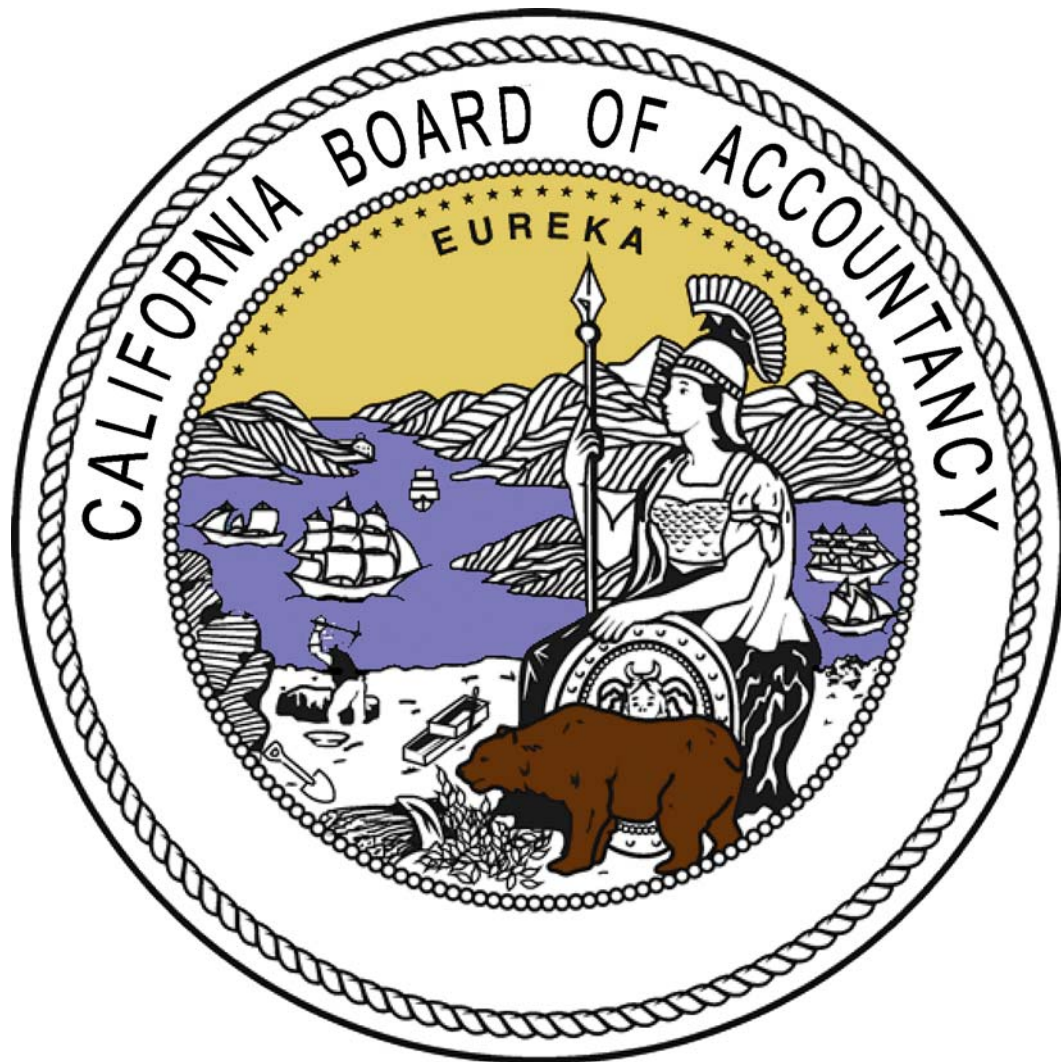


UNIFORM CPA EXAMINATION HANDBOOK

First-time Applicants



CALIFORNIA BOARD OF ACCOUNTANCY
2000 EVERGREEN STREET, SUITE 250
SACRAMENTO, CA 95815-3832
TELEPHONE: (916) 263-3680
FACSIMILE: (916) 263-3675
WEB ADDRESS: <http://www.dca.ca.gov/cba>

The California Board of Accountancy (Board), within the Department of Consumer Affairs, is responsible for examining and licensing Certified Public Accountants (CPA) and for enforcing the state laws regulating the practice of public accountancy. The Board is a state regulatory agency and is not part of the American Institute of Certified Public Accountants (AICPA) or any other professional society.

These pages contain the current requirements for Uniform Certified Public Accountant Examination (CPA Exam) applicants planning to take the exam as California candidates.

CPA Exam Application

IMPORTANT INFORMATION FOR ADMITTANCE TO TESTING CENTER

The following documents must be presented at the examination testing center. Admittance to the exam will be denied if the following is not presented:

Personal Identification

The Uniform CPA Examination employs very strict security measures. One level of security involves your identification. The same exact spelling of your full name must appear on ALL of the following:

- § Application.
- § Notice to Schedule (NTS).
- § Identification you present at the test center.

When you arrive to take your examination, you are required to present your NTS and two forms of identification, one of which must contain a recent photograph. Each form of identification must bear your signature and must not be expired. If you do not present acceptable identification, you will not be admitted to the examination and you will forfeit all examination fees for that section. For specific identification requirements, please see page 15.

Notice to Schedule (NTS)

You must bring your NTS with you to the examination. Your NTS contains an "Examination Password" that you will enter into the computer as a part of the log-in process. Be sure to bring the correct NTS with you. You will not be admitted to the examination without the NTS, and the above-mentioned identification. In addition, you will forfeit all examination fees for that section.

Qualification Checklist for First-time Applicants

For California applicants, the processing time for applications for initial qualification is approximately six to eight weeks.

Submission of a fully completed application, appropriate fee, and all required documentation is mandatory. The CPA Exam Application Qualification Checklist below is provided to assist in the submission of a complete application.

Most educational institutions and foreign credentials evaluation services require at least one to three weeks to process and mail official transcripts and evaluations. To ensure the timely processing of your application, the Board highly recommends that all educational documents be requested at least one month prior to the submission of your application.

Depending upon how the educational requirements are fulfilled, have the following educational documents mailed directly to the Board from the appropriate educational institution or Board-approved foreign credentials evaluation service.

- Transcripts from all U.S. colleges or universities attended.
and / or
- Evaluation of foreign credentials.

To Apply for the CPA Exam, please complete the following steps:

- Create your personal Client Account via the Board's Web site, www.dca.ca.gov/cba.
- Complete your Client Account and print your Application Remittance Form.
- Mail signed Application Remittance Form and payment to the Board.

Once qualified, you will be sent an approval notification from the Board. The approval authorizes you to select desired exam section(s) by submitting (online) your request for an Authorization to Test (ATT).

