

UTAH

INFORMATION FOR FIRST-TIME CANDIDATES FOR THE UNIFORM CPA EXAMINATION

The Utah 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 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 shall submit transcripts showing completion of course work consisting of a minimum of 150 semester hours (225 quarter hours) as follows:

A graduate or undergraduate program within an institution whose business or accounting education program is accredited by the American Assembly of Collegiate Schools of Business (AACSB), or the Association of Collegiate Business Schools and Programs (ACBSP), from which the applicant received **ONE** of the following:

1. A graduate degree in accounting.
2. A master of business administration degree which includes not less than:
 - ❖ 24 semester hours (36 quarter hours) in upper division accounting courses covering the following subjects:
 - financial accounting,
 - auditing,
 - taxation, and
 - management accounting; **OR**
 - ❖ 15 semester hours (23 quarter hours) graduate level accounting courses covering the following subjects:
 - financial accounting,
 - auditing,
 - taxation, and
 - management accounting; **OR**
 - ❖ an equivalent combination of graduate and upper division accounting courses covering the subjects of financial accounting, auditing, taxation, and management accounting with one hour of graduate level course work being equivalent to 1.6 hours of upper division course work.
3. A baccalaureate degree in business or accounting and 30 semester hours (45 quarter hours) beyond the requirements for a baccalaureate degree which includes not less than:
 - ❖ 16 semester hours (24 quarter hours) in upper division accounting courses, which when combined with the accounting courses listed in Subsection (B) below, have at least one course

with a minimum of two semester hours (three quarter hours) each covering the following subjects:

- financial accounting,
 - auditing,
 - taxation, and
 - management accounting;
- ❖ 8 semester hours (12 quarter hours) in graduate level accounting courses, which when combined with the accounting courses listed in Subsection (A) above, have at least one course each covering the following subjects:
 - financial accounting,
 - auditing,
 - taxation, and
 - management accounting;
 - ❖ 12 semester hours (18 quarter hours) in upper division non-accounting business courses;
 - ❖ 12 semester hours (18 quarter hours) in graduate level business or accounting courses; and
 - ❖ 10 semester hours (15 quarter hours) of either graduate or upper division accounting or business courses.
4. A graduate or undergraduate program from an institution accredited by the Northwest Association of Schools and Colleges, Commission on Colleges, or the North Central Association of Colleges and Schools, Commission on Institutions of Higher Education, or an equivalent accrediting institution from which the applicant received a baccalaureate or graduate degree with not less than:
- ❖ 30 semester hours (45 quarter hours) in business or related courses providing a minimum of 2 semester hours (3 quarter hours) in each of the following subjects:
 - business law,
 - computers,
 - economics,
 - ethics,
 - finance,
 - statistics and quantitative methods,
 - written and oral communications,
 - business administration such as marketing, production, management, policy or organizational behavior;
 - ❖ •24 semester hours (36 quarter hours) in upper division accounting courses with a minimum of two semester hours (three quarter hours) in each of the following subjects:
 - auditing,
 - finance,
 - managerial or cost,
 - systems,
 - taxes; and
 - ❖ 30 semester hours (45 quarter hours) beyond the requirements for a baccalaureate degree of additional business related course work including not less than: 8 semester hours (12 quarter hours) in graduate accounting courses,
 - ❖ 12 semester hours (18 quarter hours) in graduate accounting or graduate business courses; and 10 semester hours (15 quarter hours) of additional business related hours shall be taken in upper division undergraduate or graduate level courses.

All educational transcripts and/or foreign evaluations are required to be submitted to CPA Examination Services. Official school transcripts, and/or foreign evaluations may be submitted by applicants separately or included with First-time Application.

COURSE REQUIREMENTS

- ❖ Education earned at a regionally accredited community college or two-year degree granting institution are acceptable provided they are transferable to the four year degree granting institution from which you received your degree.
- ❖ Hours taken above the hours required to meet the baccalaureate degree requirement should be taken in courses at the upper division or graduate level in subject areas that would enhance the professional competency, knowledge and skills of a candidate seeking to become a CPA.
- ❖ Every two graduate credit hours earned at accredited institutions recognized by the Board will be considered to be equal to three undergraduate credit hours.
- ❖ Correspondence, CLEP credit, pass/fail grades, CPA Review courses and 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.

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) must show a minimum of a Bachelors Degree posted.
- ❖ 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 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 have completed educational requirements at institutions outside the U.S. must

- ❖ have their educational credentials evaluated by any member of the National Association of Credential Evaluation Services (NACES). Please visit their website at www.naces.org for a complete listing.
- ❖ 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 Utah 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.

TRANSFER OF EXAMINATION CREDIT

Applicants, transferring credit(s) from another jurisdiction into Utah, must have earned credit under the same rules as are in effect in Utah.

An applicant who has passed one or more sections of the CPA examination under another jurisdiction shall be given conditional credit by this board provided the applicant has established residence in Utah and is still eligible to be considered a reexamination candidate in the original state where credit was earned.

An Authorization for Interstate Exchange of Examination Information Form is required to be submitted. The Form must be completed and submitted to CPA Examination Services directly from the Accountancy Board where original credit was earned. This form may be obtained online 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 applicant or school to CPAES.
- 2) Foreign Evaluation, if applicable. Submission by applicant or evaluation agency to CPAES.
- 3) ADA Accommodation Form, if applicable. Submission by applicant to CPAES.
- 4) 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) Foreign Evaluation, if applicable. Submission by applicant or evaluation agency to CPAES.
- 5) ADA Accommodation Form, if applicable. Submission by applicant to CPAES.
- 6) 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):		\$ 145.00
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 **nine** 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 nine months, whichever is first exhausted for each examination section. The email is sent from cbtnnts@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 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
Utah 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-ut@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.