

NEW JERSEY

INFORMATION FOR FIRST-TIME CANDIDATES FOR THE UNIFORM CPA EXAMINATION

The New Jersey 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

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 not sat for the examination since 2004, and must re-apply as a First-Time Candidate.
- ❖ have previously taken the examination as an applicant of another jurisdiction but who have not earned credit.
- ❖ 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 at least 18 years of age;
- ❖ Be of good moral character;

An applicant to take the Certified Public Accountant Examination shall satisfy the following education requirements:

1. An applicant shall possess a baccalaureate degree, or its equivalent, based upon a curriculum that includes a minimum of 60 semester hours selected from courses in English, history, foreign languages, mathematics, general psychology, philosophy, biological sciences, physical sciences, economics, sociology, religion, government, political science, geography, fine arts and music; and a minimum of 60 semester hours in professional courses including: at least 24 semester hours in accounting including municipal and government accounting; at least 6 semester hours in business law; at least 6 semester hours in finance; at least 6 semester hours in economics; and at least 18 semester hours in related business subjects;

An applicant qualifying to take the Certified Public Accountant Examination pursuant to this shall not be issued a license until successful completion of at least 150 semester hours of education, as set forth below. The 150 semester hours of education requirement shall not apply to an applicant who obtained a baccalaureate degree or its equivalent prior to July 1, 2000 and was qualified for licensure prior to such date.

OR

2. An applicant shall have completed at least 150 hours of education, including a baccalaureate or higher degree. An applicant shall be deemed to have satisfied the educational requirement if, as part of the 150 semester hours of education, the applicant has satisfied anyone of the following four conditions:

- i. The applicant has earned a graduate degree with a concentration in accounting from an accounting program or department which has been granted accreditation in accounting by the American Assembly

of Collegiate Schools of Business (AACSB), or the Association of Collegiate Business Schools and Programs (ACBSP);

ii. The applicant has earned a graduate degree from a business school or college of business which has been granted accreditation in business by the AACSB or ACBSP, and completed one of the following:

- (1) At least 24 semester hours in accounting at the undergraduate level; or
- (2) At least 15 semester hours in accounting at the graduate level which included coursework in financial accounting, auditing, taxation and management accounting;
- (3) An equivalent combination of undergraduate and graduate level accounting coursework based upon a 3:2 ratio such that three credit hours at the undergraduate level are equivalent to two credit hours at the graduate level.

iii. The applicant has earned a baccalaureate degree from a business school or college of business which has been granted accreditation in business by AACSB or ACBSP and completed each of the following:

- (1) At least 24 semester hours in accounting at the undergraduate level or the graduate level, which included coursework in financial accounting, auditing, taxation and management accounting; and
- (2) At least 24 semester hours in business courses (other than accounting courses) at the undergraduate level;

iv. The applicant has earned a baccalaureate or higher degree from an educational institution which has been granted level one accreditation from the Middle States Association of Colleges and Schools, Commission on Higher Education or any other regional accrediting agency with standards that are substantially similar to the standards utilized by the Middle States Association of Colleges and Schools, Commission on Higher Education. The applicant shall have completed the following:

- (1) At least 30 semester hours in accounting, which included coursework in financial accounting, auditing, taxation and management accounting; and
- (2) At least 24 semester hours in business courses (other than accounting courses) at the undergraduate or graduate level.

Official transcript(s) and/or foreign evaluations must be received at the time of application. All education must be met before the Notice to Schedule is issued to applicants.

NOTE: Candidates who chose to sit under the 150 semester hour rule are not required to have 150 semester hours in order to sit for the examination. However, candidates who earned their Baccalaureate degree after June 30, 2000, are required to earn 150 semester hours in order to qualify for Licensure.

Candidates applying under 150 semester hour rule are allowed to sit with proof of a baccalaureate degree.

TRANSCRIPTS

I. Applicants who have completed all educational 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 educational requirement has been earned.
- ❖ The degree earned must be posted on the transcript.
- ❖ The official transcript(s) must come directly from the academic institution.
- ❖ 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 CPA Examination Services relevant official transcript(s) from each institution at which original credit toward the educational requirement has been earned.
- ❖ The official transcript(s) must come directly from the academic institution.
- ❖ **The Notice to Schedule (NTS) will not be issued to the applicant until the final official transcript with degree conferral is received.**
- ❖ 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 CPA Examination Services 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 come directly from the academic institution.

These applicants are advised:

- ❖ Examination scores will not be released, nor will the applicant be permitted to take future examinations until CPA Examination Services receives the final official transcript.
- ❖ 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 obtained Accountancy Qualifying Certificates (AQCs) from the Bureau of Academic Credentials in Trenton should forward the original AQC's with their applications. They need NOT arrange to have their official transcripts forwarded to CPA Examination Services.

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

- ❖ have their educational credentials evaluated by [Education Credential Evaluators, Inc.](#)
- ❖ 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 to the evaluation service agency.
- ❖ The evaluation of the foreign transcript(s) must be a subject analysis report to New Jersey requirements.
- ❖ Completed original evaluations must be submitted to CPA Examination Services. The original evaluation may be submitted by applicant. 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.

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). Submission by school to CPAES.
- 2) A 2x2 photograph taken within the last three months, showing your head and shoulders only.
- 3) Foreign Evaluation, if applicable. Submission by applicant or evaluation agency to CPAES.
- 4) ADA Accommodation Form, if applicable. Submission by applicant to CPAES.

- 5) Authorization for Interstate Exchange of Score Information, if applicable. Directly from the office of the state board to CPAES.

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

➤ **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 school to CPAES.
- 4) A 2x2 photograph taken within the last three months, showing your head and shoulders only.
- 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.

Applicants are advised to request submission of transcripts and foreign evaluations to CPAES prior to applying for the examination. All other forms should be included along with original First-time Application.

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):		\$ 225.00
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 cbtns@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.

The Notice to Schedule (NTS) will not be issued to the applicant until the final official transcript with degree conferral is received.

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 is 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

Candidate information changes such as name, address or social security number must be submitted in writing to CPA Examination Services. Candidates must submit the Address/Name Change Form located at www.nasba.org with supporting documentation.

Scores

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

CONTACT US

Mailing Address
CPA Examination Services
New Jersey 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-nj@nasba.org

800-CPA-EXAM Call Center hours:
Monday - Thursday: 8 a.m. – 2 a.m., Eastern Time.
Friday: 8 a.m. – 4 p.m., Eastern Time.