

The computer CPA Exam is brought to you by the Maryland Board and....

NASBA

NASBA is the National Association of State Boards of Accountancy that represents 54 U.S. boards of accountancy. NASBA sponsors a variety of programs and services designed to assist the licensing and enforcement activities of boards of accountancy at the state level and nationally. NASBA administers the National Candidate Database and coordinates the scheduling, administration and grading of the Uniform CPA Examination.

AICPA

The American Institute of Certified Public Accountants (AICPA) prepares the examination questions and test modules contained in the Uniform CPA Examination. The AICPA is also responsible for grading the examination

PROMETRIC

Prometric Inc., is the provider of the computer-based testing facilities throughout the United States. Prometric has seven Maryland test centers that are used to administer the CPA examination. These centers are located in Baltimore, Bethesda, Columbia, Pikesville, Rockville, Salisbury and Towson.

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Maryland Board of Public Accountancy

re-engineering the cpa examination process

Registering for New Computer-Based CPA Examination



Re-engineering the Uniform CPA Examination

The paper and pencil examination is a thing of the past. The administration of the Uniform CPA Examination by computer brings the modern convenience of the Internet to the examination registration and testing process. You will no longer be limited to taking the examination on two days in May and November. You will no longer have to call the Board and request an examination application. No more waiting for the mail to deliver your application.

Every step in the examination registration process can be completed on your computer at home or the office. Here's how:

step 1

Go to the Maryland Board of Accountancy's website:
<http://www.dllr.state.md.us/license/occprof/account.html>
click on the ON LINE REGISTRATION SYSTEM.

Use your **Candidate Tracking Number** and **PIN** to access your secure file. Follow the directions to update your address, telephone and e-mail information; choose the examination sections you desire to take; and pay the examination fees with your Visa or MasterCard. You will receive immediate on-line confirmation of your registration.

The Board of Accountancy will approve your exam registration and transmit approval to the NASBA National Database. NASBA will then transmit to you a Notification to Schedule (NTS).

By choosing e-mail as your preferred method of notification, you will be able to receive all of the information you need to schedule your examination at a Prometric Test Center within a few days. Make sure that your e-mail address is correct.

step 2

Once you have received the NTS, you will be able to contact Prometric to schedule your examination. Click on www.prometric.com. Then click on "Schedule a Test".

You will be able to locate a Maryland test site and schedule your exam date in real time and receive immediate, on-screen and e-mail confirmation.

step 3

Report to the Prometric Test Center and take your examination.

step 4

The NASBA National Candidate Database will transmit your grades to the Board. Once the Board reviews and approves your grades, it will send an e-mail notification to you. You will then be able to access your grades and diagnostic information on our website. Using your **Candidate Tracking Number** and **PIN** you, and only you, can access this information.

On-line Registration

convenient, fast and secure

We hope that you will use the convenience and power of the Internet to register for the Uniform CPA Examination. We think you will find it the easiest way to register for the Uniform CPA Examination. You will also complete the entire registration process faster.

Special Transition Rules

for candidates who earned credit for passed examination parts before 2004.

The Maryland Board of Accountancy established transition conditional credit rules for candidates who carry conditional credit into the computer-based administration of the Uniform CPA Examination.

If you initially earned conditional credit in November 2001, you will have one attempt or until May 31, 2004, whichever occurs first, to pass the remaining parts of the CPA exam.

If you initially earned conditional credit in May 2002, you will have two attempts or until November 30, 2004, whichever occurs first, to pass the remaining parts of the CPA exam.

If you initially earned conditional credit in November 2002, you will have three attempts or until May 31, 2005, whichever occurs first, to pass the remaining parts of the CPA exam.

If you initially earned conditional credit in May 2003, you will have four attempts or until November 30, 2005, whichever occurs first, to pass the remaining parts of the CPA exam.

If you initially earned conditional credit in November 2003, you will have five attempts or until May 31, 2006, whichever occurs first, to pass the remaining parts of the CPA exam.

Important Definitions

Administration window: one of four quarterly periods during the year in which a candidate may sit for any section of the Uniform CPA Examination.

Applicant: an individual who applies to take the Uniform CPA Examination.

Candidate: an individual who is approved by the Board to take the Uniform CPA Examination.

Examination section: one of four parts of the Uniform CPA Examination.

Passing score: a score of 75 or greater on each section of the Uniform CPA Examination.

Notice to Schedule: notification sent to a candidate that authorizes the candidate to schedule an examination.

New Exam Sections

Auditing and Attestation: formerly **Auditing** covers the knowledge and application of auditing procedures, generally accepted auditing standards and other standards.

Business Environment and Concepts: formerly **Business Law and Professional Responsibilities**, covers the knowledge and application of general business reasons and accounting implications of business transactions.

Financial Accounting and Reporting: covers knowledge and application of generally accepted accounting principles for business enterprises, not for profit organizations and government entities and the skills to apply that knowledge.

Regulation: formerly **Accounting and Reporting**, covers the knowledge and application of federal taxation laws, ethics, professional and legal responsibilities and business law.

Special Notification

Notification of Grades

During the first year under the computer-based examination notification of grades will occur within 13 weeks of the date you take the exam. In the future, the Board, NASBA and the AICPA expect the time in exam grading to be reduced to a few weeks.

New Conditional Credit Rules

You will no longer have to take all four parts of the Uniform CPA Exam on two consecutive days. You may choose to take the exam one part at a time weeks or even months apart. Earning conditional credit for examination parts and passing with a score of 75 or greater will no longer be contingent on your passing or making a minimum score on other exam parts after sitting for all parts.

Conditional credit will be earned beginning on the date you score 75 or greater on the first examination part that you take. You will then have 18 months from that date to pass the remaining three parts of the examination.

Duration of Credit, Loss of Credit for Passed Examination Sections

Credit for each examination section lasts for 18 months from the date a section is passed. You will lose credit for a passed section if 18 months elapse and you have not passed the remaining section(s) of the examination. All sections of the examination must be passed within 18 months of each other to successfully complete the entire examination.

Important Reminders

- ☐ A Notice to Schedule (NTS) is valid for 180 days from the date it is issued. Please be sure to schedule you examination accordingly. Examination fees are forfeited if an examination section is not scheduled before the expiration of the NTS.
- ☐ A candidate may not retake a failed examination section during the same administration window.
- ☐ Examination fees are not transferable.