



# Arkansas State Board of Public Accountancy

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## Applicant Instructions for the Uniform CPA Examination

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### INITIAL APPLICANTS

An initial application is to be completed by applicants who:

- Have never taken the examination as candidates of this state;
- Have previously applied or have taken the examination as a candidate in another jurisdiction.
- Applicants who have previously applied or taken the examination for other jurisdictions must complete an initial application form. An "Authorization for Interstate Exchange of Examination and Licensure Information" form will be necessary. Applicants who have earned credit must arrange for the transfer of their grades from the original jurisdiction to the Arkansas State Board of Public Accountancy.

### RE-EXAM APPLICANTS

A re-exam application must be completed by applicants who have previously tested for at least one exam section. A candidate must have sat for at least one section as an Arkansas candidate to be apply as a re-exam applicant.

### COMPLETING THE APPLICATION FORM

**ALL** questions on the application must be answered for the application to be considered complete. You must provide **both** your home and employer address.

Your name must **exactly** match the name on your primary government photo issued ID that will be used for admittance to the Prometric Testing Center. If your ID only has your middle initial do not put your complete middle name on the application, use only your initial.

When answering the moral character questions on page two of the application, applicants should consider all enforcement charges such as but not limited to DUI, false I.D., drug use or any other acts classified under state and federal law as criminal. In addition, you should include any charges or enforcement action that has caused a professional credential or license to be cancelled, revoked, or suspended. A court disposition must be submitted when charges are disclosed on the CPA exam application. The court disposition should detail the nature of the charges and the final outcome of those charges. Please be advised that the ASBPA will perform a background check before you become licensed with the Board. If there is an entry reported on your record and you have not provided the required notification and documentation you are in violation of the Arkansas Accountancy.

Initial applicants should allow 2 to 4 weeks from the time all required materials are received for processing of the application and education documentation. Re-exam applicants should allow 1 to 2 weeks.

## **OFFICIAL TRANSCRIPTS**

First-time candidates must arrange to have the official transcripts from **all** colleges or universities attended sent directly from the registrar's office to the Board Office. All transcripts submitted must be signed by the registrar or another official representative of the institution. Transcripts that are received with the exam application or that are marked "issued to student" or without the official seal will not be accepted. A transcript is required from each and every college/university attended even though the transcript from the institution conferring the degree may show all your transferred course credits. IT IS THE APPLICANT'S RESPONSIBILITY TO REQUEST THE COLLEGE OR UNIVERSITY TO FORWARD OFFICIAL COPIES OF ALL TRANSCRIPTS TO THE ARKANSAS STATE BOARD OF PUBLIC ACCOUNTANCY. Electronic transcripts from the college or university are acceptable.

If your name has changed (marriage, divorce, etc.) since you attended college and the name on your transcript does not match the name on your application, please provide a photocopy of the official document which authorizes the name change.

## **DEGREE QUALIFICATION**

Applicants must have completed all degree and course requirements prior to applying for the examination. Your official transcript(s) must show the degree you have been awarded and the conferral date of said degree. Applicants still enrolled in courses needed for graduation or to meet the 120-hour requirement, regardless of the type of courses, are not eligible to be approved for exam candidacy.

Please note: If your degree has been earned but will be conferred at a later date, you may have the Registrar's office send the ASBPA an official letter stating that you have earned the degree and it will be conferred at a later date. The letter should include the degree and the date it is to be conferred.

## **SUPPLEMENTAL COURSE DESCRIPTIONS**

Applicants may be required to submit additional documentation relating to certain courses, due to differing catalog/transcript course titles and requirements for graduation. Also, please note that applicants are required to submit additional documentation regarding internships and independent study used to satisfy the accounting or business education requirements. The applicant, in a timely manner as directed by the Board, must submit documentation that lists a full description of the duties performed from school officials and the person to whom they reported. Internships and independent study must be listed on the official transcript.

