



Educational Requirements

Education

Applicants must complete (cannot be in process) a minimum of 120 credit hours of education leading to a bachelor's or graduate degree to apply for the Uniform CPA Exam, which includes at least 24 semester hours in accounting from an educational institution that is accredited by an agency recognized by the U.S. Secretary of Education at the undergraduate level or 15 semester hours at the graduate level, or an equivalent combination that covers each of the following subject areas:

- Financial accounting
- Cost or managerial accounting
- Taxation
- Auditing
- Accounting information systems
 - o **Through May 31, 2021**, the Wisconsin Accounting Examining Board will consider both the accounting information systems and information technology requirement satisfied if the applicant has completed at least one information systems course.
 - o The information systems courses are Accounting Information Systems (AIS), Business Information Systems (BIS), Management Information Systems (MIS) or simply Information Systems (IS).
 - o **Starting June 1, 2021**, applicants must complete the AIS course to satisfy the accounting information systems requirement. Completion of the BIS, MIS or IS courses will not satisfy the accounting information systems requirement.

Note: A bachelor's degree is not required to apply. The 120 credits must be completed and include the above required classes before applying.

Courses

- Credits from a community or technical college not transferred to an accredited institution that offers a bachelor's degree may be accepted toward the requirements if they are earned from an institution of higher education accredited by an accrediting agency that is recognized by the federal 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.
- CPA review courses are **not** acceptable.

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

Wisconsin CPA Exam Checklist



Transcripts

- An **official transcript** must be submitted from each school attended.
 - 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.
- 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.
- A nonrefundable fee must be submitted with each application. Candidates may apply for one or more sections of the Uniform CPA Exam at the same time; however, the Notice to Schedule (NTS) will expire after six months. Candidates are recommended to only apply if they are ready to take the section within the next six months.

First-Time Application

4 examination sections	\$1,179.96
3 examination sections	\$930.97
2 examination sections	\$680.98
1 examination section	\$430.99

Re-Examination Application

4 examination sections	\$1,096.96
3 examination sections	\$846.97
2 examination sections	\$597.98
1 examination section	\$347.99

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 at wicpa.org/LicenseChecklist.

Passing

- All four exam sections may be taken individually and in any order, but must be passed within an 18-month period, which begins on the date that the first passed exam section was taken.
 - As of July 1, 2020, candidates can test year-round (removing the four testing windows and blackout periods).
 - 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.

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