

INDIANA

INFORMATION FOR PRE-EVALUATION

The Indiana Board of Accountancy (Board) has engaged CPA Examination Services (a division of the National Association of State Boards of Accountancy) for application processing, credential evaluation and score reporting. Please read this information before completing the application form.

PURPOSE

A pre-evaluation will identify academic deficiencies in a candidate's education prior to submitting an initial application for the Uniform CPA Examination of the State of Indiana. **Pre-evaluations are advisory in nature and are not a final determination of eligibility.**

A pre-evaluation allows a candidate to correct academic deficiencies prior to submitting an Indiana First-time Application for the Uniform CPA Examination.

Pre-evaluations are valid only for the current educational requirements, and for the State of Indiana. Should the requirements change prior to final application and acceptance, the pre-evaluation will be considered null and void. Pre-evaluations are based solely on the information provided by the candidate. Should the information prove to be inaccurate in any way, the pre-evaluation will not be considered valid.

Please note: Pre-Evaluations are only provided based on the current educational requirements.

Completed pre-evaluation applications and all required materials must be submitted to CPA Examination Services.

Applicants may download the Pre-evaluation application materials at www.nasba.org.

APPLICATION FEES

Pre-evaluation application: \$50

All fees must be in U.S. dollars. Certified Checks or money orders must be drawn on a U.S. bank and made payable to CPA Examination Services.

Application fees are **NON-REFUNDABLE**. Fees paid for pre-evaluation do not apply or carry over to Indiana First-time Application for Uniform CPA Examination or Indiana Licensure.

ELIGIBILITY FOR EXAMINATION

Initial and transfer candidates applying for the Uniform CPA Examination in Indiana must obtain at least one hundred fifty (150) semester hours of college education, including a baccalaureate or higher degree from an accredited college or university. As part of the one hundred fifty (150) semester hours, a candidate must meet any one (1) of the following conditions:

- (1) Earned a graduate degree from a college or university that is accredited by an accrediting organization recognized by the board, and completed:
 - (A) at least twenty-four (24) semester hours in accounting at the undergraduate level or fifteen (15) semester hours in accounting at the graduate level or an equivalent combination thereof;
 - (B) at least twenty-four (24) semester hours in business administration and economics courses, other than accounting courses, at the undergraduate or graduate level.

NOTE: The business administration courses **may** include up to six (6) semester hours of business and tax law courses and up to six (6) semester hours of computer science courses. The accounting courses **must include** courses covering the subjects of financial accounting, auditing, taxation, and managerial accounting. If the accounting hours are a mixture of graduate and undergraduate hours, the higher number of required hours applies. An equivalent combination of undergraduate and graduate semester hours under clause (A) would be a total of 24 semester hours calculated at the rate of one and six-tenths (1.6) semester hours for each actual one semester hour in accounting at the graduate level and one semester hour for each actual one semester hour in accounting at the undergraduate level.

OR

ELIGIBILITY FOR EXAMINATION (continued)

- (2) Earned a baccalaureate degree from a college or university that is accredited by an accrediting organization recognized by the board and completed:
- (A) at least twenty-four (24) semester hours in accounting at the undergraduate or graduate level. The accounting courses **must include** courses covering the subjects of financial accounting, auditing, taxation, and managerial accounting; and
 - (B) at least twenty-four (24) semester hours in business administration and economics courses other than accounting courses.

NOTE: The business administration courses **may** include up to six (6) semester hours of business and tax law courses and up to six (6) semester hours of computer science courses.

College courses with substantial duplication of content may be counted only one time towards the requirements. This does not apply to internships.

LETTER OF DETERMINATION

A letter of determination will be mailed to pre-evaluation applicants approximately four weeks after receipt of the pre-evaluation application.

MATERIALS TO BE SUBMITTED

Pre-evaluation applicants must submit to CPA Examination Services:

1. Completed, signed pre-evaluation application;
2. Fee payable to CPA Examination Services; (All fees must be U.S. dollars. Certified checks or money orders must be drawn on a U.S. bank)
3. Official transcript(s) and/or credential evaluations (copies are acceptable).*

ALL DOCUMENTS MUST BE ADDRESSED TO THE PRE-EVALUATION SERVICE.

***PLEASE NOTE:** CPA Examination Services does not evaluate international transcripts. If you have earned academic credit outside the U.S., you must submit all international transcripts to a credential evaluation service such as the Foreign Academic Credentials Service, Educational Credential Evaluators, Inc., or any other member organization of the National Association of Credential Evaluation Services, Inc. (NACES) For a complete listing of evaluation services, visit www.naces.org. Applicants should obtain the form to request this service from the evaluation service.

CPA Examination Services staff is available by telephone Monday through Friday, between 8:00 a.m. and 4:30 p.m. Central time.

CPA Examination Services
Attn: Pre-Evaluation
150 Fourth Avenue N., Suite 700
Nashville, TN
37219-8469

(800) CPA-EXAM (615) 880-4250
fax (615) 880-4290
www.nasba.org

INDIANA APPLICATION FOR PRE-EVALUATION

The purpose of this form is to identify academic deficiencies in a candidate's education prior to submitting a first-time application for the Uniform CPA Examination of the State of Indiana. Please read and complete this form. Record the information requested; make a check mark where appropriate; leave an empty space between words; omit punctuation; abbreviate as necessary. **NOTE:** If you have previously passed the CPA Examination, do **NOT** submit this form. See www.nasbatools.com for licensure information.

APPLICANT INFORMATION

Title (check one) Mr. Ms. Mrs. Miss

FIRST NAME

M. I.

LAST NAME / SURNAME

MAIDEN/PREVIOUS NAME

SUFFIX

ADDRESS

ADDRESS

CITY

STATE

ZIP CODE/POSTAL CODE

COUNTRY

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TELEPHONE NUMBER-DOMESTIC

TELEPHONE NUMBER-INTERNATIONAL

FAX NUMBER

E-MAIL ADDRESS

EDUCATION (For the purpose of pre-evaluation, copies of transcripts/foreign evaluations are acceptable.)

Please review the following options and check the appropriate box.

1. My education is complete. My education is still in progress. (You must provide documentation of the courses in which you are currently enrolled and indicate the anticipated completion date. Any coursework in progress at this time must be completed prior to first-time application for the examination.)
2. A. Education completed from academic institutions outside of the United States. *(forward copy of foreign evaluation)**
 B. Education completed from academic institutions inside the United States. *(forward copy of all transcripts)*
 C. Education completed from foreign and U.S. academic institutions. *(forward copy of foreign evaluation* and all U.S. transcripts)*

***PLEASE NOTE:** CPA Examination Services does not evaluate foreign transcripts. If you have earned academic credit outside the U.S., you must submit all foreign transcripts to an acceptable foreign credential evaluation service. Acceptable foreign evaluation services are listed on the Information for Pre-Evaluation.

AFFIDAVIT

I understand that a pre-evaluation is advisory in nature, and is not a final declaration of eligibility for the Uniform CPA Examination. Further, I understand that the pre-evaluation is valid only for the examination date and jurisdiction indicated above. Finally, I acknowledge the final eligibility will only be determined after I have applied for the examination, and have provided evidence of educational qualifications as specified in the Indiana "Information for First-time Applicants for the Uniform CPA Examination."

Signature

Date