ATTENTION RECENT GRADUATES: All required coursework and degree conferral must be shown on official transcripts and/or evaluations. Prior to requesting official transcript(s), please confirm with your school that all required information has been posted.

Additional detailed information related to the Uniform CPA Examination is contained in the **Candidate Bulletin – Information for Applicants, and the CPA Exam Alert**. Both are accessible online at the Uniform CPA Examination's Web site located at www.cpa-exam.org or at the National Association of State Boards of Accountancy's (NASBA) Web site located at www.nasba.org.

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GENERAL COMPUTER-BASED TESTING (CBT) INFORMATION

The Computer-Based Testing (CBT) format has replaced the paper-and-pencil based CPA Exam. Application final filing dates have been eliminated, allowing applicants who have met all of the educational requirements to apply at any time. For faster application processing, it is recommended that applicants apply online at www.dca.ca.gov/cba. However, paper applications may be obtained by writing, telephoning, e-mailing, or sending a facsimile request to the Board office (see page 22).

Name and Address Change

The Board must be notified of all name and address changes. Changes may be made online by accessing and modifying Client Account information. Name and address change forms may also be obtained on the Board's Web site at www.dca.ca.gov/cba or by telephoning the Board's Examination Unit at (916) 561-1703.

Failure to keep name and address information current will result in delays in application processing and score notification. Additionally, discrepancies in name information will result in denial of admittance to the exam. The same exact spelling of your full name must appear on ALL of the following:

- § Application.
- § Notice to Schedule (NTS).
- § Identification you present at the test center (see page 15).

Please note that name changes take at least 10 business days to be reflected on an NTS. Therefore, as soon as you receive your NTS, it is extremely important that you verify the spelling of your name on the NTS exactly matches the name shown on your application and your identification.

Application Status Check – Online only

Given the high volume of applications received by the Board, application status information **only** is available online. Applicants may check the status of their applications on the Board's Web site by accessing their individual Client Accounts.

CPA EXAM APPLICATION AND EXAMINATION PROCESS

First-time Applicants – The following chart describing the application and examination process is provided for applicants who are applying and qualifying to be California CPA Exam candidates for the first time.

UNIFORM CPA EXAMINATION

Steps – Application And Examination Process

BOARD	1	Meet Requirements & Submit Educational Documents to CA Board Refer to pages 3 – 7.
	2	Create Client Account and Obtain Password from CA Board Refer to Page 8.
	3	Complete Application – Using Client Account (Print Application Remittance Form) Refer to Page 8.
	4	Submit Signed Application Remittance Form and Fee to CA Board Refer to Page 8.
	5	Receive CA Board Approval and Select Exam Section(s) Refer to Page 11.
NASBA	6	Receive Payment Coupon from NASBA Refer to Page 12. If you do not receive the Payment Coupon within 10 business days after section selection, visit NASBA's Web site at www.nasba.org to pay online.
	7	Pay NASBA Exam Section Fee(s) Refer to Page 12. Re: NASBA's Online Credit Card Payment Form. Answer only the required fields when paying online. In accordance with the Board's Privacy Policy, we do not collect or require exam applicants to fill in the Mother's Maiden Name field on NASBA's form. Please enter the word UNKNOWN in the Mother's Maiden Name field. This will allow you to continue processing your online payment. For additional payment information, telephone 1-866-696-2722.
	8	Receive Notice to Schedule (NTS) from NASBA Refer to Page 13. If you do not receive the NTS within 10 business days after you pay the section fee(s), notify the Board or NASBA.
PROMETRIC	9	Schedule with Prometric Refer to Pages 14.
	10	Take CPA Exam at Prometric Testing Center Refer to Page 14 – 16. You MUST bring your NTS with you to the testing center. You will be denied entry to the CPA Exam if you do not present the NTS.
BOARD	11	Receive Score Report from CA Board Refer to Page 17-18.

MEET EDUCATIONAL REQUIREMENTS (Step 1)

It is the applicant's responsibility to determine that all educational requirements have been met prior to applying for the CPA Exam. For California candidates, degree conferral and all courses related to meeting the CPA Exam's educational requirements must be completed, and documented on official transcripts, prior to submission of the application.

Previously submitted official transcript(s) and/or Board-approved foreign academic credentials evaluation(s) remain on file, and do not need to be resubmitted to the Board. Unless previously provided to the Board, applicants must arrange for all official documents detailing completion of all educational requirements to be submitted directly to the Board from the institution or Board-approved foreign credentials evaluation service. Most college and university transcripts only indicate the total transfer units accepted and do not list the titles of the individual courses. Therefore, applicants must ensure that each educational institution attended provides the Board with official transcripts. Transcripts must be mailed to:

**California Board of Accountancy
Examination Unit
2000 Evergreen Street, Suite 250
Sacramento, CA 95815-3832**

Educational documents submitted with the Application Remittance Form and/or with the fee will not be accepted. The Board highly recommends that any additional educational documents be submitted to the Board **prior** to applying for the CPA Exam.

Please Note: Most colleges and universities take two to six months to post degrees on official transcripts, and 10 to 15 days to process requests for official transcripts. Foreign credentials evaluation services take from three to six weeks to provide evaluation reports.

General Education Requirements

Applicants seeking initial qualification do not select a Pathway when applying for the **examination**. Applicants must meet the examination education requirements at the time that they apply for the examination.

Only when applying for **licensure** in California will applicants select either Pathway 1 or Pathway 2. At that time, applicants must demonstrate they meet the licensure education and experience requirements for their chosen Pathway.

EXAMINATION	Pathway 1 (Section 5092) – Pathway 2 (Section 5093)
Education Requirement	§ Baccalaureate degree. § 24 semester units of accounting. § 24 semester units of business-related subjects.

LICENSURE	Pathway 1	Pathway 2
Education Requirement	§ Same as Examination.	§ Same as Examination. <i>Plus</i> § Overall total of 150 semester hours.
Experience Requirement	§ Two years of general experience, which may include 500+ attest hours for those who want to sign attest reports.	§ One year of general experience, which may include 500+ attest hours for those who want to sign attest reports.

Examination Educational Requirements

For admission to the CPA Exam, applicants must arrange for the submission of acceptable documentation detailing the completion of one of the following educational requirements in accordance with the California Code of Regulations, Title 16, Division I, Article 2, Section 9.2:

Alternative 1

Baccalaureate or higher degree from a degree-granting college or university accredited by a U.S. regional institutional accrediting agency or a national accrediting agency (see page 5) with a core course requirement as indicated below. Courses earned in quarter units must be multiplied by a factor of 2/3 to convert to semester units. Transcripts detailing completion of all required courses and conferral of the degree must be sent directly to the Board from the college(s) or university.

