

INSTRUCTIONS FOR APPLICANTS FOR THE CPA EXAMINATION (Effective 8/04/2023)

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 e-script or mailed directly from the college(s) or university(s) to the State Board office. (Do not have transcripts sent prior to award of degree/completion of credits.)

Re-examination candidates should not apply for the same test section(s) unless they have received an examination grade(s).

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.ms.gov.

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:

	Until 5:00pm 8/04/2023	After 5:00pm 8/04/2023
AUD -Auditing &. Attestation	\$238.15	\$254.80
BEC - Business E &. C (or a Discipline*)	238.15	254.80
FAR - Financial Accounting	238.15	254.80
REG - Regulation	238.15	254.80

Applicants may apply for one or more sections of the examination on an application. Applications are valid 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.

Board fees are nonrefundable.

NOTICE TO SCHEDULE - NTS

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. 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 at www.prometric.com/cpa.

Mississippi currently has four testing centers:

University of Mississippi #7753 Prometric Testing Center	Jackson #3605 Prometric Testing Center	Hattiesburg - Ellisville #3606 Prometric Testing Center	Mississippi State University #7546 Prometric Testing Center
1111 West Jackson Avenue 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	180 Magruder St Mail Stop #9747 Mississippi State University MISSISSIPPI STATE, MS 39762 (662) 325-6610

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. 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.*

Effective July 1, 2020, the computerized CPA Examination was offered year-round with no “down time”. While there is no longer a concept of a “testing window”, that term may still be used occasionally to refer to a calendar quarter.

As indicated, applicants will be allowed to apply for one or more section(s) of the examination at a time. A candidate may re-take a failed exam section as soon as it can be scheduled after receiving the failing grade.

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 "EXAMINATION CREDIT".

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	4 hours
Financial Accounting and Reporting	4 hours
Regulation	4 hours

It is highly recommended candidates visit www.thiswaytocpa.com/exam/ to access the Uniform CPA Examination Candidate Bulletin as well as a tutorial and sample tests to gain familiarity with the computerized format prior to sitting for the examination.

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 available online applications process. 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 accommodation(s) must be submitted to the Board before scheduling can be approved. You must schedule your test date at least 10 days in advance.

EDUCATIONAL REQUIREMENTS *Rules and Regulations Section 2.2.1.(a)*

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, with an accounting concentration as defined in Board Rule 2.2.1a(2).** Your application will be considered incomplete if you have not completed the education schedule.

Official college transcripts must be ordered by the candidate to be sent directly or e-script 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 TO 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 submitting 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 the education requirements have been met. It will be reviewed by the Board for determination 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 thirty (30) months from the date the candidate's score was released. There is no requirement to attain a minimum score on any failed test section(s) and no requirement to consider 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 thirty (30) month period, which begins on the date that the score is released for the first test section(s) is passed; AND

2. Candidates who do not pass all four sections of the CPA examination within the rolling thirty (30) month period shall lose credit for any test section(s) passed outside the thirty (30) month period, and those test section(s) must be retaken.

NAME OR ADDRESS CHANGES

Any name or address change must be reported updated with 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 to the Board.

Below is a link to the forms and documents available on our website. The Report of Name Change form can be found there.

<http://www.msarpa.ms.gov/forms-and-documents>

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

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

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

IMPORTANT DATES

As you should be aware, the current format of the CPA exam (AUD, BEC, FAR, and REG) changes effective January 1, 2024. At that time, the exam will begin consisting of a 3-part CORE (AUD, FAR, and REG) and the choice of a 1-part DISCIPLINE from 3 options available (BAR, ISC, and TCP). In anticipation of this changeover, the following hard-stop deadlines are in place.

October 1, 2023 – This is the LAST day to request a first-time candidate Authorization to Test (ATT) for BEC.

November 12, 2023 – This is the LAST day to request a returning candidate Authorization to Test (ATT) for BEC.

November 15, 2023 – NASBA will stop processing Authorizations to Test (ATTs) and Notices to Schedule (NTSs) for BEC.

November 27, 2023 – The MSBPA will begin accepting applications to test any new discipline section: BAR, ISC, and TCP.

December 15, 2023 – This is the deadline to complete the current 4-part exam (AUD, BEC, FAR, and REG).

December 15, 2023 – This is the LAST testing date for BEC.

December 16, 2023 through January 9, 2024 – This is a dark window to facilitate the IT system conversion for the new exam format. No exams will be administered during this time.

January 10, 2024 through March 24, 2024 - AUD, FAR, and REG will be available to schedule.

January 10, 2024 through February 6, 2024 – BAR, ISC, and TCP will be available to schedule.

NASBA will revert to a quarterly schedule to release exam scores due to necessary standard-setting analyses and activities. Although there may be some delay in scheduling exams and receiving scores, Prometric plans to increase testing days and hours available to schedule. Due to the limited testing schedule and possible delayed score releases, any MSBPA candidate with Uniform CPA Exam credit on January 1, 2024 will have such credit extended to June 30, 2025.

2024 Test Administration Schedule/Score Release Timeline

Quarter	Core	Core	Discipline	Discipline
	Test Dates	Score Reports	Test Dates	Score Reports
24Q1	Jan 10 – Mar 26	May 14 – June 4	Jan 10 – Feb 6	Mar 26 – Apr 16
24Q2	Apr 1 – June 25	October 1	Apr 20 – May 19	June 20
24Q3	July 1 – Sept 25	November 1	July 1 – July 31	September 3
24Q4	Oct 1 – Dec 26	Early Feb 2025	Oct 1 – Oct 31	December 3