

# Oklahoma Accountancy Board

# Entities involved with the Computer Based Test (CBT)

Oklahoma Board of Accountancy (OAB)

National Association of State Boards (NASBA)

American Institute of Certified Public Accountants (AICPA)

Prometric

# What is their function?

**Board (OAB)** – The Board remains the governing body for administering the examination in Oklahoma. The Board determines eligibility, processes applications, and is the licensing entity to be a CPA or PA.

**NASBA** – Serves as the “gateway” for all parties and maintains the National Candidate Database for the 54 jurisdictions.

**AICPA** – Develops the examination content, grades the examination and issues the scores.

**Prometric**- Offers the computer facility to take the examination.

# Common questions about the Computer Based Test (CBT)

- How do I qualify as an applicant?
- How do I apply?
- When is the deadline to apply?
- What will it cost?
- When and how can I sit?
- How do I get credit granted?
- How do I keep my candidate status?
- What happens after I pass the examination?
- Where can I find information about the examination?

# Qualifications of Applicants

- Bachelor's degree from accredited college.
- 150 credit hours:
  - At least 76 credit hours must be upper division level:
  - 30 credit hours in accounting courses above principles and introductory accounting:
  - One course must be in auditing:
  - 9 hours shall be from upper division level of business law, economics, statistics, finance, business management, marketing, business communication, MIS or computer science.
- Oklahoma resident
- Good Moral character.

# Applicant or Candidate?

Applicants are individuals who have applied for eligibility and have not been approved as a candidate.

Candidates are individuals that have been approved to apply for the examination.

# Application Steps

Step 1 – The “Application for Qualification” to determine eligibility requires a \$50.00 application fee remitted to the Oklahoma Accountancy Board.

Step 2 – The “Candidate for Examination Application” requires a \$50.00 application fee remitted to the Oklahoma Accountancy Board with each application files. The candidate may apply for one to four sections with each application. After the candidate application has been processed, the **NAP** fees charged by the National Association of State Boards of Accountancy (NASBA), the American Institute of Certified Public Accountants (AICPA) and Prometric will be the responsibility of the candidate.

# Application Deadlines

- There are no application deadlines.
- You make your own deadlines according to what date you want to sit, please allow plenty of time to apply, make payment, and schedule.
- Candidates may apply and sit for each section individually and in any order.
- However, there are expiration dates for various stages throughout the examination process.

# CBT Fees

<u>Section</u>	<u>Length of Section</u>	<u>NAP Fees charged per Section</u>
Auditing and Attestation (AUDIT)	4.5 Hours	\$156.25
Financial Accounting and Reporting (FARE)	4.0 Hours	\$145.00
Regulation (REG)	3.0 Hours	\$125.50
Business Environment and Concepts (BEC)	<u>2.5 Hours</u>	<u>\$114.25</u>
	14 Hours	\$547.00

\*NASBA will send a **payment coupon** for the NAP fees

# CBT Fees

- **All** fees must be paid to NASBA before any one part on an application can be scheduled. Payment plans are not available.
- A full matrix of all combinations of the CBT fees is located on our website in Exam Applicants section and titles "CBT costs".

# CBT costs for contiguous states

■ Oklahoma	\$597
■ Arkansas	\$667
■ Louisiana	\$677
■ Missouri	\$677
■ Colorado	\$682
■ Kansas	\$692
■ New Mexico	\$742
■ Texas	\$827

Average of CBT costs for the above \$695

# CBT Notifications

- If you choose to receive your payment coupon and notice to schedule (NTS) by email, you will want to be watchful of your spam and junk email settings. Some internet and email providers flag the payment coupon and NTS as junk email and place them in the junk email box or delete them completely. If you believe there may be a problem with your payment coupon or NTS, please contact the Board office (405) 521-2397 or NASBA 1-800-CPA-EXAM.

# When can I sit?

Once NASBA has received full payment, they will issue you a **Notice to Schedule (NTS)**. The NTS contains the Exam Section ID numbers, which are required to schedule a CBT exam.

The CBT will be offered in “**windows**”. Each window will contain a two month period in which testing is allowed and a third month in which no testing is allowed so that the examination questions may be refreshed. The testing windows are as follows:

<u>Open For Testing</u>	<u>Closed</u>
April - May	June
July - August	September
October - November	December
January - February	March

Failed or “No show” section(s) cannot be applied or sat for within the same 3-month testing window.

