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U.S. CPA Examination is Now Offered in The Philippines

*AICPA and NASBA Expand International Testing Options for
Those Seeking U.S. CPA License*

NEW YORK and NASHVILLE (July 16, 2024) – The American Institute of CPAs (AICPA) and the National Association of State Boards of Accountancy (NASBA) have expanded international testing availability of the U.S. CPA Exam to the Republic of the Philippines.

Passing the Uniform CPA Examination (CPA Exam or Exam) is a prerequisite to becoming a licensed Certified Public Accountant (CPA) in the United States. With the increasing globalization of business, many people who live abroad are interested in obtaining the U.S. professional designation. AICPA and NASBA, in partnership with their test provider Prometric, currently offer the U.S. CPA Exam in 18 countries aside from the Philippines.

Effective July 1, 2024, CPA candidates in the Philippines can begin registering for the CPA Exam. Prometric will operate three testing centers within the country – two in Manila and one in Cebu City.

“The U.S. CPA complements other credentials and degrees and demonstrates a professional has the accounting and business skills relevant to working in a global economy,” said Mike Decker, the AICPA’s vice president of CPA examination and pipeline. “Allowing CPA candidates to take the Exam locally in the Philippines helps reduce costs and travel time to testing centers outside the country.”

The AICPA and the Philippines Institute of CPAs agreed in April to work together to share continuing professional education (CPE) courses and access to conferences and live events.

“NASBA is excited to expand the international administration of the U.S. CPA Examination to the Philippines. We hope this expansion will result in greater interest in the accounting profession and greater flexibility for testing among international CPA Exam candidates,” said NASBA Executive Vice President and Chief Operating Officer Colleen K. Conrad, CPA.

A new version of the U.S. CPA Exam, consisting of three core sections and one selectable discipline section, debuted earlier this year. The core sections are Auditing and Attestation (AUD), Financial Accounting and Reporting (FAR), and Taxation and Regulation (REG). The choices for discipline sections are Business Analysis and Reporting (BAR), Information Systems and Control (ISC), and Tax Compliance and Planning (TCP).

Besides passing the CPA Exam, candidates must meet education and experience requirements, as well as any additional steps required by their home jurisdictions.

To learn more about the CPA Exam, please visit the AICPA's [information page](#). More information on the [international availability of the Exam](#) can be found on NASBA's site.

About the American Institute of CPAs

The American Institute of CPAs® (AICPA®) is the world's largest member association representing the CPA profession, with 400,000 members in the United States and worldwide, and a history of serving the public interest since 1887. AICPA members represent many areas of practice, including business and industry, public practice, government, education and consulting. AICPA sets ethical standards for its members and U.S. auditing standards for private companies, not-for-profit organizations, and federal, state and local governments. It develops and grades the Uniform CPA Examination, offers specialized credentials, builds the pipeline of future talent and drives continuing education to advance the vitality, relevance and quality of the profession.

About NASBA

Since 1908, the National Association of State Boards of Accountancy (NASBA) has served as a forum for the nation's Boards of Accountancy, which administer the Uniform CPA Examination, license more than 672,000 certified public accountants and regulate the practice of public accountancy in the United States.

NASBA's mission is to enhance the effectiveness and advance the common interests of the Boards of Accountancy in meeting their regulatory responsibilities. The Association promotes the exchange of information among accountancy boards, serving the needs of the 55 U.S. jurisdictions.

NASBA is headquartered in Nashville, TN, with an International Computer Testing and Call Center in Guam and operations in San Juan, PR. To learn more about NASBA, visit www.nasba.org.

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