



Accounting Bachelor of Arts program disclosure

The **CAS Accounting BA** program at Indiana Wesleyan University seeks to prepare the program graduate for licensure/certification and service in the **CPA – Certified Public Accountant** profession. Licensure/certification procedures vary by state. The procedure in the state of Indiana is:

The CAS BA in Accounting is a 124 credit-hour program. If a student completes the accounting major in CAS they will meet the Indiana education requirements for the Business and Accounting credit hours needed to sit for the CPA Exam. However, they will need to complete an additional 26 hours of college credit in order to meet the 150-requirement to sit for the CPA Exam in Indiana. There is no specific requirement regarding the subject matter of the additional 26 hours. We encourage our students to complete additional 300/400 level business courses and other courses that will enhance their professional development in order to maintain the spirit of the 150-hour requirement. Most of our accounting students choose to complete the additional credits as part of the undergraduate program at IWU. Below are the state eligibility requirements and process for applying to sit for the CPA Exam in Indiana.

Eligibility for Examination

To apply for the Uniform CPA Examination in Indiana, you must meet ONE of the following requirements:

1. Earned 150 semester hours in general education which must include a graduate degree from a college or university that is accredited by an accrediting organization recognized by the Board, and completed:
 - at least 24 semester hours in accounting at the undergraduate level or 15 semester hours in accounting at the graduate level or an equivalent combination thereof which must include courses covering the following subjects:
 - financial accounting,
 - auditing,
 - taxation,
 - managerial accounting; and
 - at least 24 semester hours in business administration and economics courses, other than accounting courses, at the undergraduate or graduate level, which may include:
 - up to six semester hours of business and tax law courses
 - up to six semester hours of computer science courses
2. Earned 150 semester hours in general education which must include a baccalaureate degree from a college or university that is accredited by an accrediting organization recognized by the Board; and completed:
 - at least 24 semester hours in accounting at the undergraduate or graduate level which must include courses covering the following subjects:
 - financial accounting,
 - auditing,
 - taxation,
 - managerial accounting; and
 - at least 24 semester hours in business administration and economics courses, other than accounting courses, which may include:
 - up to six semester hours of business and tax law courses
 - up to six semester hours of computer science courses

All educational transcript(s), Certificates of Enrollment, and/or international evaluation reports are required to be submitted at the time of application to CPA Examination Services directly from the academic institution(s).

NOTE: You will be required to have a U.S. Social Security Number to be licensed in the state of Indiana

Following successful program completion, the program graduate **with 150 hours of college credit students will need to submit and follow the below process.**

Transcripts

If you who have completed the educational requirement at the time of application:

- You must submit an official transcript from each school you attended. Transfer credits are not acceptable; you must submit a transcript from each institution.
- Official transcripts are those that have been issued by the institution's Registrar's Office and include the Registrar's official seal.
- The degree you have earned must be posted on your official transcript.
- Transcripts may be submitted electronically provided they are official. Some schools do not offer this service. Contact your Registrar's office for additional information. If an email address is required for electronic delivery, use etranscript@nasba.org. Electronically delivered transcripts must be submitted **directly from the institution(s)**.
- Photocopies of transcripts are not official and cannot be accepted.
- If required documentation is not received within 45 days of the submission date of your application, your application will be marked as incomplete and will not be processed further. Failure to submit all required supporting documents will result in the denial of your application, forfeiture of your application fee, and the secure destruction of all documents submitted.
- **Please Note:** If you have not yet applied when you submit your transcripts, your education documents will be kept on file for one year. After that time, the documents will be destroyed, and you will need to resubmit new education documents when you apply.
- If you completed courses at a campus located outside the U.S. for a school located in the U.S., the official transcript must be issued by the registrar from the U.S. campus. Transcripts issued by the registrar for the campus located outside the U.S. will not be accepted.

If you are currently enrolled in college at the time of application, you must:

- submit an official transcript from each school you attended, and a completed Indiana Certificate of Enrollment (COE) form.
- The COE is evidence that you are currently enrolled and that all courses and degree requirements will be completed by the date indicated on the COE.
- The COE must be signed by the Dean or Registrar.
- The official transcript(s) and COE must be received **directly from the academic institution(s)**.
- If the required documentation is not received, the application will be determined to be incomplete and you will not be permitted to take the examination and will forfeit the application fee paid.
- If the application is complete, a Notice to Schedule will be issued. You may schedule future examination dates but may not sit for any section of the examination until all education requirements have been completed.
- It is your responsibility to ensure the final official transcript (to document satisfactory completion of all courses and/or the degree listed on the COE at the time of application) is received by CPAES no later than 60 days following the date you sit for the first section of the examination.
- If you completed courses at a campus located outside the U.S. for a school located in the U.S., the official transcript must be issued by the registrar from the U.S. campus. Transcripts issued by the registrar for the campus located outside the U.S. will not be accepted.

If you submit applications prior to completing the education requirements, you are advised:

- The examination scores will be released, but will be voided, if you fail to successfully complete the course and/or degree requirements and submit the final official transcript within 60 days following the date you sit for the first section of examination.

