA with verification of your medical condition, on rofessional, supporting your medical consideration request. The regular medical consideration request. The regular medical information is considered confidential and will reaction will be released to the National Association of State Board calling the particular approved accommodation.  Perceipt of this information, the request will be considered, and your early questions, you may contact the CBA's Examination University of the CBA's Examination Univers |  |  |  |

**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.

## PERSONAL INFORMATION COLLECTION AND ACCESS NOTICE

The information provided in this form will be used by the CBA to determine the qualifications of a Uniform CPA Examination applicant and facilitate the scheduling of sections of the CPA Exam once the applicant is deemed qualified. Sections 5080 through 5095 of the Business and Professions Code authorize the collection of this information. Failure to provide any of the required information is grounds for rejection of the application as being incomplete. Information provided may be transferred to the Department of Justice, a District Attorney, a City Attorney, or to another governmental agency as may be necessary to permit the CBA, or the transferee agency, to perform its statutory or constitutional duties, or otherwise transferred to disclosed as provided in Civil Code Section 1798.24. Additionally, information may be provided to the National Association of State Boards of Accountancy for administration of the national Uniform CPA Examination. Each individual has the right to review his or her file, except as otherwise provided by the Information Practices Act. The Executive Officer of the California Board of Accountancy is responsible for maintaining the information in this application, and may be contacted at 2450 Venture Oaks Way, Suite 300, Sacramento, CA 95833, telephone number (916) 263-3680 regarding questions about this notice or access to records.

# **MEDICAL CONSIDERATION DOCUMENTATION**

TO BE COMPLETED BY THE HEALTH CARE PROFESSIONAL

|   | Candidate Name   |  |  |  |  |  |
|---|--|--|--|--|--|--|
| 1.                                      | 1. What is the nature of the candidate's medical condition?  ———————————————————————————————————   |  |  |  |  |  |
|   |  |  |  |  |  |  |
| 2.                                      | 2. What effect does the medical condition have on the candidate's ability to perform under standard testing conditions?  |  |  |  |  |  |
|   |  |  |  |  |  |  |
| 3.                                      | What is the specific recommended accommodation and how does it relate to the medical condition given the format of the examination? (Please refer to INFORMATION REGARDING THE UNIFORM CPA EXAMINATION on the following page.) |  |  |  |  |  |
|   |  |  |  |  |  |  |
|   |  |  |  |  |  |  |
|   |  |  |  |  |  |  |
|   |  |  |  |  |  |  |
|   |  |  |  |  |  |  |
| Health Care Professional's Name (print) |  | Professional License or Certification Number |  |  |  |  |
|   | Title  | Telephone Number                             |  |  |  |  |
|   | Institution/Business Name  | Address                                      |  |  |  |  |
| Signature                               |  | Date   |  |  |  |  |



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# INFORMATION REGARDING THE UNIFORM D CERTIFIED PUBLIC ACCOUNTANT (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 Uniform CPA Exam (CPA Exam) is administered year-round, without restriction, except that before retaking a section, you must wait to receive your score from the previous attempt of the same section.

The computer-based test is comprised of 4 parts which include 3 Core and 1 Discipline section, titled:

- Auditing and Attestation (AUD) 4 hours.
- Financial Accounting and Reporting (FAR) 4 hours.
- Regulation (REG) 4 hours.
- Discipline Sections (Only 1 required) 4 hours.
  - Business Analysis and Reporting (BAR)
  - Information Systems and Controls (ISC)
  - Tax Compliance and Planning (TCP)

# 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. Score weighting on all multiple-choice sections is 50% except for the ISC Discipline section which is weighted at 60%.
- Task Based Simulations (TBS's) 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 Discipline exam section will include 6-8 simulations. Each simulation is also considered a testlet. Score weighting on all tasked based simulations is 50% except for the ISC Discipline section which is weighted at 40%.

# Remembering and Understanding, Application, Analysis, and Evaluation.

CPA candidates will be asked to demonstrate remembering and understanding, various applications, analysis, and evaluation on the CPA Exam 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.
- Demonstrate a comprehensive understanding of data management, including data collection, storage, and usage throughout the data life cycle.
- 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 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.

|                  | Remembering and<br>Understanding | Application | Analysis  | Evaluation |
|------------------|----------------------------------|-------------|-----------|------------|
| CORE - AUD       | 30% - 40%                        | 30% - 40%   | 15% - 25% | 5% - 15%   |
| CORE - FAR       | 5% - 15%                         | 45% - 55%   | 35% - 45% | 0%         |
| CORE - REG       | 25% - 35%                        | 35% - 45%   | 25% - 35% | 0%         |
| DISCIPLINE - BAR | 10% - 20%                        | 45% - 55%   | 30% - 40% | 0%         |
| DISCIPLINE - ISC | 55% - 65%                        | 20% - 30%   | 10% - 20% | 0%         |
| DISCIPLINE - TCP | 5% - 15%                         | 55% - 65%   | 25% - 35% | 0%         |

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

A first-time or repeat candidate who passes any section of the computer-based CPA Exam shall retain credit for that section for a 30-month period beginning with the date the first passing score for a test section is released.

When a candidate has credit for all three core test sections and one discipline test section within a rolling 30-month period, the candidate will have passed the examination.