Basic requirements to sit for (take) exam -

- Baccalaureate degree from an accredited institution
- 20 semester hours of accounting courses beyond ACCT 2100 & 2200
- See http://www.nasba.org/exams/cpaexam/georgia/ for details

<table>
<thead>
<tr>
<th>Exam Sections and Content</th>
<th>Relevant Courses</th>
<th>Exam Sections and Content</th>
<th>Relevant Courses</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Auditing &amp; Attestation (AUD)</td>
<td>ACCT *4150</td>
<td>2. Regulation (REG)</td>
<td>ACCT *3200</td>
</tr>
<tr>
<td></td>
<td>*3300</td>
<td>64% Taxation</td>
<td>4250</td>
</tr>
<tr>
<td></td>
<td></td>
<td>36% Law &amp; Prof. Responsibilities</td>
<td>4150</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>*4300</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>BLAW 2200/4100</td>
</tr>
<tr>
<td></td>
<td>*4050</td>
<td></td>
<td>3300</td>
</tr>
<tr>
<td>80% Business Enterprises</td>
<td>4100</td>
<td></td>
<td>4300</td>
</tr>
<tr>
<td>10% Governmental Entities</td>
<td>4300</td>
<td></td>
<td>4700</td>
</tr>
<tr>
<td>10% Not-for-Profit Organizations</td>
<td>4600</td>
<td></td>
<td>GENERAL BUSINESS</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>CORE</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>BLAW 4100</td>
</tr>
</tbody>
</table>

Computerized exam requires knowledge and use of computers, spreadsheets, financial calculators, and databases. Content percentages are point estimates from a range, see http://www.cpa-exam.org for specific content information, sample exams, and pass rates.

Success in the relevant courses does not guarantee full preparation for the CPA exam.

* Required Major Courses

TO BECOME LICENSED IN GEORGIA

Please note the rules for licensure include 150 semester hours and 30 semester hours of accounting beyond ACCT 2100 & 2200. In addition, you will need a minimum of one year of work experience (2000+ hours of continuous full-time). See the NASBA Georgia website for details: http://www.nasba.org/licensure/nasbalicensing/georgia-2/
CPA FAQ

1. **When should I take the CPA exam?**
   You should plan to take the exam as soon as you complete your undergraduate accounting degree at KSU. The exam is largely a “book” exam, so you want to take it while the material is still fresh in your mind.

2. **Are the requirements to take the CPA exam different from the requirements to be licensed as a CPA in Georgia?**
   Yes, the requirements are different. To “sit” for the exam, you need only a baccalaureate degree from an accredited institution and 20 semester hours of accounting (beyond the ACCT 2100 & 2200). Thus, you qualify to “sit” for the exam as soon as you complete your accounting degree at KSU. To be licensed in GA, you will need to pass the exam, complete a total of 30 semester hours of accounting (beyond 2100 & 2200), complete a total of 150 semester hours of college courses, and complete one year of continuous, full-time experience (2000+ hours) immediately preceding the date of application for the license.

3. **What must I take to fulfill my 150 hour requirement?**
   Georgia does not specify the courses necessary to fulfill the 150 hour requirement. You may take any courses from an accredited institution to meet the requirement (once the accounting and general business requirements are met). Many KSU students have unused courses listed in DegreeWorks that qualify as part of the 150 hours. Some students will go on and take Master of Accounting (MAcc) courses. Georgia does not require a MAcc though. Thus, you may take whatever additional courses you find interesting or rewarding. The only stipulations related to the 150 hours are: (1) the hours cannot be attained through CLEP courses, and (2) the hours cannot come from courses that were repeated (i.e., same course name/content taken twice).

4. **Do AP credits count toward my 150 hour requirement?**
   Yes, AP credits can be accepted toward the 150 hour requirement, as long as the following criteria are met: (1) the AP credit was accepted by an accredited 4-year institution, and (2) you can provide an official transcript from that institution showing the AP credit as “earned credit” or “earned hours.” Thus, as long as the credit is accepted and reflected on an official transcript, the credit can be accepted toward the 150 hours.

