

# A Guide to the CPA Exam Process in Georgia

by NATALIE ROONEY

If you're ready to begin the CPA Exam registration process in Georgia, here's what you need to know.

First, congratulations! You're about to embark on the next step on your journey to becoming a CPA. Registering for the Uniform CPA Examination® isn't difficult, but there are multiple steps you need to follow in a certain order.

As you move forward, know this: everyone from GSCPA to the Georgia State Board of Accountancy to the AICPA to the National Association of State Boards of Accountancy (NASBA) wants you to succeed! There are multiple partners in the CPA Exam process:

What are the responsibilities of the examination partners?	
RELATIONSHIP	RESPONSIBILITIES
Candidate and NASBA	<ul><li>Fees*</li><li>Notice to Schedule (NTS)*</li></ul>
Candidate and Boards of Accountancy/CPA Examination Services	<ul> <li>Application Fees*</li> <li>Notice to Schedule (NTS)*</li> <li>Testing Accommodations</li> <li>Score Reports</li> </ul>
Candidate and Prometric	<ul><li>Examination Appointment Scheduling</li><li>Testing</li></ul>
NASBA and the AICPA	<ul><li>Advisory Score Reports</li><li>Summary Data</li></ul>
Prometric and AICPA	<ul><li>Test Content</li><li>Test Results</li></ul>
NASBA and Boards of Accountancy/CPA Examination Services	<ul><li>Candidate Authorizations</li><li>Advisory Score Reports</li></ul>
NASBA and Prometric	Candidate Authorizations

The CPA Examination Services (CPAES) division of NASBA handles registration and supports the Exam administration in Georgia.

"For the entire process, we direct Exam candidates to NASBA and the NASBA website," says Paul Ziga, Georgia State Board of Accountancy executive director.

Every state has different testing requirements, so Ziga emphasizes that when Georgia candidates contact NASBA with questions, they should ask for the Georgia Coordinator to ensure they receive information appropriate to the state.

Now, let's walk through the registration process for the Exam.

### STEP ONE: VISIT NASBA'S GEORGIA-SPECIFIC PAGE AND DETERMINE ELIGIBILITY

Go to https://nasba.org/exams/cpaexam/georgia/ and familiarize yourself with Georgia's eligibility requirements.

Ziga says candidates sometimes mistakenly think they need to meet all the requirements for CPA licensure in Georgia before sitting for the Exam, but as a first-time applicant who has not previously taken the Exam in accordance with Georgia's requirements, the only requirements are:

- · be of good moral character; and
- earned a baccalaureate degree or higher with 20 semester or 30 quarter hours in accounting subjects above the introductory level at a four-year accredited college or university that offers a baccalaureate degree as defined by the Board.

There is no age or residency requirement to test in Georgia.

Educational requirements must be met at the time of application. All educational transcripts and/or foreign evaluations are required to be submitted to CPAES. You may submit official school transcripts separately or include them with your first-time application.

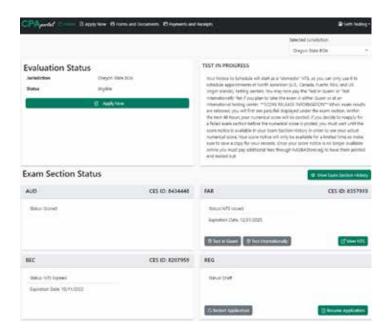
NASBA offers the Pathway to CPA Exam quiz (https://nasba.org/blog/2018/05/22/new-quiz-designed-to-help-candidates-start-on-the-right-path-when-applying-for-cpa-exam/) to determine your eligibility by state.

Be sure to read NASBA's Candidate Guide (https://nasba.org/wp-content/uploads/2024/03/CPA-Exam-Candidate-Guide\_03042024v02.pdf) before submitting any applications.

### STEP TWO: CREATE YOUR OKTA USER ACCOUNT

Patricia Hartman is the director of client services at NASBA. She says that when you are ready to begin the application process, create an OKTA account at https://dashboard.nasba.org.

Hartman says the Portal will serve as your online "home base" and is designed to be a one-stop-shop where you can submit online applications and payments, maintain your candidate information, view and print your receipts, and view your status, Notice to Schedule (NTS), and Score Notices.



