

The Uniform  
CPA Examination

# CANDIDATE BULLETIN

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**INFORMATION FOR APPLICANTS**



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# UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

## PREFACE

This bulletin is intended for individuals who plan to take the Uniform Certified Public Accountant (CPA) Examination. Beginning in 2004, the examination is being offered on computer at a network of test centers across the United States and its territories. In conjunction with a change in the examination's format, a change in the content also occurs in 2004. This document will help you understand how these changes affect you, the candidate.

Based on a recent study of the work performed by newly licensed CPAs, the computer-based CPA Examination incorporates increased emphasis on information technology and general business knowledge with a broadened scope in the audit area. Significantly, changes will include increased skills testing; for example, research and analytical skills. By staying aligned with the expanding "real-world" requirements of entry-level CPA work, and required testing skills, the revised CPA Examination will help ensure an uninterrupted examination process that continues to protect the public interest. The new Uniform CPA Examination is a 14-hour test with four sections: Auditing and Attestation; Financial Accounting and Reporting; Regulation; and Business Environment and Concepts.

Some very important aspects of the examination program have not changed. First, the examination is still one of the requirements for licensure by the 54 states and territories (jurisdictions) of the United States. In order to take the examination, you must be declared eligible by one of the jurisdictions. Each jurisdiction sets its own requirements for education, examination and experience. The second aspect that has not changed is the quality of the examination. Since 1917, the Uniform CPA Examination has proven to be a highly valid and reliable measure of candidate abilities. This focus on quality has made it possible for all United States jurisdictions to rely on the results in determining who is competent to practice public accounting in order to protect the public.

This brochure contains important information. Do not discard before receiving your examination results. You can download additional copies of this document at [www.cpa-exam.org](http://www.cpa-exam.org).

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## INTRODUCTION

### ***Certified Public Accountant***

The Certified Public Accountant (CPA) designation is a license issued by one of the 54 states or territories of the United States that authorizes the holder to practice as a certified public accountant in that jurisdiction. Licensing of CPAs helps to protect the public because only those individuals who have met prescribed requirements are permitted to hold themselves out to the public as certified public accountants. The public is therefore protected from substandard work performed by individuals who do not meet the minimum requirements specified by the Boards of Accountancy.

### ***Examination Partners***

If you are a candidate who has previously taken the Uniform CPA Examination in the paper-and-pencil format, there are a number of major changes to the examination that you will notice in 2004 and beyond. Whether you've taken the examination before or not, it helps to understand the basic process and partners involved. To begin to explain these changes, it first helps to understand who the partners are in the examination process.

**The 54 Jurisdictions:** The CPA license is issued at the state level. To become a CPA you must be declared eligible for the examination, and subsequently licensed, by the Board of Accountancy in one of the 54 US jurisdictions. The United States Constitution grants each state or territory the power to regulate the practice of the professions within that jurisdiction's borders. In most jurisdictions, these powers are carried out by a "Board of Accountancy." These Boards of Accountancy are made up of appointed individuals and staff (many of whom are CPAs) who are charged with the responsibility of carrying out the laws promulgated by the legislatures and providing an appropriate examination for licensure. The Board of Accountancy is an administrative agency that handles the day-to-day operations relative to regulating the practice of accountancy including activities involved with entry into the profession. In some cases, the Board of Accountancy contracts out certain examination-related tasks such as the review of applications and collection of examination fees<sup>1</sup>.

**The National Association of State Boards of Accountancy (NASBA):** The 54 United States and territorial Boards of Accountancy are the members of NASBA. NASBA exists to serve its members by providing numerous services that facilitate common understanding and practices to promote uniformity across the country to facilitate interstate practice. For the computer-based examination, NASBA takes on the role of a central clearinghouse where all jurisdictions submit information on eligible candidates and from where all jurisdictions receive advisory scores and other examination data.

**The American Institute of Certified Public Accountants (AICPA):** The AICPA is the largest national, professional organization for CPAs. The AICPA provides members with the resources, information and leadership that will enable them to provide valuable services, in the highest professional manner, to benefit the public as well as employers and clients. For the computer-based examination, the AICPA determines the content of the examination, prepares the examination questions, determines the method of scoring, coordinates the scoring of the simulations, prepares advisory scores and conducts statistical analysis of examination results.

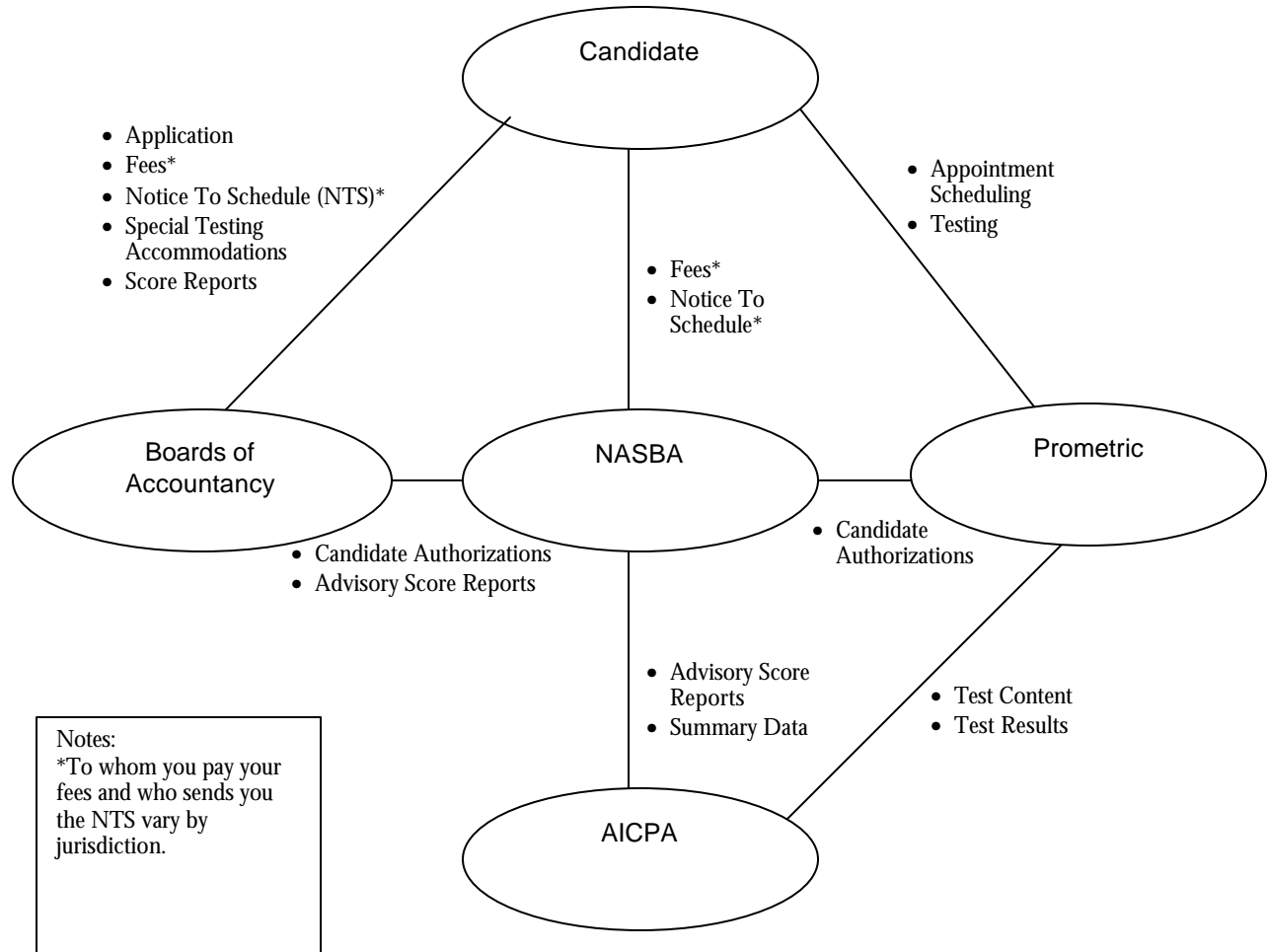
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<sup>1</sup> If you are a candidate in a jurisdiction that contracts out aspects of the examination process your Board of Accountancy will inform you which entity to contact.

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**Prometricä , a part of the Thomson Corporation:** The global leader in technology-enabled testing and assessment services for information technology certification, academic admissions and professional licensure and certifications. Prometric operates a network of computer-based test centers around the world. Among its many clients are the professional licensure examinations for physicians, architects and pharmacists, as well as educational examinations such as the Graduate Record Examination (GRE).

Along with you, the candidate, the relationships among the partners in the process may be illustrated as shown below.