Alternative 2

The equivalent of **Alternative 1** at a foreign college or university. Foreign degrees must be evaluated by a Board-approved foreign credentials evaluation service. Please read the section, "Foreign Education" (see pages 6 – 7). An evaluation detailing completion of all required courses and conferral of the equivalent of a U.S. baccalaureate or higher degree must be sent directly to the Board from a Board-approved foreign credentials evaluation service.

Core Course Requirement

The core course requirement consists of 24 semester units of business-related subjects and 24 semester units in accounting subjects. Courses in excess of the required 24 semester units of accounting may be counted toward the business-related subjects unit requirement. Courses may be completed in any of the subjects listed below. Courses earned in quarter units must be multiplied by a factor of 2/3 to convert to semester units.

Accounting Subjects

- | | |
|-----------------------------------|---------------------------------|
| § Accounting. | § Financial Reporting. |
| § Auditing. | § Financial Statement Analysis. |
| § External or Internal Reporting. | § Taxation. |

In addition to those subjects already listed, accounting courses include, but are not limited to, courses in Assurance, Attestation, Bookkeeping, Cost (Cost Analysis, Costing), Peachtree, Quickbooks, and CPA Review courses taken at a recognized school (see below).

Business-related Subjects

- | | |
|------------------------------------------------------------------------|-----------------------------------------------|
| § Business Administration. | § Computer Science/Information Systems. |
| § Business Communications. | § Economics. |
| § Business Law. | § Finance, for example, Financial Management. |
| § Business Management. | § Marketing. |
| § Business Related Law Courses
offered by an accredited law school. | § Mathematics. |
| | § Statistics. |

All required coursework and degree(s) conferral must be shown on official transcripts and/or evaluations. Prior to requesting official transcript(s), please confirm with your school that all required information has been posted.

The Board will not discuss coursework over the telephone or via e-mail without a current application on file. Coursework will be reviewed only after the Board has received an Application Remittance Form with appropriate fee. If an applicant has difficulty determining whether a course is considered accounting or business-related, the Board recommends that the applicant send a course description or syllabus with the Application Remittance Form. In some instances, it may be helpful to request a letter from the school that indicates how the course units are applied by the school (for example, unit credit is given toward either accounting, finance, business, or other departmental requirements).

Recognized Schools

The Board accepts **only** courses from degree-granting colleges and universities, or other institutions of learning that are recognized by a U.S. **regional institutional accrediting agency** or a **national accrediting agency**. The Board also accepts extension programs and correspondence courses from these accredited colleges and universities.

U.S. Regional Institutional Accrediting Agencies

- | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|
| § Middle States Assn. of Colleges and Schools.
Web site: www.msache.org | § New England Assn. of Schools & Colleges. Web site: www.neasc.org |
| § North Central Assn. of Colleges and Schools.
Web site:
www.ncahigherlearningcommission.org | § Northwest Assn. of Schools and Colleges.
Web site: www.nwccu.org |
| § Southern Assn. of Colleges and Schools.
Web site: www.sacs.org | § Western Assn. of Schools and Colleges.
Web site: www.wascweb.org |

National Accrediting Agencies

At www.ed.gov, a complete list of **National Accrediting Agencies** is available.

NOTE: Although most transcripts include accreditation information, applicants who are unsure if a college or university is accredited should contact the appropriate college or university directly.

Foreign Education

Applicants who attended or graduated from foreign schools may satisfy the CPA Exam education requirements based upon an evaluation of foreign transcripts by any of the Board-approved foreign credentials evaluation services listed below. It is the applicant's responsibility to ensure the timely submission of the evaluation. Official evaluations must be mailed to the Board directly from the foreign credentials evaluation service. The transcript evaluation must show a course-by-course breakdown. Evaluations mailed with the Application Remittance Form will be returned, unreviewed, to the applicant.

NOTE: Foreign credentials evaluation services do NOT evaluate transcripts from U.S. schools. If U.S. school transcripts are sent to the evaluation service they do NOT forward them to the Board. All U.S. schools must send transcripts directly to the Board.

Board-Approved Foreign Credentials Evaluation Services

<p>Academic Credentials Evaluation Institute, Inc. P.O. Box 6908 Beverly Hills, CA 90212 Phone: (310) 275-3530, Fax: (310) 275-3528 E-mail: acei@acei1.com Web site: www.acei1.com</p>	<p>Academic and Professional International Evaluation, Inc. P.O. Box 5787 Los Alamitos, CA 90721-5787 Phone: (562) 594-6498 Fax: (562) 594-8498 E-mail: apie@email.msn.com Web site: www.apie.org</p>
<p>American Education Research Corporation, Inc. P.O. Box 996 West Covina, CA 91793-0996 Phone: (626) 339-4404; Fax: (626) 339-9081 E-mail: aerc@verizon.net Web site: www.aerc-eval.com</p>	<p>Center for Applied Research, Evaluation and Education, Inc. P.O. Box 18358 Anaheim, CA 92817 Phone: (714) 237-9272 Fax: (714) 237-9279; E-mail: info@iescaree.com Web site: www.iescaree.com</p>
<p>Educational Credential Evaluators, Inc. P.O. Box 514070 Milwaukee, WI 53203-3470 Phone: (414) 289-3400 Fax: (414) 289-3411 E-mail: eval@ece.org Web site: www.ece.org</p>	<p>Educational Records Evaluation Service 601 University Avenue, Suite 127 Sacramento, CA 95825-6738 Phone: (916) 921-0790 Fax: (916) 921-0793 E-mail: edu@eres.com Web site: www.eres.com</p>
<p>Foreign Credentials Service of America 1910 Justin Lane Austin, Texas 78757-2411 Phone: (512) 459-8428 (512) 459-4565 E-mail: info@fcsa.biz Web site: www.fcsa.biz</p>	<p>Foreign Educational Document Services P.O. Box 4091 Stockton, CA 95204 Phone: (209) 948-6589; Fax: (209) 937-0717</p>

Board-Approved Foreign Credentials Evaluation Services (continued)

<p>Global Education Group, Inc. 1205 Lincoln Road, Suite 218 Miami Beach, FL 33139 Phone: (305) 534-8745 Fax: (305) 534-3487 E-mail: globaledu.com Web site: www.globaledu.com</p>	<p>Global Services Associates 2554 Lincoln Boulevard #445 Marina del Rey, CA 90291-5082 Phone: (310) 828-5709 Fax: (310) 828-5709 E-mail: info@globaleval.org Web site: www.globaleval.org</p>
<p>International Education Research Foundation, Inc. P.O. Box 3665 Culver City, CA 90231-3665 Phone: (310) 258-9451 Fax: (310) 342-7086 E-mail: info@ierf.org Web site: www.ierf.org</p>	<p>Josef Silny & Associates 7101 SW 102 Ave Miami, FL 33173 Phone: (305) 273-1616 Fax: (305) 273-1338 E-mail: info@jsilny.com Web site: www.jsilny.com</p>
<p>World Education Services P.O. Box 5087 Bowling Green Station New York, New York 10274-5087 Phone: (212) 966-6311 Fax: (212) 739-6100 E-mail: info@wes.org Web site: www.wes.org</p>	

