

Educational requirements

□ Education

First time applicants must be of good moral character and reputation and meet ONE of the following:

1. Earned a graduate degree with a concentration in accounting from a program that is accredited by an accrediting agency recognized by the Iowa Accountancy Examining Board (board).
2. Earned a graduate degree in business from a program that is accredited by an accrediting agency recognized by the board, and completed at least 24 semester hours in accounting, including courses covering the subjects of financial accounting, auditing, taxation and management accounting. Such accounting hours shall not include elementary accounting or principles of accounting, internships or life experience.
3. Earned a baccalaureate degree in business or accounting from a program that is accredited by an accrediting agency recognized by the board, and completed at least 24 semester hours in accounting courses covering the subjects of financial accounting, auditing, taxation and management accounting. Such accounting hours shall not include elementary accounting or principles of accounting, internships or life experience.
4. Earned a baccalaureate or higher degree from an accredited institution recognized by the board, and
 - completed at least 24 semester hours in accounting courses above elementary accounting or principles of accounting covering the subjects of financial accounting, auditing, taxation and management accounting; and
 - completed at least 24 semester hours in business-related courses, such as finance, management, marketing, economics and business law. Internships or life experience are not acceptable.

□ Courses

Acceptable:

- Correspondence, CLEP, CPA Review and online courses are acceptable when you receive credit for the courses at a regionally accredited U.S. postsecondary educational institution. These courses must appear on an official transcript.
- Courses earned at a community college or two-year degree granting institution are acceptable.

NOT Acceptable:

- Commercial CPA review courses.
- Courses earned in elementary level accounting (principles of accounting), business law, internship or life experiences are not acceptable. This includes graduate level introductory courses.
- Developmental and remedial courses are NOT college level and cannot be counted.

□ Residency

There is no residency requirement for Iowa.

□ International Evaluations

[NASBA International Evaluation Services](#) provides academic evaluation services for CPA Examination and licensure applicants who have completed education outside the United States.

CPA Exam Checklist for Iowa



Transcripts

- An official transcript must be submitted from each school attended.
 - Credit for courses completed at institutions located outside the U.S. must be transferred to an accredited bachelor's degree-granting institution inside the U.S.
- The degree must be posted on the official transcript.
- Official transcripts submitted electronically must be directly from the institution(s). Some schools do not offer this service. Contact the registrar's office for additional information. If an email address is required for electronic delivery, use **etranscript@nasba.org**.

Applying

- Apply and find more detailed information at **nasba.org/exams/cpaexam/iowa/**.

Passing

- You may take the required test sections individually and in any order, but are required to pass all four sections within an 18-month period, which begins on the date the first examination section passed was taken.

Continuous testing

- As of July 1, 2020, candidates can test year-round (replacing the four testing windows and black-out periods).
 - Candidates may retake an exam section once they have received their grades for any previous attempt of the same section.

Fees

- Application fees (first time applicants), registration fees (re-examination candidates) and examination fees (all) are nonrefundable. Candidates may apply for one or more sections of the Uniform CPA Exam at the same time; however, the Notice to Schedule (NTS) will expire after six months.

First time application example

Application fee	\$170.00
2 section examination fees	\$449.98
(\$224.99 each)	
Total	\$619.98

Re-examination application example

Registration fees	\$90.00
2 section examination fees	\$449.98
Total	\$539.98

Candidates should only apply if they are ready to take the section within the next six months. Fee details are available at **nasba.org/exams/cpaexam/iowa/**.

Next steps

- See the Iowa CPA Certificate Checklist at **www.iacpa.org/files/checklist_iowa_cpa_cert.pdf**.
- Take your career to the next level by becoming an ISCPA member at **www.iacpa.org/join** and get involved by joining an ISCPA committee. It's a great way to expand your network.
- Start planning and fulfilling your CPE requirements necessary for renewal of your CPA license in December or June. ISCPA offers thousands of CPE opportunities throughout the year to help you fulfill your CPE requirements. Visit **www.iacpa.org/cpe** for more information.

Please contact NASBA with questions:

CPA Examination Services | 800-CPA-EXAM | 615-880-4250
cpaexam@nasba.org