

How to Register for the CPA Exam in Michigan

The following information is intended to help guide you through the registration process.

General Information:

- The American Institute of Certified Public Accountants (AICPA) develops the Uniform CPA Exam.
- The National Association of State Boards of Accountancy (NASBA) administers the application process via CPA Central.
- Prometric administers the exam.

To sit for the exam, a candidate must receive a Notice to Schedule (NTS) from NASBA and schedule the exam time with Prometric.

General Requirements for Michigan:

- To be eligible for a NTS from NASBA, a candidate must meet the educational criteria for a baccalaureate degree and have earned credit for specific coursework, <https://nasba.org/exams/cpaexam/michigan>.
- A candidate may take the exam prior to graduation however, the candidate must graduate within 60 days of taking the exam. To request this exception use the Certificate of Enrollment, (https://nasba.org/app/uploads/2015/06/MI_COE_062315.pdf).
- A candidate must complete the 150 credit hour requirement before becoming a CPA.

IF FIRST TIME REGISTRANT:

- To begin the process, you will have to set up an account with NASBA, <https://cpacentral.nasba.org>.
 1. Select “Register” and follow the prompts.
 2. Complete all tabs of information.
 3. Submit your materials.
 4. To submit *additional* materials to NASBA by mail:
 - CPA Examination Services – MI
 - PO Box 198469
 - Nashville, TN 37219
- **TRANSCRIPTS** - All candidates are required to submit ALL collegiate transcripts. Transcripts must be sent from the college or university, directly to NASBA.
 - Central Michigan University uses the National Student Clearinghouse to facilitate transcript requests, <https://tsorder.studentclearinghouse.org/school/select>.
 - CERTIFICATE OF ENROLLMENT. If you plan to take a section of the CPA exam before you graduate, you must submit a Certificate of Enrollment, https://nasba.org/app/uploads/2015/06/MI_COE_062315.pdf.
 - The applicant must complete “Part 1,” and the Registrar must complete “Part 2.” The CMU Registrar’s Office is located in Warriner Hall, Room 212.

- International Evaluation Reports:
 - Requirements by country, <https://nasba.org/products/nasbainternationalevaluationservices/requirements>.
 - Application for an evaluation, <https://nasba.org/products/nasbainternationalevaluationservices>.
- Testing Accommodations Request Form, see NASBA Michigan Website or <https://nasba.org/app/uploads/2016/03/Testing-Accommodation-Request-Form.pdf>.
- Once your application via CPA Central is complete and all your additional materials are received, you will be issued a Notice to Schedule (NTS) via email. You can now schedule your exam with Prometric.
 1. Go to <https://www.prometric.com/en-us/clients/cpa/Pages/landing.aspx>.
 2. Select “Schedule My Test” and follow the prompts.
- On test day, make sure you bring the required documentation to the testing facility!
 - You will need to print and bring your NTS.
 - You will need a form of valid identification.

IF REAPPLYING OR APPLYING FOR NEXT SECTION, start here:

1. Go back to NASBA’s CPA Central, login with your username and password, and follow the prompts.
2. Once you have received your new NTS, schedule your exam with Prometric (see above).

Exam and Content Information:

The Candidate Bulletin includes important information,

https://nasba.org/app/uploads/2019/03/Candidate-Bulletin-2019_March-2019.pdf.

The CPA Exam Blueprint describes the exam content,

<https://www.aicpa.org/content/dam/aicpa/becomeacpa/cpaexam/examinationcontent/downloadabledocuments/cpa-exam-blueprints-effective-july-2019.pdf>.

Relevant Statutes and Regulations:

[https://www.legislature.mi.gov/\(S\(tedkq2zb2fyx1iyuaernkoer\)\)/mileg.aspx?page=getObject&objectName=mcl-339-725](https://www.legislature.mi.gov/(S(tedkq2zb2fyx1iyuaernkoer))/mileg.aspx?page=getObject&objectName=mcl-339-725)

https://dtmb.state.mi.us/ORRDocs/AdminCode/1956_2019-060LR_AdminCode.pdf

Other Websites:

<https://www.aicpa.org/becomeacpa/cpaexam/forcandidates/faq.html>

<https://nasba.org/exams/cpaexam/examfaq/>

<https://nasba.org/features/cpa-exam-application-process-faq/>

<https://www.prometric.com/en-us/for-test-takers/prepare-for-test-day/frequently-asked-questions/Pages/default.aspx>

BEST WISHES FOR SUCCESS!!!

