

# INSTRUCTIONS FOR APPLICANTS FOR THE CPA EXAMINATION (Effective 07/01/2016)

## ON-LINE APPLICATION

The Board will not accept an incomplete application. An application is not considered complete for an initial (first-time) applicant unless official transcripts are sent by escript or mailed directly from the college(s) or university(ies) to the State Board office. (Do not have transcripts sent prior to award of degree/completion of credits.) Reexamination candidates should not apply for sections taken which they have not yet received examination grades.

Applicants who have previously taken the examination in another jurisdiction are considered initial (first-time) applications for Mississippi. Applicants who have taken the examination in another jurisdiction (whether passed or not) must arrange for the transfer of their grades from the original jurisdiction to the Mississippi State Board of Public Accountancy. Conditional credits will only be accepted by Mississippi provided the state has equivalent standards and requirements. *An Authorization for Interstate Exchange of Examination and Licensure Information* form will be required. This form is available from our website at: [www.msbpa.state.ms.us](http://www.msbpa.state.ms.us).

## APPLICATION FEES

The State Board requires all candidates to pay a nonrefundable application fee payable to the Mississippi State Board of Public Accountancy with each application as follows:

Initial (first-time)	\$150.00
Examination 4 sections	135.00
Examination 3 sections	115.00
Examination 2 sections	95.00
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:

	Through <u>12/31/ 2016</u>	<b>Beginning</b> <u>01/01/2017</u>
AUD - Auditing &. Attestation	\$ 193.45	\$ 193.45
BEC - Business E &. C	173.60	193.45
FAR - Financial Accounting	193.45	193.45
REG - Regulation	173.60	193.45

Applicants may apply for one or more sections of the examination at a time. Applications are active until the candidate sits for the applicable section(s) but no longer than six months. A candidate who fails to appear for an examination shall forfeit all fees charged.

## NOTICE TO TEST

Once your eligibility to take the exam is determined, the Mississippi Board will send an Authorization To Test (ATT) to the National Candidate Database at NASBA. After verified, the candidate will be issued an official Notice To Schedule (NTS). The NTS will be valid for the 6-month application period. Upon receipt of the NTS, candidates are required to contact Prometric (Sylvan) for site location(s) and test times. A candidate may schedule at any qualified Prometric Testing Center. Mississippi currently has three testing centers:

University of Mississippi #7753 Prometric Testing Center	Jackson #3605 Prometric Testing Center	Hattiesburg - Ellisville #3606 Prometric Testing Center
University Ave. at Grove Loop E. F. Yerby Conference Center Oxford, MS 38655 (662) 915-6501	1080 River Oaks Drive Suite B-203 Flowood, MS 39232 (601) 664-9960	Jones County Junior College 72 Technology Blvd Ellisville, MS 39437 (601) 578-3389

The Mississippi State Board of Public Accountancy does not control space availability or locale of the testing centers. There are two options for scheduling/rescheduling: (Refer to Candidate Bulletin.)

1. Use Prometric's Internet scheduling tool located at [www.prometric.com/cpa](http://www.prometric.com/cpa). The system is available 24 hours a day, seven days a week.
2. 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.

## EXAMINATION SCHEDULE AND SECTIONS *Rules and Regulations Section 2.2.10.*

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 a test for the "Down Months" in order to allow for system maintenance. Following is the testing schedule:

<u>Testing Window</u>	<u>Down Month</u>
January 1 st - February 28th	March
April 1 st - May 31	June
July 1 st - August 31 st	September
October 1 st - November 30th	December

As indicated, 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 unpassed sections of the examination so you do not lose credit for previously passed sections. Please review the section titled "credit for subjects after computerization of the CPA examination".

Candidates 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).

<u>Section</u>	<u>Length</u>
Auditing and Attestation	4 hours
Business Environment and Concepts	3 hours
Financial Accounting and Reporting	4 hours
Regulation	3 hours

It is highly recommended that candidates visit the [www.cpa-exam.org](http://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 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 obtain an official modification form from the Mississippi State Board of Public Accountancy. Upon receipt of your requested accommodations, it will be considered and you will be notified in writing 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 Mississippi State Board with all required documentation before scheduling.

### **EDUCATIONAL REQUIREMENTS** *Rules and Regulations Section 2.2.1.(a) (NOTE: Revision Pending at June 30, 2016)*

Candidates must have completed the educational requirements as required by law codified at Mississippi Code § 73-33-1 et. seq. and Chapter 2 of the Board Rules and Regulations and in addition to the residency and good moral character requirements. **Mississippi law (Code Section 73-33-5) has been revised effective July 1, 2016, to allow examination candidates to sit for the CPA exam with a baccalaureate degree of at least 120 collegiate-level semester hours.** Part of the application includes completion of the education schedule. Your application will be considered incomplete if you have not completed the schedule. Board staff will review your schedule against your transcripts to assure that you have the appropriate education to sit for the CPA examination.

Official college transcripts must be ordered by the candidate to be sent directly or escript to the Mississippi State Board of Public Accountancy from the institutions. Approval will not be granted until all official transcripts have been received. **IT IS THE RESPONSIBILITY OF THE CANDIDATE TO ASSURE TRANSCRIPTS ARE RECEIVED TIMELY BY THE STATE BOARD OFFICE.**

If your degree is from a foreign country you must have it evaluated by a foreign credentialing service in addition to submittal of an official foreign transcript to the Board office. **Effective July 1, 2016, NIES\* is the only acceptable foreign credentialing service.** The evaluation must schedule in detail and certify that the education requirements have been met. It will be reviewed by the Board for acceptability as equivalent to an accredited institution.

**\*NASBA International Evaluation Services (NIES) - Here is the link to NIES:**  
<https://www.nasba.org/products/nasbainternationalevaluationservices/>

**EXAMINATION CREDIT** *Rules and Regulations Section 2.2.10.*

Upon implementation of the computer based CPA examination, a candidate may take the required test sections individually and in any order. The passing grade for each section is 75. Candidates who pass a section will be granted credit for the section passed.

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:

1. 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;
2. Candidates cannot retake a failed test section(s) in the same examination window; and
3. 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.

**NAME OR ADDRESS CHANGES**

Any name or address change must be reported in writing to the Mississippi State Board of Public Accountancy with official documentation (copy of marriage certificate or legal documentation). Be sure to include the last 4 digits of your social security number on any correspondence with the Board.

Here is the link to the Name/Address Change

Form: <http://www.msbpa.ms.gov/Documents/Report%20of%20Name%20Change.pdf>

**PROOF OF RESIDENCY** *Rules and Regulations Section 2.2.1.(b)*

Factors normally considered by the Board in determining residency are as follows:

1. Place of registration as a voter
2. Vehicle registration and tags
3. Filing of Mississippi State Resident Income Tax Returns
4. Qualifying for Homestead Exemption in Mississippi and payment of real estate taxes to this state
5. Graduation from a Mississippi university or college