

CPA Exam Checklist for Iowa



Applying

- ❑ You may apply and find more detailed information at <http://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.

Fees

- ❑ All first-time applicants are required to pay both an application fee and an examination fee upon submission of the first-time application. All re-examination candidates are required to pay both a registration fee and an examination fee at the time of registration.

Application fee \$145.00

Examination Fees

Auditing and Attestation (AUD)	\$192.03
Business Environment and Concepts (BEC)	\$172.51
Financial Accounting and Reporting (FAR)	\$192.03
Regulation (REG)	\$172.51

Registration Fees

4 examination sections	\$115.00
3 examination sections	\$100.00
2 examination sections	\$85.00
1 examination section	\$70.00

Requirements

- ❑ Education

As a first-time applicant, you must be of good moral character and reputation and meet ONE of the following degree and accounting concentration requirements:

1. Earned a graduate degree with a concentration in accounting from a program that is accredited by an accrediting agency recognized by the 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 with at least one course in each of the following: financial accounting, auditing, taxation and management accounting.
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 with at least one course in each of the following: financial accounting, auditing, taxation and management accounting.

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4. Earned a baccalaureate or higher degree and completed the following hours from an accredited institution recognized by the board, and
 - completed at least 24 semester hours in accounting with at least one course in each of the following courses: 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. Courses in internship or life experience are not acceptable.

Transcripts

- You must submit relevant official transcript(s) to CPA Exam Services from each institution at which you earned credit toward the education requirement. Transfer credits are not acceptable; you must submit a transcript from each institution.

Courses

Acceptable:

- Correspondence, CLEP, CPA Review and online courses are acceptable when you receive credit for the courses at a regionally accredited U.S. university. 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 not a residency requirement for Iowa.

Please contact NASBA with questions:

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