CPA Exam Eligibility Requirements

Eligibility for Examination

In order to be eligible for the Uniform CPA Examination as a candidate of Michigan, you must meet one of the two following requirements:

1. Have completed a curriculum required for a baccalaureate degree with a concentration in accounting from a regionally accredited U.S. educational institution, including the completion of:
 1. 3 semester hours (4.5 quarter) hours in Auditing,
 2. 21 semester (31.5 quarter) hours in accounting including study in each of the following:
 1. Financial Accounting and Accounting Theory
 2. Managerial Accounting, including Cost Accounting
 3. Accounting Systems and Controls
 4. U.S. Federal Taxation
 5. Governmental/Fund Accounting
 3. 24 semester (36 quarter) hours in general business subjects

OR

2. Have completed a curriculum required for a baccalaureate degree from a regionally accredited institution (or equivalent educational institution) including the completion of:
 1. 3 semester hours (4.5 quarter) hours in Auditing,
 2. 21 semester (31.5 quarter) hours in accounting including study in each of the following:
 1. Financial Accounting and Accounting Theory
 2. Managerial Accounting, including Cost Accounting
 3. Accounting Systems and Controls
 4. U.S. Federal Taxation
 5. Governmental/Fund Accounting
 3. 24 semester (36 quarter) hours in general business subjects

Michigan

Certificate of Enrollment

If you have not yet met the education requirements for this state, but are currently enrolled in an academic program at a U.S. college or university, you may still qualify to sit for the Uniform CPA Examination. All required courses and degrees must be completed no later than 60 days following the date you sit for your first section of the Examination. In conjunction with your application for the Uniform CPA Examination, this form must be submitted directly to CPA Examination Services from the academic institution (along with an official transcript). CPA Examination Services must receive a final official transcript documenting successful completion of the education listed below. Although you may be permitted to submit a new application to retake failed sections or to sit for new sections before your final official transcript has been received, if you pass the examination, your Successful Candidate letter will not be released until your transcript has been received.

Part 1 - To be completed by the candidate:

(After completing Part 1, submit this form to the registrar of the academic institution where your degree is being pursued.):

1. Applicant's Name: _____
First M. I. Last

2. Date of Birth: _____ 3. Jurisdiction ID: _____
mm/dd/yyyy Available from your user account at CPA Central after your application has been submitted.

4. I understand that I must complete my education within 60 days of the date I sit for my first section of the examination. Failure to meet this deadline will result in my scores (including conditional credit) being voided. I further understand that I will be required to submit a final official transcript documenting successful completion of the courses and/or degree listed below.

Date Applicant's Signature

5. Name of academic institution: _____

Part 2- To be completed and mailed by the registrar of the academic institution:

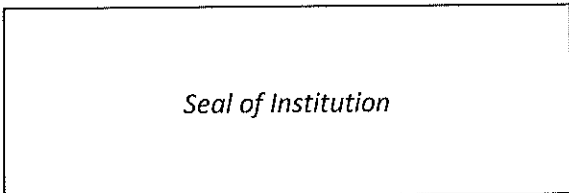
1. Courses in which the candidate is currently enrolled:

Course Name	Course Number	Number of Credit Hours	Anticipated Completion Date mm/dd/yyyy

2. Degree to be conferred: _____
Type (BS, BA, MBA, etc) Major Expected Graduation Date

Signature of Dean or Registrar Title

Date



RETURN THIS FORM TO: CPA Examination Services – MI
P.O. Box 198469
Nashville, TN 37219-8469

CPA Examination Services

Testing Accommodations Request Form

CPA Examination Services (CPAES) complies with the Americans with Disabilities Act (ADA) of 1990, including changes made by the ADA Amendments Act of 2008 (ADAAA) and related regulations. To ensure equal opportunity for all qualified persons, CPAES will make reasonable accommodations for applicants with disabilities. Applicants are responsible for any costs incurred in obtaining the required diagnosis and recommendation. CPAES will pay for any reasonable accommodations that are approved. ***Please be advised that there are limited or no accommodations provided at testing locations outside of the United States and its territories.***

1. Name: _____
First Middle Initial Last Previous/Maiden Name

2. Address: _____
Street Address

_____ City State Zip/Postal Code Country

3. Jurisdiction ID: _____ 4. Telephone Number: _____
Available from your user account at <https://cpacentral.nasba.org> after your application has been submitted.

5. Email address: _____

6. Location where you intend to take the examination: _____
City State/Country

7. What is the disability that limits one or more of your major life activities? _____

8. Will this disability require testing accommodations in order for you to take the examination?
 Yes No

9. If yes, **DESCRIBE** the testing accommodations needed. (You may attach a separate sheet if necessary.)

10. Written documentation supporting the accommodation you are requesting **must** meet the following criteria:

- Be documented on official letterhead from a licensed or certified health professional appropriate for diagnosing and treating the specific disability
- Include a recommendation for the specific accommodation with current and detailed documentation supporting the request
- Provide evidence that similar accommodations have been made for the applicant in other educational or testing situations or in employment settings, or describe why no such accommodation was made in the past but is now required

CPA Examination Services

Testing Accommodations Request Form

The following information is provided to ensure qualifying individuals applying for the Uniform CPA Examination are protected under the ADA. All requests submitted through the Testing Accommodation Request Form will be evaluated by CPA Examination Services (CPAES) to determine the following:

- The applicant has a disability as defined by the ADA
- There is a current need for testing accommodations
- A reasonable accommodation can be provided

All approved testing accommodations must maintain the psychometric nature and security of the examination. Accommodations that fundamentally alter the nature or security of the exam will not be granted.