## Examination Process

Taking the examination involves a series of steps. Because each Board of Accountancy has the right to develop its own laws and regulations, while there are variances in this process from state to state, the basic process may be explained as:

1. Apply to a Board of Accountancy
2. Receive your Notice to Schedule
3. Schedule your Examination
4. Take your Examination(s)
5. Receive your Score Report(s)

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There are numerous details that make up each step, and these are explained in the remaining sections of this bulletin. Aside from the basic process, be sure you know your Board of Accountancy's specific requirements for each step in the process. If you have not already received them, you may receive your jurisdiction's requirements by calling the Board of Accountancy or by visiting its Web site. A list of the Boards of Accountancy may be found starting on page 25 and information about Boards' of Accountancy requirements can be found on the Boards' of Accountancy Web sites, as well as NASBA's Web site at [www.nasba.org](http://www.nasba.org). You may also find information on the Uniform CPA Examination Web site at [www.cpa-exam.org](http://www.cpa-exam.org).

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## STEP 1: APPLY TO A BOARD OF ACCOUNTANCY

Specific requirements for becoming a CPA, and the rights and obligations of a licensed CPA, are set forth in the laws and regulations of the 54 United States jurisdictions. A general summary of CPA licensure requirements by jurisdiction may be found at NASBA's Web site—[www.nasba.org](http://www.nasba.org). For a complete directory of the Boards of Accountancy, see page 25.

### ***The Application Process***

Contact your Board of Accountancy to receive an application form. You must complete an application each time you want to take one or more sections of the examination. Complete the forms and submit them, along with any required documentation and fees, to the appropriate address. Once your application has been evaluated, you will be contacted by your Board of Accountancy.

For jurisdiction-specific requirements, be sure that you follow the requirements of your Board of Accountancy. You are ultimately responsible for completing all sections of the examination within the timeframe and following the rules of your Board of Accountancy.

### ***Pay Application and Examination Fees***

Taking the examination involves two categories of required fees which are paid either to your Board of Accountancy or to NASBA. The required fees are as follows:

Application Fee:	This fee is established by and paid to your Board of Accountancy	
Examination Fee:	Fee depends on the section and is paid either to your Board of Accountancy or to NASBA:	
	Auditing & Attestation (AUD)	\$134.50
	Business Environment & Concepts (BEC)	\$100.50
	Financial Accounting & Reporting (FAR)	\$126.00
	Regulation (REG)	\$109.00

When you submit your application, you may be required to submit some or all of the application and examination fees. Because the rules vary by jurisdiction, follow the information provided to you by your Board of Accountancy when paying the fees associated with the examination.

In some cases, Boards of Accountancy will collect application and examination fees. Therefore:

- You are required to pay your Board of Accountancy all fees associated with the examination at the time that you apply. The fees you pay include an application fee charged by the Board of Accountancy and the examination fees outlined above. Each time you apply to take one or more sections of the examination, pay all fees directly to the Board of Accountancy.
- After your Board of Accountancy has accepted your application and fees, it will notify NASBA which sections of the examination you are eligible to take.
- Your Board of Accountancy will inform you of the application processing time and when to expect your Notice to Schedule (NTS).

In other cases, the Board of Accountancy will collect only the application fee, and you will pay the examination fees separately to NASBA. In this situation:



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- You are required to pay your Board of Accountancy only the application fee at the time that you apply. Each time you apply to take one or more sections of the examination, you will pay the application fee to the Board of Accountancy.
- After your Board of Accountancy has accepted your application and fee, it will notify NASBA as to which sections of the examination you are eligible to take. NASBA will then send you the appropriate payment coupon.
- The payment coupon will provide you with instructions on how to pay the examination fees outlined below. You may pay by mailing a check to NASBA; by using a credit card via the Web ([www.nasba.org](http://www.nasba.org)); or, by calling NASBA and using a credit card.
- You should receive your NTS within two weeks of paying your examination fee. If you do not receive your NTS, call a NASBA customer service representative at 1-800-CPA-EXAM (1-800-272-3926). You will not be able to schedule an examination appointment or take the examination without a valid NTS.

If you reschedule an appointment, there may be additional fees (see page 11).

### ***Transition from Paper-and-Pencil***

The rules for transitioning from the paper-and-pencil examination to the computer-based examination vary among the Boards of Accountancy. Be sure to know and follow your Board of Accountancy's rules. A summary of these rules may be found at [www.nasba.org](http://www.nasba.org). All Boards of Accountancy have agreed to the changes to the examination content and examination section names as follows:

#### **Paper-Based Examination**

Auditing (AUD)  
Business Law & Professional Responsibilities (LPR)  
Financial Accounting & Reporting (FARE)  
Accounting & Reporting (ARE)

#### **Computer-Based Examination**

Auditing & Attestation (AUD)  
Business Environment & Concepts (BEC)  
Financial Accounting & Reporting (FAR)  
Regulation (REG)

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### STEP 2: RECEIVE YOUR NOTICE TO SCHEDULE

Once your application has been processed, you have been determined to be eligible to take one or more sections of the Uniform CPA Examination and you have paid all fees, you will receive a Notice to Schedule (NTS). One NTS will be sent to you listing the section(s) of the examination that you are approved to take so you may now contact Prometric and begin the scheduling process. **When you receive the NTS, verify that all information is correct and that the name appearing matches EXACTLY the name on the identifications that will be used during check-in at the testing center. IF IT DOES NOT MATCH, IMMEDIATELY CONTACT YOUR BOARD OF ACCOUNTANCY TO REQUEST A CORRECTION. You will not be allowed to enter the testing center if the name on the identification does not exactly match the name on the NTS.**

When you applied to take the examination, you were asked to identify your preferred method for receipt of the NTS either via the United States Postal Service, fax or e-mail. If you did not specify a preferred method, your NTS will be mailed to you. If you specified fax or e-mail and the fax or e-mail is not successfully delivered, a copy will be mailed to you.

Boards of Accountancy will set a time period for which an NTS is valid (generally six months during which you must schedule and take the examination section[s]) after which it will expire and all fees will be forfeited.

## STEP 3: SCHEDULE YOUR EXAMINATION

### ***Testing Windows***

The computer-based Uniform CPA Examination will be offered the first two months of each calendar quarter. These months of testing are known as the “testing windows.”

The examination is given in these testing windows to allow for systems and databank maintenance. For example, during 2004, the first three testing windows you may take the examination during the following periods:

- April 5 – May 30, 2004
- July 1 – August 30, 2004
- October 1– November 30, 2004

It is important that you plan accordingly; it is your responsibility to schedule the remaining unpassed sections of the examination so you do not lose credit for previously passed sections.

You will be able to take any or all sections of the examination during any testing window and in any order. However, you will not be allowed to take the same section more than once during any testing window.

### ***Schedule Early***

You should schedule your examination appointments as soon as possible after you receive your NTS and scheduling is available throughout the year. This will help you to secure your first choice of date and location of test centers. To ensure that you can take your examination section(s) on your first choice date, you should make your appointment(s) at least 45 days before you want to take the examination. You must take the examination sections(s) within the time period for which an NTS is valid and before it expires. Your Board of Accountancy, NASBA and Prometric are not responsible if you cannot schedule an appointment before deadlines in your jurisdiction.

### ***Testing Centers***

You will be allowed to take the examination at any one of the Prometric’s high-stakes test centers in the United States whether or not the test center is located within the borders of the jurisdiction where you are seeking your initial license<sup>2</sup>. The most current list of test centers may be found on the Prometric Web site at [www.Prometric.com/cpa](http://www.Prometric.com/cpa).

### ***Schedule Your Examination Appointments***

For most candidates<sup>3</sup>, there are three ways to make an appointment for each section of the examination

Before you begin the scheduling process, have your first, second and third choice of dates and times planned for each section.

No appointments may be made for any section of the examination fewer than five days from the date you make the appointment. For example, if you call or use the Internet on Monday to schedule an appointment, the first available date will be Saturday of the same week. Walk-in appointments are not permitted.

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<sup>2</sup> Your Board of Accountancy will inform you if there are any restrictions on the locations where you can take the examination.

<sup>3</sup> Candidates testing on Guam must follow the specific instructions for taking the examination on Guam.

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## These are your three options for scheduling:

### 1. Visit [www.prometric.com/cpa](http://www.prometric.com/cpa) on the Internet

You will find that the easiest and quickest way to schedule an examination appointment (as well as reschedule and cancel an appointment if necessary) is on the Internet. Using the Internet provides you 24-hour access to scheduling and avoids any “on hold” waiting time. Because of this, you have the quickest and most direct access to preferred dates and test center locations. Additionally, you will instantly receive a detailed confirmation of your appointment (on screen and via e-mail).

Before you make your appointments, you must have received your NTS. Additionally, be ready to identify the dates, times and locations where you want to take each section. It is not necessary to make all appointments at one time. If you prefer, you may make one appointment at a time.

