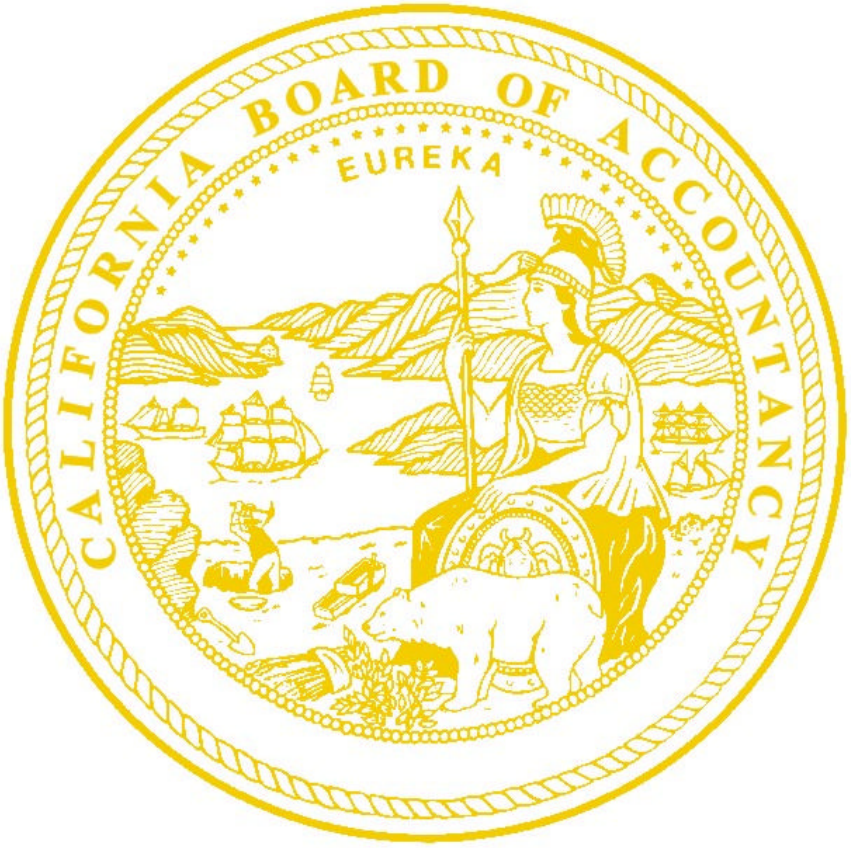
INFORMATION

For Candidates for the

MAY 2003

Uniform Certified Public Accountant Examination



California Board of Accountancy
2000 Evergreen Street, Suite 250
Sacramento, CA 95815-3832
www.dca.ca.gov/cba

Due to the high volume of applicants applying for the Uniform CPA Examination in California, the processing of applications typically takes six to eight weeks.

Because it is highly probable that the Board staff's initial review of applications and educational documents will occur after the final filing date, submission of a fully completed application with the appropriate fees, and the timely submission of all required documentation on or before the final filing date, is mandatory. The Board expects to mail written notifications to applicants regarding incomplete applications by the end of March 2003. The Uniform CPA Examination Application Checklist below is provided to assist in the submission of a complete application.

Uniform CPA Examination Application Checklist

For the May 2003 CPA Examination, Board staff are unable to provide responses to individual requests for verification of receipt of fully-completed applications, payments, or educational documents until March 17, 2003.

Depending upon how the educational requirements are fulfilled, have one or more of the following educational documents mailed directly to the Board from the appropriate educational institution or Board-approved foreign credentials evaluation service, postmarked on or before the **final filing date**:

☐ Transcripts from each college or university attended. (Page 3)

☐ Evaluation of foreign credentials. (Page 13)

AND

☐ Submit application and fees by appropriate filing date. (Pages 15-18)

TABLE OF CONTENTS

I. CPA EXAMINATION REQUIREMENTS ---------- 3

II. EDUCATIONAL REQUIREMENTS ---------- 3

General Educational Requirements - Pathway Choices ---------- 5
Pathway 1 ---------- 6
Pathway 2 ---------- 8
Pathway 0 ---------- 10
Recognized Schools ---------- 12
Transfer of CPA Exam Grades ---------- 12
Foreign Education ---------- 13
Board-Approved Credentials Evaluation Services ---------- 13

III. OBTAINING A CPA EXAMINATION APPLICATION ---------- 15

Important Dates for CPA Exam Candidates ---------- 15
CPA Exam Dates and Times ---------- 16
CPA Exam Locations ---------- 17
CPA Exam Cost ---------- 17
Returned CPA Exam Fee Checks ---------- 19
Cancellation Policy ---------- 19
Refund Policy ---------- 19

IV. APPLICATION STATUS LOOKUP ---------- 20

V. OUT-OF-STATE CANDIDATES ---------- 20

VI. COURTESY CANDIDATES ---------- 21

VII. APPLICANTS WHO DO NOT QUALIFY ---------- 22

VIII. REASONABLE MEDICAL ACCOMMODATIONS UNDER AMERICANS WITH DISABILITIES ACT (ADA) ---------- 22

IX. CONSIDERATION OF MEDICAL NEEDS ---------- 23

X. ADMITTANCE MATERIALS ---------- 23

XI. CPA EXAMINATION FORMAT ---------- 23

Nondisclosed CPA Exam ---------- 24
Personal Items at the CPA Exam Site ---------- 24
Authorized Items in the CPA Exam Room ---------- 24
Prohibited Items in the CPA Exam Room ---------- 25
Candidate Cheating ---------- 25
CPA Exam Grade Report ---------- 26
Grade Review ---------- 26

XII. NAME AND ADDRESS CHANGE ---------- 27

XIII. SOCIAL SECURITY NUMBER ADVISORY STATEMENT ---------- 27

XIV. APPEAL POLICY ---------- 27

XV. COMPUTER-BASED UNIFORM CPA EXAMINATION ---------- 28

XVI. TELEPHONE NUMBERS / CONTACT INFORMATION ---------- 29

California Board of Accountancy CPA Examination/Licensure ---------- 29
American Institute of Certified Public Accountants (AICPA) ---------- 29
National Association of State Boards of Accountancy (NASBA) ---------- 29

The California Board of Accountancy (Board), as part of the Department of Consumer Affairs, is responsible for examining and licensing Certified Public Accountants (CPA) and for enforcing the state laws regulating the practice of public accountancy. The Board is a state government agency and is not part of the American Institute of Certified Public Accountants (AICPA) or any other professional society.

These pages contain the current requirements for Uniform Certified Public Accountant Examination (CPA Exam) applicants planning to take the May 2003 Uniform CPA Exam as California candidates.

