

International Testing FAQs

(Update: June 3, 2013)

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 U.S. 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 will be given in English only, regardless of location.

The CPA Exam is offered during the first two months of the testing window: January and February, April and May, July and August and October and November. This schedule is the same as candidates sitting for the exam in the 55 state board jurisdictions.

3. What are the international locations?

The exam is offered at selected Prometric testing centers in Bahrain, Kuwait, Japan, Lebanon, United Arab Emirates (UAE), and Brazil as of February 2012. Additional information, including specific locations and schedules, will be posted to the Exams website at www.aicpa.org/cpa-exam as information becomes available.

4. What were the criteria used to select the international testing locations?

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 apply to take the CPA Exam in an international location?

In order to qualify to take the CPA Exam outside the U.S., candidates will have to first establish their eligibility through application to a state board participating in the International CPA Examination Administration Program. For specific instructions on how to apply to take the CPA Examination, please visit the [CPA Exam section of the NASBA website](#).

6. Once a candidate has applied to take the CPA Exam, what is the registration process for testing in an international location?

International testing requires some additional procedural steps that you will be required to follow. For specific information on the international registration process, please visit the [International Section of the NASBA website](#).

In addition, candidates electing to sit in an international location 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, and
- Pay additional fees.

7. Once a candidate has registered to test in an international location, how can he or she schedule their exam at an international testing location?

Once a candidate has completed the international registration process, the next step will be to contact or visit the [Prometric](#) website to schedule the exam in an international location.

8. What are the fees for international testing?

An additional fee per section is required, and is non-refundable. Please refer to NASBA's website for a [breakdown of these fees](#).

9. Who is eligible to take the Exam at an international location?

U.S. 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 U.S.
- Citizens, permanent residents and long-term residents of Egypt, Qatar, Oman, Saudi Arabia, Jordan, and Yemen (starting February 2012) may sit for the Exam in Bahrain, Kuwait, Lebanon and the UAE.
- Citizens and long-term residents of Brazil, Argentina, Bolivia, Chile, Colombia, Ecuador, French Guiana, Guyana, Paraguay, Peru, Suriname, Uruguay and Venezuela may sit for the Exam in Brazil.

** "Long-term" refers to the categories of residency that include non-citizens residing in testing countries for the purpose of work, study, or governmental assignment, or as dependents of citizens or long-term residents. In addition, long-term residents may obtain valid national*

identification cards, while non-residents and tourists cannot (note that in some countries, non-citizen residents are required to carry this identification at all times).

10. I'm a resident of an international testing country but don't have a passport. Can I sit for the Exam?

No. All candidates, including U.S. citizens living abroad, must present their passport as their primary identification.

11. 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.

12. Many people from my country travel to the U.S. 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.

13. 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.

14. Where can I apply for International testing?

As of May 2, 2011, participating state boards of accountancy have begun accepting registrations. Please refer to NASBA's website for an updated [list of participating state boards of accountancy](#).

15. Can I use my International Notice to Schedule (NTS) to schedule at a U.S. 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 U.S. testing centers. You would have to notify NASBA to change back to a domestic NTS.

16. 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 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.

17. If I test internationally, when will I get my scores?

Beginning January 1, 2013, scores for international candidates will be released on the same timeline as domestic scores. A summary of the scoring timeline is provided in the following table:

Day in Testing Window*	Target Release Date Timeline
Day 1 – 20	11 business days following day 20 of the testing window
Day 21 - 45	6 business days following day 45 of the testing window
Day 45 – Close of Window	6 business days following the close of the testing window
After Close of Window	6 business days after receiving all scoring data for the testing window

* Records received by AICPA

Note: 'Day in Testing Window' refers to the date AICPA receives the test result, not the test date. Additionally, some candidates who take the BEC section might receive their scores approximately one week following the target release date due to additional analysis that might be required for the written communication tasks. For more details, please refer to the [score release timeline FAQ](#) on the Exams website.

18. 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 as more information becomes available.

Candidates should visit the NASBA website at any time at www.nasba.org for the most current information about examination eligibility and the application process.

19. 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](#), 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.

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

For eligibility, scheduling, or pricing inquiries, please contact NASBA at lexam@nasba.org. For all other inquiries, please contact the AICPA at cpaexam@aicpa.org.