Before you begin you must have your NTS in front of you. You will be required to provide various pieces of information from the NTS.

Online scheduling occurs in several easy steps:

1. Go to [www.prometric.com/cpa](http://www.prometric.com/cpa). Select SCHEDULE APPOINTMENT.
2. Select CPA Exam and Country/State.
3. After viewing welcome screen, click NEXT, read all of the policy information and click “I Agree” to proceed.
4. On the Program Identifier Screen, enter your examination section identification number from your NTS (you have one identification number for each section of the examination—be sure to use the correct examination identification number for the section you are scheduling). Click “Next.”
5. Confirm proper section and click NEXT.
6. Follow on-screen instructions to select the date and location you would like to schedule your section.

### 2. Call 1-800-580-9648 (Candidate Services Call Center)

Prometric’s Candidate Services Call Center is open Monday through Friday from 8:00 a.m. to 8:00 p.m. Eastern time. (Hearing-impaired candidates using teletypewriter (TTY) may call 1-800-529-3590 to schedule appointments.) You must schedule a separate appointment for each section of the examination that you are planning to take. If you call to schedule two or more sections, be prepared to identify the dates, times and locations you want to take each section. It is not necessary to make all appointments in one call. If you prefer, you may make one appointment at a time.

Before you call, you must have your NTS in front of you. You will be required to provide the customer service representative with various pieces of information from the NTS.

You will NOT receive written confirmation of your appointment. Be sure to write down the date, time, location and confirmation number for each of your appointments. You may also visit [www.prometric.com/cpa](http://www.prometric.com/cpa) to confirm your appointment. If you need directions to the test center, ask the customer service representative at the time you make your appointment. There are multiple test centers in

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some metropolitan areas, so be sure you are certain of the correct test center location where you are scheduled to take your examinations.

### 3. Call Your Local Test Center

If you prefer to speak to a customer service representative at the local test center, you may make your appointments by calling the center directly. Calls will only be accepted during business hours, which vary for each test center. Leaving a voice-mail message at the local test center is NOT an acceptable method of scheduling.

If you call to take two or more sections, be prepared to identify the dates and times you want to take each section. It is not necessary to make all appointments in one call. If you prefer, you may schedule one appointment at a time.

Before you call, you must have your NTS in front of you. You will be required to provide the customer service representative with various pieces of information from the NTS.

You will NOT receive written confirmation of your appointment. Be sure to write down the date, time, location and confirmation number for each of your appointments. You may also visit the [www.prometric.com/cpa](http://www.prometric.com/cpa) to confirm your appointment. If you need directions to the test center, ask the staff at the time you make your appointment. There are multiple test centers in some metropolitan areas, so be sure you are certain of the correct test center location where you are scheduled to take your examination(s).

### These are your two options if you intend to take the examination on Guam:

Regardless of which Board of Accountancy has declared you eligible for the examination, if you intend to take your examination on Guam, you must pay an additional surcharge for each examination section and you must schedule your appointments by either of the following two options:

#### 1. Visit [www.2testGuam.com](http://www.2testGuam.com) on the Internet

NASBA operates the Guam computer testing center in cooperation with the Guam Board of Accountancy and Prometric. Before you visit this Web site, have your NTS and credit card in front of you. When you link to this Web site, you will be asked to provide information from your NTS and to pay the surcharge using a credit card. After you pay the additional surcharge for each examination section, you will need to wait at least 24 hours before you schedule your appointment following the instructions described above.

#### 2. Call 800-CPA-EXAM the Guam Computer Testing Center

The Guam computer testing center is open Monday through Friday from 9:00 a.m. to 5:00 p.m. Guam time. Have your NTS and credit card in front of you when you call. You will be asked to provide information from the NTS and to pay the surcharge using a credit card. You will need to wait at least 24 hours after paying the surcharge before you call back to schedule your examination appointment(s).

### For Pre-approved Special Testing Accommodations, Call 1-800-967-1139

DO NOT CALL THIS NUMBER UNLESS YOU HAVE BEEN PRE-APPROVED FOR SPECIAL TESTING ACCOMMODATIONS BY YOUR BOARD OF ACCOUNTANCY.

If your Board of Accountancy has approved you for special testing accommodations, the information regarding the nature of the accommodation will be sent to NASBA. The type of accommodation will be shown on your NTS and will be sent to Prometric. Neither you nor the customer service representative may make any changes to the accommodations that have been approved. When you get your NTS, if you believe that the accommodations are incorrect, you must contact your Board of Accountancy before proceeding.

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If you call to take two or more sections, be prepared to identify the dates, times and locations<sup>4</sup> for each section you want to take. It is not necessary to make all appointments in one call. If you prefer, you may make one appointment at a time.

Before you call, you must have your NTS in front of you. You will be required to provide the customer service representative with various pieces of information from the NTS.

A confirmation will be mailed to you; however, in the event that it does not reach you before your appointment, be sure to write down the date, time, location and confirmation number for each of your appointments. If you need directions to the test center, ask the customer service representative at the time you make your appointment. There are multiple test centers in some metropolitan areas, so be sure you are certain of the correct test center location where you are scheduled to take your examinations.

## ***Changes to Your Appointments***

After you have made an appointment for an examination section, you may find it necessary to change or cancel an appointment. Be aware that you may be required to pay a penalty or forfeit your examination fees, depending on when you notify Prometric of the change or cancellation.

### **Change the Date, Time or Location of an Appointment**

You may reschedule an existing appointment by one of three methods:

- Use Prometric's Web scheduling tool located at [www.prometric.com/cpa](http://www.prometric.com/cpa). The system is available 24 hours a day, seven days a week.
- Call the Prometric Candidate Services Call Center at 1-800-580-9648. The Center is open Monday through Friday from 8:00 a.m. to 8:00 p.m. Eastern time.
- Call the local test center where your appointment is scheduled.

If you need to reschedule your appointment, review the table below to determine deadlines and associated fees. Please note that Saturday is considered a business day. You may reschedule at [www.prometric.com/cpa](http://www.prometric.com/cpa), call the local test center, or the Candidate Services Call Center. You must speak directly to the local test center staff. You cannot leave a message to reschedule your appointment.

Candidates testing with special testing accommodations should call 1-800-967-1139 to reschedule. Candidates using a teletypewriter (TTY) should call 1-800-529-3590.

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<sup>4</sup> Some types of accommodations are only available at a limited number of test centers. Your Board of Accountancy will have already notified you of this before you received your NTS.

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## Rescheduling Fees

<b><u>If you call this many days before your scheduled appointment...</u></b>	<b><u>You will pay this fee to Prometric to make a change to the scheduled appointment.</u></b>	<b><u>Examples:</u></b>
30+ days before your scheduled appointment	\$0.00	You have already made an appointment to take BEC on Wednesday, August 18 at 8:00 a.m. On Friday, July 16, you realize that you have a conflict on August 18 <sup>th</sup> so you contact Prometric to reschedule. Because you rescheduled 33 days before the scheduled appointment, you will not have to pay a fee to reschedule. You may reschedule to a date either before August 18 <sup>th</sup> or after August 18 <sup>th</sup> ; however, you cannot reschedule to a date within five business days of when you do the rescheduling (e.g., July 17, 19, 20, 21 or 22).
5-29 days before your scheduled appointment	\$35.00	You have already made an appointment to take REG on Saturday, October 2. On Friday, September 24 <sup>th</sup> you realize that you won't be able to take your examination on October 2 <sup>nd</sup> and you contact Prometric to reschedule. Because you rescheduled within the 30-day window, you will be required to pay \$35.00 to make a change to either the date, time or test center where you will take the REG section of the examination. You may reschedule to a date either before or after October 2 <sup>nd</sup> ; however, you cannot reschedule to a date within five business days of when you do the rescheduling.
Five business days and up to 24 hours before the time of the scheduled appointment. (If fewer than 24 hours, a new NTS must be obtained from your Board of Accountancy.)	Fee depends on the examination section: AUD: \$76.50 BEC: \$42.50 FAR: \$68.00 REG: \$51.00	You have already made an appointment to take FAR on Monday, October 18 at 1:00 p.m. PDT at a test center in Los Angeles. On Tuesday, October 12 at 10:00 a.m. PDT you contact Prometric to change the date of the appointment to October 19 <sup>th</sup> . Because you contacted Prometric after 12:00 noon Eastern time (9:00 a.m. Pacific Time) five business days before the originally scheduled appointment (Saturday is a "business day," but not Sunday) you are required to pay \$68.00 to make the scheduled change. Because you rescheduled fewer than five days before your originally scheduled appointment, you will not be able to reschedule to a date and time earlier than the original appointment time, but you may reschedule to a date and time on or after October 19 <sup>th</sup> .

