

ALASKA

INFORMATION FOR FIRST-TIME CANDIDATES FOR THE UNIFORM CPA EXAMINATION

The Alaska State Board of Public Accountancy (Board) has engaged CPA Examination Services (CPAES), a division of the National Association of State Boards of Accountancy, Inc. (NASBA) for application processing, credential evaluation and score reporting. Please read this information carefully before completing the application forms.

APPLICATION FORMS

First-time applications must be completed by candidates who:

- ❖ have never taken the Uniform CPA Examination as a candidate of this jurisdiction;
- ❖ have previously applied, but were found ineligible or incomplete to take the examination as an applicant of this jurisdiction;
- ❖ have previously taken the examination as an applicant of another jurisdiction but who have not earned credit; or
- ❖ have previously taken the examination as an applicant of another state and wish to transfer credit to this jurisdiction.

ELIGIBILITY FOR EXAMINATION

All first-time applicants must be:

- ❖ Of good moral character and meet **one** of the following requirements:
 1. Degree and Accounting Concentration which includes:
 - a completed bachelor's degree, or its equivalent, conferred by a regionally accredited college or university;
 - twenty-four semester hours in Accounting;
 - three semester hours in Business Law;
 - three semester hours in Economics; and
 - three semester hours in college level math, statistics and/or computer science. Or,
 2. Degree and Accounting which includes:
 - a completed bachelor's degree, or its equivalent, conferred by a regionally accredited college or university; and
 - fifteen semester hours in Accounting. Or,
 3. Degree In-Progress and Accounting which includes:
 - the applicant is within 18 semester hours of completing a bachelor's degree, or its equivalent, from a regionally accredited college or university; and
 - completion of 15 semester hours in Accounting. Or,
 4. Degree and no Accounting which includes:
 - a completed bachelor's degree, or its equivalent, conferred by a regionally accredited college or university;
 - completion of less than 15 semester hours in Accounting; and
 - completion of one year of public accounting experience under the direct supervision of a Certified Public Accountant (CPA).

All educational transcripts, Certificate of Enrollment Forms, foreign evaluations and/or Verification of Licensure for CPA Supervisor Forms are required to be submitted prior to the submission of the First-time Application to CPAES **directly from the academic institution(s)/employer/Board**.

APPLICANTS WITH DISABILITIES

In accordance with the provisions of the Americans with Disabilities Act, examination administration accommodations are available for candidates who qualify. Such applicants must obtain a form to request special accommodations from CPAES. The completed form must be returned to CPAES with all required documentation. This form may be obtained on our website at www.nasba.org.

COURSE REQUIREMENTS

- ❖ CPA Review courses offered by regionally accredited institutions are only accepted to meet the 150-hour requirements. A course will be accepted provided credit is awarded for the course. These courses cannot be used to fulfill the accounting or business requirements.
- ❖ Commercial CPA review courses are not acceptable.
- ❖ Correspondence, online courses and CLEP credit are acceptable when an applicant receives credit for the courses at a regionally accredited university. These courses must appear on an official transcript.
- ❖ Education earned at a community college or two-year degree granting institution is acceptable.

TRANSCRIPTS

I. Applicants who have completed all educational requirements at the time of application must:

- ❖ submit to CPAES relevant official transcript(s) from each institution at which original credit toward the educational requirement has been earned.
- ❖ The official transcript(s) must be received **directly from the academic institution(s)**.
- ❖ Photocopies of transcripts are not acceptable.
- ❖ Transcripts “Issued to Student” are not acceptable.
- ❖ If required documentation is not received, the application will be determined to be incomplete and the candidate will not be permitted to take the examination and will forfeit the application fee paid.

II. Applicants who are currently enrolled in college at the time of application must:

- ❖ submit to CPAES relevant official transcript(s) from each institution at which original credit toward the educational requirement has been earned.
- ❖ submit to CPAES a completed Certificate of Enrollment form. This form is evidence that the candidate is currently enrolled and that all courses and degree requirements will be completed by the date indicated on the form. The form must be signed by the designee listed.
- ❖ The official transcript(s) and Certificate of Enrollment Form must be received **directly from the academic institution(s)**.
- ❖ If required documentation is not received, the application will be determined to be incomplete and the candidate will not be permitted to take the examination and will forfeit the application fee paid.