5. **What classes do you recommend for the CPA exam?**
   KSU students with a catalog year of 2015 or later will complete 27 accounting hours for their degree. This course work includes content from a large portion of the CPA exam. However, the exam content is very diverse, so you likely will need some type of review course to supplement your KSU courses. In addition, only 18 hours of the 27 hours are required courses. In determining what additional courses to take as electives, you may want to consider the areas of tax (ACCT 4250), advanced financial (ACCT 4100), and governmental/not-for-profit (ACCT 4600). In addition, you may want to consider using a business elective for business law (BLAW 4100).

6. **Do my internship hours count toward my required 30 accounting hours?**
   In 2017, the licensing board notified KSU of a change to accounting credit being offered for internships. Georgia will grant 3 accounting hours (of the 30 required accounting hours) for an internship. Thus, if you are on the KSU catalog year of 2015 or later, then you can fulfill the required 30 accounting hours for a CPA license in GA by completing the accounting undergraduate degree and doing an internship (27 accounting hours of accounting courses + 3 accounting hours of internship).

7. **Do my internship hours count toward my 150 hours?**
   Yes, all of the internship hours you earn in a semester can be applied to the 150 hours. Thus, if you complete an internship this semester and are awarded 12 hours of credit, all 12 hours will be applied to the
150 hours requirement, and 3 of those 9 will be considered “accounting” hours that meet the necessary 30 hours of upper level accounting.

8. **Should I take a review course?**

   Yes, you should plan to enroll in some sort of review course. The exam is incredibly comprehensive and the format is not likely something with which you are familiar. Completing a review course will help to ensure you get good coverage in your review. Many review courses offer guarantees where you can repeat the review if you do not pass a particular exam section. In addition, the Georgia Society of CPAs (GSCPA) offers discounts on CPA review courses. You can join the GSCPA as a student for $25 (which should be offset by the review course savings). Many review courses offer two-week trials. You may want to “test-drive” a few courses and see which one is a good fit for your learning style.

9. **Can I get my one year of required work experience now while I'm still in school? I will take the CPA exam later.**

   No, Georgia requires one year of continuous, full-time experience (2000+ hours) immediately preceding the date of application for the license or within a reasonable time prior to the date of application. Thus, you cannot work for a year, take additional classes to qualify to sit for the exam, take the exam, and apply for the license. Also, in most cases, a CPA licensed in GA must sign off on your qualifying experience. Thus, be sure to check the license application for your type of qualifying experience (e.g., public, corporate, governmental, etc.) to ensure you will meet the requirements for that qualifying experience.

10. **Can I take my CPA exam in Georgia and still be licensed in another state?**

    Yes, the CPA exam is a national exam (and your scores do not expire). However, CPA licenses are issued by each state. Some states have additional requirements beyond those in GA. Thus, you will need to check with the state board in another state to determine what additional steps you may need to take to be licensed there.

11. **I already have my degree from another college, and I am thinking about taking accounting courses at KSU to be able to sit for the CPA exam. How do I do that?**

    In order to take upper level accounting courses at KSU, you must apply as a degree-seeking student and be accepted into the Coles College of Business (after being accepted at KSU). The Coles College has a separate admission requirement (3.0 GPA based on a series of 8 “gate” courses). Thus, even though you may not wish to earn a degree at KSU, in order to be able to enroll in upper level courses in Coles, you must be accepted to Coles. To be admitted to Coles, you will need to apply as a degree-seeking student.

12. **I already have my degree from KSU, and I would like to take accounting courses to be able to sit for the CPA exam. How do I do that?**

    If you have recently graduated from KSU with a business degree, you may be able to simply register the following semester for whatever accounting courses you choose. If you are no longer receiving a registration “ticket” in OwlExpress, you may need to re-apply to KSU. As long as you have not been away from KSU long, you likely will be re-admitted to Coles College without any additional course work requirements. If it has been a number of years, you may need to complete some additional courses.

13. **I have some questions specific to my situation, is there a place I can get the right answers?**

    Yes, you want to go to the NASBA (National Association of State Boards of Accountancy) website, email NASBA or call them directly (galicense@nasba.org or 866-350-0017). The Georgia State Board of Accountancy website is not current, so information on that site is often not correct. The NASBA personnel help administer Georgia’s program, so they can provide you with the most accurate information. The NASBA website has the actual application (http://www.nasba.org/files/2011/03/Exam_App_Licensure_Georgia.pdf) for licensure in Georgia.