Transfer of CPA Exam Scores

Under Section 5082.5 of the California Accountancy Act, the Board may give credit to an applicant who has passed a section(s) of the CPA Exam in another state or jurisdiction, if the members of the Board determine that the standards under which the exam was held are as high as the standards established for the exam in California. California only will accept exam scores if the applicant met California's degree conferral and core-course education requirements of 48 semester units of accounting and business-related subjects, including a minimum of 24 semester units in accounting subjects, prior to obtaining credit status on the CPA Exam. California considers credit status as the date a candidate physically sat for the exam, not the date the score was released by your state. If an applicant has taken the CPA Exam in another state or jurisdiction and established credit status, it is the applicant's responsibility to have the scores transferred to California. Transferred scores must be mailed directly from the other board to the California Board of Accountancy. In California, all credit earned under the paper-and-pencil format of the CPA Exam has expired and cannot be transferred as credit status. The Board recommends that score information be sent to the Board prior to the submission of the exam application.

CREATE PERSONAL CLIENT ACCOUNT & SUBMIT APPLICATION REMITTANCE FORM (Steps 2 & 3)

STEP 2

Go online to www.dca.ca.gov/cba and create a Client Account. Within one to two days, you will be e-mailed a confirmation that will provide you with a password. You must be able to receive this e-mail to continue with the application process. This password will give you further access to your Client Account and enable you to initiate a CPA Exam Application Remittance Form. Paper applications will be provided upon request (see page 22).

STEP 3

Once you receive the confirmation e-mail and password, you may apply online for the CPA Exam by completing all of the Client Account information and by printing, signing, and submitting the Application Remittance Form. Proceed to Step 4. Applicants may apply at any time.

Social Security Number Advisory Statement

Applicants are advised that they may take the CPA Exam without providing a U.S. Social Security Number (SSN). However, applicants have the option to provide the Board with their U.S. SSN, which will be included in the Authorization to Test (ATT) request transmitted to NASBA. The U.S. SSN will be utilized by NASBA in establishing a national candidate database to ensure the security and integrity of the exam.

An additional fee will be imposed by NASBA for candidates who possess a U.S. SSN but do not provide their U.S. SSN. For additional information, please contact NASBA (see page 22).

Pursuant to Section 30 of the California Business and Professions Code, prior to the issuance of a **CPA LICENSE**, applicants are required to provide their SSN.

PAYMENT OF FEE TO THE BOARD (Step 4)

Submit to the Board your signed Application Remittance Form with the initial application fee (\$100). The Board accepts only checks or money orders drawn on U.S.-affiliated banks. Make checks payable to the California Board of Accountancy. Write your Unique Identifier Number or Application Remittance Form Number on the check or money order. You cannot proceed beyond this step until receiving approval of your application from the Board. Mail usually takes one to three weeks to arrive at the Board, depending upon mail service in the U.S. or mail service from outside the U.S. To expedite delivery, you may wish to use a company that guarantees a delivery date and tracks the item.

Fee Payable to the California Board of Accountancy

Initial Application/Qualification Fee (non-refundable)\$100

(Applicants qualifying to sit for the CPA Exam as a California candidate for the first time.)

National Bank for Development	Check No. <u>0285</u>
	Date: <u>4 July 2006</u>
Pay to the Order of: <u>California Board of Accountancy</u>	
The Sum of: <u>One Hundred US dollars only ***** \$100.00</u>	
Drawn on: Anywhere Bank 000 Main Street New York, NY 00000-0000	Signature: <u>John D. Smith</u>
I: 0000000000 I: 0000 0 0000 II' 0000000000	

NOTE: The Board only accepts checks issued by a U.S.-affiliated bank with preprinted Federal Reserve Bank information on check.

Returned Checks

If an applicant's check is returned by the bank, the applicant is responsible for the entire Application/Qualification Fee. The fee will be assessed immediately upon discovery of a stop payment or a returned check. In addition, the applicant will be charged a \$10 fee for checks returned due to insufficient funds. **Subsequent applications will be rejected and any pending scores will not be released until all fees have been paid in full.**

Deficient Applications

Applicants who receive a Deficiency Notice from the Board will have one year from date of notification to correct all deficiencies listed. After one year, the application will be deemed abandoned and the application fee will be forfeited. Applicants who receive a deficiency notice and believe that the deficiency cited was in error should contact the Board's Examination Unit. The most common deficiencies include:

Application Deficiency

- § Failure to sign the Application Remittance Form (handwritten signature required).

Fee Deficiencies

- § Fee not included with the Application Remittance Form.
- § Fee amount insufficient.
- § Unacceptable check. Check not affiliated with a U.S. Bank or does not contain Federal Reserve Bank Number.

Educational Deficiencies

- § Does not meet educational requirements.
- § Degree and/or completed coursework not posted to transcript.
- § Missing transcripts – transcript not received by the Board.
- § Transcript or evaluation included with the Application Remittance Form or mailed to Board by the applicant rather than directly from the educational institution or evaluation service.

SPECIAL ACCOMMODATIONS

Americans with Disabilities Act (ADA)

The California Board of Accountancy does not discriminate on the basis of disability in employment or in the admission and access to its programs and activities. The Board complies with Title II of the Americans with Disabilities Act. The Board may make reasonable accommodations for those who have or require special needs.

CPA Exam applicants who require such accommodations should inform the Board by completing the accommodation section of the Client Account (online), completing the Request for Accommodation of Disabilities Form, and submitting the required documentation.

The Request for Accommodation of Disabilities Form is available online at www.dca.ca.gov/cba or by telephoning the Board office at (916) 561-1703. Applicants requiring reasonable accommodations are encouraged to immediately contact the Board.

All requests for accommodations require prior approval. Therefore, all requests must include the required documentation and must be submitted with the Application Remittance Form and payment. **Requests for accommodations made at the testing center cannot be granted.**

Consideration of Medical Needs

The California Board of Accountancy makes an effort to provide consideration of an applicant's medical needs. CPA Exam applicants who require special consideration for medical needs such as food, water, or medication, should visit the CPA Exam Web site at www.cpa-exam.org for information related to the format and break schedule of the CPA Exam. Applicants may store food, water, or medication in a locker that is accessible during scheduled breaks. Applicants requiring other provisions must complete a Medical Consideration Request Form.

