

Panel Title: The Auditing and Attestation Section of the CPA Examination

Panelists:

Marshall K. Pitman
University of Texas at San Antonio

James Pischel
AICPA, Examinations Division

ABSTRACT:

This panel will discuss current and future issues affecting the Auditing and Attestation section of the CPA examination. Topics include: multiple-choice question development, task-based simulation development, examination statistics (e.g., pass rates), new Content and Skill Specifications for the Uniform CPA Examination, new topics (e.g., IFRS, IAS, SSARS, Clarity), changes to the computer-based testing model (e.g., CBTe), and committee service opportunities.

Key Words: CPA Examination, Auditing

Bios:

James Pischel, CPA

James is Audit Technical Manager for the Auditing and Attestation section of the Uniform CPA examination and Staff Liaison for the AICPA Auditing and Attestation (CPA Examination) Committee. Previously, he was Senior Audit Manager with Deloitte, where he performed audits for issuer and nonissuer clients and was instrumental in the development of internal control and integrated audit software. He also performed Sarbanes-Oxley implementation services as an Independent Consultant for several years before joining the AICPA in 2008.

Marshall K. Pitman, Ph.D., CPA, CPA

Marshall is an Associate Professor of Accounting at the University of Texas at San Antonio. He previously taught at DePaul University and Eastern Illinois University. His primary areas of teaching are auditing and governmental accounting. His research has appeared in various journals including *The CPA Journal*, *Research in Accounting Regulation*, *Current Issues in Auditing*, and *Issues in Accounting Education*. Marshall serves as chair of the AICPA's Auditing and Attestation (CPA Examination) Committee. Additionally, he serves on the AICPA's Council, Content Committee (CPA Examination) and the Technical Standards (Ethics) Committee. He is the current Secretary of the Texas Society of CPAs.