## Cancel an Appointment

You may cancel an existing appointment by one of three methods:

- Use Prometric's Internet scheduling tool located at [www.prometric.com/cpa](http://www.prometric.com/cpa). The system is available 24 hours a day, seven days a week.
- Call the Candidate Services Call Center at 1-800-580-9648. The Center is open Monday through Friday from 8:00 a.m. to 8:00 p.m. Eastern time.
- Call the local test center where your appointment is scheduled. Leaving a voice-mail message at the local test center is NOT an acceptable method of canceling your appointment.

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If you need to cancel your appointment and do not wish to reschedule, you will NOT receive a refund of the examination fees you have paid. If you do not appear for your appointment, you will NOT receive a refund of the examination fees you have paid.

Candidates testing with special testing accommodations should call 1-800-967-1139 to cancel. Candidates using a teletypewriter (TTY) should call 1-800-529-3590 to cancel an appointment.

### **Ineligibility**

If your Board of Accountancy informs NASBA that you are no longer eligible to take the Uniform CPA Examination, your NTS will be cancelled. You will receive a copy of a canceled NTS by United States mail, fax or e-mail, depending on the method you identified as your preferred method for receipt of information. If you have NOT scheduled an appointment, you do not need to take any other action. If you have scheduled an appointment, NASBA will contact Prometric to cancel your appointment and rescind your eligibility. In the event that you are no longer eligible to take the examination, you will NOT receive a refund of any examination fees.

### **Refunds**

Examination fees will not be refunded.

### ***Test Center Closings***

If severe weather or other local emergency requires a test center to be closed, every attempt will be made to contact you. However, if you are unsure if your test center is open on the day of your examination, you may call the local test center directly. If the center is open, it is your responsibility to keep the appointment. If the center is closed, you will be given the opportunity to reschedule without penalty. If you are unable to contact the local test center, check on the Web at [www.prometric.com/cpa](http://www.prometric.com/cpa), or call the Candidate Services Call Center at 1-800-580-9648, Monday through Friday, from 8:00 a.m. to 8:00 p.m. Eastern time.



## STEP 4: TAKE YOUR EXAMINATION

### *Arrive Early*

**You must arrive at the test center at least 30 minutes before the scheduled appointment time** for your examination. This allows time to sign in, have your digital photograph taken, review the security and test center policies and be seated at your workstation. Arriving for your scheduled testing appointment anytime after the scheduled start time may result in your being denied permission to test, and you will not receive a refund. Be sure to arrive at least 30 minutes before your scheduled appointment time to avoid forfeiting all fees for the examination section.

### **YOU MUST BRING YOUR NOTICE TO SCHEDULE (NTS) WITH YOU**

Your NTS contains an “Examination Password” that you will enter on the computer as a part of the log-in process. Be sure to bring the correct NTS with you. You will not be admitted into the test center without the NTS and you will forfeit all examination fees for that section.

### *Personal Identification*

The Uniform CPA Examination employs very strict security measures. One level of security involves your identification. **The same form of your name must appear on your application, NTS and on the identification you present at the test center.** Do not change the spelling and do not change the order of your name on applications or when making appointments. If your name is different from your identifications at check-in, you will not be permitted to test.

You are required to present two forms of identification, one of which must contain a recent photograph, when you arrive to take your examination. Each form of identification must bear your signature and must not be expired. If you do not present acceptable identification, you will not be allowed to take your examination and you will forfeit all examination fees for that section.

You must present one of the following primary forms of identification:

- A valid (not expired) state- or territory-issued driver’s license with photograph and signature
- A valid (not expired) state- or territory-issued identification card with a recent photograph and signature (Candidates who do not drive may have an identification card issued by the agency which also issues drivers licenses.)
- A valid (not expired) government-issued passport with a recent photograph and signature
- A United States military identification card with a recent photograph and signature

Your secondary form of identification may be one of the following (or another item from the list above):

- An identification card issued by your Board of Accountancy which includes the same name that appears on the NTS (if applicable to your jurisdiction)
- A valid (not expired) credit card
- A bank ATM card
- A debit card

The following are UNACCEPTABLE forms of identification:

- A draft classification card
- A Social Security card
- A student identification card
- A United States permanent residency card (green card)

# UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

If the test center staff has questions about the identification presented, you may be asked for additional proof of identity and you will forfeit the examination fee for that section. You may be refused access to an examination if the staff believes that you have not proven your identity. Admittance to the test center and examination does not imply that your identification is valid or that your scores will be reported if subsequent investigations reveal impersonation or forgery.

## ***At the Test Center***

The staff at each test center has been trained in the procedures specific to the Uniform CPA Examination. They will guide you through the steps that have been developed by the Boards of Accountancy, NASBA and the AICPA.

1. You must arrive at the test center at least 30 minutes before your scheduled appointment. If you arrive after your scheduled appointment time, you may forfeit your appointment and will not be eligible to have your examination fees refunded.
2. Your examination should begin within 30 minutes of the scheduled start time. If circumstances arise that delay your session more than 30 minutes, you will be given the choice of continuing to wait or rescheduling your appointment.
3. You must place personal belongings, such as a purse or cell phone, in the storage lockers provided by the test center. You will be given the key to your locker which must be returned to the test center staff when you leave. The lockers are very small and are not intended to hold large items. Do not bring anything to the test center unless it is absolutely necessary. Test center personnel will not be responsible for lost or stolen items.
4. You are required to present your identification. You must keep your identification with you at all times. If you leave the testing room for any reason, you will be required to show your identification to be readmitted.
5. You will have a digital photograph taken of your face. (If the digital camera equipment is not working, a Polaroid picture will be taken.)
6. You will be required to sign the test center log book. Each time you exit and re-enter the testing room, you will be required to sign the log book and present your identification.
7. You will be escorted to a workstation by test center staff. You must remain in your seat during the examination, except when authorized to get up and leave the testing room.
8. Scratch paper and pencils will be provided to you. You will be directed to enter your examination password on your scratch paper. You are required to return the scratch paper to the test center staff when your examination is complete. If you need additional scratch paper, you may request it from the test center staff, but you must first turn in the original sheets of paper you received in order to get a new supply. You must not bring any other paper or pencils to the workstation in the testing room.
9. Notify the test center staff if:
  - a. You experience a problem with your computer
  - b. An error message appears on the computer screen (do not clear the message)
  - c. You need additional scratch paper or pencils
  - d. You need the test center staff for any other reason
10. When you finish the examination, leave the testing room quietly, turn in your scratch paper and sign the test center log book. The test center staff will dismiss you after completing all necessary procedures.

## ***Test Center Regulations***

A standardized environment is necessary to ensure that the examination you take is essentially equivalent to the examination all other candidates take. For this reason, all candidates must follow the same regulations.

- Papers, books, food or purses are not allowed in the testing room.
- Eating, drinking or use of tobacco is not allowed in the testing room.

## UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

- Talking or communicating with other candidates is not allowed in the testing room
- Calculators, personal digital assistants or other computer devices are not allowed in the testing room.
- Communication devices (e.g., cell phones, pagers, beepers, wireless internet connections to personal digital assistants) are not allowed in the testing room
- Recording devices (audio and video) are not allowed in the testing room
- You must not leave the testing room without the permission of the test center staff
- You must show your identification to the staff to re-enter the room after any breaks

A complete list of prohibited items is found on page 16.

### **Breaks**

Each examination section contains units known as testlets. Each testlet is comprised of either a group of multiple-choice questions, or one complete case study, known as a simulation. (See page 21 for more information.) After indicating that you have completed a testlet, you will be presented with the option to take a break. You will receive this option between each testlet. If you choose to take a break, you will be asked to leave the testing room quietly and sign the test center log book. The test center staff will confirm you have completed the testlet prior to your break.

You do not have to take a break. **The clock will keep running during the break.** Therefore, it is recommended that you use break time wisely. When you return from a break, you will be required to enter your examination password in order to continue the examination.

**You will not be allowed to take a break at any other time during the examination.** If you leave the testing room at any time, without exiting the testlet and selecting the break option, you may not be allowed to return to the testing room and information regarding your absence will be reported to your Board of Accountancy.

### **Examination Confidentiality and Break Policy**

Before you begin your examination, you will be required to accept the terms of the following confidentiality and break policy statement. If you do not accept the statement, your test will be terminated and your test fees will be forfeited.