The Medical Consideration Request Form is available online at www.dca.ca.gov/cba or by telephoning the Board office at (916) 561-1703. Applicants requiring consideration of medical needs are encouraged to immediately contact the Board.

All requests for accommodations require prior approval. Therefore, all requests must include the required documentation and must be submitted with the Application Remittance Form and payment. **Requests for accommodations made at the testing center cannot be granted.**

CPA EXAM SECTION SELECTION (Step 5)

Upon receipt of notification of approval, you are authorized to go online and select the examination section(s) you will be taking. This initiates an Authorization to Test (ATT) that is transmitted to the National Association of State Boards of Accountancy (NASBA).

Selecting the exam sections is part of the application process. Once NASBA processes the Board's authorization, you have a period of 90 days in which to pay NASBA the section fees. Once the fees are paid you will have a period of nine months in which to sit for the sections you selected. Therefore, when making your initial selection, you should consider choosing the number of sections for which you anticipate sitting within this nine-month period. If you do not complete the application process by selecting at least one exam section within one year of the approval date, your application will be considered abandoned, and the fee paid will be forfeited. If your application is abandoned, you must reapply, beginning with Step 3. The initial application qualification process takes approximately six to eight weeks to complete. Each time you need to select additional or retake failed sections, you must submit a new Application Remittance Form and \$50 reapplication fee.

The Board will transmit your section selection (ATT) to NASBA. Please allow at least five working days for the section selection information transmitted to NASBA to be processed, approved, and available to you as a Payment Coupon. NASBA will provide you with payment information. You must pay NASBA for the exam section fees. Your ATT expires if you do not pay NASBA within 90 days from the date NASBA accepts the ATT. If you do not receive a Payment Coupon, please contact NASBA. Or, you may go to NASBA's Web site at www.nasba.org to pay online. To pay by telephone, call (866) 696-2722. When an ATT expires, you must submit a new application to the Board, including payment of the \$50 reapplication fee (Step 3).

Once payment has been made to NASBA, additional exam sections may not be added to that specific ATT. For additional exam sections, submission of a new application to the Board, including payment of the \$50 reapplication fee is required.

If payment has not been made to NASBA for the section fees, you may request to have the number of sections changed. To request a Section Change, you must mail or fax a written request which includes your handwritten signature (e-mail not accepted) to the Board, and include all of the following:

- Name.
- Unique Identification Number (if known).
- Remittance number (if known).
- Sections for which you would like to sit.
- Signature (handwritten).
- Date.
- Statement indicating that you have not paid the section fees to NASBA.

Section change requests may be faxed to (916) 263-3677, or sent by mail. All requests must be received a least five business days prior to the expiration of the payment coupon. Requests made after that time cannot be processed.

Computer-Based Test Format

The CPA Exam consists of four subjects:

Auditing & Attestation
AUD – 4.5 Hours

Financial Accounting & Reporting
FAR – 4 Hours

Regulation
REG – 3 Hours

Business Environment & Concepts
BEC – 2.5 Hours

Please note that the scheduling confirmation you receive from Prometric may indicate your testing appointment is 30 minutes longer than the times shown above. Prometric adds one-half hour to each appointment to allow time to complete the check-in procedures. However, the additional 30 minutes is not part of your actual testing time. Therefore, completion of a quick check-in will not give you additional testing minutes. When you sign onto the computer, the allotted testing time displayed on the computer screen will reflect the same amount of time as indicated above.

For additional information on exam structure and content, including sample questions and a tutorial, visit the Uniform CPA Exam Web site at www.cpa-exam.org. The Board does not provide study aids for the computer-based CPA Exam. Exam publications, **Candidate Bulletin – Information for Applicants, and the CPA Exam Alert**, are accessible both online at the CPA Exam Web site and at the NASBA Web site located at www.nasba.org.

PAYMENT TO NASBA AND ISSUANCE OF NOTICE TO SCHEDULE (Steps 6 ,7, & 8)

STEP 6

Once NASBA accepts the ATT, you will be sent a Payment Coupon that provides you with detailed payment information. The Payment Coupon will be sent by NASBA within approximately seven working days after ATT approval. If you do not receive the Payment Coupon, please contact NASBA. You will have 90 days from the date NASBA accepts your ATT in which to remit the appropriate payment. If after 90 days, no payment has been received by NASBA, the application is forfeited. Once your application is forfeited, you must reapply.

STEP 7

Pay NASBA the required exam section fees. Your method of payment will dictate processing time. Payment may be submitted via mail, over the telephone, online by providing credit card information, or by check. If paying online, answer **ONLY** the required questions and indicate “unknown” in the mother’s maiden name field. You cannot proceed to Step 9 until you receive a Notice to Schedule (NTS) from NASBA. Your ATT expires if you do not pay NASBA within

90 days from the date NASBA accepts the ATT. When an ATT expires, you must submit a new application to the Board, including payment of the \$50 reapplication fee (Step 3).

Once payment has been made to NASBA, additional exam sections may not be added to that specific ATT. For additional exam sections, submission of a new application to the Board, including payment of the \$50 reapplication fee is required (see Step 5 for information about making changes to your section selection prior to the payment of fees to NASBA).

STEP 8

Once payment is received by NASBA, you will be sent a NTS. The NTS will be sent by NASBA approximately seven business days after receipt of payment. Upon receipt of the NTS, you may proceed to Step 9. You will have nine months to take the approved section(s) of the examination. Your NTS will include a date after which the NTS expires. If you do not take the approved sections within the allotted time period, all fees paid to the Board and to NASBA will be forfeited. Once your fees are forfeited, you must reapply to the Board.

Section Fees to be Paid Directly to NASBA

	<u>Current</u>	<u>Effective June 16, 2007</u>
Auditing and Attestation (AUD)	187.00	\$209.33
Financial Accounting and Reporting (FAR)	175.44	197.40
Regulation (REG)	152.33	173.55
Business Environment and Concepts (BEC)	<u>140.78</u>	<u>161.63</u>
Total fees paid to NASBA for all four sections	\$655.55	\$741.91

The Board has been informed that NASBA will not refund section fees. For additional information on payment of section fees, visit NASBA's Web site at www.nasba.org.

SCHEDULING CPA EXAM SECTIONS WITH PROMETRIC (Step 9)

Once the NTS is received, you may contact Prometric at your convenience to schedule your examination date(s). It is your responsibility to take the sections listed on your NTS during the available testing months within the nine-month period. To ensure the availability of a testing date, the Board recommends that you schedule your exams as soon as possible after receiving the NTS. You may only schedule the section(s) for which you have paid. Each time you need to select additional sections or retake failed sections, you must submit a new Application Remittance Form and the \$50 reapplication fee. Each section may be scheduled and taken independently of any other sections, and in any order; however, you cannot take one specific section more than once during each testing window.

