

# Candidate Chronicle

A NEWSLETTER FOR TEXAS CPA EXAMINATION CANDIDATES - PUBLISHED BY THE TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

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At each swearing-in ceremony for new CPAs, one of the ten exam candidates with the highest grades who passed all parts on the first attempt is invited to speak to the new CPAs and their guests on behalf of the candidates. Following is the text of the speech given by Matthew Engelhart at the June 3, 2000 swearing-in ceremony in Austin. Mr. Engelhart holds a BBA from the University of Texas at San Antonio and is employed with USAA. -- Ed.

## Taking personal

# RESPONSIBILITY

as a CPA

by Matthew J. Engelhart, CPA

**G**OOD MORNING! I AM TRULY honored to have this opportunity to speak on behalf of all the new CPAs.

Passing the CPA exam and obtaining the certificate is a tremendous accomplishment – one which each of us should take pride in achieving. The difficulty of the process made it even more satisfying when we received the notice that read, “Dear Candidate, the Board congratulates you . . .” I must confess the rest of the letter was a blur. While of course passing the exam was the result of

our own hard work, sacrifice, and perseverance, we cannot take all of the credit, for we were not alone in the effort. Behind each of us taking the oath today, literally, there are others who sacrificed for us, gave us support, and in general put up with us while we struggled to overcome the exam. On behalf of all the new CPAs, I would like to thank our guests here today – our relatives, our spouses, our children, our friends, our teachers, and our co-workers. While you, our guests, won’t be allowed to put the letters “CPA” after your names, you deserve congratulations, too. I’d like all of the new CPAs to join me in applauding our supporters.

I’d also like to thank the Texas State Board of Public Accountancy – we appre-

ciate this ceremony that you’ve put on for us; it really serves to remind us of the significance of what we have accomplished.

And now I would like to speak primarily to the new CPAs.

As we continue to build our careers, whether in public practice or not, there will

always be two related constants. The first is change – no one can predict what the profession will be like in ten to twenty years, except to say that it will be different. I’m quite sure twenty years ago no one could have envi-

sioned the accounting profession as it is today – certainly not its growth, and certainly

*“The foundation of all that makes a CPA unique is the public’s expectation and assumption of honesty when dealing with a CPA. Most other occupations encourage ethics to some degree, but only the CPA has come to be known synonymously and interchangeably with integrity.”*

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**E**ACH TEXAS CANDIDATE WHOSE EXAM APPLICATION IS APPROVED receives a form entitled *Examination Agreement* along with the photo admittance card. This form, which candidates often overlook, is extremely important. It comprehensively identifies an exam candidate's required conduct and lists items that are not allowed in the examination room.

The Board is very serious about exam security, and a candidate should avoid any hint of impropriety before, during, or after the exam.

# THE EXAMINATION AGREEMENT

*What it means to sign it.*

**A**n exam candidate's conduct is very important, as it reflects how seriously the individual takes the exam and the accounting profession. By signing the *Examination Agreement*, a candidate consents to adhere to the Board's prescribed conduct.

The CPA examination is a privilege afforded to the people of this state by the Texas Legislature. The Board is mandated by law to ensure that each person who becomes a Texas CPA has met the state's requirements for licensure and certification. Integrity and ethics are as important as education and work experience. The accounting profession requires an extremely high level of integrity and ethical behavior; the Board wants to maintain that high bar of excellence and integrity for current and future CPAs.

### ***Communications between candidates.***

A candidate should be seated in the exam room thirty minutes before the exam begins, and there should be no communication between candidates before, during, or after the exam in the room or while in any common areas. Candidates sometimes commiserate with each other on the difficulty of specific questions after the exam. This type of conversation violates the intent of the *Examination Agreement*.

### ***Cheating.***

The most obvious violation, of course, is the taking, giving, or receiving of assistance on the CPA exam. When a candidate leaves

the examination area for the restroom or concession area, the candidate should ensure that the examination booklet is neither left open nor the answer sheet uncovered, as other candidates may have an opportunity to copy the answers without the person's knowledge. Whether the action was accidental or intentional, the candidate may be required to discuss the incident with Board representatives in Austin; someone who is observed copying answers in a candidate's presence is automatically required to attend such a meeting.

When grading the exam, the AICPA checks for unusual similarities between candidates' answers and notifies the Board of these incidents.

