

LOUISIANA

INFORMATION FOR FIRST-TIME CANDIDATES FOR THE UNIFORM CPA EXAMINATION

The State Board of Certified Public Accountants of Louisiana (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

First-time applications must be completed by candidates who:

- ❖ have never taken the Uniform CPA Examination as a candidate of this state;
- ❖ have applied previously AND whose application was denied as INELIGIBLE or INCOMPLETE.
- ❖ have previously taken the examination as an applicant of another state but who have not earned credit.
- ❖ have previously taken the examination as an applicant of another state and wish to transfer credit to this state.
- ❖ have previously taken the examination, before the 150 hour requirement, and who have not submitted transcripts demonstrating completion of the 150 semester hour requirements.

ELIGIBILITY FOR EXAMINATION

Applicants must:

- ❖ Be of good moral character;
- ❖ Have maintained continuous residence in Louisiana for a period of 120 days, within one year prior to the examination date;
- ❖ Meet the following educational requirements;
 - have earned a baccalaureate or higher degree from an academic institution recognized by the Board; and
 - have completed a minimum of 150 semester (225 quarter) hours of postsecondary, graduate or postgraduate education at an institution(s) recognized by the Board (refer to the “150 Hour Requirement” section below); and
 - have completed 24 semester (36 quarter) hours of business courses other than accounting, including at least 3 semester (4.5 quarter) hours in commercial law as it affects accountancy; and
 - have completed an accounting concentration of 24 semester (36 quarter) hours at the undergraduate level OR 21 semester (31.5 quarter) hours on the graduate level in courses distributed as follows:

<u>Hours</u>			<u>Hours</u>		
<u>Undergraduate Level</u>	Semester	Quarter	<u>Graduate Level</u>	Semester	Quarter
Intermediate Accounting	6	9	Intermediate Accounting	3	4.5
Cost Accounting	3	4.5	Cost Accounting	3	4.5
Income Tax Accounting	3	4.5	Income Tax Accounting	3	4.5
Auditing	3	4.5	Auditing	3	4.5
Accounting Elective	9	13.5	Accounting Elective	9	13.5

(Accounting electives must include 3 semester (4 quarter) hours in advanced financial accounting, not-for-profit accounting/auditing, or accounting theory; and 6 semester (8 quarter) hours in accounting above the elementary or introductory level.)

All educational transcripts and/or foreign evaluations are required to be submitted at the time of application. Official educational transcripts and/or foreign evaluations can be submitted by the applicant to CPA Examination Services.

150 Hour Requirement

Applicants with a baccalaureate degree obtained before 1992 from a Louisiana college or university which includes a concentration in accounting may contact the Board to determine if they qualify for an exemption. Applicants who have taken an examination approved by the Board prior to December 31, 1996 remained eligible to take the examination until December 31, 1999. Such applicants who have earned conditional credit which expires after December 31, 1999, remain eligible until their conditional credit expires. The educational requirements cannot be circumvented by taking the CPA examination as an applicant of another state. Additional information about the 150 hour requirement is available upon request.

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.

COURSE REQUIREMENTS

- ❖ Commercial Law must cover the Uniform Commercial Code and other topics of special relevance to accounting and must have been developed specifically for accounting majors and CPA examination applicants. Graduate or undergraduate courses emphasizing consumer protection and the regulatory environment will NOT be accepted in fulfillment of the Commercial Law or Accounting Elective requirement.
- ❖ Accounting and business internships are not accepted toward the accounting or business requirements.
- ❖ Under the 150 hour requirement, no more than six semester hours of accounting and business internships are acceptable.
- ❖ Education earned at a community college or two-year degree granting institution prior to, or concurrently with, the enrollment into a regionally accredited four-year degree granting institution is acceptable.
- ❖ Correspondence and online courses are acceptable when the applicant receives credit for the courses at a regionally accredited university. These courses must appear on an official transcript.
- ❖ CLEP courses are only acceptable to the extent they satisfy your degree requirements.
- ❖ Commercial CPA Review Courses are not acceptable.
- ❖ Course descriptions of all accounting and business courses taken at academic institutions outside Louisiana not clearly identified by titles are required.