Testing Windows

A testing window is a period during which the CPA Exam will be available. There are four testing windows in a calendar year. During each testing window, the CPA Exam will be available for approximately 60 days. Any or all of the four sections of the exam may be scheduled and taken individually, and in any order. Candidates will not be allowed to retake a failed section within the same testing window.

Testing Windows

Window – 1	
Testing Available	Not Available during
January & February	March

Window – 2	
Testing Available	Not Available during
April & May	June

Window – 3	
Testing Available	Not Available during
July & August	September

Window – 4	
Testing Available	Not Available during
October & November	December

Prometric Testing Centers

Prometric will administer the CPA Exam **only** at authorized CPA Exam testing centers in the United States, Guam, Puerto Rico, the Virgin Islands, and the District of Columbia. California candidates will be allowed to take the CPA Exam in any of the 54 jurisdictions offering the exam, on a space-available basis. The test centers normally are open six days a week.

Prometric Center information is available at the Prometric Web site located at www.prometric.com/cpa. Candidates who schedule testing appointments in Guam are subject to a nonrefundable surcharge, payable at the time the appointment is made.

Upon receipt of a Notice to Schedule (NTS) from NASBA, a candidate will be authorized to contact Prometric to schedule a specific testing date and time. You **must** schedule and test for all selected exam sections on your NTS within the nine-month time period shown on the NTS. At the end of the nine months, candidates will be required to reapply to the Board (Step 3) for any exams sections on the NTS that the candidate did not schedule and attend.

TAKING THE CPA EXAM AT PROMETRIC (Step 10)

Take your scheduled sections at a Prometric Test Center that offers the CPA Exam. Sites are located **only** in the United States, including the District of Columbia, Guam, Puerto Rico, and the Virgin Islands. You must test for selected exam sections during the available testing months within the nine-month period as shown on your NTS. You **MUST** bring your NTS to the testing center. You will be denied entry to the CPA Exam if you do not present the NTS.

Personal Items at the Testing Center

The only items allowed in the Testing Room are:

1. Test Center-provided materials.
2. Notice to Schedule (NTS) issued by NASBA. You will be denied entrance to the testing center if you do not present the NTS.
3. Two forms of valid identification (ID). The Uniform CPA Examination employs very strict security measures. One level of security involves your identification. The same exact spelling of your full name must appear on ALL of the following:
 - § Application.
 - § Notice to Schedule (NTS).
 - § Identification you present at the test center.

Do not change the spelling or the order of your name on applications or when making appointments. If your identification does not match the name you stated on your application or when making appointments, you will not be permitted to test.

When you arrive to take your examination, you are required to present two forms of identification, one of which must contain a recent photograph. Each form of identification must bear your signature and must be current. If you do not present acceptable identification, you will not be allowed to take your examination and you will forfeit all examination fees for that section.

You must present one of the following primary forms of identification:

- § A valid, current U.S. (not expired) state or territory-issued driver's license with photograph and signature.
- § A valid, current U.S. (not expired) state or territory-issued identification card with a recent photograph and signature. Candidates who do not drive may have an identification card issued by the agency which also issues drivers licenses.
- § A current, valid (not expired) driver's license with photograph and signature issued by a foreign government authority, that is printed in English to the extent necessary to compare the candidate's name with the one on the NTS and confirm that it is a valid driver's license.
- § A current, valid (not expired) government-issued passport (for non-U.S. citizens) that has the candidate's name exactly matching the Passport Name Field that appears on the candidate's NTS.
- § A current, valid (not expired) U.S. passport with a recent photograph and signature.
- § A current, valid U.S. military identification.

Your secondary form of identification must include the candidate's signature. Acceptable forms of secondary identification include:

- § An additional government-issued identification from the above listing.
- § A valid credit card.
- § A bank automated teller machine (ATM) card.
- § A bank debit card.

The following are UNACCEPTABLE forms of identification:

- § A draft classification card.
- § A Social Security card.
- § A student identification card.
- § A U.S. permanent residency card (green card).

You will be refused access to an examination if the staff believes that you have not proven your identity. Admittance to the test center and examination does not imply that your identification is valid or that your scores will be reported if subsequent investigations reveal impersonation or forgery.

You must place ALL personal belongings, such as a purse, wallet, watch, or cell phone, in the storage lockers provided by the test center. You will be given a key to your locker, that must be returned to the test center staff when you leave. The lockers are very small and are not intended to hold large items. Do not bring anything to the test center unless it is absolutely necessary. Test center personnel will not be responsible for lost or stolen items.

Possession or use of any unauthorized item in the CPA Exam testing room are grounds for expulsion from the entire CPA Exam, forfeiture of scores, and/or may result in other Board action.

Prohibited items include, but are not limited to: books, calculator, watch, camera or scanning device, cellular phone, earphone, earplug, food or beverage, handbag or wallet, headset or audio earmuffs not provided by test center, large jewelry, newspaper, magazine, notebooks or study notes, organizer, day planner, PDA or any other electronic device, or weapon of any kind.

Grounds for confiscation of a prohibited item and issuance of a warning to the candidate include:

Possession of a prohibited item, whether or not in use, inside or while entering or exiting the testing room.

Use of a prohibited item during a break in a manner that could result in cheating or the removal of examination questions or simulations.

Detailed information related to the Uniform CPA Examination is contained in the **Candidate Bulletin – Information for Applicants and the CPA Exam Alert**, both of which are accessible online at the Uniform CPA Examination's Web site located at www.cpa-exam.org.

Problems at the Testing Center

In rare instances, candidates have experienced computer malfunctions during testing. When such situations occur, a process is in place to have such concerns investigated. Candidates should contact the Board's Candidate Support Analyst by telephone at (916) 561-1703, as well as contact NASBA's Candidate Care Unit at candidatecare@nasba.org.

After the investigation, you will receive a response from NASBA's Candidate Care Unit staff or from the Board. A variety of solutions may be offered, including the possibility of a retest. When determining whether a retest will be offered, candidates must have reported the problem at the testing center. Additionally, the test center staff must have filed a report of the incident. The candidate must provide a detailed description of the problem(s) encountered and how this problem had a material impact on his or her ability to test. Because all retest decisions must be made before scores are released, petitions for a retest must be filed with the Board and NASBA's Candidate Care Unit well in advance of the score release date, and not more than 10 days after testing.

