

# THE UNIFORM CPA EXAM & CERTIFICATION REQUIREMENTS IN MICHIGAN



**Education, Examination,  
Experience...**

*The foundation of a remarkable career*



*Prepared by the Michigan Association of Certified Public Accountants  
For those interested in becoming CPAs in Michigan.*

You already know that an accounting career is a great path to follow. So go from great to remarkable by earning your Certified Public Accountant (CPA) certification. CPAs enjoy terrific opportunity, credibility and compensation. They are well-respected by their communities and by business leaders and often become business leaders themselves.

The credibility earned by CPAs comes mainly as a result of strategic preparation and dedication. A CPA certificate is granted by each state's board of accountancy. In Michigan it is the Michigan State Board of Accountancy (MSBA) that is responsible for the certification and licensure of certified public accountants and public accounting firms under Article 7 of *The Occupational Code* (Public Act 299 of 1980).

The official Administrative Rules governing the certification of CPAs can be found on the State of Michigan web site, [www.mi.gov/accountancy](http://www.mi.gov/accountancy) or contact MSBA at 517.241.9288. This easy-to-use brochure explains to you the steps it takes to become certified.

In your pursuit to become a CPA, your journey will include three major elements:

***Education,  
Examination  
and Experience.***

## It Begins with Education...

As with most professions today, becoming a Certified Public Accountant (CPA) begins with an education. Former Michigan Governor John Engler signed into law *Public Act 380 of 1998* requiring candidates applying for CPA certification after July 1, 2003, to have 150 semester hours of college education. This broader education ensures a solid background in accounting, technology and business as well as stronger analytical, communication and teamwork skills. This requirement places CPAs more on par with practitioners of medicine and law, and qualifies them for better, higher level jobs upon entry into the profession.

Once enacted, the Michigan State Board of Accountancy was given the task of setting the official guidelines for this educational requirement. The Board established the following requirements with which current CPA candidates must comply. Either:

- A master's degree in accounting or business administration that includes not fewer than 12 semester hours of graduate level accounting courses. The 12 semester hours of accounting courses shall not include tax or information systems courses.

*or*

- An academic program consisting of *both of* the following:
  - Thirty semester hours of accounting subjects, including not more than six semester hours of taxation.
  - Thirty-nine additional semester hours with a minimum of three semester hours, but not more than 12 semester hours, in not fewer than five of the following areas: business law, economics, ethics, finance, management, marketing, taxation, statistics, and business policy.

## Next Step – Examination...

To further ensure your qualifications as a CPA, you must pass the Uniform Certified Public Accountant Examination. This exam is required of CPAs in all U.S. jurisdictions. The computerized exam is taken in four parts which cover the following topics: Auditing & Attestation, Financial Accounting & Reporting, Regulation, and Business Environment and Concepts.

In Michigan, you do not have to wait until you have completed the 150 hours of academic credit to take the exam. You may take the exam while pursuing your education or work experience. However, in order to sit for examination you must have completed the following academic requirements:

- Received a baccalaureate degree from an educational institution recognized by the Michigan State Board of Accountancy (MSBA)
- Completed 24 semester hours in accounting and 24 semester hours in business - Accounting courses must include: auditing, financial accounting, managerial accounting, accounting systems and controls, U.S. taxation and government/fund accounting.

**Be sure to apply to take the exam as soon as you feel you are eligible and ready.** It can take quite a while to process your application.

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## Computerized Uniform CPA Examination Process

1. **Apply** to take the examination. Request an application from the following resources:
  - Download an application in Adobe Acrobat Reader from [www.nasba.org](http://www.nasba.org)
  - Call CPA Examination Services at 1.800.CPA.EXAM

***Note: Apply at your earliest convenience as the application will take time to process.***

2. **Pay** the application and examination fees. Call CPA Examination Services at 1.800.CPA.EXAM for fee information.

Only apply and pay examination fees for the sections that you will be taking within a six month period. If you reschedule less than 30 days prior to your testing date a rescheduling fee will be charged. If cancellation is made within less than 24 hours all examination fees will be forfeited.