### ***The non-disclosed exam.***

The CPA examination is non-disclosed, meaning that a candidate is prohibited from removing questions, parts of questions, or answers from the exam room. This is not only a violation of Board rules but also a violation of the American Institute of CPAs' examination regulations and copyright laws.

### ***Personal items in the exam room.***

Equally important are the candidate's personal items that are not permitted in the exam room. Proctors check each candidate's pos-

sessions for any prohibited items. The *Examination Agreement* provides a comprehensive list of these items, including notes, books, and study materials. Hats, caps, briefcases, handbags, purses, or large wallets are also banned.

Pencils and small wallets may be brought into the examination room, but these, along with any other permitted items, must be placed in a see-through plastic bag prior to entering. All personal items admitted to the examination room but not used during the examination must be kept on the floor by the candidate's table.

In today's world, it is very easy to transmit questions or answers electronically. The Board therefore requires that electronic devices such as cellular phones, pagers, calculator watches, radios, and laptop or pocket computers be left at home or stored in the candidate's car during the exam. If any of these items are found in a candidate's possession, a proctor instructs the candidate to leave it in the lobby or take it to the candidate's car. Neither the Board nor the exam facility assumes responsibility for these items.

Occasionally, a proctor overlooks a banned item, which is later observed in the exam room. This does not mean, however,

that it is permitted. Any item is subject to confiscation until the examination ends.

**Consequences for violations .**

What are the ramifications for failure to comply with the *Examination Agreement*? The Board may investigate the behavior of any examination candidate based on the candidate's conduct at the CPA exam and may discipline a candidate for improper action. Discipline ranges from denying the candidate the privilege of taking future CPA exams for up to five years, to the voiding of the candidate's grades.

The Board exam candidates to carefully read the *Examination Agreement* and to understand the ramifications it could have on the candidate's ability to take the CPA examination and enter into the accounting profession.

**NOT PERMITTED**

The following items are not permitted in the secure area of the examination room before, during, or after the CPA examination:

- X books, notes, outlines, or study material;
- X dictionaries, calculators, watch/calculators, or rulers;
- X radios, pocket pagers, cellular telephones, or other electronic devices;
- X hats, caps, handbags, purses, briefcases, large wallets, or paper bags; or
- X food or beverages not purchased at the exam site.

# NOVEMBER 2000

## Uniform CPA Examination Schedule

**WEDNESDAY**  
*November 1, 2000*

**Business Law & Professional Responsibilities (LPR)**  
9:00 AM - 12 NOON  
**Auditing (AUD)**  
1:30 PM - 6:00 PM

**THURSDAY**  
*November 2, 2000*

**Accounting & Reporting (ARE)**  
8:30 AM - 12 NOON  
**Financial Accounting & Reporting (FAR)**  
1:30 PM - 6:00 PM

### LOCATIONS

- Austin**  
*Palmer Auditorium*
- El Paso**  
*Hawthorn Suites Hotel*
- Fort Worth**  
*Will Rogers Center*
- Houston**  
*Astroarena*
- Lubbock**  
*Lubbock Civic Center*
- San Antonio**  
*Scottish Rite Temple*

# ***CONCERNED CPA NETWORK***

Offering **CONFIDENTIAL** assistance to CPAs, exam candidates, and accounting students who may have a drug or alcohol dependency problem or mental health issues.

The network is sponsored by the TSCPA and is endorsed by the Board.

*For information call*  
**(800) 289-7053**

LEGAL NOTICE: The identity and communications and fact of membership of anyone attending this group are confidential and protected under penalty of law under *Chapter 467 of the Texas Health and Safety Code.*

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Curious about how your  
school's graduates fared?

## Pass-rate statistics available

**T**HE BOARD ASKS EACH EXAMINATION CANDIDATE TO COMPLETE A statistical information questionnaire for every exam. Part of the questionnaire asks for the names of colleges and universities the candidate attended.

The Board compiles this data and makes it available to any Texas candidate. Call the Board's Qualifications Division at **(512) 305-7851** to obtain the results.

### RESPONSIBILITY

*continued from page 1*

not its pervasive reliance on technology. As the visionary Bill Gates said back in 1981, "640K ought to be enough for anybody!" Who knew!

