

CPA Exam Instructions for UNLV Students/Graduates

Includes Information From Nevada State Board of Accountancy

www.nvaccountancy.com/cpaexaminstructions.fx

Current as of June 1, 2015 – SUBJECT TO CHANGE

APPLICATION FORMS

INITIAL APPLICANT

- Have never taken the examination as a candidate of this state;
- Have previously taken the examination as a candidate of another state but who have not earned credit.
- Have previously taken the examination as a candidate of another state and wish to transfer credit to Nevada.

Applicants who have earned credit must arrange for the transfer of their grades from the original jurisdiction to the Nevada State Board of Accountancy. The grades will only be accepted by Nevada provided the state has standards and requirements equivalent to the requirements of Nevada. An Authorization for Interstate Exchange of Information form will be required. This form is available under the forms section titled Information Exchange.

RE-EXAM APPLICANT

- Have previously sat for the CPA Examination as a Nevada Candidate.

To access:

- Click on *Forms & Applications* under *Miscellaneous* on the left-side menu bar.
- Select *Online CPA Exam & Re-Exam Application Forms – NEW* under *Renewal and Compliance Forms*.
- Or go to <http://www.nvaccountancy.com/examform.fx>

APPLICATION FEES

- \$100.00 INITIAL APPLICATION FEE
- \$50.00 RE-EXAM APPLICATION FEE (To register for exam sections not included on your initial application or for retaking an exam after an unsuccessful attempt)

Fees made payable to the Nevada State Board of Accountancy. Nevada accepts payments by credit card, checks or money orders. The above fees are non-refundable.

AND: The National Association of State Boards of Accountancy (NASBA) requires the following additional testing fees based on the section(s) you are applying for. **DO NOT SEND NASBA'S FEES TO THE NEVADA STATE BOARD OFFICE.** You will be billed by NASBA for this fee after the Nevada State Board of Accountancy has issued your Authorization to Test. **Testing fees are NOT refundable.** There is no provision for withdrawing from the examination.

Auditing (AUD)	\$192.03
Financial Accounting and Reporting (FAR)	\$192.03
Regulation (REG)	\$172.51
Business Environments and Concepts (BEC)	\$172.51

NOTE: Fees for ALL exams on this application must be paid for in full prior to receiving your NTS. Only sign up for subjects that you plan to take within **SIX (6) months**. In other words, your NTS will include launch codes for all sections selected and you will be required to pay for ALL selected exams before you receive your NTS for any of the exams. **To avoid paying for exams you may not be able to take within the six-month window, only include exams on your application that you are realistically able to pay for at the time of application and will likely be able to complete.**

NOTICE TO TEST

Once your eligibility to take the exam is determined, the Nevada State Board will send an Authorization To Test (ATT) to the National Candidate Database (NCD) at NASBA. Candidates will be billed for the NASBA fee as shown above. **Fees must be paid to NASBA within 6 months after the ATT is sent.** After the fees are paid, NASBA will issue a Notice To Schedule (NTS). The NTS is sent to applicants via the contact preference indicated on the application form. The NTS will be valid for a 6-month period. Upon receipt of the NTS, candidates are required to contact Prometric for site location(s) and test times. Candidates may sit in any of the Prometric test sites in any state.

The three closest Prometric testing centers are:

Las Vegas 2190 East Pebble Road Suite 220 Las Vegas, NV 89123 (West of Eastern Avenue, near LVAC)	St. George, Utah Dixie State College 46 South 1000 East St. George, UT 84770 (About 110 miles from Las Vegas)	Rancho Cucamonga, California 7365 Carnelian Street Suite 107 Rancho Cucamonga, CA 91730 (About 200 miles from Las Vegas)
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For an additional list of the Prometric Testing Centers and information visit their website at www.prometric.com. The Nevada State Board of Accountancy does not control space availability or locale of the testing centers. If a candidate needs to cancel an appointment you must do so by using one of the three methods:

- Use Prometric’s Internet scheduling tool located at www.prometric.com. The system is available 24 hours a day, seven days a week.
- Call the Candidate Services Call Center at 1-800-580-9648. The center is open Monday – Friday from 8:00am to 8:00pm Eastern Time.
- Call the local test center where your appointment is scheduled. Leaving a voice mail message at the local test center is NOT an acceptable method of canceling your appointment.

An eligible candidate has 6 months from the date of the NTS to schedule and sit for the exam. If your NTS has expired you will be required to submit a re-exam application to the Nevada Board in order to obtain a new NTS.

