The Pennsylvania CPA Foundation’s mission is 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 credential.
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These Organizations Will Help You Become a CPA — Get to Know Them!

The National Association of State Boards of Accountancy (NASBA)  www.nasba.org

NASBA is the central clearinghouse for the Uniform CPA Examination (CPA Exam), 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.  www.prometric.com/cpa

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 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)  www.dos.state.pa.us/account

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 CPA Exam for CPA licensure. The Pennsylvania State Board of Accountancy issues Pennsylvania CPA licenses once examination and work requirements have been met. Visit the Pennsylvania State Board of Accountancy’s website at www.dos.pa.gov/Accountancy for licensing inquiries.

The Pennsylvania Institute of Certified Public Accountants (PICPA) and the Pennsylvania CPA Foundation  www.picpa.org

The PICPA is the premier accounting association for CPAs in Pennsylvania. Our 22,000 members represent practitioners in public accounting, 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 www.picpa.org to learn more.
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.

The CPA Exam is administered by NASBA.

Course Requirement Notes:

- Commercial CPA review courses are not acceptable and do not count toward the education requirements.
- Correspondence, online courses, pass/fail grades, and CLEP (College-Level Examination Program) are acceptable when you receive credit for the courses at a regionally accredited university. These courses must appear on an official transcript.
- One-quarter unit or hour of credit is equivalent to two-thirds of a semester unit or hour.

PRE-EVALUATION FROM NASBA

Prospective applicants can have their courses pre-evaluated. While pre-evaluations are advisory, they can help determine if additional coursework is needed.

1. Go to www.nasba.org to access the information.
2. Submit info and $50 payment to NASBA.
3. Track your status online at www.nasba.org.
4. Find out if you are on the right track or get the guidance you need to adjust your schedule.
Learn about the exam process, calculate fees, and develop a plan.

Current fees for each section of the exam are included here, but know they are subject to change. Candidates can apply for one, two, three, or all four parts at one time. Applicants must take all parts within six months of the application date. The application fee of $105 is required each time a candidate applies to take one or more parts of the exam.

Official college transcripts must be sent directly from your college or institution, who may charge an additional fee.

CPA Exam Cost and Fee Structure in Pennsylvania

<table>
<thead>
<tr>
<th>Service</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Application Fee</td>
<td>$105.00</td>
</tr>
<tr>
<td>Audit and Attestation</td>
<td>$208.40</td>
</tr>
<tr>
<td>Financial Accounting and Reporting</td>
<td>$208.40</td>
</tr>
<tr>
<td>Regulation</td>
<td>$208.40</td>
</tr>
<tr>
<td>Business Environment and Concepts</td>
<td>$208.40</td>
</tr>
</tbody>
</table>

Exam fees as of August 2018. Check www.nasba.org for the most up-to-date costs and guidelines.

All fees are nonrefundable and subject to change.

APPLY FOR A CPA EXAM SCHOLARSHIP

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

- April 1 through June 30
- Oct. 1 through Nov. 30

Visit www.picpa.org/examscholarship to apply.
Now that you’ve graduated and formulated your plan, it’s time to apply to take the exam.

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 typical application processing time is six to eight weeks. Check www.nasba.org for the latest timeframe and alerts. 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.

**APPLY FOR THE CPA EXAM**
Visit www.cpacentral.nasba.org to apply and view processing times.

If you have questions, contact the CPA Exam Service Pennsylvania coordinator at cpaes-pa@nasba.org or (800) CPA-EXAM.
Identify the best method for you, and make studying a priority.

CPA Exam content is broken down into four sections. Below is an overview of the subject matter each section contains.

Auditing and Attestation (AUD)

TESTING TIME: 4 HOURS

AUD tests your knowledge and skills when performing audits and attestation engagements of issuer and nonissuer entities, and the preparation, compilation, and review of engagements. This section also features document review simulation questions.

