CPA USA Registration to Certification Guide for Non-US Candidates

Compiled by HM Rana - 16 Years Audit & Professional Teaching Experience

This guide is specifically for **non-US candidates**, including ACCA or CA ICAP holders.

Step 1: Choose the Best State for Your Application

For **ACCA or CA ICAP holders**, the recommended states are:

- New York Recognizes ACCA and CA ICAP as equivalent for educational requirements.
- Illinois Also accepts foreign qualifications with clear guidelines.

Suggestion: New York is highly recommended due to its straightforward foreign credential evaluation process.

State Boards Directory: NASBA State Boards

Step 2: Get Foreign Credential Evaluation

Fee: \$240

- Why: Confirms your international degree is equivalent to a US accounting degree (150 credit hours).
- Where to pay:
 - o NASBA Foreign Credential Evaluation

Tip: Submit transcripts and degree certificates from ACCA/CA ICAP with detailed course syllabi.

Step 3: Apply to Your State Board of Accountancy

Application Fee: \$50–\$300 (varies by state)

- **Purpose:** Officially register to sit for the CPA exam.
- **Includes:** Application processing, eligibility review, and background verification.

Where to apply:

- New York State Board of Public Accountancy
- Illinois Board of Examiners

Tip: Apply online and keep all your credentials ready.

Step 4: Schedule Your CPA Exam

CPA Exam Structure:

- 6 Papers Total:
 - o **3 Core Papers:** FAR, AUD, REG
 - o Choose 1 of the 3 Optional Papers: BEC, IT, or ADVANCED AUDIT

Exam Fees (US-based calculation for reference):

- **Exam Fee:** \$344.50 per paper × 4 sections ≈ \$1,379
- International Testing Fee: \$390 per paper × 4 = \$1,560

Where to schedule:

- NASBA CPA Exam Scheduling
- Prometric International Testing Centers

Tip: Schedule exams strategically. Recommended order for non-US candidates: FAR \rightarrow AUD \rightarrow REG \rightarrow Optional Paper.

Step 5: Prepare for the Exam

Tuition & GLIEM Practice Material: \$1,399

- Covers all CPA exam parts including:
 - o MCQs
 - TBS (Task-Based Simulations)
 - WCT (Written Communication Tasks)

Where to pay:

Hmrana.com

Tip: TBS and WCT practice is critical, especially for international candidates.

Step 6: Take the Exam at Prometric International Centers (fee is mentioned in step 04)

- International Testing Fee: \$390 per paper
- **Purpose:** Covers overseas testing logistics, proctoring, and software support.

Prometric Exam Booking: Prometric International CPA Testing

Step 7: Pass All Papers and Apply for CPA Certification

- **Certification:** Once all 4 required papers are passed (3 core + 1 optional), apply to your **state board for licensure**.
- **Includes:** Final review, ethics requirement (some states), and issuance of CPA certificate.

Example State Board Application for Certificate:

• New York CPA Certificate Application

Tip: Some states require an **ethics exam**. Check your state's requirements carefully.

Step 8: Estimated Total Costs for Non-US Candidates

Fee Type Amount (USD) Notes

Foreign Credential	240	Required for non-US degrees
Evaluation	240	nequired for flori-03 degrees
Application Fee	50–300	State dependent
Exam Fee (4 papers)	1,379	\$344.50 × 4
International Testing Fee	1,560	\$390 × 4
Tuition & GLIEM Materials	1,399	Optional, recommended for prep

Total Estimated Cost (excluding optional prep): \$3,179–3,429 With Prep Materials: \$4,578–4,828

Key Suggestions:

- Use **New York or Illinois** for smooth ACCA/CA ICAP recognition.
- Complete **foreign credential evaluation** before applying to the state board.
- Practice **TBS and WCT thoroughly** using HM Rana materials.
- Schedule exams strategically to avoid gaps.
- Keep all document copies and transcripts ready for verification.