Become a CPA in Pennsylvania

Compliments of the Pennsylvania CPA Foundation
These Organizations Will Help You Become a CPA — Get To Know Them!

The National Association of State Boards of Accountancy (NASBA)

NASBA is the central clearinghouse for the Uniform CPA Examination, collecting information about eligible candidates, distributing advisory scores and other data, and maintaining a central database of candidate records. In addition, NASBA acts as the designated agent for a number of boards of accountancy, including Pennsylvania. Visit NASBA’s website at www.nasba.org for exam information and an application.

Prometric Inc.

Prometric manages data communication, registration, scheduling, testing systems, software, and test centers. After you apply for the exam at NASBA and receive a Notice To Schedule (NTS), candidates are required to contact Prometric Inc. to schedule the examination. Visit Prometric’s website at www.prometric.com/cpa to schedule one or all four parts of the CPA Exam.

The State Board of Accountancy (SBOA)

State Boards of Accountancy are the state/territory (or jurisdiction) entities that have statutory authority to issue CPA licenses. Each SBOA sets the requirements for CPA licensure in its jurisdiction. All jurisdictions require candidates to pass the Uniform CPA Examination for CPA licensure. The Pennsylvania State Board of Accountancy issues Pennsylvania CPA licenses once all examination and work requirements have been met. Visit the Pennsylvania State Board of Accountancy’s website at www.dos.state.pa.us/account for licensing inquiries.

The Pennsylvania Institute of Certified Public Accountants (PICPA) and the Pennsylvania CPA Foundation

The PICPA is the premier accounting association for CPAs in Pennsylvania. Our 22,000 members represent practitioners in public accounting, private industry, government, and education. The PICPA developed the Pennsylvania CPA Foundation to inspire students to pursue careers in accounting and to provide educational, motivational and financial support to those working to attain the certified public accountant (CPA) credential. Visit picpa.org to learn more.
CPA Exam in 5 Steps

1. Graduate
2. Prepare
3. Apply
4. Study
5. Schedule and Sit
Requirements to Sit for the CPA Exam

Candidates must meet these requirements:

• Received a bachelor’s degree or higher from an accredited college or university
• Completed at least 24 semester credits in accounting subjects including accounting and auditing, business law, finance, microeconomics, macroeconomics, or tax subjects sanctioned by the State Board of Accountancy

Candidates can sit for the exam with less than 150 credit hours, however they will be required to complete all 150 before they are eligible to apply for a CPA license.

Candidates have 18 months to pass all four parts of the exam, beginning when the first section is passed.

Pre-evaluation from NASBA

PROSPECTIVE APPLICANTS CAN HAVE THEIR COURSES PRE-EVALUATED. While pre-evaluations are only advisory in nature, they can help determine if additional coursework is needed.

1. Go to www.nasba.org to access the information.
2. Submit form and payment of $50 to NASBA.
3. Track your status online at www.nasba.org.
4. Find out if you are on the right track or get the answers you need to adjust your schedule.
Prepare

Learn about the exam process, the fees, and develop a plan. Candidates can apply for one, two, three, or all four parts at one time. All parts applied for must be taken within six months of the application date. The application fee of $95 is required each time a candidate applies to take one or more parts of the exam. Current fees for each section of the exam are included here, but are subject to change.

Official college transcripts must be sent directly from the educational institution. Additional fees may apply, so check with your college or university.

CPA Exam Scholarships

PICPA members can apply for a $500 scholarship to help cover the cost of taking the CPA Exam. Twenty scholarships are awarded twice a year to qualified candidates. Applications are accepted each year during the following windows:

- April 1 through June 30
- October 1 through November 30

To apply, visit www.picpa.org/examscholarship
## CPA Exam Fees in Pennsylvania

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<th>Exam</th>
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<td>Application Fee</td>
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Exam fees as of April 2017. Check [www.nasba.org](http://www.nasba.org) for the most up-to-date costs and guidelines.

All fees are nonrefundable and subject to change.
Now that you’ve graduated and established your exam plan, it’s time to take the exam.

Candidates can apply for one, two, three, or all four parts at one time.

To Apply:

Visit www.nasba.org

All parts applied for must be taken within six months of the application date. Allow up to six weeks for application processing. Eligible candidates will receive a Notice to Schedule (NTS) for each approved exam section.

IMPORTANT!
Read the most recent CPA Candidate Bulletin and review the CPA Exam FAQs on the NASBA website before applying to take the exam.