Disability Documentation Guidelines

The following guidelines describe the necessary components of acceptable evidence required to validate a disability and the current need for testing accommodations. A prior history of accommodations, without demonstration of a current need, will not necessarily warrant approval of testing accommodations. To avoid unnecessary delays, ensure the submission of all information and documentation is in accordance with these guidelines.

Qualified individuals with disabilities are required to request accommodations at least four weeks before an exam administration. This allows time for the request to be evaluated and processed, and for CPAES to arrange for reasonable accommodations and services to be delivered the day of the examination. Consequently, it is in the applicant's best interest to provide recent and appropriate documentation that clearly defines the extent and impact of the disability upon current levels of academic and physical functioning.

- The request for accommodations and appropriate supporting documentation should provide evidence of a substantial limitation to physical or mental (academic) functioning.
- Clinical evaluations must be performed by a licensed/certified or otherwise qualified professional with credentials appropriate to diagnose and treat the disability (i.e., physician, psychologist, or specialist). Information about the qualified professional's area of specialization and professional credentials, including certification and licensure, should be clearly delineated in the documentation that is provided to CPAES.
- Documentation must be submitted on official letterhead from a licensed or qualified professional who has examined the applicant and diagnosed a physical or mental impairment. Depending on the nature of the disability and written evaluation, documentation may include a letter from a physician or a detailed report.
- Documentation should be no more than three years old.
- Disability documentation must be detailed and specific. Documentation for all disabilities should describe the extent of the disability, the criteria for the diagnosis, the diagnosis, the type and length of treatment and the recommended accommodation. Terms such as "problems," "deficiencies," "weaknesses," "differences" and "learning disability" are not the equivalent of a diagnosed specific disability (such as ADHD, Dyslexia, Multiple Sclerosis, etc.).
- Documentation must provide evidence of a substantial current limitation to physical or mental functioning.
- For a temporary disability, the documentation should clearly indicate the impact of the disability as well as the anticipated length of the recovery.

CPA Examination Services

Testing Accommodations Request Form

Disability Documentation Guidelines (continued) - Mental Health Disabilities

- **For invisible (mental) disabilities, the following areas should be assessed:**
 - **Ability:** The Weschler Adult Intelligence Scale IV (WAIS-IV), with its subtests can be included as a standard measure of overall intelligence. The WAIS-IV should only be one component of a full documentation report. Other adult intelligence scales or assessments may be deemed acceptable in lieu of the WAIS-IV. Consult a qualified professional for additional information.
 - **Achievement:** Current levels of academic functioning in relevant areas, such as reading (decoding and comprehension), mathematics, and oral/written language are relevant to determining whether or not there is a current need for accommodations. The tests submitted should be standardized and valid for use in an adolescent/adult population. Consult a qualified professional for additional information.
 - **Processing Skills:** Other tests in processing areas may warrant evaluation as indicated by the tests above. These areas include information processing, visual and auditory processing, and processing speed.

These suggested tests are not meant to preclude assessment in other relevant areas, such as psychological status or vocational skills.

Additional Information

- CPAES must approve any modification to the exam administration. Approvals are made on a case-by-case basis.
- In order to schedule an exam with testing accommodations, you must first receive a Testing Accommodations Notice to Schedule (NTS) from NASBA and then contact the Prometric Testing Accommodations Department. Candidates approved for extended time only may schedule exam appointments online. Other scheduling restrictions may apply. Refer to the CPA Examination Candidate Bulletin for additional information.

When is it necessary to submit this form and supporting documentation?

- If this is the first time you are submitting a request, or if it has been over three years since you tested with accommodations, please send in the Testing Accommodation Request Form, along with supporting documentation at least 45 days prior to your intended test date. If you are requesting a screen reader, you are required to give a 90 day notice.
- If you have been previously approved for testing accommodations, but have not taken any sections of the exam within the last year, please submit the Testing Accommodation Request Form ONLY.
- If you have been previously approved for accommodations, and have taken a section with accommodations within the last year, you do not need to submit any documentation.

By signing below, I hereby affirm that I have read, agree to and understand the information provided on this form. If the information provided in support of this application is not sufficient, I authorize CPA Examination Services (CPAES) to obtain additional information from the professionals who treated or evaluated my disability. I acknowledge and understand CPAES reserves the right to make a final determination as to whether any requested accommodation is warranted and appropriate. I also understand I am limited to testing in the United States and its territories and may receive limited or no accommodations if I choose to test in an international location.

Applicant's Signature

Return this form and supporting documentation to:

Date

CPAES
Testing Accommodations
P.O. Box 198469
Nashville, TN 37219