

MICHIGAN

INFORMATION FOR FIRST-TIME CANDIDATES FOR THE UNIFORM CPA EXAMINATION

The Michigan State Board of 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

A first-time application must be completed by any candidate who has:

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

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): \$ 147.00

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.

ELIGIBILITY FOR EXAMINATION

All first-time applicants must meet the following education requirements:

- ❖ Have completed or be currently enrolled in a baccalaureate degree program from an accredited academic institution recognized by the Board; and
 - a. have completed a minimum of 24 semester (36 quarter) hours in accounting course credit, including one course in each of the following subjects:
 - financial accounting;
 - managerial accounting;
 - auditing;
 - accounting systems and controls;
 - U.S. taxation; and
 - governmental/fund accounting, AND
 - b. have completed 24 semester (36 quarter) hours in general business subjects.

All education transcripts, Certificates of Enrollment, and/or international evaluations are required to be submitted to CPA Examination Services.

COURSE REQUIREMENTS

- ❖ Courses in progress listed on an official transcript can be accepted in lieu of the Certificate of Enrollment form.
- ❖ Education earned at a regionally accredited community college or two-year degree granting institutions are acceptable.
- ❖ Correspondence and/or online courses are acceptable when an applicant receives credit for the courses at a regionally accredited college or university. These courses must appear on an official transcript.
- ❖ AP, pass/fail grades and/or CLEP credit are acceptable if credits are awarded by a regionally accredited college or university.
- ❖ Credits for professional training completed for the Institute of Chartered Accountants are not acceptable in lieu of education credits.

TRANSCRIPTS

I. Applicants who have completed all education requirements at the time of application must submit to CPA Examination Services relevant official transcript(s) from each institution at which original credit toward the education requirement has been earned.

- ❖ The official transcript(s) may be submitted by applicant.
- ❖ Photocopies of transcripts are not acceptable.
- ❖ Transcripts “Issued to Student” are acceptable if received in a sealed envelope.
- ❖ If the required documentation is not provided, 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 CPA Examination Services (1) relevant official transcript(s) from each institution at which original credit toward the education requirement has been earned and (2) a completed *Michigan Certificate of Enrollment* (COE) form. The *Michigan Certificate of Enrollment* can be downloaded from www.nasba.org

- ❖ The Certificate of Enrollment is evidence that the applicant is currently enrolled and that all courses and graduation requirements will be completed prior to the candidate sitting for the first section(s) of the

CPA Examination. The form must be signed by an authorized official of the college and by the applicant.

- ❖ The official transcript(s) and Certificate of Enrollment may be submitted by the applicant.
- ❖ If the required documentation is not provided, 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.
- ❖ It is the applicant's responsibility to ensure the final official transcript (to document satisfactory completion of all courses and/or the degree listed on the COE at the time of application) is received by CPA Examination Services no later than the last day of the month following the window in which the applicant sits for the examination.
- ❖ The final official transcript must display satisfactory completion of all courses and the degree graduation date.
- ❖ The final official transcript may be submitted by the applicant.

Applicants who submit applications prior to completing the education requirements are advised:

- ❖ Examination scores will not be released and the applicant will not be permitted to take future examinations until CPA Examination Services 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), will NOT receive 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 have completed education requirements at institutions outside the U.S. must have their education credentials evaluated by any member organization of the [National Association of Credential Evaluation Services \(NACES\)](#). Please visit their website for a complete listing of organizations.

- ❖ Applicants must obtain the form to request this service from the evaluation service agency.
- ❖ The evaluation of the international transcript(s) must be a course-by-course comparison to Michigan requirements.
- ❖ Completed original evaluations must be submitted to CPA Examination Services. The original evaluation may be submitted by the applicant. Photocopies are not acceptable.
- ❖ If the required documentation is not provided, 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.

APPLICANTS WITH DISABILITIES

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

MATERIALS TO BE SUBMITTED

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

- 1) Official transcript(s) – can be submitted by applicant or school to CPAES.
- 2) Certificate of Enrollment, if applicable– can be submitted by applicant or school to CPAES.
- 3) International Evaluation report, if applicable – can be submitted by applicant or evaluation agency to CPAES.
- 4) ADA Accommodation Request form, if applicable – submitted by the applicant
- 5) Authorization for Interstate Exchange of Score Information, if applicable. Directly from the office of the state board where credit was earned 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). Submission by applicant or school to CPAES.
- 4) Certificate of Enrollment, if applicable. Submission by applicant or school to CPAES.
- 5) Foreign Evaluation, if applicable. Submission by applicant or evaluation agency to CPAES.
- 6) ADA Accommodation Form, if applicable. Submission by applicant to CPAES.
- 7) Authorization for Interstate Exchange of Score Information, if applicable. Directly from the office of the state board to CPAES.

APPLICATION STATUS

Applicants can check the status of their application on the Michigan page at www.nasba.org. Please allow up to two weeks for the first time application to be processed.

WITHDRAWAL/REFUND/EXTENSIONS

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

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 the *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

Applicants are required to contact Prometric at www.prometric.com after receipt of the NTS to schedule an appointment for the examination. Applicants applying before completion of the education requirements may not **sit** for any section of the examination until **after** all education requirements are met. It is the applicant's responsibility to ensure this deadline is met.

All scheduling, rescheduling and/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 a 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 an examination anytime after the scheduled appointment time may be 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.

NAME, ADDRESS or SOCIAL SECURITY NUMBER CHANGE

Candidates must submit an *Address/Name Change* form with supporting documentation. This form is available to download from www.nasba.org.

Score notices are mailed to the address on file. Candidates are advised to submit an *Address/Name Change* form at least two weeks prior to the release of scores.

CONTACT US

Mailing Address
CPA Examination Services
Michigan 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-mi@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.