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n the United States since 1896, the Uniform Certified Public Accountant (CPA) Examination has been for accountants like the BAR for lawyers, or Medical Board Exams for physicians.

Since 1908, the National Association of State Boards of Accountancy (NASBA) has administered the Uniform CPA exam to eligible students, i.e. those who meet requirements set by one of the 54 constituent NASBA boards. Requirements vary but usually include a bachelor’s degree in accountancy or business and an additional year of accounting, business management or related coursework. The exam itself tests four areas: auditing and attestation, financial accounting and reporting, regulation (including ethics), and business environment and concepts. On August 8 of this year, NASBA announced that it would hold the U.S., CPA Examination in Japan, Bahrain, Kuwait, Lebanon and the United Arab Emirates. This is the first time the CPA exam has been administered outside United States and its territories. This move was made in response to growing demand. "In 2010, more than 10,000 international candidates traveled to the U.S. to take the U.S. CPA exam: a 22 percent increase from 2009."

Although education, experience, and a passing score on the Uniform Exam are necessary to become certified, Continuing Professional Education (CPE) is also necessary to remain an active CPA after licensure. CPE requirement can be met through workshops, seminars, online, web-based seminars ("webinars") or through self-study using textbooks, videos, or other materials. All of these methods require passing a test to receive credit. The common CPE requirement is 120 hours every three years, with a minimum of 20 hours per year. Some accountancy boards require an ethics course of 2-8 hours. NASBA maintains a national registry of CPE providers that are approved to offer CPE in accordance with nationally recognized standards. Although individual accountancy boards grant the title of "CPA," by administering the test and determining the eligibility of CPE providers it should be clear that NASBA is gatekeeper to the profession. This has given rise to businesses that specialize in delivering not only CPA exam materials, but also CPE prep materials, training, and testing.

It may be worth noting that within this highly competitive professional education market, there exists a wide variety of certified CPE products, including unproven educational products catering to trends and fads, e.g. CPE is available in Lean Accounting as well as more traditional accounting practices. The prudence, diligence, and discernment for which the profession is known, ought to be applied in the search for appropriate CPE: as much as in any part of a CPA’s job.

With NASBA’s expansion, an opportunity exists for nationals, of all countries, including Colombia, to strengthen the international bonds of the profession, grow professionally, and benefit from our international colleagues in an increasingly flat and interdependent world.

*Carol Ortega Algarra.*