I. CPA EXAMINATION REQUIREMENTS

To take the CPA Exam as a California candidate, applicants must:

- Meet the CPA Exam educational requirements.
- Have all required educational documents submitted to the Board **directly** from the institution or Board-approved foreign credentials evaluation service. These documents must be postmarked on or before the final filing date (*see Section II).* Educational documents submitted with the application package or with the fee payment will **not** be accepted.
- Complete the current online application or paper application form (a photocopy or facsimile of the CPA Exam paper application form is **not** acceptable).
- Sign the CPA Exam paper application or on-line remittance form.
- Mail, or personally submit to the Board office, the CPA Exam paper application or online remittance form and appropriate fees on or before the final filing date (see Pages 15-16).
- Submit all additional required documentation and proctor fee if sitting as an Out-of-State candidate (see Page 20).
- If requesting special medical accommodations, submit all required documentation (see Pages 22-23).

II. EDUCATIONAL REQUIREMENTS

It is the applicant's responsibility to determine that all educational requirements have been met prior to applying for the CPA Exam. For first time California candidates, all courses related to meeting the May 2003 CPA Exam's educational requirements must be completed prior to the final filing date.

Unless previously provided to the Board, applicants must arrange for all official documents detailing completion of all educational requirements to be submitted directly to the Board from the institution or Board-approved foreign credentials evaluation service. Most college and university transcripts only indicate the total transfer units accepted and do not list the titles of the individual courses. Therefore, applicants must ensure that each educational institution attended provides the Board with official transcripts. **All educational documents must be postmarked on or before the final filing date**.

Educational documents submitted with the application and/or with payment will not be accepted, and the application will be rejected. The Board highly recommends that the educational documents be submitted to the Board **prior** to applying for the CPA Exam.

If, prior to the final filing date, the Baccalaureate degree, higher degree, or other acceptable coursework has not been posted to an applicant's official transcript, the Board will accept an official letter, on institution letterhead, directly from an educational institution's Registrar's Office postmarked on or before the final filing date. The Board will not accept a letter from an instructor, unless it bears the official seal of the Registrar's Office. The letter from the Registrar's Office must indicate one or more of the following:

- All coursework has been completed prior to the final filing date, but is not yet posted on the transcript. The letter must state the course title(s), number of semester or quarter units earned, grade(s) received, and the date of course completion.

- All coursework for the degree has been completed and the degree will be conferred prior to May 6, 2003, but is not yet posted to the transcript. The letter must state that while all coursework for the Baccalaureate or higher degree was also completed on or before the appropriate final filing date for the May 2003 CPA Exam, the degree was or will be conferred and shown on an official transcript as a date on or before May 6, 2003.

Once the coursework and/or degree has been posted to the transcript, an official transcript must be sent directly to the Board from the educational institution confirming the information contained in the letter from the Registrar's Office.

GENERAL EDUCATIONAL REQUIREMENTS – PATHWAY CHOICES

Applicants must choose a pathway, apply for, and qualify for the CPA Exam by meeting the educational requirements of the selected pathway. Each pathway has its own educational requirement, CPA Exam passage standard (conditional credit), and licensure requirement.

	Pathway 1	**Pathway 2**	**Pathway 0**
Education for CPA Exam	▪ Baccalaureate degree (Section 5092).	▪ Baccalaureate degree (Section 5093).	Only applicants who have applied, qualified, and sat for at least two subjects of the CPA Exam (earning grades) before May 15, 2002, may continue to take the CPA Exam under P-0. However, P-0 applicants must pass the CPA Exam, apply for, and qualify for licensure under P-0 licensure requirements prior to January 1, 2006.
Core Course Requirement	▪ 24 semester units of accounting. ▪ 24 semester units of business-related subjects.	▪ 24 semester units of accounting. ▪ 24 semester units of business-related subjects.	
CPA Exam Conditioning	See Page 7	See Page 9	See Page 10
Licensure Requirement	Two years general experience, which may include 500+ attest hours for those who want to sign attest reports.	▪ Evidence of 150 semester hours of education **and** ▪ One-year general experience, which may include 500+ attest hours for those who want to sign attest reports.	▪ 24, 36, or 48 months of experience, which includes attest experience.

PATHWAY 1 (P-1) – GENERAL EDUCATIONAL REQUIREMENTS

For admission to the CPA Exam under P-1, applicants must submit acceptable documentation detailing the completion of one of the following educational requirements in accordance with the California Code of Regulations, Title 16, Division I, Article 2, Section 9.2:

Alternative 1.

Baccalaureate or higher degree from a degree-granting college or university accredited by a U.S. regional institutional accrediting agency or a national accrediting agency (see Page 12) with a core course requirement of 48 semester units of business and accounting subjects, including a minimum of 24 semester units of accounting/auditing/taxation subjects. Courses earned in quarter units must be multiplied by a factor of 2/3 to convert to semester units. Transcripts detailing completion of all required courses and conferral of the degree must be sent directly to the Board from the college(s) or university.

Alternative 2.

The equivalent of **Alternative 1** at a foreign college or university. Foreign degrees must be evaluated by a Board-approved foreign credentials evaluation service. Please read the section, "Foreign Education" (see Page 13). An evaluation detailing completion of all required courses and conferral of the equivalent of a U.S. baccalaureate or higher degree must be sent directly to the Board from a Board-approved foreign credentials evaluation service.

PATHWAY 1 (P-1) – CORE COURSE REQUIREMENT

The core course requirement consists of 48 semester units of accounting and business-related subjects, including a minimum of 24 semester units in accounting subjects. The remaining 24 semester units may include additional accounting subjects or other business-related subjects as listed below. Courses may be completed in any of the subjects listed below. Courses earned in quarter units must be multiplied by a factor of 2/3 to convert to semester units.

Accounting subjects include:

- Accounting
- Auditing
- External or Internal Reporting
- Financial Reporting
- Financial Statement Analysis
- Taxation

Business-related subjects include:

- Business Administration
- Business Communications
- Business Law
- Business Management
- Business Related Law Courses offered by an accredited law school
- Computer Science/Information Systems
- Economics
- Finance, e.g. Financial Management
- Marketing
- Mathematics
- Statistics

NOTE: Most college and university transcripts only indicate the total transfer units accepted, and do not list the titles of the individual courses. Therefore, applicants must ensure that each educational institution attended provides the Board with official transcripts.

PATHWAY 1 (P-1) – CONDITIONAL CREDIT

Conditional credit for P-1 is established by passing two subject parts with a score of 75 or higher at a single CPA Exam. Conditional credit is valid for the next six subsequent consecutive CPA Exams only. The remaining exam subjects may be taken one at a time once conditional credit is established. If the applicant does not pass the remaining section(s) within the specified time frame, conditional credit will be forfeited.

NOTE: The requirements to establish conditional credit vary among states. Failure to comply with another state's conditional credit requirements may result in that state's declining to accept a transfer of grades from the California Board of Accountancy. Applicants should contact the other state board for clarification of that board's grades transfer policy.

