



Arkansas State Board of Public Accountancy APPLICANT INSTRUCTIONS FOR THE UNIFORM CPA EXAMINATION

INITIAL APPLICANTS

An initial application is to be completed by applicants who:

- Have never taken the examination as candidates of this state;
- Have previously taken the examination as an Arkansas candidate **but** did not receive official scores;
- Have previously applied or have taken the examination as a candidate in another jurisdiction.
- Applicants who have previously applied or taken the examination for other jurisdictions must complete an initial application form. An "Authorization for Interstate Exchange of Examination and Licensure Information" form will be necessary. Applicants who have earned credit must arrange for the transfer of their grades from the original jurisdiction to the Arkansas State Board of Public Accountancy.

RE-EXAM APPLICANTS

A re-exam application must be completed by applicants who:

At their most recent sitting, took the Uniform CPA Examination as a candidate of Arkansas and has received official scores.

After an individual has applied and sat for at least one section of the computer-based examination and has received official scores, he or she may apply as a re-exam applicant to sit for the computer-based examination.

COMPLETING THE APPLICATION FORM

Complete the application in blue or black ink only. Please type or legibly print all responses. **ALL** questions on the application must be answered for the application to be considered complete. If a question on the application does not apply, indicate with "N/A". You must provide **both** your home and employer address. Incomplete applications will not be accepted by the Board for consideration and will be returned to the applicant.

Your name must exactly match the name on your primary government photo issued ID that will be used for admittance to the Prometric Testing Center. If your ID only has your middle initial do not put your complete middle name on the application only use your initial.

When answering the moral character questions on page two of the application, applicants should consider all enforcement charges such as but not limited to DUI, false I.D., drug use or any other acts classified under state and federal law as criminal. In addition, you should include any charges or enforcement action that has caused a professional credential or license to be cancelled, revoked, or suspended. Please be advised that the ASBPA will perform a background check before you become licensed with the Board. If there is an entry reported on your record and you have not provided the required notification and documentation you are in violation of the Arkansas Accountancy Law.

Initial applicants should allow 2 to 4 weeks from the time all required materials are received for processing of the application and education documentation.

Re-exam applicants should allow 1 to 2 weeks from the time all required materials are received for processing of the application.

OFFICIAL TRANSCRIPTS

First-time candidates must arrange to have the official transcripts from **all** colleges or universities attended sent directly from the registrar's office to the Board Office. All transcripts submitted must be signed by the registrar or another official representative of the institution. Transcripts that are received with the exam application or that are marked "issued to student" or without the official seal will not be accepted. A transcript is required from each and every college/university attended even though the transcript from the institution conferring the degree may show all your transferred course credits. **IT IS THE APPLICANT'S RESPONSIBILITY TO REQUEST THE COLLEGE OR UNIVERSITY TO FORWARD OFFICIAL COPIES OF ALL TRANSCRIPTS TO THE ARKANSAS STATE BOARD OF PUBLIC ACCOUNTANCY.** Electronic transcripts from the college or university are acceptable.

IF YOUR NAME HAS CHANGED (MARRIAGE, DIVORCE, ETC.) SINCE YOU ATTENDED COLLEGE AND THE NAME ON YOUR TRANSCRIPT DOES NOT MATCH THE NAME ON YOUR APPLICATION, PLEASE PROVIDE A PHOTOCOPY OF THE OFFICIAL DOCUMENT WHICH AUTHORIZES THE NAME CHANGE.

DEGREE QUALIFICATION

Applicants must have completed all degree and course requirements prior to applying for the examination. Your official transcript(s) must show the degree you have been awarded and the conferral date of said degree. Applicants still enrolled in courses needed for graduation or to meet the 150-hour requirement having already earned a degree, regardless of the type of courses, are not eligible to be approved for exam candidacy.

Please note: If your degree has been earned but will be conferred at a later date, you must contact the Arkansas State Board of Public Accountancy before submitting an application [refer to 3.3(c)].

SUPPLEMENTAL COURSE DESCRIPTIONS

Applicants may be required to submit additional documentation relating to certain courses, due to differing catalog/transcript course titles and requirements for graduation. Also, please note that applicants are required to submit additional documentation regarding internships and independent study used to satisfy the accounting or business education requirements. The applicant, in a timely manner as directed by the Board, must submit documentation that lists a full description of the duties performed from school officials and the person to whom they reported. Internships and independent study must be listed on the official transcript.

