

## Guam Board of Accountancy

335 South Marine Corps Drive, Suite 101, Tamuning, GU 96913  
Tel: 671-647-0813 Fax: 671-647-0816 Website: [www.guamboa.org](http://www.guamboa.org) Email: [exammgr@guamboa.org](mailto:exammgr@guamboa.org)

### Uniform CPA Exam Application

(Revised 11/29/11)

#### Requirements and Additional Information

##### 1. Education

- A. You need a Baccalaureate Degree or equivalent education or higher from an accredited college or university to **sit for the exam**.
- B. You must have completed a Baccalaureate Degree or higher to qualify for **issuance of a CPA certificate**.
- C. 24 credit hours must be in **upper division accounting courses**, including the following courses:
  - 3 credit hours in Financial Accounting
  - 3 credit hours in Auditing
  - 3 credit hours in Taxation
  - 3 credit hours in Management or Cost Accounting
- D. 24 credit hours must be in **Business**, which should include the following courses:
  - 6 credit hours in Economics
  - 3 credit hours in Finance
  - 3 credit hours in Business Law

*Note: "credit hour" means a conventional college "Semester" hour. "Quarter" credit hours may be converted to Semester hours by multiplying by two-thirds (2/3) (e.g. 36 quarter hours equals 24 semester hours).*

- E. Transcripts must be sent from your college or university directly to the Guam Board of Accountancy.

##### 2. Foreign Degrees

Foreign degrees **MUST** be evaluated by a foreign academic credential evaluation service. You must apply to them directly and evaluations must be sent directly to the Board at the above address.

##### 3. Application

The enclosed **Uniform CPA Examination Application** must be completed, signed and returned with your passport size photo, the signed Rules on Cheating form, any other applicable documents or forms, and your application fee.

##### 4. Initial and Re-exam Applicants

You are an **INITIAL** applicant:

- If you are sitting for the exam for the **first time as a Guam candidate**
- even if you have previously taken the exam in another jurisdiction (**requires Transfer of Grades form**)

You are a **RE-EXAM** applicant:

- If you have previously **taken the exam as a Guam candidate**
- Please enter your previously assigned NASBA candidate I.D. number from your NTS (if available)

##### 5. Mother's Family (Maiden) Name

Please enter your Mother's Family Name on your application. This is a security feature to verify your identity; you should enter a name or word that only you will know. **IF you leave it blank**, we will enter the word "**unknown**" in the NASBA On-Line system and **you must remember to enter "unknown"** when you log-in to NASBA's On-line system.

##### 6. Application and Examination Fees

- A. You must pay a non-refundable **application fee** to the Guam Board of Accountancy with your examination application. *Please make payment for your **\$50.00 Application Fee** payable to **Guam Board of Accountancy**.*
- B. **Examination Section Fees** are paid to NASBA. These fees are paid only after Guam sends an **Authorization to Test (ATT)** to NASBA and you are billed. These fees may be paid online with a credit card to NASBA.

Currently, these fees are:

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- Auditing and Attestation \$195.35
- Business Environment and Concepts \$176.25
- Financial Accounting and Reporting \$195.35
- Regulation \$176.25

*(Note: Please refer to the CPA Exam Fee Planning Analysis for future fee changes)*

- C. A **Guam Computer Testing Center Surcharge** of \$110 per test section must be paid directly to NASBA by all candidates other than Guam residents. You may pay this fee at <http://www.nasba.org/nasbaweb.nsf/exam>.
- D. You may apply for one or more section(s) of the examination at a time.

#### 7. Applicants with Disabilities

If you have a verifiable disability, you may apply for **special accommodations** to sit for the Uniform CPA Exam. Please complete a **Request for Special Accommodations** form for consideration.

#### 8. Notice to Schedule

Once the Guam Board of Accountancy determines you are eligible to sit for the exam, an Authorization to Test (**ATT**) will be sent to NASBA. NASBA will then issue you a **Notice to Schedule (NTS)**. Once you receive your **NTS** you may contact the Guam Computer Testing Center to schedule your exam. Please note your **NTS** is only valid for a six (6) month period and you **MUST** schedule your exam within that time. The Guam Board of Accountancy has no role in the scheduling process for any test center. You may call the Guam Computer Testing Center directly at 671-475-5000 or visit the Prometric website at [www.prometric.com](http://www.prometric.com) to schedule your examination(s). You may schedule examinations during the first two (2) months of each calendar quarter, as follows:

TESTING MONTHS	NO TESTING
JAN-FEB	MAR
APR-MAY	JUN
JUL-AUG	SEP
OCT-NOV	DEC

#### 9. Examination Sections and Credit

The passing grade is 75 or better for any section. Credit for any section passed is valid for 18 months from the date of examination. Candidates cannot retake a failed section of the examination in the same window.

