



PSI licensure:certification
 3210 E Tropicana
 Las Vegas, NV 89121
 www.psiexams.com



STATE OF UTAH
DIVISION OF OCCUPATIONAL AND PROFESSIONAL LICENSING
CERTIFIED PUBLIC ACCOUNTANT (CPA) EXAMINATION
CANDIDATE INFORMATION BULLETIN

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Please refer to our website to check for the most updated information at www.psiexams.com

EXAMINATIONS BY PSI

This Candidate Information Bulletin provides you with information about the examination process for Certified Public Accountant (CPA) Law and Rules Licensure in the State of Utah.

The Division has contracted with PSI licensure:certification (PSI) to conduct its examination program. PSI provides examinations through a network of computer examination centers in Utah and in many areas throughout the United States. PSI works closely with the State to be certain that examinations meet local as well as national requirements in basic principles and examination development standards.

All questions and requests for information about examinations should be directed to PSI.

PSI licensure:certification
3210 E Tropicana
Las Vegas, NV 89121
(800) 733-9267 • Fax (702) 932-2666
www.psiexams.com

EXAMINATION REGISTRATION AND SCHEDULING PROCEDURES

The Examination Registration Form is found at the end of this Candidate Information Bulletin. You must pay at the time you register. Be sure the registration form is complete, accurate, signed, and that you include the correct fee. The registration form is valid for 1 examination.

The following fee table lists the applicable fee for each examination. The fee is for each examination, whether you are taking the examination for the first time or repeating.

EXAMINATION FEE	\$ 72
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NOTE: REGISTRATION FEES ARE NOT REFUNDABLE OR TRANSFERABLE.

INTERNET REGISTRATION

For the fastest and most convenient test scheduling process, PSI recommends that candidates register for their examinations using the Internet. To register over the Internet, candidates will need to have a valid MasterCard or Visa. Candidates register online by accessing PSI's registration website at www.psiexams.com. Internet registration is available 24 hours a day. To register by Internet, complete the steps below:

1. Complete the registration form online and send it to PSI via the Internet.
2. Upon completion of the online registration form, you will be given the available examination dates and locations for

scheduling your examination. Select your desired testing date.

FAX REGISTRATION

For fax registration, you will need a valid VISA or MasterCard.

Complete the Examination Registration Form, including your credit card number and expiration date.

1. Fax the completed form to PSI (702) 932-2666. Fax registrations are accepted 24 hours a day.
2. Please allow 4 business days to process your registration. After 4 business days, you may call PSI to schedule the examination at (800) 733-9267.

STANDARD MAIL REGISTRATION

1. Complete the Examination Registration Form found in this Candidate Information Bulletin. **BE SURE TO READ ALL DIRECTIONS CAREFULLY BEFORE COMPLETING THE EXAMINATION REGISTRATION FORM. IMPROPERLY COMPLETED FORMS WILL BE RETURNED TO YOU UNPROCESSED.**

Return the completed original form to PSI with the appropriate examination fee. Payment of fees can be made by VISA, MasterCard, money order, or cashier's check. Money orders or cashier's checks must be made payable to PSI. Print your social security number on your check or money order to ensure that your fees are properly assigned. **CASH, COMPANY CHECKS, AND PERSONAL CHECKS ARE NOT ACCEPTED.**

2. Please allow 2 weeks to process your Registration before scheduling for your examination.

TELEPHONE REGISTRATION

For telephone registration, you will need a valid VISA or MasterCard.

Complete the Examination Registration Form, including your credit card number and expiration date, so that you will be prepared with all of the information needed to register by telephone.

1. Call (800) 733-9267, 24 hours a day and register using the Automated Registration System. Otherwise, PSI registrars are available Monday through Friday 3:30 am and 6:00 pm and Saturday, between 7:00 am and 1:00 pm, Mountain Time, to receive the information listed on your Examination Registration Form and schedule your appointment for the examination.