FOREIGN (NON-UNITED STATES) ACADEMIC CREDENTIALS/TRANSCRIPTS

The Arkansas State Board of Public Accountancy does not evaluate any non-United States transcripts. It is the applicant's responsibility to obtain an evaluation of their foreign transcripts to include equivalency of the degree and credits earned to a U.S. degree. Applicants may use any evaluation services if the service is a member of the National Association of Credential Evaluators (NACES) at www.naces.org. A copy of the evaluation must be sent directly from the evaluator to the Board's office.

FEES

Applicants may apply for one or more examination section(s) of the examination and take them in any order. However, you should not apply and pay for any examination section(s) unless you are ready to take it within the next six (6) months, as the Notice to Schedule expires six months after issuance. Applicants cannot apply for a test section more than once during the same test window.

All initial (first-time) applicants are required to pay an initial (first-time) fee, as well as application-section fee and examination provider fee(s) upon submission of this application. Payment of all Board fees, application-section fees and examination provider fees must be made payable to the Arkansas State Board of Public Accountancy in the form of a **cashier's check or money order** drawn on a US bank and in US dollars. These fees are nonrefundable and may not be used towards a future application to sit for the examination. The fees to be submitted with the application are as follows:

Initial (first-time)	\$ 50.00
AND	
Examination 4 sections	\$ 120.00
Examination 3 sections	105.00
Examination 2 sections	90.00
Examination 1 section	75.00
AND	

The following fees are collected by the Board and paid to the contract examination providers for the following examination sections:

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

The fee to transfer credit from another jurisdiction is \$10.00 per exam section. This fee should be submitted with your application and the Authorization for Interstate Exchange of Examination and Licensure Information form.

REFUND POLICY

There is no provision for withdrawing from the examination, refunding of fees for the initial (first-time), application-section(s) and contract examination providers, or the transfer of fees. The initial (first-time) fee and application-section fee(s) are nonrefundable and nontransferable. The fees for the contract examination providers are nontransferable, but may be partially refunded if extreme hardship precludes the applicant from scheduling or taking the exam. Refer to Board Rule 3.8 for extreme hardship definition, time limits and documentation required.

APPLICATION STATUS INQUIRIES

Please be advised that information regarding any application will only be discussed with the applicant. Information will not be released to spouses, parents, or employers. If you have a question regarding your application or correspondence received from Board staff, you will need to contact the Board. If your employer requires information regarding your application, the Board will need to have written permission from you to release that information.

CANDIDATES WITH DISABILITIES

In accordance with the provisions of the Americans with Disabilities Act, candidates who qualify for examination administrative modifications must notify the Arkansas State Board of Accountancy in writing of their requested accommodations. A form is available for this purpose and may be obtained by contacting the Board. Upon receipt of your request, it will be considered and you will be notified of the Board's decision. Documentation of a disability and/or previous accommodations must be attached to the exam application. Candidates must make a written request every time they apply for the examination and require special modifications. To ensure that you receive appropriate accommodations, make your written request as early as possible. Do not schedule your exam until your request has been approved by the Board. **Please note: The Board will not pay any costs you may incur in obtaining the required diagnosis and recommendation.**

NON-DISCLOSED EXAMINATION

The Certified Public Accountant Examination is a non-disclosed examination. This means that candidates cannot obtain copies of examination questions or of their own answer papers after the examination is administered. To protect the confidentiality of examination contents, candidates are required to acknowledge confidentiality statements at examination administrations in all locations.

COMPUTER BASED CPA EXAMINATION AUTHORIZATION TO RELEASE INFORMATION

In April 2004, the CPA Examination changed to a computer-based format. To accomplish this change in format, a national database of all CPA examination candidates was developed. The database is used to verify applicant eligibility and CPA exam testing schedules. The national candidate database includes information received from 54 jurisdictions, and is managed by the National Association of State Boards of Accountancy (NASBA).

Because of the high/great probability that there will be similar names, addresses and other identifying information on the national candidate database, it is critical to have information in the national candidate database that is unique to each candidate so that candidate records can be accurately identified to establish: Correct determination of candidate eligibility, credit to each exam candidate for payment of exam fees and credit for the correct exam sections taken and passed by each candidate. The following are examples of unique personal information - applicant's date of birth, mother's maiden name, social security number, etc. Applications to take the CPA Exam will not be processed unless sufficient candidate information to provide accurate identification is entered in the national candidate database.

