

WISCONSIN

INFORMATION FOR FIRST-TIME CANDIDATES FOR THE UNIFORM CPA EXAMINATION

The Wisconsin Accounting Examining Board (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 state;
- ❖ have previously applied, but were found ineligible to take the Uniform CPA Examination as a candidate of this state;
- ❖ have previously taken the examination as a candidate of another state but who have not earned credit;
- ❖ have previously taken the examination as a candidate of another state and wish to transfer credit to this state.

ELIGIBILITY FOR EXAMINATION

All applicants are required, as part of the 150 semester hours education, to meet **ONE** of the following conditions:

1. Earned a graduate degree with a concentration in accounting from an accounting program or department that is accredited by an accrediting agency recognized by the board. OR
2. Earned a graduate degree from a business school or college of business that is accredited by an accrediting agency recognized by the board and completed
 - a) at least 24 semester hours in accounting at the undergraduate level including courses covering;
 - financial accounting,
 - auditing,
 - taxation, and
 - management accounting. or
 - b) at least 15 semester hours at the graduate level, including courses covering;
 - financial accounting,
 - auditing,
 - taxation, and
 - management accounting. or
 - c) an equivalent combination of (a) & (b) above.
3. Earned a baccalaureate degree with a major in accounting from a business school or college of business that is accredited by an accrediting agency recognized by the board including all of the following:
 - a) at least 24 semester hours in accounting at the undergraduate or graduate level including courses covering;
 - financial accounting,
 - auditing,

- taxation, and
 - management accounting. AND
- b) At least 24 semester hours in business courses, other than accounting courses, at the undergraduate or graduate level. No more than 12 semester hours in any one subject can be applied toward the 24 semester hour total.

Note: In accounting, the courses covering the subjects of financial accounting, auditing, taxation, and management accounting would normally be all courses taken beyond the introduction level.

4. Having obtained the reasonable equivalent of an accounting concentration by having earned a baccalaureate or higher degree from an accredited educational institution including all of the following:
- a) at least 24 semester hours in accounting at the undergraduate or graduate level including courses covering;
 - financial accounting,
 - auditing,
 - taxation, and
 - management accounting. AND
 - b) At least 24 semester hours in business courses, other than accounting courses, at the undergraduate or graduate level. No more than 12 semester hours in any one subject can be applied toward the 24 semester hour total.

Note: In accounting, the courses covering the subjects of financial accounting, auditing, taxation, and management accounting would normally be all courses taken beyond the introduction level.

All educational transcripts, Certificate of Enrollments and/or foreign evaluations are to be submitted prior to the submission of the First-time Application to CPA Examination Services **directly from the academic institution(s)**.

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.

COURSE REQUIREMENTS

- ❖ Education earned at a regionally accredited community college or two-year degree granting institution are acceptable when transferred into a regionally accredited four-year degree granting college or university.
- ❖ CPA review courses are not acceptable.
- ❖ Upper division courses means courses usually taken at the junior or senior undergraduate level.
- ❖ All courses earned must qualify for college credit at a four-year institution accredited by one of the six regional accrediting bodies (Middle State, New England, North Central, Northwest, Southern, and Western).
- ❖ Correspondence, CLEP credit, pass/fail grades 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 the educational requirement 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 at the time of application.
- ❖ The award of the baccalaureate degree must be reflected on the transcript.
- ❖ 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 provided, you will not be able to take the examination, and you will forfeit the application fees 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. This form is evidence that the candidate is currently enrolled and that all courses, degree requirements and 150 semester hours of course credits will be completed within 60 days of the date when the candidate takes their first examination. 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 must be received **directly from the academic institution**.
- ❖ 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: If a candidate is applying for the examination outside of the 60 days as shown on the Certificate of Enrollment, the NTS will be held.

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 be received **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.
- ❖ Failure to successfully complete the courses, degree requirements and 150 semester hours of course credits within 60 days of the date when the candidate takes their first examination 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 a business law course and a tax course from a regionally accredited four-year institution in the U.S.
- ❖ 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 Wisconsin requirements.
- ❖ Completed original evaluations must be submitted to CPA Examination Services. The original evaluation must be received **directly from the evaluation services**. 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 academic institution to CPAES.
 - 2) Certificate of Enrollment, if applicable. Directly from academic institution to CPAES.
 - 3) Foreign Evaluation, if applicable. Directly from 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). Directly from academic institution to CPAES.
 - 4) Certificate of Enrollment, if applicable. Directly from academic institution to CPAES.
 - 5) Foreign Evaluation, if applicable. Directly from 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 these fees upon submission of the first-time application.

1 exam section

Auditing and Attestation (AUD)	\$382.35
Business Environment and Concepts (BEC)	\$360.25
Financial Accounting and Reporting (FAR)	\$382.35
Regulation (REG)	\$360.25

2 exam sections

AUD, FAR	\$598.70
AUD, REG	\$576.60

AUD, BEC	\$576.60
FAR, REG	\$576.60
FAR, BEC	\$576.60
REG, BEC	\$555.50
3 exam sections	
AUD, FAR, REG	\$793.95
AUD, FAR, BEC	\$793.95
AUD, REG, BEC	\$772.85
FAR, REG, BEC	\$772.85
4 exam sections	
AUD, BEC, FAR, REG	\$990.20

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 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.

NOTE: If a candidate is applying for the examination outside of the 60 days as shown on the Certificate of Enrollment, the NTS will be held.

TRANSFER OF EXAMINATION CREDIT

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

An applicant who has passed two 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 Wisconsin 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.

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.

“OPT OUT” OPTION

Your name, credential number, address, status, and other credential information are available to the public. However, you may declare that your name and address not be disclosed on any list of ten or more individuals that CPS furnishes to another person (Section 440.14, Wis. Stats.)

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

CPA Examination Services
Wisconsin 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-wi@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.