# Appointment Scheduling

## ■ Schedule Your Examination Appointments

- You must have your NTS in hand when you schedule your exam.
- **45** day guarantee from Prometric. You must allow at least **6** full business days before an exam can be taken.
- You may schedule to take your exam at any Prometric with in the 54 jurisdictions.
- Visit [www.prometric.com/cpa](http://www.prometric.com/cpa)
- Call the Candidate Services Contact Center: 1-800-580-9648
- Contact the local testing center of your choice.

The Oklahoma centers are:

- Prometric Testing Center  
2626 S. 14th St., Ste. C-10                      McAlester, OK                      Phone # (918) 420-5683
- Prometric Testing Center/Sylvan Learning Center  
2224 NW 50<sup>th</sup>, Suite 196                      Oklahoma City, OK 73112 Phone # (405) 843-8378
- Prometric Testing Center/Star Training Institute  
3015 E Skelly Drive, Suite 254                      Tulsa, OK 74105                      Phone # (918) 747-9333
- Prometric Testing Center  
1915 Oklahoma Ave., Ste. 2                      Woodward, OK                      Phone# (580) 254-0187

# Appointment Changes

- Changes to the Date, Time or Location of an Examination Appointment(s)
  - All changes to your appointment are done through Prometric. The Board cannot reschedule your exam or refund your money if you fail to show for the exam.
  - Rescheduling fees will be charged by Prometric if less than **30** day notice is given (\$35 to \$76.50). The Board can not issue a waiver for reschedule fees.
  - If you need to cancel an appointment and do not wish to reschedule, you will **NOT** receive a refund of any of the fees you have already paid.
  - If you do not appear for your appointment, you will be considered a “NO SHOW” and will **NOT** receive a refund.
  - If you are more than 30 minutes late, you will be considered a “NO SHOW” and will **NOT** receive a refund.

# Candidate Check In

- Arrive at the Prometric Test Center 30 minutes before your scheduled examination time.
- Bring your Notice to Schedule (NTS) with you. The NTS contains required log-in information.
- Present 2 forms of personal ID:
  - The primary form of ID must be government issued with recent photo, signature and cannot be expired.
  - The secondary form of ID must have your signature and cannot be expired.
- The spelling of your name must match exactly on your application, NTS and forms of personal ID.
- A digital photo will be captured at the test center.
- You will be issued pre-numbered scratch paper.

# Taking the Examination

- You will be seated at a pre-designated workstation. Approximately 15 – 20 workstations per testing center.
- The test is actively monitored by test center proctors. Proctors will report any irregularities during the test on the Gateway system which is accessible by the all the state Boards, NASBA and AICPA.
- Audio and video surveillance is active at all test centers.
- The test time clock counts down and shows the time remaining for the exam. Watches may not be allowed.
- Small lockers are available for all personal belongings during the exam. (i.e. purses, wallets, ID, keys)
- No food or drink is allowed at the workstation. A brief break is only allowed between testlets and simulations. The test time clock does not stop for a break.

# At Completion of the Examination

- Log off computer
- Return all scratch paper
- Sign out
- Retrieve personal belongings
  
- If you experienced any problems during the exam with computer equipment or the test process you must report it to the testing center before you leave the testing center.

# Score Reporting

- Candidates may view “unofficial” scores by utilizing their OAB user id and password on the OAB website. Official scores will be sent to the candidates in writing once the Board has certified them in a regularly scheduled Board meeting.
- Scores will be released by the AICPA to NASBA and then Board at the end of each window in various timing stages. All scores, sections and testing dates are not released at the same time or in the same order.

# Granting of Credit

- Credit is granted for an examination score of 75 or above.
- There is no minimum score requirement for failed sections.
- Credit for passed section(s) is retained for a rolling 18-month period.

# How do I keep my Candidate Status?

- Candidates must actually sit for one examination section within an 18 month period from the date they last sat for an examination in order to remain an active candidate. A no-show does not count as sitting for the exam.
- Your active candidate status is determined by the Board, not the expiration of the payment coupon or NTS. The payment coupon and/or NTS expiration dates do not override or extend the 18 month rule to remain an active candidate with the Board.
- If a candidate loses active status and wishes to become active again, all current eligibility requirements will be required to be met.