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"Once you're set up in that portal, you're good to go," Hartman says. "The system will walk you through the process as you continue."

The portal will notify candidates if information is missing or if they're not eligible. The system will also ask if a candidate needs specific testing accommodations.

## STEP THREE: APPLY FOR YOUR EXAM OF CHOICE AND PAY YOUR FEES

It's time to hit the "Apply Now" button.

When applying for Exam sections, you may only do so for one Exam section per exam section application. You may submit more than one Exam section application but are only allowed one Notice to Schedule per Exam section.

Only apply for an Exam section if you are ready to take it within the next six months.

The examination involves two categories of required fees to be paid to either your Board of Accountancy, its designee or NASBA.

- Application Fee: This fee is established by and paid to your Board of Accountancy or CPAES.
- Examination Fee: This fee is paid to either your Board of Accountancy or CPAES.

Once your application has been processed, and you have been determined to be eligible to take one or more sections of the Exam, and you have paid all fees, you will receive an email from NASBA notifying you that your NTS is ready for viewing and printing from your portal. Your NTS will list the section(s) of the examination you are approved to take.

Hartman says your NTS will typically arrive within 24 hours of payment. The NTS is valid for a limited amount of time, and you must take the exam section listed on the NTS within this time frame, or you will lose those fees paid.

There is no provision for withdrawing from the examination and/or requesting an extension of your current NTS, and application and/or examination fees are not refundable. If you have an extreme

circumstance, you may request an NTS extension or a partial refund of your examination fees under specific circumstances utilizing the Exception to Policy Form.

NOTE: Your NTS is very important. You will need it to schedule your exam and to access your exam facility.

### STEP FOUR: SCHEDULE YOUR EXAM THROUGH PROMETRIC

Prometric operates a network of computerbased test centers worldwide and administers licensure exams for many professions, including CPAs. Candidates may take the computer-based Uniform CPA Exam year-round. Site availability may vary due to individual test center hours of operation.

The best way to schedule your exam is through the Prometric website. While you can also call Prometric to schedule your exam, the website provides 24-hour access and instant appointment confirmation.

You should schedule your examination appointments as soon as possible after you receive your NTS. You must schedule your examination appointment at least five days in advance of the test date. To increase the likelihood of receiving your first choice of date, time, and location, you should schedule at least 45 days before the desired test date(s). You must take each examination section within the period for which an NTS is valid (before it expires).

To get scheduled:

- Go to www.prometric.com/cpa.
   This is a specific link for CPA Exam scheduling. Going to Prometric's main web page and navigating from there can be somewhat confusing, so be sure to use the CPA-specific link.
- Under "Actions" on the left-hand side, select "Schedule."

Follow the remaining prompts and read the various policies and notices. Before choosing your testing date and time, you will be prompted to enter information, including the Exam Section ID listed on your NTS.

The final page will be your "Appointment Verification." Verify that all the information is correct and click "Complete Appointment" to schedule the exam.

Prometric will send an email confirmation of your appointment.

### STEP FIVE: PREPARE

Now, it's time to get ready to test.

If you haven't yet, Hartman strongly encourages candidates to read NASBA's Candidate Guide (https://nasba.org/wp-content/uploads/2024/03/CPA-Exam-Candidate-Guide\_03042024v02.pdf) which contains helpful and important information about exam arrival time, identification needed, what you can and can't bring into the testing center with you, time allotted, what happens when you enter your launch code, and much more.

Prometric offers test takers the opportunity to take a 30-minute "dry run" of the test center experience prior to their exam. The program, called Test Drive, allows candidates to walk through, on a practice basis, all check-in and testing procedures that occur at the test center on test day.

### IF YOU HAVE A PROBLEM ON TEST DAY

Hartman says it's rare, but sometimes candidates encounter problems on the day of their Exam. She has seen a range of things happen: exams don't launch, fire alarms, disruptive construction noise—her advice: don't panic. You have five days to submit a problem report about a fair testing environment. NASBA will investigate and verify, but time is of the essence. "Some people wait, and then there's no way for us to investigate and determine what happened," Hartman says. "Report any issue you think may have impacted your testing. We want everyone to have a fair testing experience."