#### **Confidentiality and Break Policy Statement**

*I hereby certify that I will respect the confidentiality of the Uniform CPA Examination. I attest that I will NOT:*

- *Divulge the nature or content of any Uniform CPA Examination question or answer under any circumstance*
- *Engage in any unauthorized communication during testing*
- *Refer to unauthorized materials or use unauthorized equipment during testing*
- *Remove or attempt to remove any Uniform CPA Examination materials, notes, or any other items from the examination room*

*I understand that I am required to report to the AICPA any examination question disclosures or solicitations for disclosure of which I am aware.*

*I understand that breaks are only allowed between testlets. I understand that I will be asked to complete any open testlet/simulation before leaving the testing room for a break.*

*In addition, I understand that failure to comply with this attestation may result in invalidation of my grades, disqualification from future examinations, expulsion from the testing facility and possible civil or criminal penalties.*

# UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

## ***Candidate Misconduct, Cheating, Copyright Infringement***

The Boards of Accountancy, NASBA and the AICPA take candidate misconduct, including cheating on the Uniform CPA Examination, very seriously. If a Board of Accountancy determines that a candidate is culpable of misconduct or has cheated, the candidate will be subject to a variety of penalties including, but not limited to, invalidation of grades, disqualification from subsequent examination administrations, and civil and criminal penalties. In cases where candidate misconduct or cheating is discovered after a candidate has obtained a CPA license or certificate, a Board of Accountancy may rescind the license or certificate.

If the test center staff suspects misconduct, a warning will be given to the candidate for any of the following situations:

- Communicating, orally or otherwise, with another candidate or person
- Copying from or looking at another candidate's materials or workstation
- Allowing another candidate to copy from or look at materials or workstation
- Giving or receiving assistance in answering examination questions or problems
- Reading examination questions or simulations aloud
- Engaging in conduct that interferes with the administration of the examination or unnecessarily disturbing staff or other candidates

Grounds for confiscation of a prohibited item and warning the candidate include:

- Possession of any prohibited item (whether or not in use) inside, or while entering or exiting the testing room
- Use of any prohibited item during a break in a manner that could result in cheating or the removal of examination questions or simulations

Prohibited items include, but are not limited to:

- Books
- Briefcase
- Calculator/Portable Computer
- Calculator Watch
- Camera, Photographic or Scanning Device (still or video)
- Cellular Phone
- Cigarette/Tobacco Product
- Container of any kind
- Dictionary
- Earphone
- Earplug (not provided by Test Center)
- Eraser
- Eyeglass Case
- Food or Beverage
- Handbag/Backpack/Hip Pack
- Hat or Visor (except head coverings worn for religious reasons)
- Headset or Audio Earmuffs (not provided by Testing Center)
- Jewelry – Pendant Necklace or Large Earrings
- Newspaper or Magazine
- Non-Prescription Sunglasses

## UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

- Notebook
- Notes in any written form
- Organizer / Day Planner
- Outline
- Pager / Beeper
- Paper (not provided by Test Center)
- Pen / Pencil (not provided by Test Center)
- Pencil Sharpener
- Personal Digital Assistant or Other Electronic Device
- Plastic Bag
- Purse/Wallet
- Radio/Transmitter/Receiver
- Ruler/Slide Ruler
- Study Material
- Tape/Disk Recorder or Player
- Umbrella
- Watch
- Weapon of any kind

In addition, jackets and sweaters are also prohibited; however, if you require a separate sweater or a jacket due to room temperature, it must be worn at all times.

The Boards of Accountancy, NASBA, the AICPA and Prometric use a variety of procedures to prevent candidate misconduct and cheating on the examination. Test center staff is trained to watch for unusual behavior and incidents during the examination. In addition, all examination sessions are audio/videotaped to document the occurrence of any unusual activity and candidate misconduct is reported to Boards of Accountancy on a daily basis.

All examination materials are owned and copyrighted by the AICPA. Any reproduction and/or distribution of examination materials, including memorization, without the express written authorization of the AICPA, is prohibited. This behavior infringes on the legal rights of the AICPA and, in addition to the penalties listed above, the AICPA will take appropriate legal action when any copyright infringements have occurred.

### ***Grounds for Dismissal***

If you engage in misconduct or do not follow the test center regulations, the test center staff may dismiss you from the examination or you may have your scores canceled by your Board of Accountancy. The following are examples of behavior that will not be tolerated during the examination:

- Repeating acts of misconduct after receiving prior warning(s)
- Attempting to remove or removing examination questions from the testing room by any means
- Copying, writing or summarizing examination questions on any material other than the scratch paper issued to you
- Tampering with computer software or hardware, or attempting to use a computer for any reason other than completing the examination session
- Intentional refusal or failure to comply with instructions of the test center staff
- Attempting to have an impersonator gain admission to the testing room or to substitute for you after a break
- Conduct that may threaten bodily harm or damage to property

# UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

## ***Reporting Examination Concerns***

### **Specific Questions about the Examination**

If you identify possible errors in questions while taking the Uniform CPA Examination, you should fax your comments to the AICPA Examination team at 201-938-3443. This procedure is designed to assure you that all technically accurate answers will be considered during grading.

Your fax should include the precise nature of your concern, the rationale, and, if possible, references. It should also include your candidate examination section identification number. Your fax must be received by the AICPA within four days of completing the referenced examination section. This will ensure that all comments are received and reviewed in a timely manner and before grades are released to NASBA.

The AICPA cannot respond personally to candidates who fax concerns; however, every fax received by the deadline will be reviewed and considered.

### **Questions or Comments About the Test Center**

If, after you have completed your examination, you have a question or concern about the test center environment, the test center staff or other issues not directly related to the content of the examination, you must notify Prometric, NASBA or your Board of Accountancy of your concern no later than ten business days from the date of your examination.

To contact Prometric:

If you witnessed a candidate cheating or believe a test center employee acted improperly, contact Prometric's security department at 800-347-3781.

If you experienced a problem at the testing center, contact Prometric's Customer Care at 800-853-6769.

You may notify NASBA using any one of the methods below.

By US Mail:     NASBA Examinations  
                  150 Fourth Avenue North  
                  Suite 700  
                  Nashville, TN 37219

By Telephone:   1-800-CPA-EXAM (1-800-272-3926)

When appropriate, NASBA will send you a written response. You will not receive a response to any comments received by NASBA more than ten days after your examination.

## STEP 5: RECEIVE YOUR SCORE(S)

### *When You Should Expect Your Scores*

Distribution of scores is the responsibility of the Boards of Accountancy. Initially, advisory scores and diagnostic information will be sent from the AICPA to NASBA at the end of each testing window. For example, scores for candidates who take the examination during the first window, April 5, 2004, through May 30, 2004, will be sent to NASBA by June 30, 2004. NASBA will then forward advisory scores to the Boards of Accountancy for distribution to candidates usually within one week. Each Board of Accountancy sets its own schedule regarding the frequency with which it will approve and release scores.

### *The Re-score and Appeal Processes*

If, after receiving your failing scores, you believe your performance on a section of the examination was different than your score indicates, you may ask that your responses be re-scored. Be sure to obtain full instructions for submitting a re-score request from your Board of Accountancy. You must submit your request by the deadline established by your Board of Accountancy and pay the required fee.

Once your request is processed, the AICPA will re-score your responses and transmit the results to NASBA. You should be aware that because scores are carefully checked before they are reported, re-scoring very seldom results in score changes.

### **Appeals**

You may also have the opportunity to appeal a failing score if your Board of Accountancy permits score appeals. This option may enable you to view the questions that you answered incorrectly and your responses. Such viewing may take place only in an authorized location, under secure conditions, and in the presence of a representative of the Board of Accountancy. You will be permitted to submit comments online during the session.

In order to qualify for a score appeal, you must submit a formal request to your Board of Accountancy within 30 days of the date printed on the score report, obtain the Board of Accountancy's approval, and pay the required fee. Be sure to contact your Board of Accountancy for instructions regarding the appeal process.

Assuming you meet all requirements and are given the opportunity to view the questions that you answered incorrectly and your responses, the AICPA will respond to any comments you submit, re-score your responses on the section you are appealing, and forward the results to NASBA. NASBA will then forward your scores to your Board of Accountancy.

# UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

## RETAKING THE EXAMINATION

If you fail any section of the examination, you may retake that section in a future testing window. You may not repeat any section within the same two-month testing window.

Your Board of Accountancy will provide you with information on how to retake a failed examination section when they send you your score report. If you fail an examination section, you will receive information about your relative performance in the various content areas measured by the examination. This information may be helpful when preparing to retake any examination sections, or in planning for near-term continuing professional education needs.

If you have any questions about a policy on retakes, you must contact your Board of Accountancy.



# UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

## EXAMINATION CONTENT

### ***Preparation for the Examination***

The best preparation for the Uniform CPA Examination is a thorough review of the examination content summarized below. A tutorial, available at [www.cpa-exam.org](http://www.cpa-exam.org) is intended to familiarize candidates with the computer-based examination's format, functionality, and question and response types. The tutorial will not be available at the test centers. A sample test that contains a few sample multiple-choice questions and simulation for each applicable section will be available in early 2004 at the aforementioned Web site.