NOTICE TO TEST

Once your eligibility to take the exam is determined, the Board will send an Authorization to Test (ATT) to the National Candidate Database (NCD) at National Association of State Boards of Accountancy (NASBA). NASBA will then issue a Notice to Schedule (NTS). The NTS is sent to applicants via the address preference indicated on the application form. An eligible candidate has **6 months** from the date of the NTS, to **schedule and take** the approved examination sections. Utilizing the NTS, candidates are required to contact Prometric for site location(s) and test times. For a list of the Prometric Testing Centers in Arkansas, visit their web site at www.prometric.com. The Arkansas State Board of Accountancy does not control space availability or locale of the testing centers.

If a candidate requires rescheduling to take the CPA examination, the candidate must contact Prometric. Please be advised that Prometric may charge a fee to reschedule an appointment. (Refer to *Candidate Bulletin*.)

EXAMINATION SCORES AND GRADE RELEASE

The minimum passing grade for each section of the computer-based examination is 75. Candidates who pass a section will be granted credit for each section passed. Test scores will be mailed by the Board as soon as they are received, verified, and processed. Scores are also available from NASBA via a link from our website www.arkansas.gov/asbpa. You will need your section ID from the NTS to access your scores online. There are quality control standards that must be met at the Board's office before scores can be mailed. Candidates should not call the Board office inquiring about scores unless four months have elapsed from the date of taking the examination. Please be advised that candidates in other jurisdictions may receive scores before Arkansas candidates. Candidates should not call NASBA or the AICPA regarding your score release. The Arkansas State Board of Public Accountancy is the only authority authorized to release scores to Arkansas candidates.

CREDIT FOR SUBJECTS AFTER COMPUTERIZATION OF THE CPA EXAMINATION

A candidate shall be required to pass all test sections of the Certified Public Accountant Examination in order to qualify for a certificate. A candidate may take the required test sections individually and in any order. Credit for any test section(s) passed shall be valid for eighteen (18) months from the actual date the candidate took that test section, without having to attain a minimum score on any failed test section(s) and without regard to whether the candidate has taken other test sections, provided:

- a. Candidates **must** pass all four test sections of the CPA Examination within a rolling eighteen (18) month period, which begins on the date that the first test section(s) passed is taken;
- b. Candidates cannot retake or sign up for a failed test section(s) in the same examination window; and
- c. Candidates who **do not** pass all four sections of the CPA Examination within the rolling eighteen (18) month period shall lose credit for any test section(s) passed outside the eighteen (18) month period and that test section(s) must be retaken.
- d. Candidates who will lose credit for a test section cannot sign up for that section before the expiration date.

Keep these instructions, Board Rules, the Accountancy Law, and a copy of your completed application for your records. Mail your completed application to:

**Arkansas State Board of Public Accountancy
Exam Application
101 E. Capitol, Suite 450
Little Rock, AR 72201**

MATERIALS TO BE SUBMITTED BY INITIAL APPLICANTS

First-time (and transfer) applicants must submit to the Arkansas State Board of Accountancy:

- (1) Completed and signed application;
- (2) Payment by Cashier's Check or Money Order **only** made payable to the Arkansas State Board of Public Accountancy (ASBPA) for the total amount of the \$50 first time application fee **plus** the required application and examination fee for the applicable testing section(s);
- (3) Official transcript(s) (or foreign evaluation) showing degree conferred **sent directly to the Board office from each academic institution** at which credit toward the 150-hour educational requirement was earned. Please note: If your degree has been earned but will be conferred at a later date, you must contact the Arkansas State Board of Public Accountancy before submitting an application [refer to 3.3(c)];
- (4) Clear, color copy of **government issued identification document** – (State issued driver's license, state identification card, current US passport, or current foreign passport).

MATERIALS TO BE SUBMITTED BY RE-EXAM APPLICANTS

- (1) Completed and signed application;
- (2) Payment by Cashier's Check or Money Order **only** made payable to the Arkansas State Board of Public Accountancy (ASBPA) for the total amount of the required application and examination fee for the applicable testing section(s);
- (3) Clear, color copy of **government issued identification document** – (State issued driver's license, state identification card, current US passport, or current foreign passport);

APPLICATION CHECKLIST

Did you check the appropriate application type?