# Application for Certification

- Successful completion of all sections of the CPA examination.
- One year work experience in accounting which equates to 1800 hours of full or part-time employment. Experience must be verified by a CPA, PA or other individual approved by the Board. Experience may be obtained up to 4 years prior of successfully completing all parts of the exam.
- Good moral character.
- Effective July 1, 2005 completion of AICPA Ethics examination with a grade of 90 or above will be required for certification. Currently, the Ethics exam is only required for CPA's or PA's who apply for a permit and have never held a permit before.

# Vital Information

- The “Candidate Bulletin” is revised by the AICPA when necessary to advise candidates of vital information and changes that occur in the CBT examination and testing process.
- The Candidate Bulletin, sample tests and tutorials can be obtained from the website:

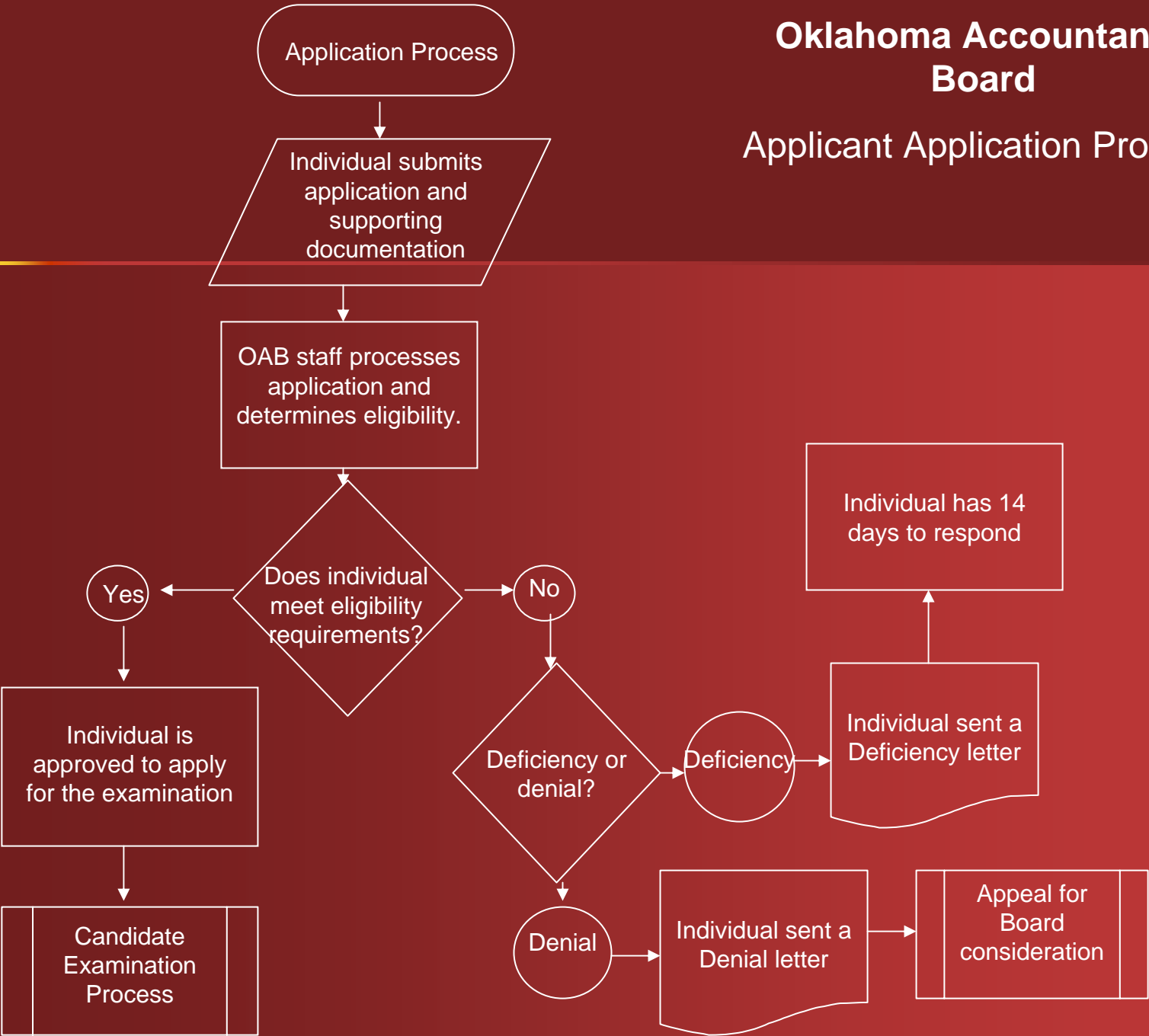
[www.cpa-exam.org](http://www.cpa-exam.org)