Applicants whose programs of study from institutions outside Louisiana do not include credit hours in the prescribed courses (see Eligibility for Examination) may petition the Board for course substitution. The Board may, when good cause is shown, allow substitution of courses that are substantially equivalent to any of those prescribed. Documentation of good cause for any requested substitution should be submitted in the form of an affidavit sworn to and subscribed by the applicant and an officer of the institution where the course to be substituted was taken. An affidavit for course substitution can be found at www.nasba.org.

TRANSCRIPTS

- I. Applicants who have completed the educational requirement at the time of application must:
- ❖ submit to CPA Examination Services relevant official transcript(s) from each institution at which original credit toward the educational requirement has been earned at the time of application.
 - ❖ The award of the baccalaureate degree must be reflected on the transcript.

- ❖ The official transcript(s) may be submitted by applicant.
- ❖ Photocopies of transcripts are not acceptable.
- ❖ Transcripts “Issued to Student” are not acceptable.
- ❖ If required documentation is not provided, you will not be able to take the examination, and you will forfeit the application fees paid.

II. Applicants who completed educational requirements at institutions outside the U.S. at the time of application must:

- ❖ have their educational credentials evaluated by [Foreign Academic Credential Service](#). Please visit their website for a complete listing of organizations.
- ❖ obtain the form to request this service from the evaluation service agency.
- ❖ submit their foreign transcript(s) from each institution at which original credit toward the educational requirement has been earned to the evaluation service agency.
- ❖ The evaluation of the foreign transcript(s) must be a course-by-course comparison to Louisiana requirements.
- ❖ Completed original evaluations must be submitted to CPA Examination Services. The original evaluation may be submitted by applicant. Photocopies are not acceptable.
- ❖ If 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.

MATERIALS TO BE SUBMITTED

➤ **Online First-time Application:** you are required to submit the following to CPAES:

- 1) Official transcript(s). Submission by applicant or school to CPAES.
- 2) Affidavit for Course Substitution, if applicable. Submission by applicant to CPAES.
- 3) Course descriptions, if applicable. Submission by applicant to CPAES.
- 4) Foreign Evaluation, if applicable. Submission by applicant or evaluation agency to CPAES.
- 5) ADA Accommodation Form, if applicable. Submission by applicant to CPAES.
- 6) Authorization for Interstate Exchange of Score Information, if applicable. Directly from the office of the state board to CPAES.

Applicants are advised to request submission of all forms to CPAES prior to applying for the examination.

➤ **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). Submission by applicant or school to CPAES.
- 4) Affidavit for Course Substitution, if applicable. Submission by applicant to CPAES.
- 5) Course descriptions, if applicable. Submission by applicant to CPAES.
- 6) Foreign Evaluation, if applicable. Submission by applicant or evaluation agency to CPAES.
- 7) ADA Accommodation Form, if applicable. Submission by applicant to CPAES.
- 8) Authorization for Interstate Exchange of Score Information, if applicable. Directly from the office of the state board to CPAES.

Applicants are advised to request submission of transcripts and foreign evaluations to CPAES prior to applying for the examination. All other forms should be included along with original First-time Application.

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):		\$ 130.00
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 **nine** 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.

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 nine 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.

TRANSFER OF EXAMINATION CREDIT

Applicants transferring credit(s) from another jurisdiction into Louisiana must have earned credit under the same rules as are in effect in Louisiana. An applicant who has passed two or more sections of the CPA examination under another jurisdiction shall be given conditional credit by this board provided the applicant has established residence in Louisiana and is still eligible to be considered a re-examination candidate in the original state where credit was earned.

An Authorization for Interstate Exchange of Examination Information Form is required to be submitted. The form must be completed and submitted to CPA Examination Services directly from the Accountancy Board where original credit was earned. This form may be obtained at www.nasba.org.

SCHEDULING THE EXAMINATION

Upon receipt of the NTS, applicants are required to contact Prometric at www.prometric.com/CPA/default.htm to schedule the examination. The scheduling, rescheduling 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 the 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 a testing appointment anytime after the scheduled appointment time may result in being 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

Candidate information changes including name, address or Social Security Number must be submitted in writing to CPAES. Candidates must submit the Address/Name Change Form (located at www.nasba.org) with supporting documentation.

Scores

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

CONTACT US

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

Toll-free: 800-CPA-EXAM

Direct: 615.880.4250
Web: www.nasba.org

Fax: 615.880.4290
Email: cpaes-la@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.