PATHWAY 1 – OPTION FOR CHANGING PATHWAY

P-1 applicants may not change to P-2 unless they forfeit any conditional credit established under P-1. A new Pathway may be selected when completing the online application or the paper application for the CPA Exam. The application must be filed by the repeat sitter final filing date of March 1, 2003.

PATHWAY 2 (P-2) – GENERAL EDUCATIONAL REQUIREMENTS

For admission to the CPA Exam, applicants must submit acceptable documentation detailing the completion of one of the following educational requirements in accordance with the California Code of Regulations, Title 16, Division I, Article 2, Section 9.2:

Alternative 1.

Baccalaureate or higher degree from a degree-granting college or university accredited by a U.S. regional institutional accrediting agency or a national accrediting agency (see Page 12), with a core course requirement of 48 semester units of business and accounting subjects, including a minimum of 24 semester units of accounting/auditing/taxation subjects. Courses earned in quarter units must be multiplied by a factor of 2/3 to convert to semester units. Transcripts detailing completion of all required courses and conferral of degree must be sent directly to the Board from the college(s) or university.

Alternative 2.

The equivalent of **Alternative 1** at a foreign college or university. Foreign degrees must be evaluated by a Board-approved foreign credentials evaluation service. Please read the section, "Foreign Education" (see Page 13). An evaluation detailing completion of all required courses and conferral of the equivalent of a U.S. Baccalaureate or higher degree must be sent directly to the Board from a Board-approved foreign credentials evaluation service.

SPECIAL NOTE: 150 semester units of education are required at the time of application for licensure under P-2.

PATHWAY 2 (P-2) – CORE COURSE REQUIREMENT

The core course requirement consists of 48 semester units of accounting and business-related subjects, including a minimum of 24 semester units in accounting subjects. The remaining 24 semester units may include additional accounting subjects or other business-related subjects as listed below. Courses may be completed in any of the subjects listed below. Courses earned in quarter units must be multiplied by a factor of 2/3 to convert to semester units.

Accounting subjects include:

- Accounting
- Auditing
- External or Internal Reporting
- Financial Reporting
- Financial Statement Analysis
- Taxation

Business-related subjects include:

- Business Administration
- Business Communications
- Business Law
- Business Management
- Business Related Law Courses offered by an accredited law school
- Computer Science/Information Systems
- Economics
- Finance, e.g. Financial Management
- Marketing
- Mathematics
- Statistics

NOTE: Most college and university transcripts only indicate the total transfer units accepted, and do not list the titles of the individual courses. Therefore, applicants must ensure that each educational institution attended provides the Board with official transcripts.

PATHWAY 2 (P-2) – CONDITIONAL CREDIT

Conditional credit for P-2 is established in accordance with the Uniform Accountancy Act (UAA) exam passage and conditioning standards. An applicant is required to apply and sit for all sections of the CPA Exam, and attains conditional credit by passing two or more sections at one sitting with a grade of 75 or higher with a minimum grade of 50 on the remaining unpassed sections. Once conditional credit is established, the applicant must pass the remaining section(s) within six subsequent consecutive CPA Exams.

To receive credit for passing the additional section(s) in any of the six subsequent CPA Exams, the applicant must sit for all remaining unpassed section(s), and pass the section(s) with a grade of 75 or higher while attaining a minimum grade of 50 on the remaining unpassed section(s). If the applicant does not pass the remaining section(s) within the specified time frame, conditional credit will be forfeited.

NOTE: The requirements to establish conditional credit vary among states. Failure to comply with another state's conditional credit requirements may result in that state's declining to accept a transfer of grades from the California Board of Accountancy. Applicants should contact the other state board for clarification of that board's grades transfer policy.

PATHWAY 2 (P-2) – OPTION FOR CHANGING PATHWAY

Applicants who sit for the CPA Exam under P-2 may change to P-1 without retaking passed CPA Exam sections. Conditional credit standards for P-1 would apply. However, P-1 applicants may not change to P-2 unless they forfeit any conditional credit established under P-1. A new Pathway may be selected when completing the online application or the paper application for the CPA Exam. The application must be filed by the repeat sitter final filing date of March 1, 2003.

PATHWAY 0 (P-0)

Applicants who have applied, qualified, and sat as a California candidate for at least two subjects of the CPA Exam (earning grades) before May 15, 2002, may continue to take the CPA Exam under P-0. However, P-0 applicants must pass the CPA Exam, apply for, and qualify for licensure under P-0 licensure requirements prior to January 1, 2006.

P-0 applicants who previously applied but did **not** earn grades for two parts of the CPA Exam before May 15, 2002, must apply and qualify for the May 2003 and future CPA Exams under P-1 or P-2.

PATHWAY 0 (P-0) – CONDITIONAL CREDIT

Conditional credit for P-0 is established by passing two subject parts with a score of 75 or higher at a single CPA Exam. Conditional credit is valid for the next six subsequent consecutive CPA Exams only. The remaining CPA Exam subjects may be taken one at a time once conditional credit is established. If the applicant does not pass the remaining section(s) within the specified time frame, conditional credit is forfeited.

NOTE: Requirements for conditional credit vary among states. Failure to comply with another state's conditional credit requirements may result in that state's declining to accept a transfer of grades from the California Board of Accountancy. Applicants should contact the other state board for clarification of that board's grades transfer policy.

PATHWAY 0 (P-0) – OPTIONS FOR CHANGING PATHWAYS WITH CONDITIONAL CREDIT

A P-0 applicant may change to P-1 or P-2 *if* the applicant met the education requirements for that pathway *when* the applicant first applied and qualified for the CPA Exam. In addition, the applicant must meet or must have met the selected P-1 or P-2 conditional credit requirements when the applicant established conditional credit. A new Pathway may be selected when completing the online application or the paper application for the CPA Exam.

If a P-0 applicant did not meet the P-1 or P-2 educational requirements at the time the applicant first applied for the CPA Exam, or does not meet the P-1 or P-2 conditioning requirements, but still wishes to change to P-1 or P-2, the applicant must:

- Meet the selected Pathway's education and conditioning requirements;
- Reapply and qualify for the CPA Exam as a <u>repeat-sitter</u> qualifying under P-1 or P-2; and
- Retake the CPA Exam, including all previously passed subjects.

From Pathway 0 (P-0) to Pathway 1 (P-1)
The P-0 applicant must have met the educational requirements of P-1 *when* the applicant initially applied and qualified for at least two subjects of the CPA Exam. Conditional credit for P-0 and P-1 are identical; therefore, all grades earned would be retained.

From Pathway 0 (P-0) to Pathway 2 (P-2)
The P-0 applicant must have met the educational requirements of P-2 *when* the applicant initially applied and qualified for the CPA Exam. Additionally conditional credit must have been established according to P-2 standards (see Page 9).