# Questions?

Oklahoma Accountancy Board  
4545 N. Lincoln, Suite 165  
Oklahoma City, Oklahoma 73105  
[www.ok.gov/oab](http://www.ok.gov/oab)  
[okaccybd@oab.state.ok.us](mailto:okaccybd@oab.state.ok.us)  
(405) 521-2397

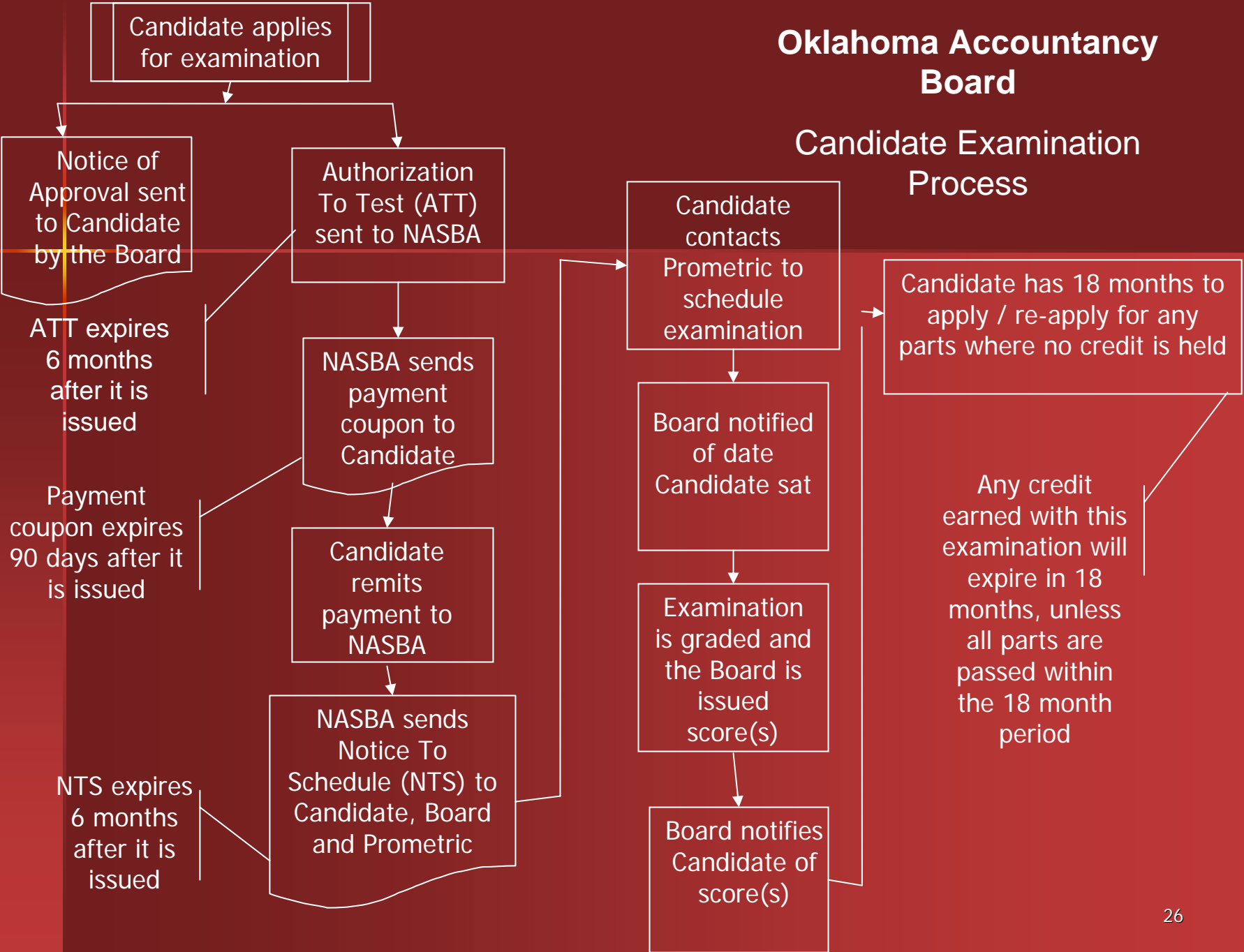
# Oklahoma Accountancy Board

## Applicant Application Process



# Oklahoma Accountancy Board

## Candidate Examination Process



# How the CBT process works:

1. Individuals apply for eligibility to the Board (OAB).
2. Board determines if applicant has met eligibility requirements.
3. If approved, Candidate applies for examination.
4. Board notifies NASBA the candidate is eligible to sit by issuing an "Authorization to Test" (ATT).
5. NASBA processes the (ATT).
6. NASBA sends candidates payment coupon and candidate remits NASBA, AICPA and Prometric (NAP) fees to NASBA.

# How the CBT process works:

7. NASBA issues "Notice to Schedule" (NTS) to Candidate. A NTS is valid for 6 months.
8. Candidate registers with Prometric (phone or web) (*45 day advanced enrollment is suggested*).
9. Candidate takes the examination.
10. AICPA compiles and forwards grades and diagnostics to Board.
11. Board advises candidate of grades.

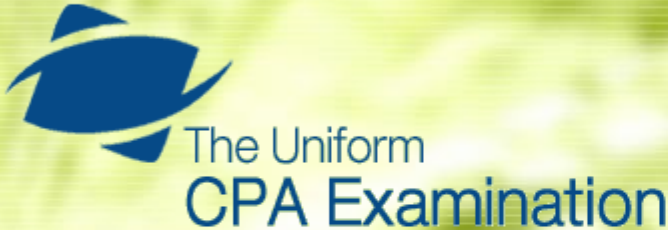
# Examination Information Resources

- Candidate Bulletin [www.cpa-exam.org](http://www.cpa-exam.org)
- CBT Tutorial [www.cpa-exam.org](http://www.cpa-exam.org)
- Sample Test [www.cpa-exam.org](http://www.cpa-exam.org)
- NASBA [www.nasba.org](http://www.nasba.org)
- AICPA [www.aicpa.org](http://www.aicpa.org)