Did you complete the application using blue or black ink?

Did you answer all questions?

Did you provide a clear, color copy of legal documentation authorizing a name change if the name on your transcript and application do not match?

Did you enclose the correct fees?

Did you make your **cashier's check** or **money order** payable to the Arkansas State Board of Public Accountancy?

Did you request transcripts from all schools attended?

Did you sign and date the application?

Did you keep a photocopy of the completed application for your records?

Examination Information Resources

Candidate Bulletin http://www.nasba.org/files/2011/02/Candidate_Bulletin.pdf

CBT Tutorial http://www.aicpa.org/BecomeACPA/CPAExam/ForCandidates/TutorialandSampleTest/Pages/exam_tutorial_parallel.aspx

Sample Test http://www.aicpa.org/BecomeACPA/CPAExam/ForCandidates/TutorialandSampleTest/Pages/exam_tutorial_parallel.aspx

NASBA www.nasba.org

AICPA www.aicpa.org

Prometric www.prometric.com/cpa

Please Note: In the past the Arkansas State Board of Public Accountancy has required applicants to submit a notarized ID card with the application. The Board will no longer issue the ID card unless it is specifically requested by applicants. Please review the acceptable forms of primary and secondary identification for admittance to the exam.

ITEMS TO TAKE TO THE EXAMINATION SITE:

• **Notice to Schedule**

• **Two forms of identification**, one of which must be a government issued photo ID with your signature, such as a driver's license, passport or military ID. The second ID may include another government issued photo ID, an ID issued by the Board of Accountancy or a valid, unexpired bank ATM card or debit card. The names on both forms of ID must match the name entered on the application form.

• Unacceptable IDs include draft classification card, Social Security card.

PERSONAL IDENTIFICATION

If the test center staff has questions about the identification presented, you may be asked for additional proof of identity. You may be refused access to an examination and forfeit the examination fee for that section if the staff believes that you have not proven your identity. Admittance to the test center and examination does not imply that your identification is valid or that your scores will be reported if subsequent investigations reveal impersonation or forgery.

The Uniform CPA Examination employs very strict security measures. One level of security involves your identification. **The same form of your name must appear on your application, NTS and on the identification you present at the test center.** Do not change the spelling and do not change the order of your name on applications or when making appointments. If your name is different from your identifications at check-in, you will not be permitted to test.

You are required to present two forms of identification, one of which must contain a recent photograph, when you arrive to take your examination. Each form of identification must bear your signature and must not be expired. If you do not present acceptable identification, you will not be allowed to take your examination and you will forfeit all examination fees for that section.

You must present one of the following primary forms of identification:

Primary Forms of Identification:

- Valid (not expired) driver's license with photo and signature issued by one of the fifty U.S. states or by a U.S. territory
- Valid (not expired) driver's license with photo and signature issued by a foreign government authority, that is printed in English to the extent necessary to compare the candidate's name with the one on the NTS and confirm that it is a valid driver's license (Examples are driver's licenses issued by Canadian, Australian, New Zealand, British authorities, and from countries that retain English as an official language)
- Valid (not expired) passport with photo and signature issued by the U.S.
- Valid (not expired) government issued passport (for non-US citizens) that has the candidate's name exactly matching the Passport Name field that appears on the candidate's NTS
- Valid state identification card issued by one of the fifty U.S. states or by a U.S. territory (Candidates who do not drive may have an identification card issued by the agency that also issues driver's licenses)
- Valid U.S. Military identification

Secondary Forms of Identification

Secondary forms of identification must include candidate's signature. Acceptable forms of secondary identification include:

- An additional Government issued identification from the above listing
- Accountancy board-issued identification (if provided by board)
- Valid credit card
- Bank automated teller machine card (ATM)
- Bank Debit Card

THE FOLLOWING ARE UNACCEPTABLE FORMS OF IDENTIFICATION:

- A draft classification card
- A Social Security card
- A student identification card
- A United States permanent residency card (green card)

Name: _____ SSN: _____

- Yes No Is this the first time you are applying for the Uniform CPA Examination in Arkansas?
If NO, indicate the most recent date on which you took the examination. _____ (Month/Year)
- Yes No Have you ever applied for the CPA Examination in another state?
If YES, what state? _____ When did you apply? _____ (Month/Year)
- Yes No Are you transferring credit from that state?
If credit is being transferred to Arkansas, information must be submitted to Arkansas by the State Board from which the transfer is requested. An [Authorization for Interstate Exchange of Examination and Licensure Information form](#) is available for this purpose.

