

# OHIO

## INFORMATION FOR FIRST-TIME CANDIDATES FOR THE UNIFORM CPA EXAMINATION

The Accountancy Board of Ohio 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.
- ❖ 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;

- ❖ Have good moral character; and
- ❖ Must be at least 18 years old; and
- ❖ Have completed 150 semester hours of general college education AND meet **ONE** of the following requirements:
  1. Received a graduate degree in accounting from an institution recognized by CHEA or accredited by AACSB.
  2. Received a graduate degree in business from an institution recognized by CHEA or accredited by AACSB with 30 semester hours in accounting at the undergraduate level, or 18 semester hours of accounting at the graduate level that includes coverage in the following subject areas:
    - financial accounting,
    - management accounting,
    - auditing (Internal auditing may **not** be used for auditing, but may be used as an elective),
    - taxation, and
    - professional ethics and responsibilities.
  3. Received 30 semester hours of accounting from an institution recognized by CHEA or accredited by AACSB or recognized by the Board, that includes coverage in the following subject areas:
    - financial accounting,
    - management accounting,
    - auditing, (Internal auditing may **not** be used for auditing, but may be used as an elective),
    - taxation, and
    - professional ethics and responsibilities; AND
    - 24 semester hours in business subjects.

4. Earned, in lieu of completion of 150 semester hours of general college education, a minimum score of 620 on the Graduate Management Admission Test (GMAT), conferral of an associate's or baccalaureate degree from an institution recognized by CHEA or accredited by AACSB or recognized by the Board, with 30 semester hours of accounting that includes coverage in the following subject areas:
  - financial accounting,
  - management accounting,
  - auditing, (Internal auditing may **not** be used for auditing, but may be used as an elective),
  - taxation, and
  - professional ethics and responsibilities; AND
  - 24 semester hours in business subjects.

Candidates who have taken the examination as a candidate of another jurisdiction prior to January 1, 2000, may grandfather in Ohio. Contact CPA Examination Services for additional information.

Public accountants (PA) may also qualify by experience in lieu of education. Only currently licensed PAs can qualify.

For further information about Ohio's Educational Requirements, contact the Accountancy Board of Ohio. The Board's web site is <http://www.acc.ohio.gov>.

All educational requirements must be met at the time of application. Official school transcripts, Certificate of Enrollments and/or foreign evaluations may be submitted to CPA Examination Services by applicants separately, or included with the First-time Application.

### **COURSE REQUIREMENTS**

- ❖ Commercial CPA review courses are not acceptable.
- ❖ Courses in auditing or external auditing will satisfy the auditing and professional ethics subject requirements.
- ❖ Courses in internal auditing may only be applied toward general accounting hours.
- ❖ Courses earned at a regionally accredited community college or two-year degree granting institution are acceptable.
- ❖ Correspondence, online courses and CLEP credit are acceptable when a candidate receives credit for the courses at a regionally accredited university. These courses must appear on an official transcript.
- ❖ CPA Review Courses may be accepted when taken at a regionally accredited institution and credit is awarded for the courses.

### **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 official transcript(s) may be submitted by applicant.
  - ❖ Photocopies of transcripts are not acceptable.
  - ❖ Transcripts "Issued to Student" are 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.
- ❖ Submit to CPA Examination Services a completed Certificate of Enrollment form. The form must be signed by an authorized official of the college and signed by the applicant.
- ❖ The official transcript(s) and Certificate of Enrollment Form may be submitted by the applicant.
- ❖ 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.

**NOTE:** Candidates deemed eligible under conditional admission are able to test beginning in the first testing window following the completion of education requirements; the Notice to Schedule will be held until this date. Candidates must submit a final, official transcript showing completion of education requirements to CPA Examination Services by the last day of the month following the window in which a candidate sits for the examination. **Failure to submit final transcripts by this deadline will result in cancellation of any examination scores received.**

Requirements Complete	NTS Begins	Final Transcript Due
January, February, March	April 1st	July 31st
April, May, June	July 1st	October 31st
July, August, September	October 1st	January 31st
October, November, December	January 1st	April 30th

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

- ❖ Have the academic institution(s) submit an official transcript to confirm degree conferral and satisfactory completion of courses to CPA Examination Services, by the last day of the month following the window in which a candidate sits for the examination.

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.
- ❖ The official transcript may be submitted by the applicant.
- ❖ 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 educational requirements at institutions outside the U.S. must:

- ❖ have their educational credentials evaluated by any member organization of:
  1. [The National Association of Credential Evaluation Services](#) (NACES), or
  2. [The Association of International Credential Evaluators, Inc.](#) (AICE), or
  3. [The AACRAO Office of International Education Services](#), or
  4. [The Foreign Credentials Service of America](#) (FCSA).
- ❖ 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 course-by-course comparison to Ohio 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](http://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 applicant or school to CPAES.
  - 2) Certificate of Enrollment, if applicable. Submission by applicant or school to CPAES.
  - 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 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.

Applicants are advised to request submission of transcripts, Certificate of Enrollment 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):		\$ 140.00
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](http://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](http://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](http://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](mailto: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](mailto: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](http://www.nasba.org).

## **SCHEDULING THE EXAMINATION**

Upon receipt of the NTS, applicants are required to contact Prometric at [www.prometric.com/CPA/default.htm](http://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](http://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](http://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](http://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  
Ohio Coordinator  
PO Box 198469  
Nashville, TN 37219-8469

Toll-free: 800-CPA-EXAM

Direct: 615.880.4250

Fax: 615.880.4290

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

Email: [cpaes-oh@nasba.org](mailto:cpaes-oh@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.