3. **Receive** your **Notice to Schedule (NTS)**
  - The NTS is sent after it is determined you are eligible to take one or more sections of the exam and if you have paid all fees.
  - The NTS lists the sections of the exam you are approved to take.
4. **Schedule** your examination
  - Schedule your exam as soon as you receive your NTS with Prometric, the official testing company, in one of three ways: online at [www.prometric.com/cpa](http://www.prometric.com/cpa), by calling 1.800.580.9648 or on-site at a test center (for test center information visit [www.2test.com/tcl/index.jsp](http://www.2test.com/tcl/index.jsp))
  - Exams are given during the following testing windows: January/February • April/May • July/August • October/November
  - Choose your schedule by visiting [www.2test.com/tcl/index.jsp](http://www.2test.com/tcl/index.jsp).
5. **Study!**  
MACPA members can visit [www.michcpa.org](http://www.michcpa.org) to find CPA Exam Review Courses, many with special pricing for members. Also, to help in the preparation of the CPA Exam sample tests and a tutorial are available at [www.cpa-exam.org](http://www.cpa-exam.org).

Section	Time	Format
Auditing & Attestation	4.5 hours	3 multiple choice testlets 2 simulation testlets
Business & Environment Concepts	2.5 hours	3 multiple choice testlets
Financial & Accounting Reporting	4 hours	3 multiple choice testlets 2 simulation testlets
Regulation	3 hours	3 multiple choice testlets 2 simulation testlets

## 6. **Take** your examination

Be sure that you get your confirmation from Prometric and take it with you to the exam. Candidates may take the required sections individually and in any order. The four sections of the exam are comprised of multiple-choice questions. Three of the four sections (with the exception of Business Environment & Concepts) also contain simulations (condensed case studies). The multiple-choice questions and simulations are divided into “testlets” which candidates receive one at a time during testing.

## 7. **How Did You Do?**

- Your grades may be accessed online through the National Association of State Boards of Accountancy web site at [www.nasba.org](http://www.nasba.org). Candidates must have an exam section ID number from their Notice To Schedule (NTS) and date of birth to access scores online.
- Scores are reported on a numeric scale of 0-99, with 75 as a passing score.
- With the exception of written communication responses, the exam will be scored electronically.
- Candidates must pass all four test sections of the exam within an eighteen (18) month period.
- A candidate is considered to have completed the examination when granted credit for all four subjects. Candidates will be able to take any or all sections of the examination during any testing window in any order. However, you will not be allowed to take the same section more than once during any testing window.

## **Try, Try Again**

The CPA exam can be retaken in a future testing window. However,

- You cannot retake failed test section(s) within the same testing window
- You will lose credit for each section(s) passed outside the eighteen (18) month period and must retake the section(s). When they send you your exam results, CPA Examination Services will provide details on how to register for re-examinations if you did not pass.

*Re-examination candidates are required to pay both a registration fee and an examination fee at the time of registration.*

## **Don't Forget Experience...**

Practical experience demonstrates your ability to put your education into practice. As an applicant you are required to have completed one year (2,000 hours), of qualifying experience in a responsible audit position under the direction and supervision of a licensed CPA within a period of not less than one (1) year, but no more than five (5) calendar years after. There is no regulation describing when you must complete this experience requirement whether it's before or after the CPA exam or education requirement. However, the firm or agency that you are working with may have their own requirements. The experience must be earned in a CPA firm or governmental agency under the direction of a licensed CPA.

For additional information related to obtaining a CPA Certificate in Michigan, contact:

**The Michigan State Board of Accountancy  
Department of Labor & Economic Growth**

PO Box 30018

Lansing, MI 48909

517.241.9288

[www.mi.gov/accountancy](http://www.mi.gov/accountancy)

To obtain an application and/or information related to the Uniform CPA Examination in Michigan, contact:

**CPA Examination Services**

**MI Coordinator**

PO Box 198469

Nashville, TN 37219-8469

800.CPA.EXAM

[www.nasba.org](http://www.nasba.org)

For more information on the CPA profession:

**The Michigan Association of CPAs**

5480 Corporate Drive, Suite 200

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Troy, MI 48007-5068

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E-mail: [macpa@michcpa.org](mailto:macpa@michcpa.org)

[www.michcpa.org](http://www.michcpa.org)

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Suite 200, PO Box 5068  
Troy, MI 48007-5068  
Web site: [www.michcpa.org](http://www.michcpa.org)  
Phone: 248.267.3700  
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888.877.4CPE (4273)

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