- You will not be permitted to take future examinations until CPA Examination Services receives the final official transcript.

If you have completed educational requirements at institutions outside the U.S., you must:

- have your credentials evaluated by one of the following services:
 - [NASBA International Evaluation Services](#)
 - Educational Credential Evaluators, Inc.
 - Foreign Academic Credentials Service, Inc.
 - Josef Silny & Associates, Inc., International Education Consultants
- obtain the form to request this service from the evaluation service agency,
- submit a translated copy of each international transcript used for the evaluation,
- require the agency to evaluate as follows:
 - An equivalency summary that indicates the analogous academic degrees in the U.S. you hold;
 - A credential analysis that specifies:
 - The name of the country;
 - The degree awarded;
 - The year the degree was awarded; and
 - The entity that awarded the degree;
 - A course-by-course listing; and
 - A course credit analysis that includes:
 - Total credits earned toward the degree as stated on transcripts submitted;
 - Total accounting credits earned; and
 - Total business credits earned.
- Completed original evaluations must be received by CPAES directly from the evaluation service at the time of application. Photocopies are not acceptable.
- If required documentation is not received within 45 days of the submission date of your application, your application will be marked as incomplete and will not be processed further. Failure to submit all required supporting documents will result in the denial of your application, forfeiture of your application fee, and the secure destruction of all documents submitted.
- A copy of the international transcript must be included with the report sent to NASBA for each individual evaluation from the evaluation service. The application will be considered incomplete without these documents and the processing of the application will not move forward until transcripts are provided.
- **Please Note:** If you have not yet applied, education documents received will be kept on file for one year. After that time, these documents will be destroyed, and you will need to resubmit new education documents at the time of application.
- If you completed courses at a campus located outside the U.S. for a school located in the U.S., the official transcript must be issued by the registrar from the U.S. campus. Transcripts issued by the registrar for the campus located outside the U.S. will not be accepted.
- Education requirements must be met through academic coursework completed at an accredited institution. Professional training is not acceptable toward these requirements. **Coursework completed as part of a Chartered Accountant or similar program is considered professional training and is, therefore, not accepted toward the education requirements for the U.S. Uniform CPA Examination.**

Course Requirements

- College courses with substantial duplication of content may be counted only one time toward the requirements. This does not apply to internships.
- Credit earned at a regionally accredited institution which offers associate degrees is acceptable.
- Correspondence and online courses are acceptable when you receive credit for the courses at a regionally accredited institution which offers a bachelor's degree or higher. These courses must appear on an official transcript.
- Commercial CPA Review courses are not acceptable.

Residency

There is not a residency requirement for the state of Indiana

Materials to be Submitted

1. An official transcript from each school listed on your application. Transcripts must be sent directly from your school to CPA Examination Services.
2. Certificate of Enrollment, if applicable. Directly from the academic institution to CPAES.
3. International Evaluation Report, if applicable. Directly from the evaluation service to CPAES.
4. Testing Accommodations Request Form, if applicable. Submission by you to CPAES.

Please allow two to four weeks from your file completion date (when application, fees and all additional required materials have been received) for your application to be processed. Acknowledgment of receipt of application will be sent to you via email, unless otherwise indicated. This notice is sent only as acknowledgment of receipt of application.

Supporting documents are required to be submitted at the time of application. If required documentation is not received within 45 days of the submission date of your application, your application will be marked as incomplete and will not be processed further. Failure to submit all required supporting documents will result in the denial of your application, forfeiture of your application fee, and the secure destruction of all documents submitted.

If you have previously applied and sat but were currently enrolled in college at the time of application (Certificate of Enrollment form), you are NOT automatically considered a re-examination candidate.

Applicants with Disabilities

In accordance with the provisions of the Americans with Disabilities Act, examination administration accommodations are available, should you qualify. Please download the [Testing Accommodations Request Form](#) for more information.

States for which the IWU curriculum meets the State educational requirements for licensure or certification

- Indiana

States for which the IWU curriculum does not meet the State educational requirements for licensure or certification

- TBD

States for which it has not yet been determined whether the IWU curriculum meets the State educational requirements for licensure or certification

- Alabama
- Alaska
- Arizona
- Arkansas
- California
- Colorado
- Connecticut
- Delaware
- Florida
- Georgia
- Hawaii
- Idaho
- Illinois
- Iowa

- Kansas
- Kentucky
- Louisiana
- Maine
- Maryland
- Massachusetts
- Michigan
- Minnesota
- Mississippi
- Missouri
- Montana
- Nebraska
- Nevada
- New Hampshire
- New Jersey
- New Mexico
- New York
- North Carolina
- North Dakota
- Ohio
- Oklahoma
- Oregon
- Pennsylvania
- Rhode Island
- South Carolina
- South Dakota
- Tennessee
- Texas
- Utah
- Vermont
- Virginia
- Washington
- West Virginia
- Wisconsin
- Wyoming