If “YES” to any of the following questions, a letter stating the full details including case numbers must be attached. Also, provide official copies of the charges in each case along with documentation that reflects the final disposition including the judgment. If applicable, copies of any consent orders or other agreements entered into should be provided.

- Yes No Is there currently pending action or have you ever: been charged with; pleaded guilty, no contest or nolo contendere to; been convicted or found guilty of; or been sentenced for any felony or crime not previously disclosed to this Board in writing? A conviction shall include a finding of guilt or plea of guilty or nolo contendere, regardless of whether adjudication of guilt or sentence is suspended or withheld in a court of this or any other state or any other state or territory of the federal government. If yes, specify each such offense and identify the style of the case, name and address of the court, case number, and date of the conviction on a separate sheet of paper and whether disposition has been fully satisfied.
- Yes No Is there currently pending action or have you had an application for a license denied, or a license restricted, suspended, or revoked by any state or federal agency or governing or licensing board?
- Yes No Is there currently pending action or have you ever been charged with fraud, formally or informally, in any proceeding?
- Yes No Is there currently pending action or has your conduct ever been called into question with reference to the unethical practice of public accounting?
- Yes No Is there currently pending action or have you ever been censured, reprimanded, disciplined, suspended, disqualified or disbarred as a member of any profession or as a practitioner before any administration or agency, or have you ever been suspended or removed from any public or private office, because of conduct reflecting upon your character?
- Yes No Is there currently pending action or have you ever been denied any license or certificate that required the proof of good moral character?
- Yes No Have you previously passed the Uniform CPA Examination? If YES, what state? _____
- Yes No Have you ever held a CPA Certificate and/or license? If YES, what state? _____

Candidates with Disabilities: I understand if I require special accommodations in accordance with the Americans with Disabilities Act, or for any other reasonable cause, that I must make this request in writing as early as possible and state what facilities that I may require. I understand that I must make this written request every time I apply for the examination and require special modifications. To ensure that you receive appropriate accommodations, do not schedule your exam until your request has been approved by the Board. Please note: The Board will not pay any costs you may incur in obtaining the required diagnosis and recommendation.

Applicant Signature and Attestations:

- I certify to the truth and accuracy of all statements, answers, and representations made in the foregoing application and in any supplementary statements.
- I certify that I have read and understand the “Instructions for Exam Application” and have read the [Board Statutes](#), [Rules](#), and Policy provided with this application and agree to abide by them.
- I grant all relevant parties permission to release to the Board any information necessary to verify the answers given on this application. Furthermore, I understand that failure to answer questions truthfully may result in not being allowed to take the current Exam or not being given credit for taking the current Exam or other action that the Board deems appropriate.
- I understand and agree that I will not divulge the nature or content of any examination question or answer to any individual or entity; I will report to the Board any solicitations or disclosures to which I become aware; I will not remove, or attempt to remove any examination materials from the examination room.
- I agree that in the event that any examination data are lost or damaged, any claim I may have will be limited to the examination fee(s) paid by me.
- I have read the refund policy concerning the examination and application fees. I have also read [Board Rule 3.8](#) regarding the definition of extreme hardship, time limits and documentation required.
- By signing this form, I am authorizing the Arkansas State Board of Public Accountancy to submit all of the information included in this application to the National Association of State Boards of Accountancy (NASBA) for release to the national candidate database.

Applicant Signature
(Blue or Black ink only)

Date

Re-Exam Applicants Stop Here

NAME _____

3. NON-ACCOUNTING REQUIREMENTS – 30 Semester Hours of undergraduate courses in business, other than accounting, or 20 semester hours of graduate business courses, other than accounting, or a combination thereof with a grade of “C” or better.

DEPT.	NUMBER	COURSE NAME	SEMESTER (F,W,SP,SM)	YEAR	<u>COLLEGE CODE</u>	SEMESTER HOURS

TOTAL SEMESTER HOURS _____