To establish P-2 conditional credit, the applicant must have applied and sat for all unpassed sections of the CPA Exam, attained a passing grade of 75 on two or more of those sections and received a minimum grade of 50 on the unpassed sections. After establishing conditional credit, the applicant must continue to sit for all unpassed sections in each CPA Exam, attain a passing grade of 75 and a minimum grade of 50 on the unpassed section. The applicant must pass the remaining section(s) within six subsequent consecutive CPA Exams. If the applicant does not pass the remaining section(s) within the specified time frame, the conditional credit grades will be forfeited (see Page 9).

NOTE: Under P-2, a CPA Exam section receiving a grade below 50 will invalidate a passing grade (75 or more) attained for any exam section during that same exam.

PATHWAY 0 (P-0) – OPTIONS FOR CHANGING PATHWAYS WITHOUT CONDITIONAL CREDIT

The P-0 applicant must have met the educational requirements of P-1 or P-2 by March 1, 2003. All official transcripts must show completion of required courses by March 1, 2003 with conferral of a baccalaureate degree on or before May 6, 2003 (see Pages 3-11). A new Pathway may be selected when completing the online application or the paper application for the CPA Exam. The application must be filed by the repeat sitter final filing date of March 1, 2003.

RECOGNIZED SCHOOLS

For Pathways 1 and 2, the Board accepts courses **only** from degree-granting colleges and universities that are recognized by a U.S. regional institutional accrediting agency listed below or a national accrediting agency. The Board also accepts extension programs and correspondence courses from these accredited colleges and universities. A list of national accrediting agencies is available at the following Web site: *www.ed.gov/offices/OPE/accreditation/natlagencies.html*.

U.S. REGIONAL INSTITUTIONAL ACCREDITING AGENCIES

- Middle States Association of Colleges and Schools
  Website: www.msache.org
- New England Association of Schools and Colleges
  Website: www.neasc.org
- North Central Association of Colleges and Schools
  Website: www.ncahigherlearningcommission.org
- Northwest Association of Schools and Colleges
  Website: www.nwccu.org
- Southern Association of Colleges and Schools
  Website: www.sacs.org
- Western Association of Schools and Colleges
  Website: www.wascweb.org

NOTE: Although most transcripts include accreditation information, a CPA Exam applicant who is unsure if a college or university is accredited should contact the appropriate college or university directly.

TRANSFER OF CPA EXAM GRADES

If an applicant has taken the CPA Exam in another state and obtained passing grades, it is the applicant's responsibility to have the grades transferred to California. To receive credit in California, the transferred grades must be mailed directly from the other state's board to the California Board of Accountancy. In order to establish conditional credit the applicant must have met the selected Pathway's educational requirements at the time the applicant initially applied and qualified for the CPA Exam in the other jurisdiction. The selected Pathway's conditioning requirements must also be met. To qualify for the May 2003 CPA Exam, the grades must be transferred to California postmarked on or before March 1, 2003.

Although an applicant may not have received the grades from the previous CPA Exam at the time of application, his or her application and fees *and* the official transcripts mailed directly from the educational institution to the Board must be postmarked by the California first-time applicant final filing date. For the May 2003 CPA Exam, the first-time applicant final filing date is February 1, 2003.

NOTE: Applicants transferring November 2002 grades from another state are encouraged to apply for a minimum of two sections of the CPA Exam–or all sections not previously passed–as the Board is unable to accept add-on sections after the final filing date. If the grades transferred from the November 2002 CPA Exam reflect passing of two or more sections of the CPA Exam, the applicant will be refunded the subject fees for the passed sections.

FOREIGN EDUCATION

Applicants who attended or graduated from foreign schools may satisfy the CPA Exam education requirements based upon an evaluation of foreign transcripts by any of the Board-approved foreign credentials evaluation services listed below. It is the applicant's responsibility to ensure the timely submission of the evaluation. Official evaluations must be mailed to the Board directly from the Board-approved credential evaluation service by the final filing date. The first-time applicant final filing date is February 1, 2003. The transcript evaluation must show a course-by-course breakdown of accounting, business-related, and general education subjects. Evaluations mailed with the application or postmarked after the final filing date will be rejected.

BOARD-APPROVED CREDENTIALS EVALUATION SERVICES

Academic Credentials Evaluation Institute, Inc.
Jasmin Saidi, President
P.O. Box 6908
Beverly Hills, CA 90212
Phone: (310) 275-3530; US ONLY: (800) 234-1597; Fax: (310) 275-3528
E-mail: *acei@acei1.com*; Web site: *www.acei1.com*

Academic and Professional International Evaluation, Inc.
Ms. Patricia E. Smith, Vice President
P.O. Box 5787
Los Alamitos, CA 90721-5787
Phone: (562) 594-6498; Fax: (562) 594-8498
E-mail: *apie@email.msn.com*; Web site: *www.apie.org*

American Education Research Corporation, Inc.
John A. Sheety, Ph.D., President
P.O. Box 996
West Covina, CA 91793-0996
Phone: (626) 339-4404; Fax: (626) 339-9081
E-mail: *aerc@mail.uia.net;* Web site: *www.aerc-eval.com*

Center for Applied Research, Evaluation and Education, Inc.
International Evaluation Service
Mrs. Nguyen Thi Anh, Director
P.O. Box 20348
Long Beach, CA 90801-3348
Phone: (562) 430-1105; Fax: (562) 430-8215;
E-mail: *evalcaree@earthlink.net*

Educational Credential Evaluators, Inc.
James S. Frey, President
P.O. Box 514070
Milwaukee, WI 53203-3470
Phone: (414) 289-3400; Fax: (414) 289-3411
E-mail: *eval@ece.org*; Web site: *www.ece.org*

Educational Records Evaluation Service
William K. Haldeman, President
601 University Avenue, Suite 127
Sacramento, CA 95825-8309
Phone: (916) 921-0790; Fax: (916) 921-0793
E-mail: *edu@eres.com;* Web site: *www.eres.com*

Foreign Educational Document Services
Gary Hoover
P.O. Box 4091
Stockton, CA 95204
Phone: (209) 948-6589; Fax: (209) 937-0717

Global Services Associates
Roger A. Miller, President
2554 Lincoln Boulevard #445
Marina del Rey, CA 90291
Phone: (310) 828-5709; Fax: (310) 828-5709
E-mail: *global@iccas.com*

International Education Research Foundation, Inc.
P.O. Box 3665
Culver City, CA 90231-3655
Phone: (310) 258-9451; Fax: (310) 342-7086
E-mail: *info@ierf.org*; Web site: *www.ierf.org*

Josef Silny & Associates
International Education Consultants
P.O. Box 248233
Coral Gables, FL 33124
Phone: (305) 273-1616; Fax: (305) 273-1338
E-mail: *info@jsilny.com* ; Web site: *www.jsilny.com*

World Education Services, Inc.
P.O. Box 745
Old Chelsea Station
New York, NY 10113-0745
Phone: (800) 937-3895; Fax: (212) 966-6395
E-mail: *info@wes.org*; Web site*: www.wes.org*

III. OBTAINING A CPA EXAMINATION APPLICATION

Applicants may apply on-line at *www.dca.ca.gov/cba* according to the schedule below. Paper applications may be obtained by writing, telephoning, e-mailing, or sending a facsimile request to the Board office. Application requests should be directed to the following address, telephone number, fax number, or e-mail address.

