

INDIANA

INFORMATION FOR FIRST-TIME CANDIDATES FOR THE UNIFORM CPA EXAMINATION

The Indiana Board of Accountancy (Board) has engaged CPA Examination Services (CPAES), a division of the National Association of State Boards of Accountancy, Inc. (NASBA) for application processing, credential evaluation, and score reporting. Please read this information carefully before completing the application forms.

APPLICATION FORMS

A first-time application must be completed by any candidate who has:

- ❖ never taken any section of the Uniform CPA Examination as a candidate of Indiana;
- ❖ previously applied, but was found ineligible to take the Uniform CPA Examination as a candidate of Indiana;
- ❖ previously taken the examination as a candidate of another state but has not earned credit;
- ❖ previously taken the examination as a candidate of another state and wishes to transfer credit to Indiana.

NOTE: To obtain licensure in Indiana, all candidates must have a U.S. Social Security Number.

APPLICATION AND EXAMINATION FEES

All candidates are required to pay both an application fee and an examination fee upon submission of the first-time application.

Application fee (non-refundable): \$ 150.00

Examination fee:

Auditing and Attestation	(AUD)	\$ 195.35
Business Environment and Concepts	(BEC)	\$ 176.25
Financial Accounting and Reporting	(FAR)	\$ 195.35
Regulation	(REG)	\$ 176.25

Applicants are able to apply for one or more sections of the examination at a time; however, are advised to only apply for a section of the examination if they are ready to take it within the next **six** months.

Forms of Payment

Online application/registration

The only form of payment is via credit card (MasterCard, VISA or Discover only). To apply for the CPA Examination online, please visit cpacentral.nasba.org. You will be asked to create a user account. Registering for a user account will allow you to apply for the exam, maintain your current information, view your scores, check your application status and reprint your Notice(s) To Schedule.

Paper Application

The acceptable forms of payments are: Certified check, money order or company check. Certified checks, money orders or company checks must be drawn through a U.S. bank and made payable to CPA Examination Services. All fees must be paid at the time of application and must be in U.S. dollars.

A fee of \$35.00 will be charged for a report of insufficient funds by the bank.

ELIGIBILITY FOR EXAMINATION

All first-time applicants applying for the Uniform CPA Examination in Indiana must meet ONE of the following requirements:

1. Earned 150 semester hours in general education which must include:
 - a. a graduate degree from a college or university that is accredited by an accrediting organization recognized by the Board, and completed:
 - b. at least 24 semester hours in accounting at the undergraduate level or 15 semester hours in accounting at the graduate level or an equivalent combination thereof which must include courses covering the following subjects:
 - financial accounting,
 - auditing,
 - taxation,
 - managerial accounting; and
 - c. at least 24 semester hours in business administration and economics courses, other than accounting courses, at the undergraduate or graduate level, which may include:
 - up to six semester hours of business and tax law courses
 - up to six semester hours of computer science courses
2. Earned 150 semester hours in general education which must include:
 - a. a baccalaureate degree from a college or university that is accredited by an accrediting organization recognized by the Board; and completed:
 - b. at least 24 semester hours in accounting at the undergraduate or graduate level which must include courses covering the following subjects:
 - financial accounting,
 - auditing,
 - taxation,
 - managerial accounting; and
 - c. at least 24 semester hours in business administration and economics courses, other than accounting courses, which may include:
 - up to six semester hours of business and tax law courses
 - up to six semester hours of computer science courses

All educational transcript(s), Certificates of Enrollment, and/or international evaluation reports are required to be submitted at the time of application to CPA Examination Services directly from the academic institution(s).

COURSE REQUIREMENTS

- ❖ College courses with substantial duplication of content may be counted only one time toward the requirements. This does not apply to internships.
- ❖ Credits earned at a regionally accredited institution which offers associates degrees are acceptable.
- ❖ Correspondence and online courses are acceptable when an applicant receives credit for the courses at a regionally accredited institution which offers a bachelor's degree or higher. These courses must appear on an official transcript.
- ❖ Commercial CPA Review courses are not acceptable.