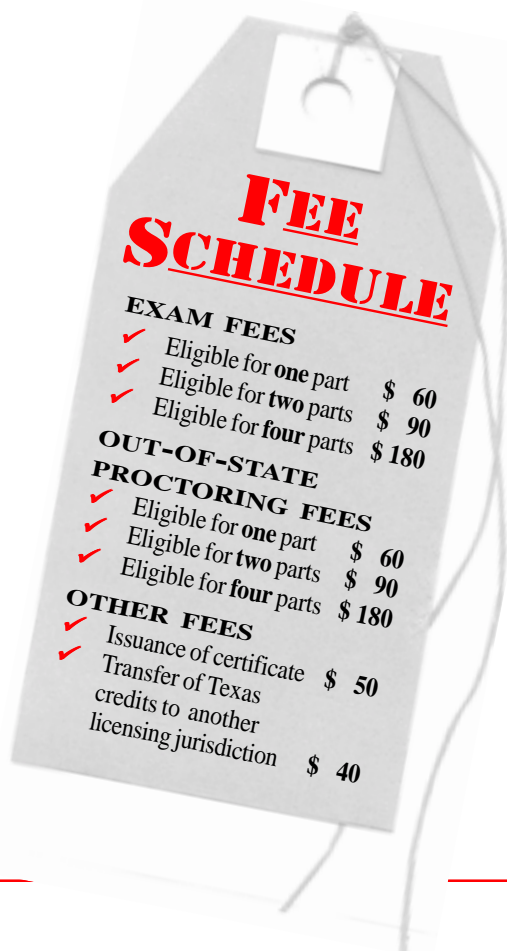
While change is generally beyond our control, the second constant is not. I'm speaking of our professional integrity. We who are being sworn in can now put those three coveted letters after our names, and we can enjoy all the benefits that come with them – money, prestige, respect, and opportunity. But with the CPA designation also comes a heavy responsibility – the duty to protect and uphold the integrity of the profession that is the source of these same benefits. For it is integrity alone that will preserve and strengthen the profession in the face of all the change the future will bring.

I take this responsibility seriously, and I hope each of you do, too. The foundation of all that makes a CPA unique is the public's expectation and assumption of honesty when dealing with a CPA. Most other occupations encourage ethics to some degree, but only the CPA has come to be known synonymously and interchangeably with integrity.

I'd like to end with a short story I found on the Internet. It gives a different slant on ethics because it's from a culture we probably aren't very familiar with. A Native American elder once described his inner struggles like this: "Inside of me there are two dogs. One dog is mean and evil. The other dog is good.

The mean dog fights the good dog all the time." When asked which dog wins, the elder thought for a moment and replied, "The one I feed the most." Ethics always imply a choice, and I hope we all consistently choose to feed the good dog!

Thanks again to all the family and friends that came to help us celebrate today, and congratulations to all of us new CPAs!



Look for your

**PHOTO  
I.D.**

*in the mail*

**P**HOTO ID CARDS FOR THE November 1-2, 2000 examination will be mailed by October 16. If you have not received your card within a week of that date, contact us at **(512) 305-7851**. You must have your photo ID and one other form of identification to enter the examination room.

**W**ERE YOU AWARE that you can be an exam proctor once you've passed all parts of the CPA examination, even if you're not yet certified?

Call the Board office or the Texas Society of CPAs chapter in your area for details.

## *Future Exams*

**T**HE DATES OF FUTURE EXAMS AND THE FILING DEADLINES ARE shown below. Please use these dates when planning for these exams.

**MAY 2-3, 2001**

Filing deadline March 15, 2001

**NOVEMBER 7-8, 2001**

Filing deadline September 15, 2001

**MAY 1-2, 2002**

Filing deadline March 15, 2002

**NOVEMBER 6-7, 2002**

Filing deadline September 15, 2002

**MAY 2-3, 2003**

Filing deadline March 15, 2003

**NOVEMBER 5-6, 2003**

Filing deadline September 15, 2003

**Do you know someone  
who has passed all parts  
of the CPA exam  
but who has not yet  
become certified?**

**THE BOARD STAFF IS READY WITH INFORMATION  
ON THE NEXT STEP TO BECOMING A TEXAS CPA.**

Contact the  
Board at:  
**(512) 305-7851**