SECTION CODE – Description	Duration
AUD - Auditing and Attestation	4.0 hours
BEC - Business Environment and Concepts	3.0 hours
FAR - Financial Accounting and Reporting	4.0 hours
REG – Regulation	3.0 hours

#### 10. Contact Method Preference for Notification

**ALL** notifications or correspondence will be sent to you by the Contact Method Preference you indicate on your application (e.g., if you select email, **ALL** notifications or correspondence will be sent to your email address)

#### 11. Address or Name Change

Any name, address or email change **MUST** be reported to the Guam Board of Accountancy promptly. Failure to do so will result in your **not** receiving notices of grades and other official correspondence. Please complete a Change of Address/Name form.

Please contact us with any questions you may have via email: <mailto:exammgr@guambo.org>.

Please also visit these other websites that may be of assistance: [www.nasba.org](http://www.nasba.org) and [www.cpa-exam.org](http://www.cpa-exam.org)

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Check One:     INITIAL Applicant                       RE-EXAM Applicant ( \_\_\_\_\_ )  
 (Please be sure you enclose the appropriate application fee)                      Previous NASBA Candidate I.D. Number

**APPLICANT LEGAL NAME** (Must EXACTLY MATCH Your Photo ID/Passport - Please type or print legibly)

LAST	FIRST	MIDDLE

**Previous Legal Name, if any:**

**Mother's Family (maiden) Name:**

Last, First, Middle	(this is a security feature)

**PERSONAL IDENTIFICATION INFORMATION**

SOCIAL SECURITY NUMBER (If none, use Passport Number & Country)	BIRTH DATE (MM/DD/YYYY)

**CURRENT MAILING ADDRESS and CONTACT INFORMATION**

STREET (include Apt # or Suite #)

CITY	STATE/TERRITORY/PREFECTURE/COUNTRY	ZIP/POSTAL CODE

TELEPHONE	FACSIMILE	EMAIL

**\*Contact Method Preference for Exam ATT & NTS:**     FAX                       Postal Mail                       Email

**Indicate Exam Sections applied for:**

Auditing And Attestation	Financial Accounting And Reporting	Regulation	Business Environment And Concepts
<b>(AUD)</b>	<b>(FAR)</b>	<b>(REG)</b>	<b>(BEC)</b>

**Education:**

College or University Name	Dates Attended	Date of Degree	Degree Awarded

**ALL Candidates MUST answer the following questions:**

Have you ever taken the CPA exam in another state?                       Yes                       No  
 If yes, Date: \_\_\_\_\_ State: \_\_\_\_\_

Have you ever been denied permission to take the CPA Exam?                       Yes                       No  
 If yes, Date: \_\_\_\_\_ State: \_\_\_\_\_

Have you ever had any professional license (or application) refused, suspended or revoked? If yes, attach a detailed explanation.                       Yes                       No

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**ALL Candidates MUST answer the following questions (continued):**

Have you ever been convicted of a crime other than traffic violations? If yes, attach a detailed explanation.

Yes

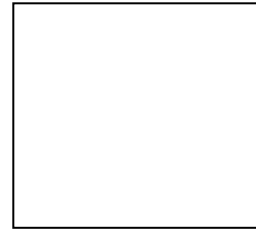
No

Do you have a disability that requires special arrangements? If yes, please submit a **Request For Special Accommodations** form with this application (available at [www.guamboa.org](http://www.guamboa.org))

Yes

No

Attach a 2 X 2 photo taken within the last 3 months. Photo must be full face, from your shoulders up. Sign your legal name at the bottom of your photo and print your full legal name on the back of your photo.



**DO NOT** write across your facial features.

**Return your completed application with all appropriate fees and supporting documents to the address above. Applications are NOT deemed received until all fees are paid. NOTE: ALL FEES ARE NON-REFUNDABLE!**

***Making misrepresentations or false statements in this application is cause for denial of a license.***

By submitting this application, I certify to the truth and accuracy of all statements, answers and representations made in this application, and I consent to investigation by the Board of all such information.

I agree to keep confidential and not to disclose in any manner whatsoever, in whole or in part, any information concerning the Uniform CPA Examination questions or content that I may acquire as a result of taking the examination. I acknowledge that such information is valuable property of the AICPA that will only be disclosed to candidates who take the Uniform CPA Examination.

I agree that a breach of these terms may result in my being automatically disqualified, or expelled, from the examination, prohibited from sitting for the examination for a specified period of time, and/or subject to civil and criminal penalties. Any breach is also an infringement of the AICPA copyright, which will entitle the AICPA to injunctive relief and subject me to additional civil and criminal penalties, including, but not limited to, reasonable attorney's fees and monetary damages.

Print Full Legal Name: \_\_\_\_\_ Date: \_\_\_\_\_

Signature: \_\_\_\_\_

**Initial Applicant's Checklist:**

US\$50.00 Fee payable to **Guam Board of Accountancy**

Signed Application and Rules of Cheating form

Photo – 2x2 or Passport size

Copy of Photo Identification (ID)

FACS and/or transcripts (sent separately)

OFFICE USE ONLY:

Receipt #: \_\_\_\_\_ Date: \_\_\_\_\_ Check #: \_\_\_\_\_ Amount US\$: \_\_\_\_\_