

- Develop an experience portfolio demonstrating your proficiency in seven core competencies, including (but not limited to) financial statement audits, financial statement reviews, financial statement compilations, attestation engagements, financial forecasts and projections, pro forma financial information, compliance attestations, management advisory services, tax advisory services, tax return preparation, personal financial planning, and reporting on an entity's internal controls
- Demonstrate understanding of the Code of Professional Conduct adopted by the BOA by passing an approved Ethics Examination, available through the Oregon Society of CPAs Professional Development Division and the American Institute of CPAs

You may earn your qualifying experience in a variety of employment settings, including public accounting, industry, government, or other settings as provided under BOA Administrative Rules.

Licensing

You've done it! You've been to school, taken the exam, and met the experience and competency requirements. Now all you need to do is apply to the BOA for your license to practice as a Certified Public Accountant.

By the time you reach this point in your journey, you'll find that your adventure has only begun. Career options? Not even the sky is the limit. Who knows what new horizon you'll discover when you greet the world as a CPA.

Resources

Oregon Society of CPAs

P.O. Box 4555
Beaverton, Oregon 97076-4555
503-641-7200 / 1-800-255-1470
www.orcpa.org

With nearly 5,000 members statewide, the OSCPA is committed to helping CPAs build and maintain their professional reputation. In addition to licensed professionals, OSCPA membership is available to students pursuing an accounting degree and to CPA exam candidates. Join the OSCPA and take advantage of numerous member services, including discounts on CPA Exam Review courses. Visit the OSCPA Web site at: www.orcpa.org/join.

The Oregon Board of Accountancy

3218 Pringle Rd. SE, Suite 110
Salem, Oregon 97302-6307
503-378-4181
www.oregon.gov/BOA

The Oregon Board of Accountancy licenses and regulates Certified Public Accountants (CPAs) and Public Accountants (PAs) in Oregon. Its mission is to protect the public by regulating the practice and performance of all services provided by licensed accountants. The BOA is authorized to establish and enforce standards and regulations and to license qualified applicants to practice public accountancy in Oregon.

National Association of State Boards of Accountancy

National Candidate Database
P. O. Box 198469
Nashville, TN 37219
1-866-MY-NASBA
www.nasba.org

The mission of the National Association of State Boards of Accountancy (NASBA) is to enhance the effectiveness of state boards of accountancy. NASBA's services include partnering with boards of accountancy to implement the Uniform CPA Examination.

Exam candidates inquiring about their NTS, payment coupon, and examination issues, may contact the National Candidate Database. Candidates requesting to change their information (name, mailing address, etc.) are required to contact the BOA for instructions.



Oregon Society of Certified Public Accountants

P.O. Box 4555
Beaverton, OR 97076-4555
503-641-7200 / 1-800-255-1470
Fax: 503-626-2942
www.orcpa.org

The Uniform CPA Exam & Certification Requirements

IN OREGON

Understanding Oregon Certification Requirements

- Education
- Examination
- Experience



Prepared by the Oregon Society of CPAs (OSCPA) for those interested in becoming CPAs in Oregon

INFORMATION

Education

As a CPA, you'll enjoy being part of an internationally respected profession, plus a wide variety of career possibilities. The journey to certification begins when you embark on a course of higher education in accounting and business acumen.

In order to qualify to sit for the Uniform CPA Examination to become a certified public accountant, you must meet the following requirements at the time of application:

- 150 Semester (225 quarter) hours, including a Bachelor Degree from a regionally accredited college or university that includes:
 - o 24 semester (36 quarter) hours in accounting; and
 - o 24 semester (36 quarter) hours in accounting or a related area of study (business, economics, finance, and written and/or oral communication)

Courses from community colleges are acceptable if they are transferable to an accredited four-year college or university. You are not required to actually transfer the courses to a 4-year college or university.

The Oregon Board of Accountancy (BOA) must receive from each college or university a certified transcript of all required hours before you may take the examination. The transcript must also show degree and date posted. All requirements must be completed at the time of application.

Candidates with Foreign Education

Educational credentials from foreign universities must be sent directly to an agency that is a member of the National Association of Credential Evaluation Services, Inc. (NACES) for evaluation.

Candidates must contact an evaluation provider for information about documentation that will be required to perform the evaluation. Candidates should ask for a "course-by-course" evaluation.

Examination Process

The next milestone on your quest to become certified is passing the computer-based Uniform Certified Public Accountant Examination. This exam is required of CPAs in all U.S. jurisdictions.

Application and Authorization to Test (ATT)

The Uniform CPA Examination consists of four sections, which may be taken in any order in separate sittings. The exam sections cover the following topics:

- Auditing and Attestation
- Financial Accounting and Reporting
- Regulations
- Business Environment and Concepts

To apply to sit for the CPA exam, you must first submit the Oregon BOA CPA Examination Application form, the application fee payable to the BOA, and the National Association of State Boards of Accountancy (NASBA)

Candidate Release form. You must indicate which sections of the exam you are applying for on the BOA application.

Each exam section has an examination fee in addition to the original application fee. You will pay only the application fee—not the examination fees—to the BOA when you apply to take the exam.

Upon verifying your eligibility to take the exam, the BOA will issue both to you and to NASBA an Authorization to Test (ATT) for each section of the CPA exam that you indicated on your exam application form. You will pay the section examination fees to NASBA using payment coupons that it provides following receipt of your ATT from the BOA. An ATT is good for 90 days from the date issued, and the section examination fees must be paid to NASBA during those 90 days. NASBA will then issue to you a Notice to Schedule (NTS), which will enable you to schedule a test at an examination testing facility.

For information on the application process, fees, and payee information, see the BOA Web site at: www.oregon.gov/BOA/ExamReq.shtml#Requirements.

Testing Windows

Once you've been approved to take the CPA Exam, the BOA requires that you pass all four sections of the CPA exam within a rolling 18-month period, which begins on the date you officially pass your first section of the exam. In other words, your 18-month window does not begin until you pass one section of the exam. Then, you have 18 months to successfully take and pass the three remaining sections.

There are four testing windows per year, and you may take any section for which you've applied and been approved to take at any time during the first two months of the testing window. The third month of the testing window is used by the exam

administrators for scoring, issuing grades, and other tasks. The testing windows are: January/February; April/May; July/August; and October/November.

Study!

ATTs are valid for only one sitting per section during any one testing window. This means that you may not take the same section twice during the same testing window, so study and preparation are essential.

OSCPA members have access to CPA Exam Review Courses, many with special members only pricing. In addition, sample tests and a tutorial are available at www.cpa-exam.org to help in preparation for the CPA Exam. For information on OSCP Student and CPA Candidate Memberships, go to www.orcpa.org/join.

Testing Facilities

You may take the exam sections at computer testing facilities approved by the BOA and listed at: www.oregon.gov/BOA/ExamReq.shtml#Requirements.

Experience

Once you've passed the Uniform CPA Exam, you've almost attained your goal, but there is one more venture to pursue. To become a licensed CPA in Oregon, you must meet the BOA experience requirement. Under the current Oregon statutes and BOA administrative rules, you must:

- Work for 12 months under the direct supervision of a "qualified supervisor licensee," defined by the BOA Administrative Rules as "any licensee in any state who has...an active license in good standing for a minimum of five years prior to and during the period of supervision"