BECOME A CPA IN ALABAMA
The ASCPA is the accounting association for CPAs in Alabama. 6,000 members represent accounting professionals in public accounting, industry, government, and education. When you become a student member of the ASCPA, you are automatically dual-enrolled as a member of the American Institute of CPAs.

Member benefits include:

* **Local network:** Connect with fellow future CPAs as well as area professionals eager to help you succeed.
* **Student programs:** Attend local events and activities that are designed to inspire your pursuit of those three precious letters: CPA.
* **National support:** Stay relevant with the industry news that accounting professionals rely on, and get exclusive access to programs and discounts on products and services.

Visit [www.ascpa.org/get-involved/student-members](http://www.ascpa.org/get-involved/student-members) to learn more.

**Alabama Society of Certified Public Accountants (ASCPA)**

The ASCPA is the accounting association for CPAs in Alabama. 6,000 members represent accounting professionals in public accounting, industry, government, and education. When you become a student member of the ASCPA, you are automatically dual-enrolled as a member of the American Institute of CPAs.
**Alabama State Board of Accountancy (ASBPA)**

State Boards of Accountancy (SBOA) are the state, territory, or jurisdiction entities that have statutory authority to issue CPA licenses and that set the requirements for CPA licensure in their jurisdictions. All jurisdictions require candidates to pass the CPA Exam for CPA licensure. Once a candidate passes the exam and completes the 150 semester hour requirement, the ASBPA will issue the candidate an Alabama CPA certificate. The candidate will be considered inactive until the work experience requirement is completed.

Visit www.asbpa.alabama.gov/registration for exam information and an application.

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**National Association of State Boards of Accountancy (NASBA)**

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.

Visit www.nasba.org for exam information and an application.

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**Prometric**

Prometric is a company that specializes in administering professional exams across the country. After you apply for the exam through ASBPA and receive a Notice to Schedule (NTS), you are required to contact Prometric to schedule the examination.

Visit www.prometric.com/cpa to schedule the CPA Exam and find a testing center near you.

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**This Way to CPA: fueled by AICPA**

This Way to CPA provides clarity and direction to help you reach your destination in the accounting profession. Get step-by-step instructions on applying for the exam, sample exams, general test tips, and discover more about the career opportunities available to CPAs when you visit their website.

Visit www.thiswaytocpa.com to get started.
Steps to the CPA Exam

1. Graduate
2. Apply
3. Study
4. Schedule & Take the Exam
Graduate

- Receive a bachelor’s degree or higher from an accredited college or university with 120 semester hours
- Complete at least 24 semester hours in accounting—upper division (300 level or higher)
- Complete at least 24 semester hours in business related courses

Candidates can sit for the exam with less than 150 semester hours; however, they will be required to complete 150 semester hours before they are eligible to apply for a CPA license. The 150 semester hours must include 33 semester hours in upper division accounting (300 level or higher) and at least 27 semester hours in business related courses. The candidate will have 36 months after passing the last test section to complete the 150 semester hour requirement.
Before You Apply

Preparing for the exam means more than just studying.

Be sure to take time early—during your senior year of college or before—to get familiar with the entire exam process and develop a passing strategy that works for you.

NASBA’s website has an interactive tool “CPA Exam Quiz” on www.nasba.org/exams/cpaexam/ to get you started on the right path to applying for the CPA exam.

Review NASBA’s CPA Candidate Bulletin and their CPA Exam FAQs at www.nasba.org/exams/cpaexam/ before you apply to take the exam.

Start the Application Process

Alabama CPA exam candidates apply through the ASBPA at www.asbpa.alabama.gov/exam, and have the option to apply for one or multiple parts of the exam at one time (and in any order). Once your college transcripts are received by ASBPA your application will be approved and you can pay applicable exam section fees.

Applicants should not apply and pay for examination sections that will not be taken within six months as the notice to schedule (NTS) expires six months after issuance.

