



CPA Exam and Certification Timeline (Arizona)

A Guideline for Students Attending Grand Canyon University (GCU), as of February 2017

Congratulations as you embark on your journey to achieving the highly respected Certified Public Accountant (CPA) certification. This document provides a general overview of how to apply for the exam and become certified as a CPA in the state of Arizona. Use this guideline to help you plan your own personal timeline.

The following information is summarized from the Arizona State Board of Accountancy's website at www.azaccountancy.gov/Exam/FAQs.aspx.

First: In order to sit for the CPA examination you must complete 120 credit hours related to a baccalaureate or graduate degree from an accredited institution.

1. Of the 120 credit hours, 18 must be in related disciplines (such as math, economics, management, finance, etc.). The business core classes at GCU generally qualify for these 18 hours.
2. At least 24 of the 120 credit hours must be in nonduplicative accounting courses. At least 12 of the 24 credit hours must be from upper-division accounting courses (i.e., 300-, 400-, 500- or 600-level courses).

Second: If you decide to sit for the CPA exam prior to completing a graduate program, you will need to study. A CPA review course is recommended if you are not completing your Master of Science in Accounting (MSA) at GCU.

1. In order to take the CPA exam in Arizona, you must first apply. You will need official copies of your transcripts. The application form you use to apply must be the current document, because outdated forms will not be accepted.
2. There is a \$100 fee (as of February 2017) made payable to the Arizona State Board of Accountancy.
3. It takes 30 days for the Arizona State Board of Accountancy to review the initial application and the board will notify you as to whether the application is complete or incomplete.
4. The steps are :
 - a. Submit the application and pay the application fee. Note – Only apply for the sections you anticipate taking in the next 6 months, as the sit fees are nonrefundable.
 - b. The Board's Advisory Certification Committee will review the application and approve your application, if completed. Note – The committee meets monthly except for December.
 - c. The Arizona State Board of Accountancy then reviews the application. The board meets monthly except for April. The board will approve or deny the request to sit for the exam.

- d. The Arizona State Board of Accountancy will submit an Authorization to Test to the National Association of State Boards of Accountancy (NASBA).
 - e. The NASBA will send you an invoice for the sections to which you applied for testing. You have 90 days to pay the dues for the test sections. If you do not submit payment within 90 days, you will have to reapply with the board. See the FAQ page of the Arizona State Board of Accountancy website (<http://www.azaccountancy.gov/Exam/FAQs.aspx>) for the current fee structures per section.
 - f. You are responsible for contacting Prometric, the exam provider, to schedule testing. This information will be provided by NASBA. The exams are offered in January, February, April, May, July, August, October, and November. Plan accordingly.
 - g. You will receive your score information from NASBA by e-mail or mail, whichever you have indicated as your preference.
5. You have 18 months to pass the remaining sections of the exam before the first section expires. Once you pass a section, the credit is good for 18 months. Plan accordingly as you may need to take some sections more than once to pass.

Third: At this point, it is time to apply to become a licensed CPA in the state of Arizona. You can apply after you have passed all four sections of the exam, completed 150 credit hours, and have 1 year (approximately 2,000 of paid or unpaid of direct experience) of work experience. You apply to the Arizona State Board of Accountancy:

<http://www.azaccountancy.gov/Certification/FAQs.aspx#Q3>.

1. In order to obtain licensure, you must meet the following requirements:
 - a. Of the 150 credit hours, 30 must be in related disciplines (such as advanced math, economics, management, finance, etc.). The business core classes at GCU generally qualify for these 30 hours.
 - b. At least 36 of the 150 credit hours must be nonduplicative accounting courses. Of the 36 hours, at least 30 must be from upper-division accounting courses (i.e., 300-, 400-, 500- or 600-level courses).
2. The steps are:
 - a. Submit an application and the application fee (as of February 2017).
 - b. The staff will review the application within 30 days of receipt. You will be notified as to whether the application is complete or incomplete. If complete, it will be forwarded to the Certification Committee.
 - c. The Certification Committee meets monthly (except in December). This committee will send your application to the board for review if you meet the education, CPA exam, and work experience requirements.
 - d. The Arizona State Board of Accountancy meets monthly (except in April). The board will review the Certification Committee's recommendations and make a final determination. You will be notified by mail of the board's final decision.

Finally: After you have applied for the CPA certification, the last step in the process is to complete the ethics exam. This is a take-home exam and you must receive a passing score of 90% or better.

Arizona Board of Accountancy. (2017, February 15). *Certification*. Retrieved 2017, from AZAccountancy.gov: <http://www.azaccountancy.gov/Certification/FAQs.aspx>