



Educational Requirements

Education

Must have earned a bachelor's or higher degree from an accredited educational institution and have satisfied one of the following for the purposes of meeting the coursework requirement:

1. Earned a master's degree in accounting from an institution with an accounting program or department accredited by the Association to Advance Collegiate Schools of Business.
2. Earned a bachelor's or higher degree from an accredited business program or college of business and completed at least 24 semester hours in accounting at the undergraduate level or 15 semester hours at the graduate level that cover each of the following subject areas:
 - Financial accounting
 - Taxation
 - Cost or managerial accounting
 - Auditing
3. Earned a bachelor's or higher degree from an accredited educational institution and completed all of the following:
 - At least 24 semester hours in accounting from an accredited educational institution at the undergraduate level or 15 semester hours at the graduate level that cover each of the following subject areas:
 - o Financial accounting
 - o Taxation
 - o Cost or managerial accounting
 - o Auditing
 - And at least 24 semester hours in business and economics courses other than accounting courses at the undergraduate level or 15 semester hours at the graduate level that cover each of these subjects:
 - o Economics
 - o Statistics or data analytics
 - o Finance
 - o Business law

Courses

- All courses must qualify for college-level credit at an accredited institution recognized by the Secretary of the U.S. Department of Education.
- The courses covering the subjects of financial accounting, cost or managerial accounting, taxation and auditing would generally be courses taken beyond the introduction accounting course required of every business major.
- Correspondence, CLEP credit, pass/fail grades and online courses are acceptable when you receive credit for the courses at a regionally accredited college or university. These courses must appear on an official transcript.
- Upper division courses are usually taken at the junior or senior undergraduate level.
- Credit for courses completed at institutions located outside the U.S. must be transferred to an accredited bachelor's degree-granting institution inside the U.S.
- CPA review courses are **not** acceptable.

Note: Wisconsin offers the National Association of State Boards of Accountancy (NASBA) Advisory Evaluation. An Advisory Evaluation will identify any academic deficiencies in education before submitting a first-time application for the Uniform CPA Exam. There is a fee for this service.

Wisconsin CPA Exam Checklist



Transcripts

- An **official transcript** must be submitted from each school attended.
- The degree must be posted on the official transcript.
- Official transcripts submitted electronically **must be directly from the institution(s)**. Some schools do not offer this service. Contact the registrar's office for additional information. If an email address is required for electronic delivery, use etranscript@nasba.org.

Applying

- Candidates must create a user account and apply through NASBA at nasba.org/exams/cpaexam/wisconsin.
 - Before you can apply for an exam section you must first be deemed eligible for the CPA Exam. Your Evaluation Application will determine if you meet the educational requirements needed to take the CPA Exam for your selected jurisdiction.
 - Once you have been found eligible for the CPA Exam, you may then apply for a specific exam section. You can only apply for one exam section per application. You should only apply for the Exam section if you are ready to take it within the next six months.
 - There is no provision for withdrawing from the examination and/or requesting an extension of your current NTS. 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: There is no residency requirement for the state of Wisconsin. The Department of Safety and Professional Services (DSPS) administers Wisconsin's CPA certificate and license. For more information on licensure, see the Wisconsin CPA Certificate & License Checklist.

Passing

- All four exam sections may be taken individually and in any order, but must be passed within a 30-month period, which begins on the date of notification that the first section is passed.
 - Candidates may retake an exam section once they have received their grades for any previous attempt of the same section.

Note: The ethics exam is administered through DSPS after the license application is submitted and requirements are met.

Next Steps

- See the Wisconsin CPA Certificate & License Checklist at wicpa.org/LicenseChecklist for the requirements and steps to acquire a Wisconsin CPA certificate and license.

Note: For questions or more information, contact NASBA at 800-CPA-EXAM (800-272-3926) or cpaes-wi@nasba.org.