Set the Date

After your eligibility has been determined by the ASBPA, an Authorization to Test will be sent to the National Candidate Database and you will be issued a NTS. The NTS is sent via the method requested by you on your application. Once you receive the NTS, contact Prometric (www.prometric.com or 1.800.580.9648) to schedule a date, time, and location to take the exam.
Application Fees
Current fees to take each section of the exam in Alabama are included below and are subject to change ([www.asbpa.alabama.gov/examfees](http://www.asbpa.alabama.gov/examfees)). The initial application fee is $120. The Re-examination Application fee is $75 and is required each time a candidate applies to take one or more parts of the exam after the initial application.

### Alabama Exam Cost & Fee Structure

<table>
<thead>
<tr>
<th>Category</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>APPLICATION FEE*</td>
<td>$0.00</td>
</tr>
<tr>
<td>AUDIT &amp; ATTESTATION</td>
<td>$226.15</td>
</tr>
<tr>
<td>FINANCIAL ACCOUNTING &amp; REPORTING</td>
<td>$226.15</td>
</tr>
<tr>
<td>REGULATION</td>
<td>$226.15</td>
</tr>
<tr>
<td>BUSINESS ENVIRONMENT &amp; CONCEPTS</td>
<td>$226.15</td>
</tr>
</tbody>
</table>

*All exam fees are nonrefundable and subject to change.*

*Fee waived through 12-31-2022.*

*If you have questions, contact Anna Baker, CPA Exam Coordinator at [anna.baker@asbpa.alabama.gov](mailto:anna.baker@asbpa.alabama.gov) or 334-242-5700.*

Proper Documentation
Applicants who are applying to sit for the CPA exam as a first-time Alabama candidate must provide the ASBPA with an official college transcript. The transcript(s) can be mailed directly to the ASBPA or sent electronically through your school’s secure transcript service. An official transcript bears the seal of the school and an original signature of the appropriate school official.
Identify the best method for you and make studying a PRIORITY!

The CPA Exam is divided into four sections. Below you will find an overview of the subject matter contained in each section.

**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.

**AUD covers the following content:**

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

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**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.

**BEC 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.

REG covers the following content:
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.

FAR covers the following content:
1. Conceptual framework, standards, standard setting, and financial reporting
2. Select financial statement accounts
3. Select transactions
4. State and local governments

CPA EXAM REVIEW DISCOUNTS
To start saving, join the ASCPA and AICPA (for free), by visiting www.thiswaytocpa.com/al
Once a member of ASCPA, visit www.ascpa.org/get-involved/my-benefits/member-only to view all member discounts.
After receiving a Notice to Schedule (NTS) from Prometric, schedule a testing appointment as soon as possible. APPLY EARLY so you can secure 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 walkins are not allowed.

**Personal Identification Requirements**

+ Your name must appear as it appears 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.

**CONTINUOUS TESTING**

Under the new continuous testing model, candidates have the ability to take the Exam year-round, without restriction, and do not have to wait to receive scores from prior attempts of the same section or for when there is a major change to the Exam.
Prometric Testing Centers in Alabama

- **Auburn University**
  112 South College Street, 238 Biggin Hall

- **Birmingham**
  601 Beacon Pkwy W, Ste 106

- **Dothan**
  2307 Hartford Hwy, Ste 1

- **Huntsville**
  201 Exchange PL, Ste C

- **Mobile**
  820 S University Blvd, Ste 3E (Bldg 3, Unit E)

- **Mobile**
  1234 Hillcrest Rd, Ste D

- **Montgomery**
  4240 Lomac St, 1st Floor

- **University of Alabama**
  301 7th Avenue; 2nd Floor, Houser Hall

Visit www.asbpa.alabama.gov/exam for test locations in Alabama.