Report any issue you think impacted your testing to candidatecare@nasba.org.

### IMPROVE YOUR CHANCES OF SUCCESS

Ziga encourages candidates to be as prepared as possible for the Exam. "Know

what's on it and the format. Don't go into it cold," he advises. "That's a surefire way to fail."

Michael Decker, VP - CPA Examination & Pipeline at the AICPA, says as you schedule your exams, consider your personal life. Where are you in terms of your education or employment? Although it's ideal to complete the exams as close to your education as possible, that strategy doesn't always pan out. "Life gets in the way," he points out, recounting his experience of completing his master's education more than five years after graduation and just after becoming a new dad. "I was so nervous," he recalls. "Clearly, there are always hurdles, but you have to stay focused. My personal philosophy is to knock it out. It will be worth it."

Both Ziga and Decker recommend the AICPA's CPA Exam Blueprints as a great starting point in your preparation. Within the Blueprints, you'll find the following information for each Exam section:

- Content organized by Area, Group and Topic, along with score weighting
- Sample task statements that represent what you may be asked to do when testing
- · Skill levels at which tasks are tested
- Reference materials that support the sample task statements
- Number of item types you must complete (multiple-choice questions and task-based simulations)
- Score weighting of each item type

The Exam writers use the Blueprints to build the exam. "It makes sense for a test taker to look at the Blueprints to see what areas they're being assessed on, topics, levels, and whether a topic is likely to be assessed by multiple choice question or a simulation," Decker says. "Everything you need to know about the Exam is in the Blueprints, but if there's something you don't understand, go to your teacher, a colleague, or review course provider, and ask them for help."

Thanks to NASBA's UAA Model Rule Amendment for Exam Credit Expirations, which became effective in Georgia as of Jan. 1, 2024, Georgia CPA Exam candidates have 30 months (up from 18) to pass all sections of the Exam. "The extension recognizes that the typical exam candidate was going through two busy seasons in that original 18-month period," Ziga says. "Now it gives people a better shot at staying in the pipeline and achieving success in that longer window."

#### THE SUPPORT YOU NEED

Hartman says that as you progress through the registration process, the Portal will let you know what to do next.

To help candidates research answers to their questions, NASBA has a presence on Instagram, LinkedIn, Facebook, and X (formerly known as Twitter) and also runs a private Facebook group called CPA Exam Candidates Forum (https://www.facebook.com/groups/cpaexamforum/). "We try to foster a relationship with candidates," Hartman says. "We let them know a variety of things like the next steps if their NTS is about to expire."

Decker says no one is trying to trick or confuse Exam candidates – not during registration and certainly not during the Exam itself. The test isn't graded on a curve, and there isn't a quota for certain scores. "Every question has a single, best answer," he emphasizes. "Don't assume facts that aren't present. The information you need is in the question."

#### Top tips:

- Schedule well in advance
- Prepare
- Take the Test Run
- · Take the sample tests
- Study
- Get a good night's sleep
- Eat a good breakfast
- · Knock it out

Above all, Hartman says remember that this is a journey. "Focus on the exam, and don't worry about the process," she advises. "We're here to help you. Rely on the Exam partners. Reach out and ask questions. It's what we're here for. I can't give you a passing grade, but I can help you apply."

### resources

NASBA's Georgia Exam Candidate Page

nasba.org/exams/cpaexam/georgia

#### NASBA's CPA Exam Candidate Guide

nasba.org/wp-content/uploads/ 2024/03/CPA-Exam-Candidate-Guide\_03042024v02.pdf

Georgia State Board of Accountancy

gsba.georgia.gov/cpa-examination

The Georgia Society of CPAs Links to Exam Information and Study Aids

www.gscpa.org/content/CPAexam.aspx

Prometric for Test Scheduling www.prometric.com/cpa

### **AICPA Blueprints**

www.aicpa-cima.com/resources /article/learn-what-is-testedon-the-cpa-exam

Georgia Exam candidates with questions can email the Georgia State Board of Accountancy. "We'll respond as quickly as possible and try to point you in the right direction," Ziga says. "We want to provide the tools you need to be successful."

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