California Board of Accountancy
CPA Examination Unit
2000 Evergreen Street, Suite 250
Sacramento, CA 95815-3832

Telephone: (916) 263-3953
Fax: (916) 614-3253
E-mail: *examinfo@cba.ca.gov*

IMPORTANT DATES FOR CPA EXAM CANDIDATES

MAY 2003 CPA EXAM

Applicants Sitting for the First Time as a California Candidate
(If you applied but never actually sat for the CPA Exam as a California candidate, you are considered a first-time sitter.)

Application Availability Date	Final Filing Date
January 1, 2003	February 1, 2003

Applicants Who Previously Sat as a California Candidate
(If you applied but never actually sat for the CPA Exam as a California candidate, you are considered a first-time sitter.)

Application Availability Date	Final Filing Date
February 2, 2003	March 1, 2003

NOVEMBER 2003 CPA EXAM

Applicants Sitting for the First Time as a California Candidate
(If you applied but never actually sat for the CPA Exam as a California candidate, you are considered a first-time sitter.)

Application Availability Date	Final Filing Date
July 1, 2003	August 1, 2003

Applicants Who Previously Sat as a California Candidate
(If you applied but never actually sat for the CPA Exam as a California candidate, you are considered a first-time sitter.)

Application Availability Date	Final Filing Date
August 2, 2003	September 2, 2003

All applicants are required to **submit CPA Exam applications** postmarked on or before the above-specified final filing dates. An application for the CPA Exam shall not be considered filed unless all required supporting documents, fees, and the fully-completed Board-approved application form are received in the Board office or filed by mail on or before the specified final filing date. **All educational requirements** must be met prior to the final filing date (for exceptions see Page 4). Educational documents must be submitted to the Board directly from the institution or Board-approved foreign credentials evaluation service, and must be postmarked on or before the final filing date. **All appropriate fees** must be postmarked on or before the final filing date. A postage meter date is not an acceptable proof of mailing.

NOTE: The Board is not responsible for applications lost in the mail. Therefore, it is suggested applicants obtain a certificate of mailing with receipt from the Postal Service as proof of timely submission of the CPA Exam application. If an application is lost and a certificate of mailing was not obtained, the applicant will not be scheduled to sit for the CPA Exam.

CPA Exam applicants are advised not to wait until the final filing date to mail applications. Applications, fees, and educational documents postmarked after the final filing date will be rejected.

CPA EXAM DATES AND TIMES

2003 CPA EXAM DATES:

May 7-8, 2003 November 5-6, 2003

2003 CPA EXAM TIMES:

Wednesday	LPR	8:40 a.m.	to	12:00 noon
	AUD	1:10 p.m.	to	6:00 p.m.
Thursday	ARE	8:10 a.m.	to	12:00 noon
	FARE	1:10 p.m.	to	6:00 p.m.

Important CPA Exam announcements and instructions are given prior to the start of each CPA Exam section. Doors will close at the times designated above, and late slips will not be issued. Refunds will not be issued to candidates for CPA Exam parts missed due to being late to the CPA Exam. **Candidates who arrive late will not be allowed to enter the CPA Exam.**

FUTURE CPA EXAM DATES:

To Be Announced Computerized CPA Exam scheduled to commence in 2004

HELP DESK

Candidates who need to pick up admittance materials at the CPA Exam site, or who need assistance at the site, should report to the Help Desk. The Help Desk will be open the day before the CPA Exam from 1:00 p.m. to 3:00 p.m. In addition, the Help Desk will be open one hour before each section of the CPA Exam. Acceptable picture identification must be presented to obtain admittance materials (see Page 23).

CPA EXAM LOCATIONS

San Francisco Bay Area
Alameda County Fairgrounds (enter Gate 8)
4501 Pleasanton Avenue
Pleasanton, CA 94566
(925) 426-7600
www.alamedacountyfair.com

Los Angeles Area
Pomona Fairplex (enter Gate 14)
1101 W. McKinley Avenue
Pomona, CA 91768
(909) 623-3111
www.fairplex.com

Cal Expo
1600 Exposition Blvd. (enter Main Entrance)
Sacramento, CA 95815
(916) 263-3000
www.calexpo.com

Requests to change the originally requested CPA Exam site must be submitted in writing to the Board no later than 15 days before the CPA Exam. Requests submitted after the cutoff date may not be granted.

CPA EXAM COST

Applicants Applying to Sit in California as a California candidate

For applicants taking the CPA Exam as a California candidate, the CPA Exam fees consist of subject fee(s) and a non-refundable mandatory exam-processing fee.

Subject Fee (per part)* **$36.00**
Processing Fee (non-refundable) **$60.00**

California Applicants Applying to be Proctored in Another State

For California candidates taking the CPA Exam in another state (see Section V, OUT-OF-STATE-CANDIDATES, Page 20), the exam fees consist of subject fee(s), a non-refundable processing fee, and a proctoring fee set by the other state.

Subject Fee (per part)* **$36.00**
Processing Fee (non-refundable) **$60.00**
Other State Proctoring Fee .....**$____**
(Candidate should contact the appropriate state for proctoring fee.)

***P-0** repeat sitters who have not passed at least two parts of the CPA Exam in one sitting are required to apply for a minimum of two subject parts.

P-1 first-time and repeat sitters who have not passed at least two parts of the CPA Exam in one sitting are required to apply for a minimum of two subject parts.

P-2 first-time sitters must apply for all subject parts. P-2 repeat sitters must apply for all unpassed subject parts.

Applicants from Another State Applying to be Proctored in California

For applicants from another state who are being proctored in California there is a California proctoring fee. Checks should be made payable to the California Board of Accountancy and mailed along with the application, California Proctor Request Form (available on the Board's official Web site), and documentation verifying eligibility, to the applicant's home state board. Candidates should contact the home state or jurisdiction for its application fee(s) and final filing date.

California Proctoring Fee.....**$75.00**

NOTE: An applicant who is submitting CPA Exam fees by foreign check must verify with his or her bank that the check to the Board is issued by a U.S.-affiliated bank, and the Federal Reserve Bank account number is printed on the check. Checks drawn on foreign banks will not be accepted. The following is an example of an acceptable check.