Nondisclosed CPA Exam

The CPA Exam is a nondisclosed exam. CPA Exam candidates are required to sign a statement of confidentiality before sitting for the examination. Candidates who violate confidentiality requirements are subject to administrative and criminal penalties, in addition to expulsion from the CPA Exam and forfeiture of scores.

Subversion of the CPA Exam

Pursuant to the provisions of Section 123 of the Business and Professions Code, it is a misdemeanor for any person to engage in any conduct which subverts or attempts to subvert any licensing examination or the administration of an examination including, but not limited to:

- § Impersonating any examinee or having an impersonator take the CPA Exam on one's behalf.
- § Communicating with another examinee during the administration of the CPA Exam.
- § Copying answers from another examinee or permitting one's answers to be copied by another examinee.
- § Having in one's possession notes, written or printed materials, or data of any kind, other than the exam materials distributed or authorized to be in one's possession during the CPA Exam.

The California Board of Accountancy is committed to maintaining the security and integrity of the CPA Exam process.

Candidates found to have engaged in misconduct to subvert the security and integrity of the CPA Exam will be referred to the Board's Enforcement Division for investigation. In accordance with Sections 5110-5113 of the California Business and Professions Code, CPA Exam scores may be voided and these candidates may be denied admission to future CPA Exams. In addition, the Board will notify other states of any action taken under California Business and Professions Code Sections 5110-5113.

RECEIVING CPA EXAM SCORES AND CREDIT STATUS (Step 11)

You will receive an exam Score Report from the Board. Initially, scores will be released online as Advisory Scores. An Advisory Score is defined by the Board as a score issued in advance of the Board's formal issuance of a Score Report (online or hardcopy, as requested by the candidate) that contains diagnostics and credit status. The Board releases Advisory Scores to

allow California candidates time to reapply and schedule, as quickly as possible, any sections failed during the prior testing window.

Scores are released individually and in random order, as they are received from NASBA. Approximately 60 percent of the scores from the first month of each testing window will be released during the following month. The remaining scores from the testing window will be released by the end of that window. Online Client Accounts are updated once each day.

Score Report (Scores are not released by telephone, e-mail, or facsimile.)

Scores will be processed and released by the Board by individual section in the order they are received from NASBA. Candidates may not receive their scores in the same order as the sections were taken. If you apply online and select “yes” to question 8, under the Additional Information tab, Client/Application Information section, you may view your score online by clicking on the Status tab. If you do not choose to have your scores released online, you will receive your scores through the U.S. Postal Service.

It is probable that some states will release scores before California. This circumstance is due to the large number of candidates taking the exam in California and the score validation process which must be undertaken.

Candidates who wish to reapply for the exam online **MUST** do so using their original Client Account. Creating a different account results in application processing delays.

Credit Status

Candidates passing an exam section, with a score of 75 or higher, receive and retain credit for each section passed for a period of 18 months from the date earned. When a candidate has credit status for all four sections of the examination at the same time, the candidate has passed the examination.

Candidates may no longer transition conditional credit from the paper-and-pencil CPA Exam. In California, all credit transitioned from the paper-and-pencil exam expired on October 4, 2005.

Some Client Accounts may show pending credit. Pending credit is given when the credit period for a section has ended, but the Board has not received information about whether the candidate has passed or failed an unpassed section(s) by the last date of the credit period. After the score is processed, the candidate will receive either notification of CPA Exam passage or expiration of credit.

NOTE: The requirements to establish credit status vary among states. Failure to comply with another state’s education or credit status policy may result in that state declining to accept a transfer of scores from the California Board of Accountancy. Candidates should contact the other state board for clarification of that board’s score transfer policy.

Rescore of Exam Section

If you receive a failing score but believe that your score does not accurately reflect your performance on the exam, you may request a rescore. You should be aware that the score you received underwent several quality control checks before it was released. A change in scores as a result of a rescore is, therefore, very rare.

For information on obtaining a rescore, along with a fee schedule and Rescore Order Form, visit NASBA's Web site at www.nasba.org. You may also obtain the form by contacting the Board. Please note that the option to apply for a rescore is available only for a short period of time after your score has been released. The rescore result is final and cannot be appealed.

APPEAL POLICY

The appeal process provides CPA Exam candidates the opportunity to appeal decisions made by Board staff or management with which they disagree. In addition, it provides candidates the opportunity to request extensions of Notice to Schedule or Credit Status expiration dates.

Extensions of expiration dates are based on the candidate's inability to test due to extraordinary extenuating circumstances such as:

Death of an immediate family member. Documentation such as a copy of the death certificate must be submitted.

Catastrophic illness, contagious disease, or major traumatic injury to the candidate or immediate family member (spouse, child or parent). Submit an original letter, from the physician, on his or her letterhead that includes the dates, nature of the illness, and the physician's signature.

Natural disaster.

Nonissuance of a visa for travel to the United States. Documentation such as an official letter from the US Embassy or a copy of the passport, indicating that the visa was requested, must be submitted.

The first level of appeal, once submitted, will be reviewed by a Board Examination Analyst who will forward a recommendation to Board management for consideration. Board management decides first-level appeals.

To submit a first-level appeal, include the following:

- § Detailed description of the situation in writing.
- § Any supporting documentation to be considered.
- § A daytime telephone or message number.

The appeal should be mailed to the attention of the Examination Analyst. The candidate will be notified in writing of the outcome of the first-level appeal within 10 to 15 business days after the Board's receipt of the appeal.

If the candidate's first-level appeal is denied and the candidate wishes to appeal the decision, the candidate must file a second-level appeal within 24 months of the action being appealed or the mailing of the written first-level denial notification from the Board, whichever is later. A signed request for a second-level appeal shall be mailed or delivered to the Board office.

To submit a second-level appeal, a candidate must include the following:

- § Name, business address, and residence address.
- § The action being appealed *and* the date of any written notification from the Board.
- § A written summary of the basis for the appeal, including any information believed to have been given inadequate consideration by Board management.

The Board strictly adheres to the requirements of Section 49 of the Accountancy Regulations. The Board will consider only appeals based on information previously considered in the first-level appeal. A second-level appeal based on evidence or information not provided in the first-level appeal will be rejected by the Board and referred to the appropriate staff for consideration. If a candidate wishes to include additional evidence or information not previously submitted, the additional information must be submitted to the Examination Analyst for consideration under the first-level appeal process.

FORMS

The following forms are available on the Forms/Publications Page of the Board's Web site located at www.dca.ca.gov or by telephoning the Board's Exam Unit at (916) 561-1703.

- § Accommodation of Disabilities Request.
- § Address/Name Change for Exam Candidate.
- § Certification Request.
- § Medical Consideration Request.
- § ONLINE Application.