## **FOREIGN (NON-UNITED STATES) ACADEMIC CREDENTIALS/TRANSCRIPTS**

The Arkansas State Board of Public Accountancy does not evaluate foreign transcripts. It is the applicant's responsibility to obtain an evaluation of their foreign transcripts to include equivalency of the degree and credits earned to a U.S. degree. Applicants may use any evaluation services if the service is a member of the National Association of Credential Evaluators (NACES) at [www.naces.org](http://www.naces.org). A copy of the evaluation must be sent directly from the evaluator to the Board's office.

## **FEES**

Applicants may apply for one or more examination section(s) of the examination and take them in any order. **However, you should not apply and pay for any examination section(s) unless you are ready to take it within the next six (6) months, as the Notice to Schedule expires six months after issuance. Also, please be advised that candidates are prohibited from applying for section(s) of the exam if they already have a current Notice to Schedule for those section(s). Candidates may reapply once the Notice to Schedule has expired, or when all the exam section(s) of the current Notice to Schedule have been taken. If a candidate reapplies for section(s) that have a current Notice to Schedule, and request a refund for those fees, a \$50.00 processing fee will be charged to the candidate. Also, refunds are issued on a case by case basis, and may be denied.**

All initial (first-time) applicants are required to pay an initial fee as well as an application-section fee and examination provider fee upon submission of this application. These fees are nonrefundable and may not be used towards a future application to sit for the examination. The fees to be submitted with the application are as follows:

Initial (first-time)	\$ 50.00
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**AND**

Examination 4 sections	\$120.00
Examination 3 sections	\$105.00
Examination 2 sections	\$90.00
Examination 1 section	\$75.00

**AND**

The following fees are collected by the Board and paid to the contract examination providers for the following examination sections:

Auditing and Attestation (AUD)	\$224.99
Business Environments and Concepts (BEC)	\$224.99
Financial Accounting & Reporting (FAR)	\$224.99
Regulation (REG)	\$224.99

The fee to transfer credit from another jurisdiction is \$10.00 per exam section. This fee should be submitted with your application and the Authorization for Interstate Exchange of Examination and Licensure Information form.

## **REFUND POLICY**

If the applicant does not meet the requirements to sit for the exam, the Board will refund all fees minus the initial application fee. The fees for the contract examination providers are nontransferable, but may be partially refunded if extreme hardship precludes the applicant from scheduling or taking the exam. Refer to Board Rule 3.8 for extreme hardship definition, time limits and documentation required.

## **APPLICATION STATUS INQUIRIES**

Please be advised that information regarding any application will only be discussed with the applicant. Information will not be released to spouses, parents, or employers. If you have a question regarding your application or correspondence received from Board staff, you will need to contact the Board. If your employer requires information regarding your application, the Board will need to have written permission from you to release that information.

## **CANDIDATES WITH DISABILITIES**

In accordance with the provisions of the Americans with Disabilities Act, candidates who qualify for examination administrative modifications must notify the Arkansas State Board of Accountancy in writing of their requested accommodations. A form is available for this purpose and may be obtained by contacting the Board. Upon receipt of your request, it will be considered and you will be notified of the Board's decision. Documentation of a disability and/or previous accommodations must be attached to the exam application. Candidates must make a written request every time they apply for the examination and require special modifications. To ensure that you receive appropriate accommodations, make your written request as early as possible. Do not schedule your exam until your request has been approved by the Board. The Board will not pay any costs you may incur in obtaining the required diagnosis and recommendation.

## **NON-DISCLOSED EXAMINATION**

The Certified Public Accountant Examination is a non-disclosed examination. This means that candidates cannot obtain copies of examination questions or of their own answer papers after the examination is administered. To protect the confidentiality of examination contents, candidates are required to acknowledge confidentiality statements at examination administrations in all locations.

## **COMPUTER BASED CPA EXAMINATION AUTHORIZATION TO RELEASE INFORMATION**

In April 2004, the CPA Examination changed to a computer-based format. To accomplish this change in format, a national database of all CPA examination candidates was developed. The database is used to verify applicant eligibility and CPA exam testing schedules. The national candidate database includes information received from 54 jurisdictions, and is managed by the National Association of State Boards of Accountancy (NASBA).