TRANSCRIPTS

I. Applicants who have completed the education requirement at the time of application must submit to CPA Examination Services relevant official transcript(s) from each academic institution at which original credit toward the education requirement has been earned.

- ❖ The official transcript(s) must be received **directly from the academic institution(s)**. Photocopies or “Issued to Students” transcripts are not acceptable.
- ❖ The transcript must show that the degree has been conferred and must bear the official seal of the institution as well as the official signature of the registrar.
- ❖ If the required documentation is not provided, the application will be determined to be incomplete and the candidate will not be permitted to take the examination and will forfeit the application fee paid.

II. Applicants who are currently enrolled in college at the time of application must submit to CPA Examination Services (1) relevant official transcript(s) from each institution at which original credit toward the education requirement has been earned and (2) a completed *Indiana Certificate of Enrollment* (COE) form. The Indiana COE is available to download from www.nasba.org.

- ❖ The Certificate of Enrollment is evidence that the candidate is currently enrolled and that all courses and degree requirements will be completed by the date indicated on the COE.
- ❖ The COE must be signed by the Dean or Registrar.
- ❖ The official transcript(s) and COE must be received **directly from the academic institution(s)**.
- ❖ If the required documentation is not received, the application will be determined to be incomplete and the candidate will not be permitted to take the examination and will forfeit the application fee paid.
- ❖ If the application is complete, a Notice to Schedule will be issued. Applicants may schedule future examination dates but may not sit for any section of the examination until all education requirements have been completed.
- ❖ It is the applicant’s responsibility to ensure the final official transcript (to document satisfactory completion of all courses and/or the degree listed on the COE at the time of application) is received by CPA Examination Services no later than 60 days following the end of the testing window in which the applicant sits for the examination.

Applicants who submit applications prior to completing the education requirements are advised:

- ❖ The examination scores will be released but will be voided if the candidate fails to successfully complete the course and/or degree requirements and submit the final official transcript within 60 days following the end of the testing window in which the candidate sits for the examination
- ❖ The applicant will not be permitted to take future examinations until CPA Examination Services receives the final official transcript.

III. Applicants who completed education requirements at institutions outside the U.S. at the time of application must have their education credentials evaluated by one of the following services:

- [Foreign Academic Credentials Services, Inc.](#),
- [Educational Credential Evaluators, Inc.](#),
- [Joseph Silny & Associates, Inc.](#)
- ❖ Applicants must obtain the form to request this service from the evaluation service agency.
- ❖ These evaluations must be a course-by-course comparison to Indiana requirements.
- ❖ Completed original evaluation reports must be submitted **directly from the evaluation service** to CPA Examination Services. Photocopies are not acceptable.
- ❖ If the required documentation is not received, the application will be determined to be incomplete and the candidate will not be permitted to take the examination and will forfeit the application fee paid.

APPLICANTS WITH DISABILITIES

In accordance with the provisions of the Americans with Disabilities Act, examination administration accommodations are available for applicants who qualify. Such applicants must obtain a form to request special accommodations from CPA Examination Services. The completed form must be returned to CPA Examination Services with all required documentation. This form may be obtained on our website at www.nasba.org.

MATERIALS TO BE SUBMITTED

- **Online First-time Application:** you are required to submit the following to CPAES:
- 1) Official transcript(s). Directly from each academic institution to CPAES.
 - 2) *Indiana Certificate of Enrollment*, if applicable. Directly from the academic institution to CPAES.
 - 3) International Evaluation Report, if applicable. Directly from the evaluation service to CPAES.
 - 4) ADA Accommodation Form, if applicable. Submitted by the applicant to CPAES.
- **Paper First-time Application:** you are required to submit the following to CPAES:
- 1) Completed, signed first-time paper application.
 - 2) Payment document for application and examination fees.
 - Certified check or money order made payable to CPA Examination Services. Notate your name and sections to be taken in the “Memo” section.
 - 3) Official transcript(s). Directly from each academic institution to CPAES.
 - 4) Certificate of Enrollment, if applicable. Directly from academic institution to CPAES.
 - 5) Foreign Evaluation, if applicable. Directly from evaluation service to CPAES.
 - 6) ADA Accommodation Form, if applicable. Submission by applicant to CPAES.