After all educational requirements have been met, the applicant must:

- ❖ have the academic institution(s) submit to CPAES an official transcript to confirm degree conferral and satisfactory completion of courses.
- ❖ The final official transcript must display satisfactory completion of all courses and the degree graduation date.
- ❖ The official transcript must be received **directly from the academic institution(s)**.

These applicants are advised:

- ❖ Examination scores will not be released, nor will the applicant be permitted to take future examinations until CPAES receives the final official transcript.
- ❖ Failure to successfully complete the courses and/or degree requirements as indicated on the Certificate of Enrollment will result in the examination score(s) being voided.
- ❖ If the required final official transcript is not received, the application will be determined to be incomplete and the applicant will NOT receive examination score(s) or any credit for any Uniform CPA Examination section taken, and will NOT be permitted to take any future examinations and will be required to reapply as a First-time applicant.

III. Applicants who are qualifying based on one year of public accounting experience must:

- ❖ submit the Verification of Supervised Work Experience form. This verifies at least one year of public accounting experience under the direct supervision of a United States CPA.
- ❖ submit the Verification of Licensure for CPA Supervisor form. This form is required to be received **directly from the office of the State Board** to CPAES. **NOTE:** If the supervising CPA is licensed in Alaska, this form is not required.
- ❖ If required documentation is not received, the application will be determined to be incomplete and the applicant will not be permitted to take the examination and will forfeit the application fee paid.

IV. Applicants who have completed educational requirements at institutions outside the U.S. must:

- ❖ have their credentials evaluated by any member of the National Association of Credential Evaluation Services, Inc. Please visit www.naces.org for a complete listing.
- ❖ Applicants must obtain the form to request this service from the evaluation service agency.
- ❖ submit their foreign transcript(s) from each institution at which original credit toward the educational requirement has been earned.
- ❖ The evaluation of the foreign transcript(s) must be a course-by-course comparison to Alaska requirements.
- ❖ Completed original evaluations must be received by CPAES **directly from the evaluation service**. Photocopies are not acceptable.
- ❖ If required documentation is not received, the application will be determined to be incomplete and the applicant will not be permitted to take the examination and will forfeit the application fee paid.

MATERIALS TO BE SUBMITTED

➤ **Online First-time Application:** you are required to submit the following to CPAES:

- 1) Official transcript(s). Directly from each academic institution to CPAES.
- 2) Certificate of Enrollment, if applicable. Directly from academic institution to CPAES.
- 3) Foreign Evaluation, if applicable. Directly from evaluation service to CPAES.
- 4) ADA Accommodation Form, if applicable. Submission by applicant to CPAES.
- 5) Verification of Licensure for CPA Supervisor Form, if applicable. Directly from the office of the State Board to CPAES.
- 6) Verification of Supervised Work Experience form, if applicable. Directly from the office of the licensed CPA to CPAES.

➤ **Paper First-time Application:** you are required to submit the following to CPAES:

- 1) Completed, signed first-time paper application.
- 2) Payment document for application and examination fees.
 - Certified check or money order made payable to CPA Examination Services. Notate your name and sections to be taken in the “Memo” section.
- 3) Official transcript(s). Directly from each academic institution to CPAES.

- 4) Certificate of Enrollment, if applicable. Directly from academic institution to CPAES.
- 5) Foreign Evaluation, if applicable. Directly from evaluation service to CPAES.
- 6) ADA Accommodation Form, if applicable. Submission by applicant to CPAES.
- 7) Verification of Licensure for CPA Supervisor Form, if applicable. Directly from the office of the State Board to CPAES.
- 8) Verification of Supervised Work Experience form, if applicable. Directly from the office of the licensed CPA to CPAES.

* Applicants are advised to request submission of all forms to CPAES prior to applying for the examination.

APPLICATION AND EXAMINATION FEES

All candidates are required to pay both an application fee and an examination fee upon submission of the first-time application.

Application fee (non-refundable):		\$ 150.00
Examination fee		
Auditing and Attestation	(AUD)	\$ 195.35
Business Environment and Concepts	(BEC)	\$ 176.25
Financial Accounting and Reporting	(FAR)	\$ 195.35
Regulation	(REG)	\$ 176.25

Applicants are able to apply for one or more sections of the examination at a time; however, are advised to only apply for a section of the examination if they are ready to take it within the next **six** months.