National Bank for Development **Check No.** 0285

Date: 5 January 2003

Pay to the Order of: California Board of Accountancy

The Sum of: Two Hundred and Four US dollars only ********** $204.00

Drawn on:
Anywhere Bank
000 Main Street
New York, NY 00000-0000 **Signature:** John D. Smith

⑆: 0000000000 ⑆: 0000 0 0000 ⑈ 0000000000

The preprinted Federal Reserve Bank information must also be included.

RETURNED CPA EXAM FEE CHECKS

If an applicant's check is returned by the bank, the applicant is responsible for the entire CPA Exam fee (Subject Fee and Processing Fee). All fees will be assessed immediately upon discovery of a stop payment or a returned check. In addition, the applicant will be charged a $10 fee for checks returned due to insufficient funds. **Applicants will not be scheduled for any future CPA Exams and pending grades will not be released until all fees have been paid in full.**

CANCELLATION POLICY

Once the Board has received your application, it cannot be cancelled. If you are unable to sit for the CPA Exam for reasons other than those listed in the Refund Policy, you do not need to notify the Board. Refunds are issued **only** for the reasons specified in the refund policy.

NOTE: The Board does not defer fees to the next scheduled CPA Exam.

REFUND POLICY

All signed written requests for a refund of CPA Exam subject fees must be submitted to the Board office prior to or within 30 days after the CPA Exam. Late requests will be rejected.

All requests must include supporting documentation, and only subject fees will be refunded. The CPA Exam processing fee is non-refundable. Please allow six to eight weeks for processing of refund requests.

Subject fees may be refunded for the following reasons only:

- Death of an immediate family member. Documentation, such as a copy of the death certificate, must be submitted.
- Catastrophic illness, contagious disease, or major traumatic injury to the candidate or immediate family member (spouse, child or parent). Submit an original letter on letterhead from the physician, which includes the date(s), nature of the illness, and the physician's signature.
- Natural disaster (earthquake, flood, fire, etc.).
- Non-issuance of a visa for travel to the U.S. Documentation, such as an official letter from the U.S. Embassy or a copy of the passport indicating a visa was requested, must be submitted.

IV. APPLICATION STATUS LOOKUP

Applicants may check the status of their applications on the Board's Web site at *www.dca.ca.gov/cba*. To access the Application Status Lookup, an applicant must enter his or her permanent **Unique Identifier Number** and the current CPA Exam **Remittance Number**.

Once an application has been submitted, an applicant is able to verify the following status:

- **Payment Not Processed** – Either payment has been received by the Board, and is waiting to be processed, or payment has not yet been received by the Board. Given the high volume of applications received by the Board, it may be several weeks before the status changes.
- **Payment Received / Processing Application** – Payment has been received, and the application is being processed. It may take several weeks after the payment is received before the check clears the bank.
- **Scheduled for CPA Exam** – The applicant has been scheduled to sit for the CPA Exam at the site indicated and will be sent candidate instructions approximately two weeks prior to the exam.
- **Other** – Message from staff as appropriate.

NOTE: Because applicants may check the status of their application through the **Application Status Lookup** feature on the Board's Web site, the Board no longer issues individual letters reflecting the status of CPA Exam applications, including letters utilized by some applicants to present to a U.S. Embassy or Consulate when applying for a visa. Applicants who require confirmation of being scheduled to sit for the CPA Exam in California may print a copy of their application status from the Board's Web site and present this copy to the required party along with a copy of their Unique Identifier Letter, Remittance Form or CPA Exam Application.

V. OUT-OF-STATE CANDIDATES

The Board may request another state to proctor a California candidate, if the CPA Exam applicant has met one of the following criteria:

- The CPA Exam applicant or applicant's spouse is a full-time student in that state during the time of the current CPA Exam. The applicant must submit a letter or completed Enrollment Verification Form, with the school's seal, from the dean or the registrar of the college or university, stating that the applicant or spouse will be a full-time student in that school during the time of the current CPA Exam.
- The CPA Exam applicant or applicant's spouse is on a temporary work assignment to that state. The applicant must submit the Employment Verification Form from the applicant's employer or spouse's employer verifying the permanent assignment in California and the dates of the temporary transfer to that state.

This criterion only applies to CPA Exam applicants who are permanently employed in California.

- The CPA Exam applicant or applicant's spouse is on military assignment. The applicant must submit a copy of the duty orders.

In addition, applicants must meet the proctoring requirements of the other jurisdiction. Applicants may be required to submit a proctor request form from the other jurisdiction. Contact the other state for specific proctor fees and requirements.

For California applicants applying to take the CPA Exam in another state, the CPA Exam fees consist of a mandatory non-refundable processing fee ($60) and subject fees ($36 per subject part). These fees should be made payable to the California Board of Accountancy. The additional proctoring fee assessed by the other state must be submitted as a separate payment with the application. Therefore, if an applicant is applying as an out-of-state candidate, the application should include two payments. One payment should be made payable to the California Board of Accountancy and the second made payable to the other state board or CPA Examination service. Out-of-state application packets must include the current CPA Exam application, Out-of-State Request Form, fees, documentation verifying eligibility, and 2 x 2 passport type photo if requested by the proctoring state. Contact the California Board of Accountancy's Out-of-State Coordinator at (916) 263-3959 for additional information or forms. Forms are also available at the Board's Web site, *www.dca.ca.gov/cba.*

VI. COURTESY CANDIDATES

Another state or jurisdiction may request that the California Board of Accountancy proctor its candidate. The applicant must meet one of the following criteria:

- The CPA Exam applicant or applicant's spouse is a full-time student of a school in California during the time of the current CPA Exam. The applicant must submit a letter or completed Enrollment Verification Form, with the school's seal, from the dean or the registrar of the college or university, stating that the applicant or spouse will be a full-time student of that school during the time of the current CPA Exam.

- The CPA Exam applicant or applicant's spouse is on a temporary work assignment in California. The applicant must submit the Employment Verification Form from the applicant's employer or spouse's employer verifying the permanent assignment in their home jurisdiction and the dates of the temporary transfer to California. **This criterion only applies to CPA Exam applicants who are permanently employed in the state or jurisdiction submitting the proctor request.**

- The CPA Exam applicant or applicant's spouse is on military assignment. The applicant must submit a copy of the duty orders.

