



BECOMING A CONNECTICUT CPA

This information sheet is provided for your convenience by the Connecticut Society of CPAs. All information is current as of August 2009. Please contact the Connecticut State Board of Accountancy for the most up-to-date information or if you have questions about your own specific circumstances at 860-509-6179.

CONNECTICUT REQUIREMENTS FOR CERTIFICATION INCLUDE:

EDUCATION

To sit for the CPA Exam you'll need a bachelor's degree from a four-year accredited school that includes:

- At least 46 semester hours in the study of accounting and related subjects, including but not limited to business law, economics, and finance.
- At least 24 semester hours must be in the study of accounting.

To be licensed as a CPA you'll need an additional 30 credits for a minimum of 150 credit hours of college education.

- These credits may be obtained while taking or after completing the exam.
- A minimum of 36 credit hours must be in accounting (which may include basic or intro courses).
- Thirty credit hours must be in economics and business administration.
- At least 60 credit hours must be in general education.

EXPERIENCE

- CPA Exam candidates are required to have two years of experience in public accounting. All experience must be obtained while under the supervision of a U.S. CPA or Public Accountant licensed in Connecticut.
- Experience need not be paid and can be in the form of internships, co-ops, or volunteerism. However, all experience must be obtained under an individual who has held a license or CPA certificate in good standing for at least three years. Further, all experience must be verified by a CPA.
- Experience obtained in public accounting is the easiest to verify. Twenty-five percent of the time spent in a public firm must be in attest work and 75 percent may be in other accounting.
- Industry experience is more difficult to verify and 100 percent must be in internal audit function.

ETHICS

Connecticut requires the completion and passage of the AICPA Professional Ethics for CPAs self-study course.

- A passing score is 90 percent or better.
- The course and exam may be purchased from the Connecticut Society of CPAs at www.cscpa.org/ethics.

EXAM

All parts of the exam are computerized and test your level of accounting knowledge.

- A passing score is 75 percent or better.
- Once you sit for your first section of the exam, you have 18 months to pass all four sections before you start to lose previously passed sections.
- There are four sections: Auditing and Attestation (AUD), Business Environment and Concepts (BEC), Regulation (REG), and Financial Accounting and Reporting (FAR).

Please see the reverse for information on the CPA Exam application process.

APPLYING TO TAKE THE CPA EXAM

The Connecticut State Board of Accountancy has engaged CPA Examination Services, a division of the National Association of State Boards of Accountancy, Inc. (NASBA) for application processing, credential evaluation, and score reporting. Your application, fees, and transcripts should be submitted to **CPA Examination Services**. Nothing goes to the Connecticut State Board of Accountancy until a candidate has passed all four parts of the exam. Allow six weeks for processing. Processing will not begin until all required items have been received.

Mail transcript(s) to:

Attn: Connecticut Coordinator
CPA Examination Services
P.O. Box 198469
Nashville, TN 37219-8469

Mail application and fees to:

Attn: Connecticut Coordinator
CPA Examination Services
P.O. Box 440555
Nashville, TN 37244

APPLICATION PROCESS TIPS

- Photocopies of transcripts are not acceptable; transcripts “issued to student” are.
- You are the customer. If six weeks have gone by and you have not heard anything from NASBA, make contact with them – *be a squeaky wheel!*
- You should expect two communications from NASBA:
 1. Acknowledgement of application
 2. Notice to Schedule (NTS)
 - An NTS is required for each section of the exam and is good for six months.
 - You must have your NTS available when contacting Prometric to schedule your exam appointment.
- You must fill out an application every time you want to sit for a section of the exam.
- The name on your application must appear exactly the same as it appears on the identification you will be bringing to the testing center.

FEES

All applicants are required to pay both an application fee and an examination fee upon submission of the first-time application – with the check payable to CPA Examination Services.

Application Fee:	\$135.00
Examination Fees:	
Auditing and Attestation (AUD)	\$226.28
Business Environment and Concepts (BEC)	\$178.58
Regulation (REG)	\$190.50
Financial Accounting and Reporting (FAR)	\$214.35

Applicants are able to apply for one or more section(s) of the examination at a time. However, applicants are advised to only apply for a section of the examination they are ready to take within the next six months. Your application expires after six months and you lose the fee you paid.

MAKING AN APPOINTMENT TO TAKE PART OF THE EXAM

Contact Prometric Exam Sites to schedule your appointment to take a part or parts of the exam at www.prometric.com or 800-580-9648. Prometric’s Connecticut sites are in Glastonbury, Hamden, and Norwalk.

There is no fee paid to Prometric.

APPOINTMENT SCHEDULING TIPS

- You must have a Notice to Schedule (NTS)
 - An NTS is required for each section of the exam and is good for six months.
 - You must have your NTS available when contacting Prometric to schedule your exam appointment.
 - You must bring your NTS to the testing center on the day of the exam in order to be admitted.
- The earlier candidates schedule their appointments, the better chance they have of getting the location, date, and time of their choice.
- Walk-in testing is not allowed.
- Registering for a review course is not the same as registering to take the exam.

Registration fees arise when *reapplying* for part or parts of the exam:

4 examination sections	\$105.00
3 examination sections (any combination)	\$90.00
2 examination sections (any combination)	\$75.00
1 examination section	\$60.00

NASBA ADVISES CANDIDATES TO READ *THE CANDIDATE BULLETIN* AT WWW.NASBA.ORG BEFORE FILING THEIR APPLICATIONS.