Because of the high probability that there will be similar names, addresses and other identifying information on the national candidate database, it is critical to have information in the national candidate database that is unique to each candidate so that candidate records can be accurately identified to establish: Correct determination of candidate eligibility, credit to each exam candidate for payment of exam fees and credit for the correct exam sections taken and passed by each candidate. The following are examples of unique personal information - applicant's date of birth, mother's maiden name, social security number, etc. Applications to take the CPA Exam will not be processed unless sufficient candidate information to provide accurate identification is entered in the national candidate database.

## **NOTICE TO TEST**

Once your eligibility to take the exam is determined, the Board will send an Authorization to Test (ATT) to the National Candidate Database (NCD) at National Association of State Boards of Accountancy (NASBA). NASBA will then issue a Notice to Schedule (NTS). The NTS is sent to applicants via e-mail. An eligible candidate has **6 months** from the date of the NTS, to **schedule and take** the approved examination sections. Utilizing the NTS, candidates are required to contact Prometric for site location(s) and test times. For a list of the Prometric Testing Centers in Arkansas, visit their web site at [www.prometric.com](http://www.prometric.com). The Arkansas State Board of Accountancy does not control space availability or locale of the testing centers.

If a candidate requires rescheduling to take the CPA examination, the candidate must contact Prometric. Please be advised that Prometric may charge a fee to reschedule an appointment. (Refer to *Candidate Bulletin*.)

## **EXAMINATION SCORES AND GRADE RELEASE**

The minimum passing grade for each section of the computer-based examination is 75. Candidates who pass a section will be granted credit for each section passed. Test scores will be mailed by the Board as soon as they are received, verified, and processed. Scores are also available from NASBA via a link from our website [www.arkansas.gov/asbpa](http://www.arkansas.gov/asbpa). You will need your section ID from the NTS to access your scores online. There are quality control standards that must be met at the Board's office before scores can be mailed. Please be advised that candidates in other jurisdictions may receive scores before Arkansas candidates. Candidates should not call NASBA or the AICPA regarding their score release. The Arkansas State Board of Public Accountancy is the only authority authorized to release scores to Arkansas candidates.

## **CREDIT FOR SUBJECTS AFTER COMPUTERIZATION OF THE CPA EXAMINATION**

A candidate shall be required to pass all sections of the Certified Public Accountant Examination in order to qualify for a certificate. A candidate may take the required test sections individually and in any order. Credit for any test section(s) passed shall be valid for eighteen (18) months from the actual date the candidate took that test section, without having to attain a minimum score on any failed test section(s) and without regard to whether the candidate has taken other test sections, provided:

- a. Candidates must pass all four test sections of the CPA Examination within a rolling eighteen (18) month period, which begins on the date that the first test section(s) passed is taken;
- b. Candidates cannot retake or sign up for a failed test section(s) in the same examination window; and
- c. Candidates who **do not** pass all four sections of the CPA Examination within the rolling eighteen (18) month period shall lose credit for any test section(s) passed outside the eighteen (18) month period and that test section(s) must be retaken.

Candidates who will lose credit for a test section cannot sign up for that section before the expiration date.

Keep these instructions, Board Rules, the Accountancy Law, and a copy of your completed application for your records.

## **MATERIALS TO BE SUBMITTED BY INITIAL APPLICANTS**

First-time (and transfer) applicants must submit to the Arkansas State Board of Accountancy:

(1) Official transcript(s) (or foreign evaluation) showing degree conferred **sent directly to the Board office from each academic institution** at which credit toward the educational requirement was earned. A transcript is required from each and every college/university attended even if the transcript from the institution conferring the degree may show all your transferred course credits. Please note: If your degree has been earned but will be conferred at a later date, you may have the Registrar's office send the ASBPA an official letter stating that you have earned the degree and it will be conferred at a later date. The letter should include the degree and the date it is to be conferred.

(2) Clear, color copy of **government issued identification document** – (State issued driver's license, state identification card, current US passport, or current foreign passport). This can be mailed or emailed to the exam specialist.

(3) (As needed) Internship letters from the University and the Company where internship was completed are required if internship hours are needed to fulfill the accounting or business requirement. These letters must be on the company and university's letterhead, and include a statement detailing the internee's duties and their job performance.