For applicants applying to take the CPA Exam in California as a candidate from another state or jurisdiction, the proctoring fee is $75. This fee should be made payable to the California Board of Accountancy and mailed to the home jurisdiction along with the California Proctor Request Form and documentation verifying eligibility. The payment and documentation will be forwarded to the California Board of Accountancy by the home jurisdiction. The California Proctor Request Form may be obtained by contacting the home jurisdiction or the California Board of Accountancy's Out-of-State Coordinator at (916) 263-3959. Forms are also available at the Board's Web site, *www.dca.ca.gov/cba.*

VII. APPLICANTS WHO DO NOT QUALIFY

An applicant will not be allowed to sit for the CPA Exam if he or she fails to apply by the appropriate final filing date, includes transcripts or evaluations with the application, or if colleges, universities, or foreign credential evaluation services submit transcripts or evaluations postmarked after the final filing date. If your application has been rejected and you want the Board to reconsider its decision, you must file a written appeal. (See the Appeal Policy on Page 27 of this publication for additional information.) Refunds are granted for subject fees only and may not be processed until after the CPA Exam.

NOTE: Due to the high volume of applications being processed before the CPA Exam, application rejection notifications are expected to be mailed to applicants by the end of March 2003. Therefore, the Board encourages applicants to submit a complete and timely application. It is the applicant's responsibility to ensure that all required supporting documents, fees, and the fully-completed Board-approved application form are received in the Board office or postmarked on or before the specified final filing date.

VIII. REASONABLE MEDICAL ACCOMMODATIONS UNDER THE AMERICANS WITH DISABILITIES ACT (ADA)

The California Board of Accountancy does not discriminate on the basis of disability in employment or in the admission and access to its programs and activities. The Board complies with Title II of the Americans with Disabilities Act. The Board may make reasonable accommodations for those who have or require special needs.

CPA Exam applicants who require such accommodations should inform the Board by marking the appropriate box on the application form, completing the Request for Accommodation of Disabilities Form, and submitting the required documentation.

The Request for Accommodation of Disabilities Form is available on-line at *www.dca.ca.gov/cba* or by telephoning the Board office at (916) 263-3972. Applicants requiring reasonable accommodations are encouraged to immediately contact the Board.

All requests for accommodations must include the required documentation and must be submitted with the CPA Exam application packet postmarked on or before the CPA Exam final filing date.

NOTE: All requests for accommodations require prior approval. Accordingly, requests for accommodations made at the CPA Exam site cannot be granted.

IX. CONSIDERATION OF MEDICAL NEEDS

The California Board of Accountancy makes an effort to provide consideration of an applicant's medical needs. CPA Exam applicants who require special consideration for medical needs such as, food, water, medication, etc., must complete a Medical Consideration Request Form. This Medical Consideration Request Form is available on-line at *www.dca.ca.gov/cba* or by telephoning the Board office at (916) 263-3972. Applicants requiring consideration of medical needs are encouraged to immediately contact the Board.

All requests for a consideration for medical needs must include the required documentation and must be submitted with the CPA Exam application packet postmarked on or before the CPA Exam final filing date.

NOTE: All requests for consideration of medical needs require prior approval.

X. ADMITTANCE MATERIALS

Admittance materials, including important instructions, information, and an admission coupon, will be sent approximately 15 days before the CPA Exam. Candidates should read all enclosed materials prior to the CPA Exam. If a candidate would like his/her admittance materials held at the CPA Exam site, the candidate should notify the Board in writing.

NOTE: It is the candidate's responsibility to review the information on the admission coupon prior to the CPA Exam and to immediately notify the Board of any scheduling error.

XI. CPA EXAMINATION FORMAT

The Uniform CPA Exam consists of four subjects:

- LPR Business Law & Professional Responsibilities
- AUD Auditing
- ARE Accounting & Reporting-Taxation
- FARE Financial Accounting & Reporting-Business Enterprises

CPA Exam booklets are printed in color and the questions are presented in both objective answer and essay formats. The Board will provide hand held calculators for applicants' use during the ARE and FARE sections of the CPA Exam. All Board-provided calculators must remain at the CPA Exam site and will be collected after each CPA Exam.

NOTE: Personal calculators are not allowed into the CPA Exam area. Possession of a personal calculator in the CPA Exam room during the CPA Exam, even if not in use, will be grounds for expulsion from the entire CPA Exam, forfeiture of grades, and/or may result in other Board action.

NONDISCLOSED CPA EXAM

The CPA Exam is a nondisclosed exam. CPA Exam candidates are not allowed to retain or receive question booklets after the exam.

CPA Exam candidates are required to sign a statement of confidentiality before being allowed to open the exam booklets. In addition, **candidates are not allowed to write on any CPA Exam materials, including admission coupons.** Candidates who violate confidentiality requirements are subject to administrative and criminal penalties, in addition to expulsion from the CPA Exam and loss of grades.

PERSONAL ITEMS AT THE CPA EXAM SITE

There is no secured storage for personal items at the CPA Exam site. Proctors and personnel are not responsible for any loss or damaged items left unattended at the CPA Exam site. Items may not be placed next to the buildings where the CPA Exam will be held.

AUTHORIZED ITEMS IN THE CPA EXAM ROOM

The **ONLY** items candidates may bring into the CPA Exam room are:

- Picture identification (current driver's license, passport, state identification card, or military issued identification card).
- Board issued admittance coupon.
- Wristwatch (alarm capabilities disabled).
- Completed NASBA Questionnaire.

Authorized items are to be placed on top of exam table. Keys, money, and personal hygiene items must remain in candidate's pockets.

The California Board of Accountancy will provide mechanical pencils and erasers for use during the CPA Exam. Candidates are prohibited from bringing pencils, erasers, sharpeners, facial tissue, or other unauthorized items into the CPA Exam room. Facial tissue will be provided to candidates as needed during the CPA Exam.

NOTE: Possession or use of any unauthorized item in the CPA Exam room is grounds for expulsion from the entire CPA Exam, forfeiture of grades, and/or may result in other Board action.

PROHIBITED ITEMS IN THE CPA EXAM ROOM

Possession or use of **ANY** prohibited item in the CPA Exam room is grounds for expulsion from the entire CPA Exam, forfeiture of grades, and/or other actions. Prohibited items in the CPA Exam room include, but are not limited to, the following:

- Pencils, erasers, sharpeners, highlighters, plastic baggies, cigarettes.
- Books, notes, outlines, study materials, newspapers, magazines, dictionaries, notebooks, post-it notes; specifically, no paper items of any type except those authorized items previously listed.
- Calculators, calculator/watches, adding machines, rulers, slide rules, alarm watches.
- Radios, pocket pagers, cellular phones, earphones, tape/disc players, electronic devices.
- Purses, wallets, handbags, backpacks, hip packs, briefcases, organizers, day planners, umbrellas, “baseball style” hats, caps, hoods, visors, earplugs, non-prescription sunglasses, and eyeglass cases.

As a reminder, the California Board of Accountancy will provide mechanical pencils and erasers for use during the CPA Exam. Candidates are prohibited from bringing pencils, erasers, sharpeners or other unauthorized items into the CPA Exam room.