QUESTIONS?
Contact the CPA Exam Service’s Pennsylvania coordinator at cpaes-pa@nasba.org or (800) CPA-EXAM.
Things to Remember

10 Day Extension
The first 10 days of each blackout month beginning June 2016 will be extended for candidates to take the CPA Exam. However, from April-June 2017, this extension will be suspended due to the launch window of the new CPA Exam. It will resume thereafter.

Updated Score Release Timetables
Due to these 10 day extensions, the score release timeline for Q2 of 2016 have been updated. Timetables moving forward will continue to reflect this change.

Pass Within 18 Months
You can combine passing scores from the current CPA Exam along with the new one as long as all sections are passed within the 18-month window. All parts will count toward licensure.
CPA Exam content is broken down into four sections. Below is an overview of the subject matter each section contains.

### Auditing and Attestation (AUD)

**4 HOURS**

Tests your knowledge and skills when performing audits and attestation engagements of issuer and non-issuer entities, and the preparation, compilation and review of engagements. **Note:** There are document review simulation (DRS) questions in this section.

**Auditing and Attestation covers the following content areas:**

1. Ethics, professional responsibilities and general principles
2. Assessing risk and developing a planned response
3. Performing further procedures and obtaining evidence
4. Forming conclusions and reporting

### Business Environment and Concepts (BEC)

**4 HOURS**

Tests your knowledge and skills when performing audit, attest, accounting and review services, financial reporting, tax preparation, or other professional responsibilities in the role of a CPA.

**Business Environment and Concepts covers the following content areas:**

1. Corporate governance
2. Economic concepts & analysis
3. Financial management
4. Information technology
5. Operations Management
Find the Study Method that Works for You!

How to Prepare

- ✔ Online Prep Course
- ✔ Text Books, CDs, Flash Cards, Etc.
- ✔ Live Study Groups
- ✔ Online Discussion Groups

PICPA members get discounts on these CPA Exam review courses:

NOT A PICPA MEMBER?
Join today at www.picpa.org/join to get these discounts and more.
Regulation (REG)

4 HOURS
Tests your knowledge and skills related to federal taxation, ethics and professional responsibilities related to tax practice, and business law. **Note:** There are document review simulation (DRS) questions in this section.

**Regulation covers the following content areas:**
1. Ethics, professional responsibilities and federal tax procedures
2. Business law
3. Federal taxation of property transactions, individuals, and entities

Financial Accounting and Reporting (FAR)

4 HOURS
Tests your knowledge and skills relating to financial accounting and reporting frameworks used by business entities (public and non-public), not-for-profit entities and state and local government entities. **Note:** There are document review simulation (DRS) questions in this section.

**Financial Accounting and Reporting covers the following content areas:**
1. Conceptual framework, standards, standard setting, and financial reporting
2. Select financial statement accounts
3. Select transactions
4. State and local governments

Practice and Resources


**NEW in 2017 – Uniform CPA Exam Blueprints**

The blueprints offer a general synopsis for each section. It breaks down the level of knowledge and skills that will be tested throughout the Exam.
After receiving a Notice to Schedule (NTS), schedule a testing appointment as soon as possible. The earlier you apply, the more likely you will obtain your preferred location, date, and time. Each NTS is valid for six months from the date issued. Tests must be scheduled at least five days in advance, and walk-ins are not allowed.

Convenient ways to schedule

Visit www.prometric.com/cpa
Receive an instant e-mail confirmation.

Call (800) 580-9648

Testing Dates

The CPA Exam is available five days a week during the first two months of each quarter and the first through tenth day of each black out month (Mar., Jun., Sept., Dec.)
Prometric testing centers in Pennsylvania.

A **Allentown**
2211 Mack Blvd.
Allentown, PA 18103

B **Clarks Summit**
233 Northern Blvd., Suite 4
Clarks Summit, PA 18411

C **Conshohocken**
100 W. Elm St., Suite 300
Conshohocken, PA 19428

D **Harrisburg**
1100 N. Mountain Rd.
Harrisburg, PA 17112

E **Lancaster**
2064 Fruitville Pike
Lancaster, PA 17601

F **Monroeville**
4055 Monroeville Blvd.
Building 1, Suite 135
Monroeville, PA 15146

G **Philadelphia**
601 Walnut St.
Curtis Center, Suite 150
West Philadelphia, PA 19106

H **Pittsburgh (North Hills)**
Pittsburgh Research Pike
5700 Corp Dr., Suite 400
Pittsburgh, PA 15237

For other test locations, visit www.prometric.com/cpa
CPA License in 4 Steps

1. Pass exam
2. Work experience
3. Take CPE
4. Apply
Pass Exam

To be eligible to apply for a CPA license in Pennsylvania, a candidate must pass all parts of the CPA Exam and fulfill a certain amount of hours of education, work experience, and continuing professional education (CPE). CPA licenses are issued by the Pennsylvania State Board of Accountancy.