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)

TESTING TIME: 4 HOURS

BEC 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 and analysis
3. Financial management
4. Information technology
5. Operations management
Regulation (REG)

TESTING TIME: 4 HOURS

REG tests your knowledge and skills of federal taxation, ethics and professional responsibilities related to tax practice, and business law. There are document review simulation 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)

TESTING TIME: 4 HOURS

FAR tests your knowledge and skills of financial accounting and reporting frameworks used by business entities (public and nonpublic), not-for-profit entities, and state and local government entities. There are also document review simulation questions.

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

Visit www.thiswaytocpa.com/exam-licensure/cpa-exam-licensure-center to get step-by-step instructions on applying for the exam and what to expect when taking it. The website also offers tutorials, sample exams, and general test tips.

Visit www.aicpa.org/becomeacpa/cpaexam/examinationcontent for the Uniform CPA Exam Blueprints. Published once or twice a year, this document breaks down the level of knowledge and skills that will be tested during the CPA Exam.
PICPA MEMBERS GET DISCOUNTS ON THESE TOP CPA EXAM REVIEW COURSES
NOT A PICPA MEMBER?
Join today at www.picpa.org/join to get these discounts and more.

Online Prep Course | Text Books, CDs, Flash Cards | Live Study Groups | Online Discussion Groups

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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.

**Personal Identification Requirements**

- Your name must appear in the same format on your application, NTS, and identification you bring to the testing center.
- You are required to present two forms of identification. One must contain a recent photograph.
- Each form of identification must have your signature and must not be expired.
- If you do not present acceptable identification, you will not be allowed to take your examination.

**Testing Dates**

The CPA Exam is available five days a week during the first two months of each quarter and the 10th day of each blackout month (March, June, September, December).
Prometic 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. EDUCATION AND WORK EXPERIENCE
3. TAKE CPE
4. APPLY
To be eligible to apply for a CPA license in Pennsylvania, a candidate must pass all four parts of the CPA Exam and fulfill a required amount of hours of education, work experience, and continuing professional education (CPE). CPA licenses are issued by the Pennsylvania State Board of Accountancy.

You need 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’re applying for your license. Qualifying work experience includes providing any type of service or advice involving the use of:

- Accounting
- Attestation
- Compilation
- Consultation
- Financial advisory
- Management advisory
- Taxation

All experience must be of a caliber that is satisfactory to the Pennsylvania 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:

- 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

TAKE CPE

Review CPE requirements at www.picpa.org/cpaexam.

- 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. When a candidate applies for a license during this period will determine whether CPE is required. Contact the Pennsylvania State Board of Accountancy for clarification.
APPLY

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

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

Visit www.dos.pa.gov/Accountancy

Email ST-ACCOUNTANCY@pa.gov

Call the Pennsylvania State Board of Accountancy
(717) 783-1404

Residency

There is not a residency requirement for the state of Pennsylvania to apply for a CPA license.

Criminal Record Check

Candidates need to complete and provide a criminal record check when applying for a CPA license.

Request a criminal record check online at epatch.state.pa.us.

WANT EVEN MORE INFORMATION ABOUT THE CPA EXAM AND CPA LICENSE?

Find videos, guides, infographics, and more at www.picpa.org/cpaexam.
Did You Know?

You have **18 months** to pass all four parts of the CPA Exam once you pass the first section.

You can **earn additional 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.

You can take the exam in any **U.S. state or outside the U.S.** Visit www.nasba.org for international locations.

All **education 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
- Foreign Academic Credentials Service Inc.  
  (618) 656-5291, www.facsusa.com
- Josef Silny & Associates Inc.  
  (305) 273-1616, www.jsilny.com
- NASBA International Evaluation Services  
  (855) 468-5382, nies@nasba.org

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

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

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

There is **no residency requirement** in Pennsylvania when applying for the CPA Exam.

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

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The Pennsylvania CPA Foundation’s mission is 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 credential.

- College Scholarships
- CPA Exam Scholarships
- Outstanding Senior Award
- Student Ambassadors
- Student Networking and Career Nights

Find more information about programs and events at www.picpa.org/futurecppas
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 CAREER GOALS

Whether you’re a student, an accounting educator, or a professional, the 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 PICPA Careers in Accounting Team

schools@picpa.org (215) 496-9272