Forms of Payment

Online application/registration

The only form of payment is via credit card (MasterCard, VISA or Discover only). To apply for the CPA Examination online, please visit cpacentral.nasba.org. You will be asked to create a user account. Registering for a user account will allow you to apply for the exam, maintain your current information, view your scores, check your application status and reprint your Notice(s) To Schedule.

Paper Application

The acceptable forms of payments are: Certified check, money order or company check. Certified checks, money orders or company checks must be drawn through a U.S. bank and made payable to CPA Examination Services. All fees must be paid at the time of application and must be in U.S. dollars.

A fee of \$35.00 will be charged for a report of insufficient funds by the bank.

WITHDRAWAL/REFUND/EXTENSIONS

There is no provision for withdrawing from the examination, refunding fees or extending the expiration date of the Notice to Schedule.

Applicants with documented hardships may request an exception to policy under the following criteria:

- VISA rejections;
- Military Deployment;
- Medical emergency;
- Death in immediate family.

Applicants must submit an Exception to Policy form (located at www.nasba.org) with supporting documentation for consideration. The request must be received no later than 30 days from the date of the documented hardship.

NOTICE TO SCHEDULE (NTS)

Applicants are advised to see the Candidate Bulletin at www.nasba.org for complete instructions. After eligibility to take the examination is determined, NASBA will issue an NTS to applicants. The NTS is sent via the method of notification selected by the applicant.

The NTS is valid for one testing event or six months, whichever is first exhausted for each examination section. The email is sent from cbtnts@nasba.org. If the NTS is not received within four weeks of submitting a First-time Application, contact CPA Examination Services via email at cpaexam@nasba.org.

If your NTS expires prior to taking the examination section(s), applicants will not be able to reschedule, receive a credit or receive a refund on any of the fees paid and will have to reapply for the examination and pay the appropriate fees.

The NTS must be presented for entry at the testing center. Applicants arriving without an NTS will be denied permission to test. Applicants will forfeit fees and be required to reapply and pay applicable fees.

The NTS can be reprinted at www.nasba.org.

SCHEDULING THE EXAMINATION

Upon receipt of the NTS, applicants are required to contact Prometric at www.prometric.com/CPA/default.htm to schedule the examination. The scheduling, rescheduling or cancellation of testing appointments is done through Prometric. See the Candidate Bulletin located at www.nasba.org for complete instruction on how to schedule, reschedule or cancel an appointment. Applicants may be required to pay a penalty and/or forfeit examination fees, depending on when Prometric is notified of the change or cancellation.

A list of test centers is available at www.prometric.com. CPAES does not control space availability or location of the test centers.

Applicants arriving for a testing appointment anytime after the scheduled appointment time may result in being denied permission to test. Applicants will forfeit fees and be required to reapply and pay applicable fees.

EXAMINATION CREDIT

Applicants may take the examination sections individually and in any order. Applicants shall be deemed to have passed the examination if the candidate obtains credit for passing each of the four examination sections. The passing score for each section is 75. Credit for passing an examination section shall be valid from the date of the examination regardless of the date on which the candidate receives actual notice of the passing score.

Credit for any section passed shall be valid for 18 months from the date the candidate took that section regardless of the number of sections taken or the scores on any failed sections. Applicants shall pass all four examination sections within a rolling 18 month period that begins on the testing date the first examination section was passed. Applicants who do not pass all four examination sections within the 18 month period shall lose credit for each section passed outside the period and must retake those sections.

Applicants cannot retake failed sections within the same testing window.

CONTACT US

Mailing Address
CPA Examination Services
Alaska Coordinator
PO Box 198469
Nashville, TN 37219-8469

Toll-free: 800-CPA-EXAM

Direct: 615.880.4250
Web: www.nasba.org

Fax: 615.880.4290
Email: cpaes-ak@nasba.org

800-CPA-EXAM Call Center hours:
Monday - Thursday: 8 a.m. – 2 a.m., Eastern Time.
Friday: 8 a.m. – 6 p.m., Eastern Time.