### ***Examination Length and Formats***

The Uniform CPA Examination is a 14-hour examination with four sections: Auditing and Attestation; Business Environment and Concepts; Financial Accounting and Reporting; and, Regulation. Each examination section contains units known as "testlets." Each testlet is comprised of either a group of 24 to 30 multiple-choice questions (MCQ) or one complete case study, known as a simulation.

The sections are as follows:

	Section Name	Section Time	Section Format	Section Description
AUD	Auditing & Attestation	4.5 hours	3 MCQ testlets and 2 simulation testlets	This section covers knowledge of auditing procedures, generally accepted auditing standards and other standards related to attest engagements, and the skills needed to apply that knowledge in those engagements.
BEC	Business Environment & Concepts	2.5 hours	3 MCQ testlets	This section covers knowledge of general business environment and business concepts that candidates need to know in order to understand the underlying business reasons for, and accounting implications of, business transactions, and the skills needed to apply that knowledge.
FAR	Financial Accounting & Reporting	4 hours	3 MCQ testlets and 2 simulation testlets	This section covers knowledge of generally accepted accounting principles for business enterprises, not-for-profit organizations, and governmental entities, and the skills needed to apply that knowledge.
REG	Regulation	3 hours	3 MCQ testlets and 2 simulation testlets	This section covers knowledge of federal taxation, ethics, professional and legal responsibilities, and business law, and the skills needed to apply that knowledge.

### **Multiple-Choice Test Questions**

The multiple-choice portions of the examination are administered to you in a series of *testlets*. Testlets are groups of questions that are constructed to appear together. Each examination section will include three testlets. Each testlet within a section of the examination will contain the same number of questions.

# UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

Depending on the section, each testlet will have between 24 and 30 questions. Approximately eighty percent of the questions in each testlet will count toward your score. Approximately twenty percent of the questions in each testlet are included for pretesting only. *Pretest* questions are not used in computing your score and are used to develop future examinations.

## Case Study Simulations

Simulations are condensed case studies that test your accounting knowledge and skills using real life work-related situations. Each simulation is considered one “testlet.” Each simulation is expected to take approximately 30 – 50 minutes to complete, depending on the section, and complements the multiple-choice portion of that section. Each examination section, except Business Environment and Concepts, includes two simulations. All simulations are intended to assess knowledge and skills that are appropriate for an entry-level accountant.

## Authoritative Literature

While completing the case study simulations, you will use financial accounting, auditing, or taxation databases. The financial accounting database will include certain portions of the FASB’s Original Pronouncements and Current Text. The auditing database will include certain portions of the AICPA’s Statements on Auditing Standards. The taxation database will include certain portions of the federal tax code. The databases include all the excerpts that are necessary for completion of the case study simulations.

As it relates to the simulations, the databases will be updated annually. In a rare situation, a recent FASB or AICPA pronouncement or a change in the code may impact the simulation. In those situations, a candidate should answer the simulation using the database provided.

## Examination Specifications

Below are the main content areas for each section of the Uniform CPA Examination. For more detailed information about examination content specifications, visit [www.cpa-exam.org](http://www.cpa-exam.org).

### Auditing and Attestation

1. Planning the engagement
2. Internal controls
3. Obtain and document information
4. Review engagement and evaluate information
5. Prepare communications

### Business Environment and Concepts

1. Business structure
2. Economic concepts
3. Financial management
4. Information technology
5. Planning and measurement

### Financial Accounting and Reporting

1. Concepts and standards for financial statements
2. Typical items in financial statements
3. Specific types of transactions and events
4. Accounting and reporting for governmental entities
5. Accounting and reporting for nongovernmental and not-for-profit organizations

# UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

## Regulation

1. Ethics and professional responsibility
2. Business law
3. Federal tax procedures and accounting issues
4. Federal taxation of property transactions
5. Federal taxation—individuals
6. Federal taxation—entities

## ***Effective Date of Pronouncements***

Accounting and auditing pronouncements are eligible to be tested on the Uniform CPA Examination in the window beginning six months after a pronouncement's *effective* date, unless early application is permitted. When early application is permitted, the new pronouncement is eligible to be tested in the window beginning six months after the *issuance* date. In this case, both the old and new pronouncements may be tested until the old pronouncement is superseded.

For the federal taxation area, the Internal Revenue Code and federal tax regulations in effect six months before the beginning of the current window may be tested on the Uniform CPA Examination.

For all other materials covered in the Regulation and Business Environment and Concepts sections, material eligible to be tested includes federal laws in the window beginning six months after their *effective* date and uniform acts in the window beginning one year after their adoption by a simple majority of the jurisdictions.

## ***Sample Question Types***

To familiarize yourself with the computer-based examination's format, functions, and question and response types, review the examination tutorial at [www.cpa-exam.org](http://www.cpa-exam.org). A sample test that contains a few sample multiple-choice questions and a sample simulation for each applicable section will be available in early 2004. Neither the tutorial nor the sample test will be available at the test centers.

# UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

## SCORING THE EXAMINATION

Generally, Boards of Accountancy will report scores on a numeric scale of 0-99, with 75 as a passing score. This scale does NOT represent “percent correct.” A score of 75 reflects examination performance that represents the knowledge and skills needed to protect the public. A few Boards of Accountancy have elected to report a pass or fail status instead of numeric scores.

Other than the written communication part of the examination, which will require you to complete tasks such as creating a letter or memo, the questions contained in the examination are formatted to allow responses to be scored electronically. Human graders will score all written communication responses.

You will receive points for each correct answer to a multiple-choice question. Similarly, responses to the questions asked in the simulations will receive points when you provide a correct answer or complete a task correctly. Points are not subtracted for incorrect responses. The points are accumulated according to the relative contributions of each question, which is weighted (see content specification outlines and skills definition documents for specific content areas and weights at [www.cpa-exam.org](http://www.cpa-exam.org)). Overall scores are then adjusted to ensure scores for all candidates (even those who test in different administrations with different examinations) are comparable.

For more information about setting passing scores, you may wish to review the AICPA white paper, *Setting Passing Scores on the Uniform CPA Examination* (see [www.cpa-exam.org/lrc/reports.html](http://www.cpa-exam.org/lrc/reports.html)). This paper provides the context for setting passing scores on the Uniform CPA Examination, explains the importance of the process used to set a passing score, describes some of the methods used to set passing scores on licensing examinations like the Uniform CPA Examination, and documents decisions made by the AICPA Board of Examiners with regard to the computer-based Uniform CPA Examination.

# UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

## BOARDS OF ACCOUNTANCY

Alabama State Board of Public Accountancy  
P.O. Box 300375  
Montgomery, AL 36130-0375  
Phone: 334-242-5700  
Fax: 334-242-2711  
Web: [www.asbpa.state.al.us](http://www.asbpa.state.al.us)

Alaska State Board of Public Accountancy  
Dept. of Community and Economic  
Development  
Division of Occupational Licensing, Box 110806  
Juneau, AK 99811-0806  
Phone: 907-465-3811  
Fax: 907-465-2974  
Web: [www.dced.state.ak.us/occ/pcpa.htm](http://www.dced.state.ak.us/occ/pcpa.htm)

Arizona State Board of Accountancy  
100 N. 15th Avenue, Room 165  
Phoenix, AZ 85007  
Phone: 602-364-0804  
Fax: 602-364-0903  
Web: [www.accountancy.state.az.us/](http://www.accountancy.state.az.us/)

Arkansas State Board of Public Accountancy  
101 East Capitol, Suite 430  
Little Rock, AR 72201  
Phone: 501-682-1520  
Fax: 501-682-5538  
Web: [www.state.ar.us/asbpa](http://www.state.ar.us/asbpa)

California Board of Accountancy  
2000 Evergreen Street, Suite 250  
Sacramento, CA 95815-3832  
Phone: 916-263-3680  
Fax: 916-263-3675  
Web: [www.dca.ca.gov/cba](http://www.dca.ca.gov/cba)

Colorado State Board of Accountancy  
1560 Broadway  
Suite 1340  
Denver, CO 80202  
Phone: 303-894-7800  
Fax: 303-894-7802  
Web: [www.dora.state.co.us/accountants](http://www.dora.state.co.us/accountants)

Connecticut State Board of Accountancy  
Secretary of the State  
30 Trinity Street, P.O. Box 150470  
Hartford, CT 06115  
Phone: 860-509-6179  
Fax: 860-509-6247  
Web: [www.sots.state.ct.us/SBOA/SBOAindex.html](http://www.sots.state.ct.us/SBOA/SBOAindex.html)

Delaware State Board of Accountancy  
Cannon Building, Suite 203  
861 Silver Lake Blvd.  
Dover, DE 19904  
Phone: 302-744-4500  
Fax: 302-739-2711  
Web: [www.professionallicensing.state.de.us](http://www.professionallicensing.state.de.us)