To improve the chances of getting the exam date and time you want, plan to **RECEIVE** your NTS **a minimum of 45 days prior** to your preferred exam appointment date. If possible, allow more time. If at first you don’t find your desired date and time, confirm your best option. Then, because candidates change their appointments frequently, check back for updated availability. Currently, you may change your appointment without additional fees if you make the change or cancel **at least 30 days prior to your scheduled exam date**. You will be charged a fee (refer to Prometric’s website) to reschedule your appointment if your confirmed date is less than 30 days away. All fees are forfeited with notice of less than 24 hours.

EXAMINATION SCHEDULE AND SECTIONS

The Computerized CPA Examination will be offered during the first two months of each calendar quarter. These months of testing are referred to as a “Testing Window”. You will not be able to schedule during the “Down Months” in order to allow for grade release and system maintenance. Following is the testing schedule:

Testing Window	Down Month
January 1 st – February 28 th	March
April 1 st – May 31 st	June
July 1 st – August 31 st	September
October 1 st – November 30 th	December

Applicants will be allowed to apply for one or more section(s) of the examination at a time. A candidate may not re-take any section of the examination during a testing window. It is important to plan accordingly; it is your responsibility to schedule the remaining un-passed sections of the examination so you do not lose credit for previously passed sections.

NASBA is recommending scheduling appointments at least 45 days prior to the date in which you wish to sit for the examination(s). The Nevada State Board will process your application and forward the necessary information to NASBA within 5 business days of receiving your completed application and transcripts.

Candidates who are unfamiliar with the location of the testing center or who may encounter traffic or weather delays should plan to report to their assigned examination site one hour before the start of each scheduled session. Detailed instructions concerning scheduling to test will be included on the Notice To Schedule (NTS).

Section	Length
Auditing and Attestation (AUD)	4.0 hours
Financial Accounting and Reporting (FAR)	4.0 hours
Regulation (REG)	3.0 hours
Business Environment and Concepts (BEC)	3.0 hours

Candidates should visit the www.cpa-exam.org website to view the Uniform CPA Exam Tutorial to ensure familiarity with the computerized format prior to sitting for the examination. Candidates should also view the Uniform CPA Examination Candidate Bulletin.

CANDIDATES WITH DISABILITIES

In accordance with the provisions of the Americans with Disabilities Act, examination administration modifications are available for candidates who qualify. Such candidates must contact the Nevada State Board of Accountancy. Upon receipt of your requested accommodations, 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 complete and submit this form every time that they apply for the examination and require special modifications. The completed forms must be returned to the Nevada State Board with all required documentation before scheduling.

EDUCATIONAL REQUIREMENTS

Candidates must have completed the following educational requirements at the time the application is filed.

Part of the application includes completion of the 150-Hour Education Checklist. Your application will be considered incomplete if you have not completed the checklist. Board staff will review your checklist against your transcripts to ensure that you have the appropriate education to sit for the CPA Examination.

If you have earned a bachelor's degree and a master's degree in accounting that combined include 150 **semester hours** (credits) of education by an institution which is accredited or recognized by the Board, then you **DO NOT** need to list each specific course or complete the checklist. ***(This concerns MSA students without an undergraduate degree in accounting who may not have the required 24 hours in Business; however, students who want to sit for the exam prior to completing the MSA program would be required to meet ALL of the educational requirements.)***

College transcripts must be ordered by the candidate to be sent to the Nevada State Board of Accountancy directly from the institutions. Approval will not be granted until all transcripts have been received. **IT IS THE RESPONSIBILITY OF THE CANDIDATE TO ENSURE TRANSCRIPTS ARE RECEIVED TIMELY BY THE NEVADA STATE BOARD OFFICE.**

Official transcripts should be mailed to:

Nevada State Board of Accountancy
1325 Airmotive Way
Suite #220
Reno, NV 89502

Candidate's transcripts must indicate the completion of a four-year degree which includes 150 semester hours of education.

Included in the 150 semester hours (credits) the candidate must have the following:

- 30 semester hours in Accounting courses above the introductory level. Subjects to be covered include:

Financial Accounting (Intermediate I, II, III or advanced):	9 Hours	ACC 400, 401, 402
Cost Accounting	3 Hours	ACC 405 or ACC 715
Auditing	3 Hours	ACC 470
Federal Income Tax	3 Hours	ACC 410
Accounting Electives	12 Hours	ACC 406, 409, 412, 420, 481, 491 and 700-level ACC courses
Business Law	3 Hours	ACC 473 or BLW 302

For graduate students, substitute 600-level course numbers for 400-level equivalents.

- Semester hours in Business at the undergraduate or graduate level: **24**

The courses must be in areas other than accounting. Do not use courses already provided above. Subject areas in business are provided below. You do not have to use all subject areas and you may use a subject area more than once:

- Behavior of Organizations
- Management
- Business Finance
- Marketing
- Business Law
- Oral Communication
- Computers
- Quantitative Applications in Business
- Data Processing
- Statistics
- Economics
- Communication
- Ethics in Business
- Legal & Social Environment

All course work received from an accredited community college, college or university will be considered when trying to establish the 150-hour education requirement. Once you have established the above specified courses have been met, the remainder of your course work can come from any background of study as long as it has been obtained from an accredited college or university.