CANDIDATE CHEATING

Pursuant to the provisions of Section 123 of the Business and Professions Code, it is a misdemeanor for any person to engage in any conduct which subverts or attempts to subvert any licensing examination or the administration of an examination, including, but not limited to:

- Impersonating any examinee or having an impersonator take the CPA Exam on one’s behalf.
- Communicating with another examinee during the administration of the CPA Exam.
- Copying answers from another examinee or permitting one’s answers to be copied by another examinee.
- Having in one’s possession notes, written or printed materials, or data of any kind, other than the exam materials distributed, or authorized to be in one’s possession during the CPA Exam.

The California Board of Accountancy is committed to maintaining the security and integrity of the CPA Exam process. The AICPA identifies unusual similarities in applicants’ answers. The California Board of Accountancy investigates any reports of unusual similarities in answers reported by the AICPA.

Candidates found to have engaged in misconduct to subvert the security and integrity of the CPA Exam will be referred to the Board's Enforcement Division for investigation. In accordance with Sections 5110-5113 of the California Business and Professions Code, CPA Exam grades may be voided and these candidates may be denied admission to future CPA Exams. In addition, the Board will notify other states of any action taken under California Business and Professions Code Sections 5110-5113.

CPA EXAM GRADE REPORT

CPA Exam booklets and answer sheets are shipped directly to AICPA after the CPA Exam for grading. Within 90 days after the CPA Exam, grade reports are sent to the Board office by the AICPA. Grades are then mailed to applicants in accordance with the AICPA's national grade release date. The grade release date for the May 2003 CPA Exam is August 4, 2003.

Candidates who do not receive a grade report in the mail ten or more working days after the national grade release date may request a duplicate grade report by sending in a signed, written request to the Board's Examination Unit.

NOTE: CPA Exam grades are not released by telephone, e-mail, or fax.

GRADE REVIEW

The California Board of Accountancy does not provide a grade review service. However, candidates may request a grade review through the National Association of State Boards of Accountancy (NASBA). Requests must be made in writing to:

NASBA
Grade Review Service
150 Fourth Avenue North, Suite 700
Nashville, TN 37219-2417
(800) 272-3926

Grade Review fees are:

- LPR $65
- AUDIT $65
- ARE $40
- FARE $65

Certified checks or money orders should be made payable to NASBA Grade Review Service and should be sent with the candidate's request. No personal checks are accepted. Fees must be paid in U.S. dollars and drawn on a U.S. bank. Candidates should contact NASBA, at 1-800-272-3926, to verify the deadline for a grade review request.

NASBA advises candidates that the Grade Review process is not a regrade. All failing papers near passing grade are reviewed for accuracy at least twice by two different experienced graders prior to being released. Because the grading of all candidate papers is subject to very high quality controls, **the grade review process rarely results in a grade change**.

NOTE: Candidates requesting a grade review must comply with California's CPA Exam final filing date. Non-receipt of a grade review result is not an acceptable reason for the late filing of a CPA Exam application.

XII. NAME AND ADDRESS CHANGE

Address change forms can be obtained and completed at the CPA Exam site, by mail, or through our Web site at *www.dca.ca.gov/cba*.

All name and address changes must be provided to the Board in writing. **Failure to provide a current mailing address or change in name may delay the receipt of CPA Exam grades.**

XIII. SOCIAL SECURITY NUMBER ADVISORY STATEMENT

CPA Exam applicants are advised that they may take the CPA Exam without a social security number. However, applicants are required, pursuant to Section 30 of the Business and Professions Code, to obtain and provide their social security number prior to the issuance of a CPA license.

XIV. APPEAL POLICY

The first level of appeal, once submitted, will be reviewed by the Board's CPA Examination Analyst, who will forward a recommendation to Board management for consideration. Board management decides first-level appeals.

To submit a first-level appeal, include the following:

- Detailed description of the situation in writing.
- Any supporting documentation to be considered.
- A daytime telephone or message number.
- If applicable, a CPA Exam application and appropriate fees.

The appeal should be mailed to the attention of the CPA Examination Analyst. The candidate will be notified in writing of the outcome of the first-level appeal within 10 to 15 working days.

First-level appeals related to the submission of an application after the final filing date are typically not approved unless extraordinary circumstances exist. Personal travel, out-of-state work assignments, and oversight do not normally qualify as extraordinary circumstances. Extraordinary circumstances generally include death of an immediate family member (spouse, child or parent), catastrophic illness, contagious disease, or major traumatic injury to the candidate or immediate family, or natural disaster.

If the candidate's first-level appeal is denied and the candidate wishes to appeal the decision, the candidate must file a second-level appeal within 24 months of the action being appealed or the mailing of the written first-level denial notification from the Board, whichever is later. A signed request for a second-level appeal shall be mailed or delivered to the Board office.

To submit a second-level appeal, a candidate must include the following:

- Name, business address and residence address.
- The action being appealed *and* the date of any written notification from the Board.
- A written summary of the basis for the appeal, including any information believed to have been given inadequate consideration by Board management.

The Board strictly adheres to the requirements of Section 49 of the Accountancy Regulations. The Board will consider only appeals based on information previously considered in the first-level appeal. A second-level appeal based on evidence or information not provided in the first-level appeal will be rejected by the Board and referred to the appropriate staff for consideration. If a candidate wishes to include additional evidence or information not previously submitted, the additional information must be submitted to the CPA Examination Analyst for consideration under the first-level appeal process.

XV. COMPUTER-BASED UNIFORM CPA EXAMINATION

The anticipated implementation date for the computer-based testing (CBT) for the CPA Exam is set for early 2004. This means that the last paper-and-pencil CPA Exam will be held in November 2003.

It is anticipated that candidates who established conditional credit with the paper-and-pencil examination – assuming the conditional credit will not have expired prior to the implementation date – will be able to retain credit during the CBT transition period.

A new Web site, *www.cpa-exam.org*, jointly developed by the American Institute of Certified Public Accountants and National Association of State Boards of Accountancy, is online to assist candidates and interested parties in obtaining information related to the CBT process.

As the implementation date nears, the latest details will be posted on the Board's Web site at *www.dca.ca.gov/cba*.

XVI. TELEPHONE NUMBERS / CONTACT INFORMATION

CPA EXAMINATION UNIT

General CPA Exam Question/Information

Telephone Numbers: .....(916) 263-3953
(916) 263-3958

Fax Numbers: .....(916) 263-3677
(916) 614-3253

E-mail Address:.....*examinfo@cba.ca.gov*
Web site Address: .....*www.dca.ca.gov/cba*

General Licensure Information

Telephone Number: .....(916) 263-3947
E-mail Address:.....*licensinginfo@cba.ca.gov*

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS (AICPA)

Telephone Number:.....1-800-862-4272
Web site Address: .....*www.aicpa.org*

NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY (NASBA)

Telephone Number:.....1-800-CPA-EXAM
Web site Address: .....*www.nasba.org*