- Prometric [www.prometric.com/cpa](http://www.prometric.com/cpa)
- CBT Cost Matrix [www.ok.gov/oab](http://www.ok.gov/oab)

# www.cpa-exam.org

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Welcome to the Uniform CPA Examination Web site. The CPA Exam is one of the world's leading licensing examinations. It serves to protect the public interest by helping to ensure that only qualified individuals become licensed as Certified Public Accountants (CPAs).

### Latest News

[Sample tests and exam tutorial now available](#) - click here >>

[Video](#): Candidates talk about the exam experience >>

[Win a laptop computer - click here!](#) >>

[CPA CANDIDATE BULLETIN](#) available to download >>

[Webcasts](#) planned for computerized CPA Exam >>

[Educator Resources](#) Information for educators >>

### Breaking News

**The new CPA Candidate Bulletin is here!**  
Click here to view and download.

# CBT Examination Online Literature

- Full text, summaries, & status of all FASB Statements of Financial Accounting Standards issued since 1973 (original pronouncements) Go to [www.fasb.org](http://www.fasb.org).
- Because of the number of tax research sources, the exam research engine will be generic. Try [www.riahome.com](http://www.riahome.com) or CCH's at [www.CCH.com](http://www.CCH.com) .

# CBT Examination Online Literature

- The AICPA RESOURCE Auditing & Accounting library:
  - AICPA Professional Standards
  - AICPA Technical Practice Aids
  - AICPA Audit and Accounting Guides
  - Audit Risk Alerts
  - Accounting Trends and Techniques
  - [www.AICPA.org](http://www.AICPA.org)