If your education does not meet the above requirements you will not be approved as a candidate for the CPA Exam. If you are trying to meet the 150-hour requirements and find some course titles differ, please contact this office for a determination of acceptability.

For students who will meet the 150-hour and specific course requirements prior to graduation, you should email your unofficial transcript to the board with a list of your planned courses **prior to the semester immediately before you want to begin sitting for the exam**. This will allow you to determine if your plan meets the eligibility requirements and make any necessary adjustments.

FOREIGN EDUCATION

Applicants who attended or graduated from foreign schools may satisfy the CPA Exam education requirements based upon an evaluation of foreign transcripts by any of the Board-approved foreign evaluation providers. It is the applicant's responsibility to ensure that their official transcripts are submitted directly from the university to the foreign evaluation service. Official evaluations must be mailed to the Board directly from the foreign credentials evaluation service. The transcript evaluation must show a course-by-course breakdown.

For a list of approved evaluators, go to <http://www.nvaccountancy.com/foreign.fx>

EXAMINATION CREDIT

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(s), 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 that:

- 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) is passed;
- Candidates cannot retake a failed test section(s) in the same examination window; and
- 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 those test section(s) must be retaken.

EXAMINATION REVIEW COURSE PROVIDERS

If you are interested in taking a review course to prepare for the Uniform CPA Examination, the following is a list of course providers:

- Becker Professional Education www.beckercpa.com
- Bisk Education www.cpaexam.com
- Wiley CPAexcel Exam Review www.EfficientLearning.com/WileyCPAexcel
- Gleim Publications www.gleim.com/accounting/cpa
- Kaplan CPA Review www.dearborn.com/cpa
- Roger Philipp CPA Review www.rogercpareview.com
- Yaeger CPA Review www.yaegercpareview.com
- Another 71 www.another71.com

HIGHLY RECOMMENDED ADDITIONAL RESOURCES

This Way to CPA (AICPA) CPA Exam & Licensure Center

<https://www.thiswaytocpa.com/exam-licensure/cpa-exam-licensure-center/>

In addition to information needed to prepare and register for the exam, this website also includes a link to the AICPA's score release schedule. Click on *Obtain your score* in the *Exam* section to find the link.

NOTE: Scores for Nevada candidates are available on the score release date at www.nvaccountancy.com/scores.fx. Unlike for candidates in many other states, scores for Nevada candidates are not available on the NASBA site and are generally reported later in the day—scores reported by NASBA are posted at 12:01 a.m. (Eastern Time) on the score release day.

EXPERIENCE AND ADDITIONAL REQUIREMENTS

EXPERIENCE

Effective July 1, 2013 Nevada's experience requirement changed to require the following for licensure:

Public Accounting

2 years or equivalent experience in the practice of public accounting that consists of the use of skills in the following areas:

- Accounting or Auditing
- Finance
- Advising or consulting with clients on matters relating to management
- Preparation of tax returns or the furnishing of advice on matters relating to taxes.

The experience must be verified by one or more certified public accountants that have sufficient knowledge of and can certify the applicant's work. The experience shall have been performed in accordance with applicable professional standards

Internal Audit or Governmental Accounting

4 years or equivalent experience in internal auditing work or governmental accounting and auditing work considered substantially equivalent in the Board's judgment. The experience must be verified by one or more certified public accountants that have sufficient knowledge of and can certify the applicant's work.

Individual Review

An applicant who has obtained 4 years or equivalent experience in internal auditing work or governmental accounting and auditing work from a department without a CPA supervisor may satisfy the requirements by requesting an individual evaluation of his or her experience. Upon receipt of an application, request for Individual Review and applicable fee, the Board may evaluate the character, extent and nature of experience obtained by an applicant employed by a specific governmental agency or an internal audit department of a business to assure the applicant's experience is substantially equivalent to 2 years of experience in the practice of public accounting. Please be advised the applicant who has requested an individual review must pay an additional fee of for the evaluation by the Board as provided in NAC 628.016 subsection 3. The Board may require an applicant to reimburse the Board for reasonable costs of travel actually incurred in evaluating the character of an applicant's experience.

Note: The Board will not accept work experience combined between the two requirements for experience. All experience must be completed from either public accounting or internal audit or governmental accounting.

If your experience deviates from the above, please contact the office to discuss your experience and other options that may be available.

Go to <http://www.nvaccountancy.com/requirements.fx> for information about additional requirements, including background investigation, ethics, moral character references, and continuing education (for renewal).