District of Columbia Board of Accountancy  
941 North Capitol Street, N.E.  
Room 7200  
Washington, DC 20002  
Phone: 202-442-4461  
Fax: 202-442-4528  
Web:  
[dcra.dc.gov/information/build\\_pla/occupational/accountancy/index.shtm](http://dcra.dc.gov/information/build_pla/occupational/accountancy/index.shtm)

Florida Board of Accountancy  
240 NW 76 Drive., Ste A  
Gainesville, FL 32607  
Phone: 352-333-2500  
Fax: 352-333-2508  
Web: [www.myflorida.com](http://www.myflorida.com)

Georgia State Board of Accountancy  
237 Coliseum Drive  
Macon, GA 31217-3858  
Phone: 478-207-1400  
Fax: 478-207-1410  
Web: [www.sos.state.ga.us/plb/accountancy/](http://www.sos.state.ga.us/plb/accountancy/)

Guam Board of Accountancy  
Suite 508, GCIC Building 414 W. Soledad Ave.  
Hagatna, GU 96910-5014  
Phone: 671-477-1050  
Fax: 671-477-1045  
E-mail: [guamcpa@ite.net](mailto:guamcpa@ite.net)  
Web: [www.guam.net/gov/gba/](http://www.guam.net/gov/gba/)

## UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

Hawaii Board of Public Accountancy  
Department of Commerce & Consumer Affairs  
P.O. Box 3469  
Honolulu, HI 96801-3469  
Phone: 808-586-2696  
Fax: 808-586-2689  
E-mail: [accountancy@dcca.hawaii.gov](mailto:accountancy@dcca.hawaii.gov)  
Web:  
[www.hawaii.gov/dcca/pvl/areas\\_accountancy.htm](http://www.hawaii.gov/dcca/pvl/areas_accountancy.htm)

Idaho State Board of Accountancy  
P.O. Box 83720  
Boise, ID 83720-0002  
Phone: 208-334-2490  
Fax: 208-334-2615  
E-mail: [isba@boa.state.id.us](mailto:isba@boa.state.id.us)  
Web: [www.state.id.us/boa](http://www.state.id.us/boa)

Illinois Board of Examiners  
505 E. Green, Room 216  
Champaign, IL 61820-5723  
Phone: 217-333-1565  
Fax: 217-333-3126  
E-mail: [boe@advance.net](mailto:boe@advance.net)  
Web: [www.illinois-cpa-exam.com](http://www.illinois-cpa-exam.com)

Illinois Public Accountants Registration  
Committee  
Public Accountancy Section  
320 W. Washington Street, 3rd Floor  
Springfield, IL 62786  
Phone: 217-785-0800  
Fax: 217-782-7645  
Web: [www.dpr.state.il.us](http://www.dpr.state.il.us)

Indiana Board of Accountancy  
Indiana Prof. Licensing Agc., Indiana Gov. Ctr. S.  
302 West Washington St., Room E034  
Indianapolis, IN 46204-2246  
Phone: 317-232-5987  
Fax: 317-232-2312  
Web: [www.state.in.us/pla/bandc/accountancy/](http://www.state.in.us/pla/bandc/accountancy/)

Iowa Accountancy Examining Board  
1920 S.E. Hulsizer Avenue  
Ankeny, IA 50021-3961  
Phone: 515-281-4126  
Fax: 515-281-7411  
Web: [www.state.ia.us/iacc](http://www.state.ia.us/iacc)

Kansas Board of Accountancy  
Landon State Office Building  
900 S.W. Jackson, Suite 556  
Topeka, KS 66612-1239  
Phone: 785-296-2162  
Fax: 785-291-3501  
Web: [www.ksboa.org](http://www.ksboa.org)

Kentucky State Board of Accountancy  
332 West Broadway, Suite 310  
Louisville, KY 40202-2115  
Phone: 502-595-3037  
Fax: 502-595-4281  
Web: [www.cpa.state.ky.us](http://www.cpa.state.ky.us)

State Board of CPAs of Louisiana  
601 Poydras Street, Suite 1770  
New Orleans, LA 70130  
Phone: 504-566-1244  
Fax: 504-566-1252  
Web: [www.cpaboard.state.la.us](http://www.cpaboard.state.la.us)

Maine Board of Accountancy  
Department of Prof. & Fin. Regulation  
Office of Lic. & Reg., 35 State House Station  
Augusta, ME 04333  
Phone: 207-624-8603  
Fax: 207-624-8637  
Web: [www.maineprofessionalreg.org](http://www.maineprofessionalreg.org)

Maryland State Board of Public Accountancy  
500 N. Calvert Street, 3rd Floor  
Baltimore, MD 21202-3651  
Phone: 410-230-6322  
Fax: 410-333-6314  
Web:  
[www.dllr.state.md.us/license/occprof/account.html](http://www.dllr.state.md.us/license/occprof/account.html)

Massachusetts Board of Public Accountancy  
239 Causeway Street  
Suite 450  
Boston, MA 02114  
Phone: 617-727-1806  
Fax: 617-727-0139  
Web: [www.state.ma.us/reg/boards/pa](http://www.state.ma.us/reg/boards/pa)

## UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

Michigan Board of Accountancy  
Dept. of Consumer & Industry Services  
P.O. Box 30018  
Lansing, MI 48909-7518  
Phone: 517-241-9249  
Fax: 517-241-9280  
Web: [www.michigan.gov/cis/0,1607,7-154-10557\\_12992\\_13878---,00.html](http://www.michigan.gov/cis/0,1607,7-154-10557_12992_13878---,00.html)

Minnesota State Board of Accountancy  
85 East 7th Place, Suite 125  
St. Paul, MN 55101  
Phone: 651-296-7938  
Fax: 651-282-2644  
Web: [www.boa.state.mn.us](http://www.boa.state.mn.us)

Mississippi State Board of Public Accountancy  
5 Old River Place  
Suite 104  
Jackson, MS 39202-3449  
Phone: 601-354-7320  
Fax: 601-354-7290  
E-mail: [email@msbpa.state.ms.us](mailto:email@msbpa.state.ms.us)  
Web: [www.msbpa.state.ms.us](http://www.msbpa.state.ms.us)

Missouri State Board of Accountancy  
P.O. Box 613  
Jefferson City, MO 65102  
Phone: 573-751-0012  
Fax: 573-751-0890  
Web: [www.ecodev.state.mo.us/pr/account/](http://www.ecodev.state.mo.us/pr/account/)

Montana State Board of Public Accountants  
301 S Park  
P O Box 200513  
Helena, MT 59620-0513  
Phone: 406-841-2389  
Fax: 406-841-2309  
Web: [www.discoveringmontana.com/dli/pac](http://www.discoveringmontana.com/dli/pac)

Nebraska State Board of Public Accountancy  
P.O. Box 94725  
Lincoln, NE 68509-4725  
Phone: 402-471-3595  
Fax: 402-471-4484  
E-mail: [nbpa01@nol.org](mailto:nbpa01@nol.org)  
Web: [www.nol.org/home/BPA](http://www.nol.org/home/BPA)

Nevada State Board of Accountancy  
1325 Airmotive Way  
Suite 220  
Reno, NV 89502  
Phone: 775-786-0231  
Fax: 775-786-0234  
Web: [www.cpa@nvaccountancy.com](http://www.cpa@nvaccountancy.com)

New Hampshire Board of Accountancy  
6 Chenell Drive  
Suite 220  
Concord, NH 03301  
Phone: 603-271-3286  
Fax: 603-271-8702  
Web: [www.state.nh.us/accountancy](http://www.state.nh.us/accountancy)

New Jersey State Board of Accountancy  
124 Halsey Street, 6th Floor  
P.O. Box 45000  
Newark, NJ 07101  
Phone: 973-504-6380  
Fax: 973-648-2855  
Web: [www.state.nj.us/lps/ca/nonmed.htm](http://www.state.nj.us/lps/ca/nonmed.htm)

New Mexico Public Accountancy Board  
1650 University N.E.  
Suite 400-A  
Albuquerque, NM 87102  
Phone: 505-841-9108  
Fax: 505-841-9101  
Web:  
[www.rld.state.nm.us/b&c/accountancy/index.htm](http://www.rld.state.nm.us/b&c/accountancy/index.htm)

New York State Board for Public Accountancy  
State Education Department  
Division of Professional Licensing Services  
89 Washington Avenue, 2nd Fl. East Mezzanine  
Albany, NY 12234-1000  
Phone: 518-474-3817 ext. 160  
Fax: 518-474-6375  
Web: [www.op.nysed.gov/cpa.htm](http://www.op.nysed.gov/cpa.htm)