APPLICATION STATUS

Applicants can check the status of their application on the Indiana page at www.nasba.org. Please allow up to two weeks for the first time application to be processed.

WITHDRAWAL/REFUND/EXTENSIONS

There is no provision for withdrawing from the examination, refunding fees or extending the expiration date of the Notice to Schedule.

Applicants with documented hardships may request an exception to policy under the following criteria:

- VISA rejections;
- Military Deployment;
- Medical emergency;
- Death in immediate family.

Applicants must submit an Exception to Policy form (located at www.nasba.org) with supporting documentation for consideration. The request must be received no later than 30 days from the date of the documented hardship.

NOTICE TO SCHEDULE (NTS)

Applicants are advised to see the Candidate Bulletin at www.nasba.org for complete instructions. After eligibility to take the examination is determined, NASBA will issue an NTS to applicants. The NTS is sent via the method of notification selected by the applicant.

The NTS is valid for one testing event or six months, whichever is first exhausted for each examination section. The email is sent from cbtnts@nasba.org. If the NTS is not received within four weeks of submitting a First-time Application, contact CPA Examination Services via email at cpaexam@nasba.org.

If your NTS expires prior to taking the examination section(s), applicants will not be able to reschedule, receive a credit or receive a refund on any of the fees paid and will have to reapply for the examination and pay the appropriate fees.

The NTS must be presented for entry at the testing center. Applicants arriving without an NTS will be denied permission to test. Applicants will forfeit fees and be required to reapply and pay applicable fees.

The NTS can be reprinted at www.nasba.org.

SCHEDULING THE EXAMINATION

Applicants are required to contact Prometric at www.prometric.com after receipt of the NTS to schedule an appointment for the examination. Applicants applying before completion of the education requirements may not **sit** for any section of the examination until **after** all education requirements are met. It is the applicant's responsibility to ensure this deadline is met.

All scheduling, rescheduling and/or cancellation of testing appointments is done through Prometric. See the Candidate Bulletin located at www.nasba.org for complete instruction on how to schedule, reschedule or cancel an appointment. Applicants may be required to pay a penalty and/or forfeit examination fees, depending on when Prometric is notified of a change or cancellation.

A list of test centers is available at www.prometric.com. CPAES does not control space availability or location of the test centers. Applicants arriving for an examination anytime after the scheduled appointment time may be denied permission to test. Applicants will forfeit fees and be required to reapply and pay applicable fees.

EXAMINATION CREDIT

Applicants may take the examination sections individually and in any order. Applicants shall be deemed to have passed the examination if the candidate obtains credit for passing each of the four examination sections. The passing score for each section is 75. Credit for passing an examination section shall be valid from the date of the examination regardless of the date on which the candidate receives actual notice of the passing score.

Credit for any section passed shall be valid for 18 months from the date the candidate took that section regardless of the number of sections taken or the scores on any failed sections. Applicants shall pass all four examination sections within a rolling 18 month period that begins on the testing date the first examination section was passed. Applicants who do not pass all four examination sections within the 18 month period shall lose credit for each section passed outside the period and must retake those sections.

Applicants cannot retake failed sections within the same testing window.

NAME, ADDRESS or SOCIAL SECURITY NUMBER CHANGE

Candidates must submit an *Address/Name Change* form with supporting documentation. This form is available to download from www.nasba.org.

Score notices are mailed to the address on file. Candidates are advised to submit an *Address/Name Change* form at least two weeks prior to the release of scores.

CONTACT US

CPA Examination Services
Indiana Coordinator
PO Box 198469
Nashville, TN 37219-8469

Toll-free: 800-CPA-EXAM

Direct: 615.880.4250 Fax: 615.880.4290
Web: www.nasba.org Email: cpaes-in@nasba.org

800-CPA-EXAM Call Center hours:
Monday - Thursday: 8 a.m. – 2 a.m., Eastern Time.
Friday: 8 a.m. – 6 p.m., Eastern Time.