Convenient ways to register

- Visit [www.prometric.com/cpa](http://www.prometric.com/cpa)
- Receive an instant email confirmation
- Call (800) 580-9648
5

Steps to a CPA License

1. Education
2. CPA Exam
3. Work Experience
4. CPE
5. License
150 semester hours is key.

Candidates who have graduated with 150 semester hours are required to complete one year of work experience through employment in public accounting or two years work experience in government, industry, or academia.

**Qualifying education requirements to obtain a CPA license:**

+ Bachelor’s degree or higher from an accredited college or university
+ A minimum of 33 semester hour credits in accounting - upper division (300 level or higher)
+ At least 27 semester hour credits in business related courses
+ Total semester hours must equal 150 semester hours

**CPA Exam**

Candidates must pass all four parts of the CPA Exam within 18 months of passing their first section before they can apply for a license with the Alabama State Board of Public Accountancy.
3 Work Experience

Qualifying work experience includes providing any type of service or advice involving the use of:

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

For examples of qualifying experience, click HERE.

4 CPE

A CPA is issued an initial license once they have passed the exam and completed the annual work requirements. A CPA is considered “Active” when the annual 40 hour CPE requirement is met the year beginning October 1st following the issuance of their initial license. Review CPE requirements from the Alabama State Board of Public Accountancy HERE. The annual licensing period in Alabama begins on October 1 and ends on September 30 of each year.
Now it’s time to apply for your Alabama CPA license.

The application fee is currently $100. Applications are located on the Alabama State Board of Public Accountancy website. Applicants should contact the Alabama State Board of Public Accountancy with specific questions about license application requirements.

- Visit [www.asbpa.alabama.gov/forms.aspx](http://www.asbpa.alabama.gov/forms.aspx)
- Email questions to alise.ellis@asbpa.alabama.gov
- Call the Alabama State Board of Public Accountancy (334) 242-5700.

**Residency**

To apply to sit for the exam or for licensure in Alabama, the applicant must be a citizen of the United States or legally present in the United States.
You can earn additional semester hours through any accredited college or university, and the hours do not have to be a part of a degree program to count toward the 150 semester hour requirement.

All education credits earned outside the U.S. must be evaluated by a credential service that is a member of the National Association of Credential Evaluation Services. A list of members can be found at www.naces.org.

- **Educational Credential Evaluators, Inc.**
  (414) 289-3412,
  [www.ece.org](http://www.ece.org)

- **NASBA International Evaluation Services**
  (855) 468-5382
  nies@nasba.org

- **WES is NOT Accepted**

You can take the exam in any U.S. state or outside the U.S. Visit [www.nasba.org](http://www.nasba.org) for international locations.

75 is a passing score for each part of the CPA exam. It does not represent percent correct.

A candidate can access their section scores by logging into their portal set up through NASBA. The ASBPA will mail the candidate an official notification of passing once ALL parts of the exam are passed. The ASBPA notice will remind the candidate of any other actions that may be required before they can use the CPA credential.
Mission Statement
Provide educational scholarships to accounting students who plan to become Alabama CPAs.

Scholarship Opportunities
The ASCPA Educational Foundation awards annual scholarships to students pursuing a degree in accounting at any Alabama college or university with an accredited accounting program.

The following scholarships are awarded annually:
+ 23 General
+ 5 Diversity
+ 2 Financial Need
+ 5 CPA exam

Click HERE to see if you qualify for one of the scholarships above and to submit an online application.
The ASCPA is here for YOU each step of the way.

Whether you’re a student, an accounting educator, or a professional, the ASCPA can help you navigate the steps to becoming a CPA.

For the latest CPA Exam and licensing information, visit www.ascpa.org/get-involved/student-members

We can help with:

1. Applying for scholarships
2. Graduating
3. Passing the CPA exam
4. Earning your CPA license
5. Launching your career
6. Growing your network and technical skills

Contact for Questions
Renee Hubbard, Manager
College Pipeline Initiatives
rhubbard@ascpa.org | 334.386.5754