North Carolina State Board of CPA Examiners  
1101 Oberlin Road, Suite 104  
P.O. Box 12827  
Raleigh, NC 27605-2827  
Phone: 919-733-4222  
Fax: 919-733-4209  
E-mail: [rnbrooks@bellsouth.net](mailto:rnbrooks@bellsouth.net)  
Web: [www.cpaboard.state.nc.us](http://www.cpaboard.state.nc.us)

## UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

North Dakota State Board of Accountancy  
2701 S. Columbia Road  
Grand Forks, ND 58201-6029  
Phone: 800-532-5904  
Fax: 701-775-7430  
E-mail: [ndsba@state.nd.us](mailto:ndsba@state.nd.us)  
Web: [www.state.nd.us/ndsba](http://www.state.nd.us/ndsba)

Accountancy Board of Ohio  
77 South High Street, 18th Floor  
Columbus, OH 43215-6128  
Phone: 614-466-4135  
Fax: 614-466-2628  
Web: [www.acc.ohio.gov](http://www.acc.ohio.gov)

Oklahoma Accountancy Board  
4545 Lincoln Blvd., Suite 165  
Oklahoma City, OK 73105-3413  
Phone: 405-521-2397  
Fax: 405-521-3118  
E-mail: [okaccybd@oklaosf.state.ok.us](mailto:okaccybd@oklaosf.state.ok.us)  
Web: [www.oab.state.ok.us](http://www.oab.state.ok.us)

Oregon State Board of Accountancy  
3218 Pringle Road, S.E. #110  
Salem, OR 97302-6307  
Phone: 503-378-4181  
Fax: 503-378-3575  
Web: [www.boahost.com/index.lasso](http://www.boahost.com/index.lasso)

Pennsylvania State Board of Accountancy  
124 Pine Street  
1st Floor  
Harrisburg, PA 17101-2649  
Phone: 717-783-1404  
Fax: 717-705-5540  
Web: [www.dos.state.pa.us/bpoa/accbd/mainpage.htm](http://www.dos.state.pa.us/bpoa/accbd/mainpage.htm)

Puerto Rico Board of Accountancy  
Box 9023271  
Old San Juan Station  
San Juan, PR 00902-3271  
Phone: 787-722-4816  
Fax: 787-722-4818  
Web: [www.estado.gobierno.pr/contador.htm](http://www.estado.gobierno.pr/contador.htm)

Rhode Island Board of Accountancy  
233 Richmond Street, Suite 236  
Providence, RI 02903-4236  
Phone: 401-222-3185  
Fax: 401-222-6654  
E-mail: [boa@dbr.state.ri.us](mailto:boa@dbr.state.ri.us)  
Web: [www.dbr.state.ri.us](http://www.dbr.state.ri.us)

South Carolina Board of Accountancy  
110 Centerview Drive-Kingstree Building  
P.O. Box 11329  
Columbia, SC 29211  
Phone: 803-896-4770  
Fax: 803-896-4554  
Web:  
[www.llr.state.sc.us/POL/Accountancy/Default.htm](http://www.llr.state.sc.us/POL/Accountancy/Default.htm)

South Dakota Board of Accountancy  
301 East 14th Street, Suite 200  
Sioux Falls, SD 57104  
Phone: 605-367-5770  
Fax: 605-367-5773  
E-mail: [sdbdacct.sdbd@midconetwork.com](mailto:sdbdacct.sdbd@midconetwork.com)  
Web: [www.state.sd.us/dcr/accountancy](http://www.state.sd.us/dcr/accountancy)

Tennessee State Board of Accountancy  
500 James Robertson Parkway  
2nd Floor  
Nashville, TN 37243-1141  
Phone: 615-741-2550  
Fax: 615-532-8800  
E-mail: [tnsba@mail.state.tn.us](mailto:tnsba@mail.state.tn.us)  
Web:  
[www.state.tn.us/commerce/boards/tnsba/index.html](http://www.state.tn.us/commerce/boards/tnsba/index.html)

Texas State Board of Public Accountancy  
333 Guadalupe  
Tower III, Suite 900  
Austin, TX 78701-3900  
Phone: 512-305-7800  
Fax: 512-305-7854  
Web: [www.tsbpa.state.tx.us](http://www.tsbpa.state.tx.us)



## UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

Utah Board of Accountancy  
P.O. Box 146741  
Salt Lake City, UT 84114-6741  
Phone: 801-530-6396  
Fax: 801-530-6511  
E-mail: [dsjones@utah.gov.us](mailto:dsjones@utah.gov.us)  
Web: [www.dopl.utah.gov/licensing/accountancy.html](http://www.dopl.utah.gov/licensing/accountancy.html)

Vermont Board of Public Accountancy  
Office of Professional Regulation  
26 Terrace Street, Drawer 09  
Montpelier, VT 05609-1106  
Phone: 802-828-2837  
Fax: 802-828-2465  
Web: [vtprofessionals.org/opr1/accountants](http://vtprofessionals.org/opr1/accountants)

Virgin Islands Board of Public Accountancy  
Dept. Of Licensing & Consumer Affairs  
Office of Boards and Commissions Golden Rock  
Shopping Center  
Christiansted, St. Croix, VI 00820  
Phone: 340-773-4305  
Fax: 340-773-9850  
Web: [www.dlca.gov.vi](http://www.dlca.gov.vi)

Virginia Board of Accountancy  
3600 West Broad Street  
Suite 696  
Richmond, VA 23230-4916  
Phone: 804-367-8505  
Fax: 804-367-2174  
E-mail: [boa@boa.state.va.us](mailto:boa@boa.state.va.us)  
Web: [www.boa.state.va.us](http://www.boa.state.va.us)

Washington State Board of Accountancy  
P.O. Box 9131  
Olympia, WA 98507-9131  
Phone: 360-753-2585  
Fax: 360-664-9190  
Web: [www.cpaboard.wa.gov](http://www.cpaboard.wa.gov)

West Virginia Board of Accountancy  
122 Capitol Street  
Suite 100  
Charleston, WV 25301  
Phone: 304-558-3557  
Fax: 304-558-1325  
E-mail: [wboa@mail.wvnet.edu](mailto:wboa@mail.wvnet.edu)  
Web: [www.state.wv.us/wvboa/](http://www.state.wv.us/wvboa/)

Wisconsin Accounting Examining Board  
1400 East Washington Avenue  
P.O. Box 8935  
Madison, WI 53708-8935  
Phone: 608-266-5511  
Fax: 608-267-3816  
Web: [www.drl.state.wi.us](http://www.drl.state.wi.us)

Wyoming Board of Certified Public Accountants  
2020 Carey Avenue  
Cheyenne, WY 82002-0610  
Phone: 307-777-7551  
Fax: 307-777-3796  
E-mail: [pmorga@state.wy.us](mailto:pmorga@state.wy.us)  
Web: [cpaboard.state.wy.us](http://cpaboard.state.wy.us)

## UNIFORM CPA EXAMINATION CANDIDATE BULLETIN

### ADDITIONAL INFORMATION

If you need additional information about the Uniform CPA Examination, the table below will help you identify where to go to get the answers you need.

<b>If you have a question about:</b>	<b>Contact:</b>
<ul style="list-style-type: none"> <li>• Eligibility to take the examination</li> <li>• Special testing accommodations</li> <li>• Completing the application forms</li> <li>• Name and/or address changes</li> <li>• Examination scores</li> <li>• Your Board of Accountancy's fees</li> </ul>	Write, call or send an e-mail to your Board of Accountancy. The complete list of Boards of Accountancy may be found on pages 25 – 29.
<ul style="list-style-type: none"> <li>• Receiving your Notice To Schedule (NTS)</li> <li>• Replacing a lost NTS</li> <li>• Payments to NASBA</li> <li>• General comments about the test center where you took your examination*</li> </ul>	Call NASBA at 1-800-CPA-EXAM (1-800-272-3926) or send an e-mail to <a href="mailto:cpaexam@nasba.org">cpaexam@nasba.org</a>
<ul style="list-style-type: none"> <li>• Scheduling, rescheduling or canceling your examination appointment</li> <li>• Directions to your test center</li> </ul>	All information and instant scheduling is available at <a href="http://www.prometric.com/cpa">www.prometric.com/cpa</a>  Additionally, you may contact the Prometric Candidate Services Call Center at 1-800-580-9648
<ul style="list-style-type: none"> <li>• Content of the examination</li> <li>• Specific multiple-choice questions and/or case study simulations on the examination</li> </ul>	Write to: AICPA Examinations Team 201 Plaza Three Harborside Financial Center Jersey City, NJ 07311 -or- Send an e-mail to <a href="mailto:cpaexam@aicpa.org">cpaexam@aicpa.org</a>

### Test Centers

Test centers move, new ones are opened and some close from time to time. The most current list of test centers may be found on the Prometric Web site at [www.prometric.com/cpa](http://www.prometric.com/cpa).