



Uniform CPA Examination Computer-Based Testing

CPA Examination Services processes applications for Colorado Uniform CPA Examination Candidates. Please visit their [website](#) for information on Colorado's requirements and how to apply for the exam.

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Q: What are the requirements to take the exam as a Colorado exam candidate?

A: To take the Uniform CPA exam, for certification before July 15, 2015, the requirements are: the equivalent of a U.S. Bachelor's degree with 27 semester hours of accounting courses and 21 semester hours of business courses. The Board also requires 3 of the 27 semester hours of accounting to be in Audit and must address the US GAAS. To review educational requirements, go to Chapter 2 of the [Board Rules](#).

Q: How should I submit my transcripts?

A: Have all U.S. colleges and universities you attended submit your transcripts directly to CPA Exam Services (CPAES). Your application to sit for the exam will not be complete without all required transcripts.

Foreign Candidates can find information on evaluation and submission of transcripts on the CPA Exam Services [website](#).

Q: How do I apply to take the exam?

A: You may download applications, get answers to your questions concerning requirements and fees, and receive other information by visiting NASBA's [website](#) or by calling CPA Examination Services at 1-800-CPA-Exam.

Q: Where is the CPA Exam held?

A: You may schedule your exam at any Prometric site. For general test center information, or to use the Test Center Locator & Scheduler, go to www.prometric.com/cpa.

Q: What is the structure and length of the computer-based Uniform CPA examination?

A: The AICPA Board of Examiners (BOE) has approved an examination with four sections and a total length of 14 hours. Further information and details can be found on the AICPA [website](#). The sections are as follows:

- **Auditing & Attestation (AUD)**
- **Financial Accounting & Reporting (FAR)**
- **Regulation (REG)**
- **Business Environment & Concepts (BEC)**

Q: How much time will I have to complete each examination section?

A:	<u>Total Examination Length</u>	<u>Auditing & Attestation</u>	<u>Financial Accounting & Reporting</u>	<u>Regulation</u>	<u>Business Environment & Concepts</u>
	14 hours	4 hours	4 hours	3 hours	3 hours



Q: How often will the Uniform CPA Examination be offered?

A: The computer-based CPA Examination will be offered up to six days a week, during two out of every three months throughout the year ("testing windows").

In most jurisdictions, eligible candidates will be able to take any or all sections of the exam during any testing window. However, you will not be allowed to take the same section more than once during any testing window.

Q: What is a "testing window"?

A: The computer-based examination will be available approximately 60 days out of each calendar quarter, typically the first 2 months. This 60-day period is called a "testing window." Each year will contain four testing windows:

- January 1 – February 28 (or 29)
- April 1 – May 31
- July 1 – August 31
- October 1 – November 30

Q: How much does the computerized examination cost?

A: All applicants are required to pay both an application fee and an examination fee. The application fee is required regardless of the number of sections for which the application is made. This fee is not refundable. All fees must be paid in U.S. dollars. Please contact CPA Examination Services at 1-800-CPA-EXAM or visit their [website](#) for the most up-to-date fee information.

Q: How often can I take the examination?

A: Candidates are allowed to take each section of the examination four times a year. Candidates may take any or all four sections of the examination during any testing window. No candidate will be allowed to take the same section more than once during any given testing window.

Q: How long do I have to pass all four sections of the examination?

A: Candidates must pass all four sections of the Examination within a "rolling" eighteen month period, which begins on the date that the first section of the exam is passed.

Q: Will I be required to take all four sections over a two-day period?

A: No. You may take each section separately.

Q: Will I be required to take sections in any particular order?

A: No.

Q: Will I be required to pass one section prior to applying to take another?

A: No.

Q: Once I apply to take the examination, how long before I can actually take the examination?

A: The time will vary and will depend on whether you are a first-time applicant or a re-examination applicant. First-time applicants must have educational eligibility determined, so the process will take a few weeks. Re-examination applicants should be able to register and will be sent a notice to schedule the examination within a few days.

Q: How do I schedule an examination appointment?

A: After you have been determined eligible to sit for the examination, NASBA Exam Services will send you a Notice to Schedule (NTS). You will then call Prometric at 1-800-580-9648 to schedule a testing appointment(s). The NTS will remain valid for six months. That means you will have six months from the date the NTS is issued to schedule and take the examination section(s) for which you have applied.

Q: What if a conflict arises after I have scheduled an appointment to take the examination?

A: You may reschedule your appointment at no charge as long as you reschedule at least 30 days in advance. If you reschedule less than 30 days before your appointment, you must pay a fee directly to Prometric.

Q: What is considered a passing score?

A: The passing standard for the Uniform CPA Examination will be set at a scaled score of 75.

Q: How do I have my exam scores from Colorado verified to another state or professional organization for purposes of licensure or membership?

A: Many states and organizations provide a form to send to Colorado (CPAES) as part of their application packet. Some states require that you use only their form. If they do not, you can write CPAES, specify the information you need verified and provide the agency name and address where you want the verification sent. They will send a form letter. Please send your request in writing to CPA Examination Services, Attention: Colorado Exam Coordinator, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. To contact CPAES call 1-800-CPA-Exam.

Q: Does Colorado charge a fee to verify my exam grades to another state or professional organization?

A: Yes, CPAES charges a \$25 fee made payable to CPA Examination Services.

Q: When will international testing begin?

A: Beginning in August 2011, candidates who qualify will be allowed to schedule their CPA Exam at select international locations. It will be the same examination offered in the U.S. and it will be given in English only, regardless of location. In addition, the Exam will be offered at the international locations for only one month within each testing window.

Q: What are the international locations?

A: Initially, the exam will be offered at selected Prometric testing centers in Bahrain, Kuwait, Japan, Lebanon, and the United Arab Emirates (UAE). Additional information including specific locations and schedules will be posted to the Exams [website](#) as information becomes available.

Q: Who is eligible to take the Exam at an international location?

A: U.S. citizens and permanent residents living abroad, and citizens and long-term residents of the countries in which the Exam will be administered may sit for the Exam internationally, with some exceptions in the Middle East. For more detailed information visit the AICPA [website](#).

Q: When can I apply for International testing?

A: CPA Exam Services will begin accepting registrations beginning May 1, 2011. You can monitor the AICPA's CPA Exam [website](#) for the announcement.

Q: Are there additional fees for International testing?

A: An additional fee per section will be required, and will be non-refundable. The fees will be posted on the NASBA [website](#) in April 2011.

Q: Where can I find additional information about International Testing and when will it be available?

A: Information and updates about international testing will be posted to the AICPA Exams [website](#) as more information becomes available. Candidates can visit the NASBA [website](#) at any time at for the most current information about examination eligibility and the application process.

Q: I still have questions, where can I get further information?

A: To obtain the most up-to-date information on the Uniform CPA Examination, candidates may visit NASBA's [website](#), which also contains links to all 54 jurisdictions' websites, or the AICPA's [website](#). If the information on these websites does not fully answer your questions, you may call 1-800-CPA-EXAM or your own state board office to obtain additional information.