Work Experience Requirements

150 Hours and One Year

Candidates who graduated with 150 credits are required to complete one year (1,600 hours) of work experience through employment in government, industry, academia, or public practice within five years of the date you apply for your license.

Qualifying work experience includes providing any type of service or advice involving the use of:

- Accounting
- Attest
- Compilation
- Consulting
- Financial advisory
- Management advisory
- Tax

All experience must be of a caliber that is satisfactory to the State Board of Accountancy and verified by an individual who is currently licensed to practice as a CPA in Pennsylvania or another jurisdiction.
Qualifying education requirements to obtain a CPA license:

- Graduate with a bachelor’s degree or higher from an accredited school
- At least 24 credits in accounting and auditing, business law, finance, microeconomics, macroeconomics, or tax subjects sanctioned by the Pennsylvania State Board of Accountancy
- Plus an additional 12 credits in accounting, auditing, and/or tax subjects
- Total credit hours must equal 150 hours
- Accounting credits can be obtained as part of an undergraduate or graduate degree, or a combination of both levels of study, and do not need to be part of a degree program

Conditional Candidates

Anyone who passed at least one part of the exam before Dec. 31, 2011, has two options:

1. Baccalaureate degree – 120 Hours | Two Years
2. Masters or other post-graduate degree – 150 Hours | One Year

For more details visit [www.picpa.org/cpaexam](http://www.picpa.org/cpaexam)

Take CPE

- CPA applicants must complete 80 hours of continuing professional education (CPE) within 24 months of application for an initial license.
- The biennial licensing period in Pennsylvania begins on Jan. 1 of even-numbered years and ends on Dec. 31 of the odd-numbered years.
- In some cases, passing the CPA Exam can fulfill the CPE requirement to apply for a license. Depending on when a candidate applies for a license during this period will determine whether CPE is required. Contact the Pennsylvania State Board of Accountancy for more information.
4 Apply

Now it’s time to apply for your CPA license.

The application fee in Pennsylvania is $65. Application forms are located on the State Board of Accountancy website. Applicants should contact the State Board of Accountancy with specific questions about license application requirements.

Visit www.dos.state.pa.us/account
E-mail ST-ACCOUNTANCY@pa.gov
Call Pennsylvania’s State Board of Accountancy (717) 783-1404
• You have **18 months** to pass all four parts of the CPA Exam once you pass the first section.

• You can take the exam in any U.S. state or outside the U.S. Visit [www.nasba.org](http://www.nasba.org) for international locations.

• You can earn credits through any accredited college or university, and the credits do not have to be a part of a degree program to count toward the 150-credit requirement.

• All educational credits earned outside the U.S. must be evaluated by one of the following organizations:
  - Educational Credential Evaluators Inc. (414) 289-3412 [www.ece.org](http://www.ece.org)
  - Foreign Academic Credentials Service Inc. (618) 656-5291 [www.facsusa.com](http://www.facsusa.com)
  - Josef Silny & Associates Inc. (305) 273-1616 [www.jsilny.com](http://www.jsilny.com)

• You must schedule your exam within **six months** of the date on your NTS letter.

• A passing score for each part is **75**. This does not represent percent correct.

• There is a coordinator at NASBA just for Pennsylvania candidates! E-mail: cpaes-pa@nasba.org.

• CPA Examination Services will contact you on behalf of the Pennsylvania State Board of Accountancy to send your grades or to inform you when you have passed all four parts of the exam.

• Once you have passed all four parts of the exam, your completed exam credit will never expire.

• There is no residency requirement in Pennsylvania when applying for the CPA exam.

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PICPA. Where You Belong.

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Join today to belong, grow, and achieve your way to success.

www.picpa.org/belong

Connect with 22,000 + Fellow Members

Learn with Professional and Technical Updates

Give Back to Your Community

Represent the Voice of Your Profession

Lead Your Profession
Belong to the PICPA for the support you need to:

1. Graduate
2. Pass the CPA Exam
3. Earn your CPA License
4. Grow your network and technical skills
5. Achieve your professional goals

PICPA – Your Guide to CPA

Whether you’re a student, an accounting educator, or a professional, PICPA can help you navigate the steps to becoming a CPA. For the most up-to-date CPA Exam and licensing information, visit www.picpa.org/cpaexam.

Contact the Careers in Accounting Team

schools@picpa.org  (215) 496-9272