

PATHWAY FROM CANDIDATE TO CPA



Click on the boxes to receive instructions on completing this step!

START

Determine if you meet the qualifications to sit.

Create your account on the OAB Online Portal and complete the Qualification Application for Eligibility.

Wait to hear from the OAB on approval to sit for the CPA Exam.

Apply to sit for a section by submission of a Candidate Exam Application.

Arrange for transcripts to be sent to the OAB Exam Coordinator either through Escrips or mailing of official transcripts by the university or from yourself in a sealed official envelope.



Take the section as scheduled.

Schedule your exam through a Prometric Testing Center.

After paying for the section, the Notice to Schedule (NTS) will become available to download.

Access your payment coupon to pay for the section

After approval of the Exam Application, using the email sent by NASBA to set up an account to CPA Portal.

Wait.. For the score release date

Continue the process outlined in steps 5 through 13 until all four sections are passed.

Celebrate!!!
(and read the email the OAB sends you)

Complete the Professional Ethics: The American Institute of Certified Public Accountants' Comprehensive Course (For Licensure) with a score of at least 90%.

Review your score on the NASBA portal.

Complete the remainder of the application.

If you mark on your application you were approved to sit with 150 hours, download, complete, and upload the Experience Verification form found on the Application Instructions screen.

If you mark on your application you were approved to sit with less than 150 hours, send transcripts to the OAB Licensing Coordinator. Download, complete, and upload the Experience Verification form found on the Application Instructions screen.

Begin the Application for Certification through the Applicant Portal.

Wait to hear from the OAB on approval of your Application for Certification by the Board.

CELEBRATE and use that CPA designation!

OAB sends an email with your new certificate number and instruction regarding renewal and CPE after approval.



CPA Exam Timeline

There are three key timelines to consider for the exam process and maintaining candidacy:

If you have passed at least one section: Your timeline to complete all four parts of the exam starts from the release date of your first passing score. You have 30 months from that date to pass the remaining sections, or the first passing credit will expire. The final section needs only to be sat within the 30-month window, and the score release for the final section does not need to occur within that window.

If you have not passed any sections: Your timeline is 30 months from the date of your last score release. If you do not sit for another section within this period, you will become an inactive candidate and will need to reapply.

If you have not yet taken any sections: Your timeline begins 30 months from the date you were approved to take the exam. Failing to sit for any section within this period will result in your status as an inactive candidate, requiring you to reapply.

In all cases, it's important to be aware of the 30-month window to ensure you remain an active candidate and complete the exam requirements within the specified timeframe.



Requirements to Sit for the CPA Exam

Minimum of 120 hours of college credit including a bachelor's degree or its equivalent.

Minimum of 24 hours of accounting above principles including one course of auditing or assurance.

At least 9 hours of upper-level classes in economics, statistics, finance, business management, marketing, business law, business communication, risk management, insurance, financial information systems, or computer science.

Contact the OAB Exam Department at schambers@oab.ok.gov with any questions!

Requirements for CPA Licensure*

Minimum of 150 hours of college including a bachelor's degree or its equivalent.

Minimum of 30 hours of accounting above principles including one course of auditing or assurance.

Passed all four parts of the CPA Exam.

Completed the AICPA Ethics Exam with a score of 90% or higher.

Completed 1,800 hours of work experience in accounting as described in Section 15.9(E) of the Act within the last four years.

**Also required for licensure is the 9 hours of upper-level business required to sit for the exam. This is not represented in this column as the requirement has already been met.*

Eligibility Checklist

You must meet all requirements at the time of making application.

Before submitting your eligibility application to sit for the CPA exam, check that you have the following:

_____ A minimum of 120 semester hours of college education including a baccalaureate or higher degree.

_____ A minimum of 24 semester hours of accounting course credits above principles of accounting or introductory accounting, including at least one course in auditing or assurance. The auditing or assurance course must have a concentration on external auditing standards including but not limited to Statements on Auditing Standards (SAS). **Internal Auditing does not meet this requirement.**

_____ A minimum of 9 semester hours of upper-level (3000) division related course credit in any or all of the subjects of economics, statistics, finance, business management, marketing, business law, business communication, risk management, insurance, financial information systems and computer science.

_____ The degree and all credit hours needed to qualify are posted to your official transcripts.

Additional Information

- ✓ eScrips must be sent directly from the University to the Examination Coordinator when submitting the official Qualification Application for Eligibility.
- ✓ Graduate level financial and managerial accounting, which is equivalent to undergraduate principles of accounting, do not count toward the required 30 semester hours of accounting. Duplicate courses will not count twice.
- ✓ College credit earned outside the United States must be evaluated by NABSA's International Evaluation Service. Our website contains additional information under "Foreign Applicant Information".
- ✓ Credit for CPA Review Courses may be counted for credit toward eligibility only if reflected on an official transcript.
- ✓ The education requirements for a CPA certificate, once the exam is passed, can be found [here](#).

Education Self-Evaluation Worksheet

Oklahoma Accountancy Board

The Oklahoma Accountancy Board has developed a resource to assist applicants in evaluating the education needed to qualify to be a candidate for examination.

This worksheet is not to be submitted with or in lieu of the official transcript with the qualification application.

Bachelor's degree and confer date: _____

Line No.	Institution	Total Hours (120)	Accounting* Hours (24)	Upper Division Business Hours (9)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11	Sub-total: (Sum lines 1-10 in each column)			
12	Multiply the total number of quarter hours by 0.6667 and enter in each column**			
13	Total semester hours per column (line 11&12)			

*Accounting courses must include at least one course in Auditing or Assurance with concentration in external auditing.

**This only applies to quarter hours. Do not do this if you have semester hours.