

## International Testing FAQs

(Update effective March, 2011)

### 1. What is international testing?

The AICPA and the National Association of State Boards of Accountancy (NASBA), in consultation with state boards of accountancy, the Board of Examiners, and other major stakeholders, spent two years studying an international examination delivery program. The result is the international administration of the Uniform CPA Examination (CPA Exam), which utilizes the state board licensure process and the current examination structure. The AICPA, NASBA and Prometric are providing the same services as they do for the domestic program, so that the Exam and the licensure process will be the same for international examinees as it is for examinees within US jurisdictions.

### 2. When will international testing begin?

Beginning in August 2011, candidates who qualify will be allowed to schedule their CPA Exam at select international locations. It will be the same examination offered in the U.S. and it will be given in English only, regardless of location.

In addition, the Exam will be offered at the international locations for only one month within each testing window.

### 3. What are the international locations?

Initially, the exam will be offered at selected Prometric testing centers in Bahrain, Kuwait, Japan, Lebanon, and the United Arab Emirates (UAE). Additional information including specific locations and schedules will be posted to the Exams website at [www.aicpa.org/cpa-exam](http://www.aicpa.org/cpa-exam) as information becomes available.

### 4. How have you chosen the countries you've chosen?

The international locations have been and will be evaluated based on a set of criteria, including:

- 1) Volume demand as demonstrated by candidates from those countries taking the exam in the United States,
- 2) Ability to deliver the Exam without legal obstacles,
- 3) Security threat to the Exam (both physical security at test center and intellectual property security of Exam content) assessed at levels equivalent to those presented domestically, and
- 4) Existence of established Prometric test centers.

At this time, countries that have not met those criteria to the combined satisfaction of NASBA, the AICPA, and Prometric are not under consideration as testing locations. While we appreciate the desire for the Exam to be available in many locations, we can best serve the State Boards of Accountancy and the accounting profession by ensuring a safe, reliable, and valid Exam.

### 5. What must candidates do to be able to schedule a test at an international location?

The CPA Examination application process is basically the same for U.S. and international candidates alike. Prospective candidates must select the U.S. jurisdiction to which they will apply, contact the Board of Accountancy (or its agent) in that jurisdiction to obtain application

materials, submit completed applications and required fees, as instructed, and once deemed qualified, schedule the examination. Any special requirements that international applicants must meet (such as arranging for an evaluation of their educational credentials by an agency approved by the board) are explained in accountancy board application instructions.

Candidates should visit the NASBA website at [www.nasba.org](http://www.nasba.org) for information about eligibility requirements and the exam application process for each jurisdiction.

#### **6. How can a qualified candidate request an international testing location?**

In order to qualify to take the CPA Examination outside the U.S., candidates will have to establish their eligibility through a state board participating in the International CPA Examination Administration program. In addition, candidates will be required to:

- make a commitment to seek CPA licensure upon passing the CPA Examination, and thereafter maintain their status as licensees
- meet citizenship/residency requirements
- provide demographic information
- pay additional fees

A list of participating state boards will be posted to the NASBA website at [www.nasba.org](http://www.nasba.org). Updates also will be posted to the Exams website at [www.aicpa.org/cpa-exam](http://www.aicpa.org/cpa-exam) as information becomes available.

#### **7. Who is eligible to take the Exam at an international location?**

US citizens and permanent residents living abroad, and citizens and long-term residents of the countries in which the Exam will be administered may sit for the Exam internationally, with some exceptions in the Middle East. Here are some general guidelines to keep in mind:

- Citizens, permanent residents, and long-term residents of the selected testing countries can sit for the Exam in their country of residence (proof of long-term residency status will be required upon registration and on the day(s) you take the Exam)
- Those on short-term tourist or transit visas may not sit for the Exam internationally, but are still welcome to sit for the Exam in the US
- Citizens, permanent residents, and long-term residents of Egypt, Qatar, Oman, Saudi Arabia, and Jordan may sit for the Exam in Bahrain, Kuwait, Lebanon, and the UAE

#### **8. I am a citizen of a non-testing country. I have been granted eligibility by a state board of accountancy to sit for the Exam, yet according to your policy, I am unable to test internationally and must travel to the United States. If I'm eligible, why can't I test anywhere I want to?**

With regard to citizenship and residency requirements for testing, the AICPA, NASBA, and Prometric must operate testing centers under the strictest of security measures, guarantee data integrity and security, and protect candidates' privacy. The three Exam partners decided that citizenship and residency requirements, and the integrity of certain kinds of proof of identification, provide a needed layer of security and allow us to better serve Exam candidates.

#### **9. Many people from my country travel to the US to take the CPA Exam. Why haven't you opened a test center here?**

The number of candidates in a particular geography was only one of the criteria used to determine the international locations for the Exam. For the first wave of countries, we chose based on the above criteria (see question 4).

We decided to focus on a small number of countries and expand slowly so that we can gauge success and ensure that all candidates are given the same opportunity to receive a thorough and fair Exam, no matter where they test. It is also worth noting that at this time, there is no specified timeframe for expanding the program beyond the five initial countries.

**10. Where can a candidate of a non-participating jurisdiction take the test?**

If you register through a non-participating jurisdiction, you may take the test only at approved testing centers in the U.S., Guam, Puerto Rico, or the Virgin Islands. Please check with NASBA to see if your jurisdiction is participating in the international administration program.

**11. When can I apply for International testing?**

Participating state boards of accountancy will begin accepting registrations beginning May 1, 2011. You can monitor the AICPA's CPA Exam website for the announcement.

**12. Are there additional fees for International testing?**

An additional fee per section will be required, and will be non-refundable. The fees will be posted on the NASBA website at [www.nasba.org](http://www.nasba.org) in April 2011. We will update the CPA Exam website and this FAQ document when fee information becomes available.

**13. Can I use my International Notice to Schedule (NTS) to schedule at a US test site?**

No. Once an NTS is obtained for one of the international testing centers, it cannot be interchanged with an NTS for any of the US testing centers. You would have to notify NASBA to change back to a domestic NTS.

**14. Can I apply for a refund or an extension of my present NTS in order to schedule at one of the International test sites?**

There is no provision for withdrawing from the Examination and/or requesting an extension of your current Notice to Schedule (NTS). Application and/or examination fees are NOT refundable. If your NTS expires prior to taking the Examination section, or you miss a scheduled testing appointment, you will not be able to reschedule or receive a refund on any of the fees paid. You will have to reapply for the examination and pay the appropriate application/registration and examination fees.

**15. Where can I find additional information and when will it be available?**

Information and updates about international testing will be posted to the Exams website at [www.aicpa.org/cpa-exam](http://www.aicpa.org/cpa-exam) as more information becomes available.

Candidates should visit the NASBA website at any time at [www.nasba.org](http://www.nasba.org) for the most current information about examination eligibility and the application process.

**16. Do you know of any companies or schools in my country that can help me prepare for the Exam?**

The AICPA, NASBA, and Prometric neither endorse nor support any third party review course providers. It is strongly recommended that you review the resources available on the [CPA Exam website](http://www.aicpa.org/cpa-exam), read the [Candidate Bulletin](#), study the content areas in the [Content Specification Outlines / Skill Specification Outlines](#), and take the [tutorials and sample test](#) before taking the Exam.

**17. My question hasn't been answered. What can I do?**

For eligibility, scheduling, or pricing inquiries, please contact NASBA at [lexam@nasba.org](mailto:lexam@nasba.org). For all other inquiries, please contact the AICPA at [cpaexam@aicpa.org](mailto:cpaexam@aicpa.org).