(4) If any legal charges against the applicant was disclosed on the CPA exam application, a court disposition detailing the charges and the final outcome of those charges must be submitted.

**MATERIALS TO BE SUBMITTED BY RE-EXAM APPLICANTS**

A re-exam candidate must submit a clear, color copy of a government issued identification document only if the previously submitted identification has expired. Also, if the re-exam candidates name has changed since the last application, an official document authorizing the name change must be submitted along with a color copy of their new identification document.

## **APPLICATION CHECKLIST**

Did you check the appropriate application type?

Did you answer all questions?

Did you provide a copy of legal documentation authorizing a name change if the name on your transcript and application do not match?

Did you pay the appropriate fees?

Did you request transcripts from all schools attended?

Does the name on your application exactly match your id?

Did you provide a valid e-mail address?

## **EXAMINATION INFORMATION RESOURCES**

Candidate Bulletin     [http://www.nasba.org/files/2011/02/Candidate\\_Bulletin.pdf](http://www.nasba.org/files/2011/02/Candidate_Bulletin.pdf)

CBT Tutorial            [http://www.aicpa.org/BecomeACPA/CPAExam/ForCandidates/TutorialandSampleTest/Pages/exam\\_tutorial\\_parallel.aspx](http://www.aicpa.org/BecomeACPA/CPAExam/ForCandidates/TutorialandSampleTest/Pages/exam_tutorial_parallel.aspx)

Sample Test            [http://www.aicpa.org/BecomeACPA/CPAExam/ForCandidates/TutorialandSampleTest/Pages/exam\\_tutorial\\_parallel.aspx](http://www.aicpa.org/BecomeACPA/CPAExam/ForCandidates/TutorialandSampleTest/Pages/exam_tutorial_parallel.aspx)

NASBA                    [www.nasba.org](http://www.nasba.org)

AICPA                    [www.aicpa.org](http://www.aicpa.org)

Prometric                <https://www.prometric.com/en-us/clients/cpa/Pages/landing.aspx>

## **ITEMS TO TAKE TO THE EXAMINATION SITE**

- **Notice to Schedule – Must be printed**
- **Two forms of identification**, one of which must be a government issued photo ID with your signature, such as a driver's license, passport or military ID. The second ID may include another government issued photo ID, an ID issued by the Board of Accountancy or a valid, unexpired bank ATM card or debit card. The names on both forms of ID must match the name entered on the application form.

## **PERSONAL IDENTIFICATION**

If the test center staff has questions about the identification presented, you may be asked for additional proof of identity. You may be refused access to an examination and forfeit the examination fee for that section 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.



The Uniform CPA Examination employs very strict security measures. One level of security involves your identification. **The same form of your name must appear on your application, NTS and on the identification you present at the test center.** Do not change the spelling and do not change the order of your name on applications or when making appointments. If your name is different from your identifications at check-in, you will not be permitted to test.

You are required to present two forms of identification, one of which must contain a recent photograph, when you arrive to take your examination. Each form of identification must bear your signature and must not be expired. 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 primary form of identification and one secondary form:

### **PRIMARY FORMS OF IDENTIFICATION**

- Valid (not expired) driver’s license with photo and signature issued by one of the fifty U.S. states or by a U.S. territory
- Valid (not expired) driver’s license with photo 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 (Examples are driver’s licenses issued by Canadian, Australian, New Zealand, British authorities, and from countries that retain English as an official language)
- Valid (not expired) passport with photo and signature issued by the U.S.
- Valid (not expired) government issued passport (for non-US citizens) that has the candidate’s name exactly matching the Passport Name field that appears on the candidate’s NTS
- Valid state identification card issued by one of the fifty U.S. states or by a U.S. territory (Candidates who do not drive may have an identification card issued by the agency that also issues driver’s licenses)
- Valid U.S. Military identification

### **SECONDARY FORMS OF IDENTIFICATION**

- An additional Government issued identification from the above listing
- Valid credit card
- Bank automated teller machine card (ATM)
- Bank Debit Card

### **THE FOLLOWING ARE UNACCEPTABLE FORMS OF IDENTIFICATION**

- A draft classification card
- A Social Security card
- A student identification card
- A United States permanent residency card (green card)

