

BECOMING A CPA IN ND REQUIRES:

1. Good moral character
2. Passage of the Uniform CPA Examination, according to Board regulations and policies
3. Completion of Professional Ethics: The AICPA's Comprehensive Course
4. Experience: One year of experience meeting relevant conditions (after December 31, 2000)
5. Providing details of accounting credentials
6. Payment of applicable fees
7. Education: At least 150 semester hours of college education including a baccalaureate or higher degree or their equivalent conferred by a college or university acceptable to the board, the total educational program to include an accounting concentration of 24 semester credits or equivalent of accounting education (not to include principles or equivalent), plus 24 credits of other business courses or equivalent. There is a provision available for those holding 4 years of appropriate experience or 120 education credits as of 12/31/99, and passing the Exam by 12/31/04; for details, contact the Board office.
One quarter credit = 2/3 semester credit.

OTHER STATES' REQUIREMENTS

Various state requirements are found in *The Digest of State Accountancy Laws & State Board Regulations* available by calling 888-777-7077. Follow the menu to the order department. Selected state requirements are also found on the www.nasba.org website.

For more information on the CPA exam visit www.cpa-exam.org.

This brochure offers information about becoming a North Dakota CPA. It is not a legal document. The precise provisions of law and regulation shall govern. Those provisions of accounting law and regulations can be found on the Board website <http://www.nd.gov/ndsba>

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**BECOMING A
NORTH DAKOTA
CERTIFIED PUBLIC ACCOUNTANT**

Success

Teamwork
Vision
Motivate
Lead by example
Goals
Inspire



EXAMINATION DETAILS

The CPA Examination can be written during a 60 day “window” – the first two months of each quarter (e.g. April and May). An application packet can be obtained from the Board office or from the forms section of the website. All application materials are to be submitted in one package. Applicants are encouraged to submit applications 30 days in advance of their target writing date.

The four sections of the CPA Exam may be taken individually and in any order. An applicant shall retain conditional credit for any section passed, for 18 months after their test date. An applicant must pass all exam sections within a rolling 18 month period (starting the date they took the first section passed). An Exam section may not be retaken in the same 60 day testing window. If all Exam sections are not passed in the 18 month period, credit will expire for any section passed outside the 18 month period.

EXAM GRADES TRANSFER

Candidates who have passed all or parts of the CPA exam elsewhere may transfer those grades providing credit would have been given under our then-applicable requirements if the exam had been taken in this state.

EDUCATION DETAILS

Q. For the concentration, what counts as “accounting” and what counts as “other business”?

- A. The accounting concentration may include classes with an accounting, audit, or tax rubric. The other-business concentration may include classes with a rubric of business, management, finance or marketing. Additional accounting classes also qualify, and up to 3 Economics credits.

Q. What college or universities are acceptable to the Board?

- A. An acceptable college is one that is accredited by one of the six regional accrediting associations listed below. College credits are also acceptable if allowed for transfer credit by UND or NDSU.



REGIONAL ACCREDITING ENTITIES

- Middle States Commission on Higher Education (part of Middle States Association of Colleges and Schools)
- Commission on Institutions of Higher Education (part of New England Association of Schools and Colleges)
- Commission on Technical and Career Institutions (part of New England Association of Schools and Colleges)
- Higher Learning Commission (part of North Central Association of Colleges and Schools)
- Northwest Commission on Colleges and Universities
- Southern Association of Colleges and Schools Commission on Colleges
- Accrediting Commission for Senior Colleges and Universities (part of Western Association of Schools and Colleges)
- Accrediting Commission for Community and Junior Colleges (part of Western Association of Schools and Colleges)

Q. Does a person have to finish all classes before writing the CPA exam?

- A. No. The Board can allow you to write if it is satisfied you will complete your education within six months after your exam application date.

FOREIGN EDUCATION

In order to write the exam as a North Dakota candidate, education completed at non-U.S. schools is to be evaluated for equivalency with U.S. standards. Obtain a course by course evaluation (at least for the concentration coursework). For evaluations, contact NIES at 855-468-5382 or nies@nasba.org or FACS at facsusa.com

RECIPROCAL CERTIFICATES

CPAs who hold a certificate from another state may obtain a reciprocal CPA certificate, provided their state extends similar reciprocity to North Dakota CPAs. An applicant for a reciprocal certificate must have passed the examination with grades that would have been passing grades in North Dakota at the time, must meet all requirements for a certificate (at the time of application or at the time of issuance of the other state certificate), and pay the applicable fees. There is also provision for obtaining a ND certificate without meeting all these requirements, if the applicant (or the state which issued their certificate) has attained substantial equivalency.

SUBSTANTIAL EQUIVALENCY

An individual whose principal place of business is not in this state shall have all the privileges of certificate holders and licensees of this state without the need to obtain a certificate or permit, if the individual holds a valid certificate as a CPA from a state that has attained substantial equivalency, or if the individual's CPA qualifications are deemed to meet substantial equivalency. Contact our office to pursue this option.

RECIPROCAL CERTIFICATES FOR FOREIGN ACCOUNTING DESIGNATIONS

North Dakota's accounting law makes provision for issuing certificates to holders of foreign accounting credentials under certain conditions. Contact the Board for details.