GLOSSARY OF TERMS

ADA	Americans with Disabilities Act.
Advisory Score	A score issued in advance of the Board's issuance of a formal Score Report. The Board will release an Advisory Score to allow California CPA Exam candidates ample time to reapply and schedule, during the current testing window, any exam section(s) failed in the prior testing window.
AICPA	American Institute of Certified Public Accountants.
ATT	Authorization to Test. The ATT is transmitted by the CBA to NASBA to allow eligible candidates to take the CPA Exam.
AUD	Auditing & Attestation (exam section).
BEC	Business Environment & Concepts (exam section.)
CBA	California Board of Accountancy (Board).
CBT	Computer-Based Testing.
Client Account	Online account established by applicant. Applicant must access Client Account to apply for the CPA Exam as a California candidate.
CPA Exam	Uniform Certified Public Accountant Examination. The CPA Exam converted to a computer-based format in April 2004.
FAR	Financial Accounting & Reporting (exam section).
NASBA	National Association of State Boards of Accountancy.
NTS	Notice to Schedule. NTS is sent to candidates by NASBA to enable the candidate to contact the testing center and must be taken to the Testing Center on the day of testing. Candidates will be denied entry to the exam if they do not present the NTS.
Prometric	National testing centers where candidates take the CPA Exam.
REG	Regulation (exam section).
Score Report	Formal report issued by the Board, which contains exam score(s), diagnostics, and credit status information.
Testing Window	The CPA Exam is available up to six days a week during two of every three months (quarters) throughout the year. This period is called a Testing Window .

Frequently Asked Questions (First-time Sitters)

1. How often will the computer-based Uniform CPA Exam be given?

There are four testing windows in each calendar year. A testing window is a period during which the CPA Exam is available. During each testing window the CPA exam is available for approximately 60 days. Any of all of the four sections of the exam may be scheduled and taken individually, and in any order, during each testing window. Candidates are not allowed to retake a failed section within the same testing window. For more information regarding this testing window please refer to page 14 of this handbook.

2. Do I need to take all unpassed sections at the same time?

No, candidates are allowed to take each section individually, and in any order, during each testing window. However, candidates are not allowed to retake a failed section within the same testing window.

3. Where can I get additional information about the Uniform CPA Exam?

Additional information related to the Uniform CPA Exam is contained in the *Candidate Bulletin – Information for Applicants*, and the *CPA Exam Alert*, both accessible online at the Uniform CPA Examination’s Web site located at www.cpa-exam.org or at the National Association of State Boards of Accountancy’s (NASBA) Web site at www.nasba.org. NASBA highly recommends that candidates take the exam tutorial and sample tests available at www.cpa-exam.org as there are features unique to each exam that may not be similar to your regular operating system.

4. Where can I take the computer-based Uniform CPA Exam?

Prometric Testing Centers administer the computer-based Uniform CPA Exam at more than 300 testing centers in the United States. Candidates may take the exam at any one of the authorized Prometric Testing Centers that offer the CPA Exam. California candidates are not required to take the CPA Exam at a Prometric site located in California.

5. Will the computer-based Uniform CPA Exam be offered in foreign countries?

No. The computer-based Uniform CPA Exam will only be offered in the 54 jurisdictions, which includes the 50 states and the District of Columbia, Puerto Rico, the Virgin Islands, and Guam.

6. How much will the computer-based Uniform CPA Exam cost?

Fees to be paid to the California Board of Accountancy:

Initial Application Fee \$100

(Paid by an applicant who is qualifying to sit for the CPA Exam as a California candidate for the first time.)

Reapplication fee \$50

(Paid by an applicant who was previously approved to sit for the CPA Exam as a California candidate.)

<u>Fees to be paid to NASBA</u>	<u>Current</u>	<u>Effective June 16, 2007</u>
Auditing and Attestation	\$187.00	\$209.33
Financial Accounting and Reporting	\$175.44	\$197.40
Regulation	\$152.33	\$173.55
Business Environment and Concepts	\$140.78	\$161.63
Total fees paid to NASBA for all four sections	\$655.55	\$741.91

7. What are the final filing dates for the computer-based Uniform CPA Exam?

Application final filing dates have been eliminated, allowing applicants meeting all of the educational requirements to apply at any time.

8. Can I take the computer-based Uniform CPA Exam online?

No. The exam will be administered at Prometric Testing Centers. See Page 14 for information regarding the testing centers.

9. How many sections are there in the computer-based Uniform CPA Exam?

The computer-based Uniform CPA Exam is comprised of four (4) sections.

These sections are:

Auditing (AUD) – 4.5 hours

Business Environment and Concepts (BEC) – 2.5 hours

Financial Accounting & Reporting (FAR) – 4 hours

Regulation (REG) – 3 hours

Please note that the scheduling confirmation you receive from Prometric may indicate your testing appointment is 30 minutes longer than the times shown above. Prometric adds one-half hour to each appointment to allow time to complete the check-in procedures. However, the additional 30 minutes is not part of your actual testing time. Therefore, completion of a quick check-in will not give you additional testing minutes. When you sign onto the computer, the allotted testing time displayed on the computer screen will reflect the same amount of time as indicated above.

10. How often can each section of the computer-based Uniform CPA Exam be taken?

A candidate may take each unpassed section of the computer-based Uniform CPA Exam only once per testing window. There are four testing windows in a calendar year. For more information regarding testing windows, see page 14 of this handbook.

11. When can I apply for the computer-based Uniform CPA Exam?

Applicants meeting all of the educational requirements may apply at any time.

The online application is available at www.dca.ca.gov/cba. Paper applications will be mailed upon request.

12. How do I gain credit for sections passed on the computer-based CPA Exam?

The computer-based CPA Exam utilizes a "rolling" 18-month credit status period. Credit status is established by passing one section of the examination. Once a candidate passes a section of the examination, the candidate is allowed a maximum of 18 months to pass all remaining sections in order to retain credit for the passed section. If the candidate does not pass all four sections within that 18-month period, the candidate will lose credit for the first section of the exam passed. The credit status period then becomes based upon the credit expiration date of the next passed section.

13. What is IQEX?

IQEX is the acronym for the International Uniform Certified Public Accountant Qualification Examination. The purpose of the IQEX is to facilitate US licensure for accountants from other countries who are members of professional organizations that have agreed to reciprocity with US jurisdictions. These reciprocity agreements have been developed through the efforts of the United States International Qualifications Appraisal Board (IQAB) which was established jointly by the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA). Currently, members of three organizations are qualified to take the IQEX: Canadian Chartered Accountants, Australian Chartered Accountants, and Australian Certified Practicing Accountants. For more information, visit the Licensing Handbook, or telephone the Licensing Unit at (916) 561-1701.