PSI will make every effort to schedule the examination site and time that is most convenient for you. If space is available in the examination site of your choice, you may schedule an examination 1 day prior to the examination date of your choice, up to 3:00pm MT. Please be prepared to offer alternate examination appointment choices.



CANCELING AN EXAMINATION APPOINTMENT

You may cancel and reschedule an examination appointment without forfeiting your fee if your *cancellation notice is received 2 days before the scheduled examination date*. For example, for a Monday appointment, the cancellation notice would need to be received on the previous Saturday. You may call PSI at (800) 733-9267. Please note that you may also use the automated system, using a touch-tone phone, 24 hours a day in order to cancel and reschedule your appointment.

Note: A voice mail message is not an acceptable form of cancellation. Please use the internet, automated telephone system, or call PSI and speak to a Customer Service Representative.

MISSED APPOINTMENT OR LATE CANCELLATION

Your registration will be invalid, you will not be able to take the examination as scheduled, and you will forfeit your examination fee, if you:

- Do not cancel your appointment 2 days before the schedule examination date;
- Do not appear for your examination appointment;
- Arrive after examination start time;
- Do not present proper identification when you arrive for the examination.

SPECIAL EXAMINATION ARRANGEMENTS

All examination centers are equipped to provide access in accordance with the Americans with Disabilities Act (ADA) of 1990, and every reasonable accommodation will be made in meeting a candidate's needs. Applicants with disabilities or those who would otherwise have difficulty taking the examination must fill out the form at the end of this Candidate Information Bulletin and fax to PSI (702) 932-2666. This form also includes out-of-state testing requests.

EXAMINATION SITE CLOSING FOR AN EMERGENCY

In the event that severe weather or another emergency forces the closure of an examination site on a scheduled examination date, your examination will be rescheduled. PSI personnel will attempt to contact you in this situation. However, you may check the status of your examination schedule by calling (800) 733-9267. Every effort will be made to reschedule your examination at a convenient time as soon as possible. You may also check our website at www.psiexams.com.

SOCIAL SECURITY NUMBER CONFIDENTIALITY

PSI will use your social security number only as an identification number in maintaining your records and reporting your examination scores to the state. A Federal law requires state agencies to collect and record the social security numbers of all licensees of the professions licensed by the state.

EXAMINATION SITE LOCATION

The following test centers are located in Utah.

Note: The following directions are generated from the most current mapping services available. However, new road construction and highway modifications may result in some discrepancies. If you are not familiar with the specific area of the testing site, please consult a reliable map prior to your test date.

Hurricane (St. George)

473 N. Old Highway 91, Suite 6
Hurricane, UT 84737

From I-15N, take the UT-9 exit 16 toward Hurricane/Zion Natl. Park. Merge onto UT-9/W State St toward Hurricane. Turn left onto N 6300 W/UT-212. 473 Old Hwy 91 in Hurricane approximately 1.5 miles past the Wal-Mart Distribution Center on the left hand side behind Quality Wood Products.

North Orem (Provo)

581 West 1600 North, Suite C
North Orem, UT 84057

From US-89, turn right onto W Center St/UT-114. Merge onto I-15 N via the ramp on the left toward Salt Lake. Take the 1600 North exit 273. Turn east onto West 1600 North. Go one mile east. PSI is located in the World Financial Group building on the right hand side.

North Salt Lake City

25 North 400 West, Suite 7
North Salt Lake City, UT 84054

(The city of North Salt Lake not Salt Lake City proper. The PSI test site is in Davis County just north of the Flying J Refinery.) From Salt Lake City and the South (Temporary for I-15 Construction due to complete in Fall of 2010).

Merge on to I-15N. Take the 600 N (309) exit. Turn right and go to 300 W (US89). Turn left on 300 W (US89). Go North about 4.5 miles and turn left onto E Center St. Turn right on to 400 W.

From the North

Merge onto I-15 S Salt Lake. Take the Center St., exit 314. Turn right onto W Center St. Turn right onto 400 W.

From I-80 East merge to I-215 North. Take the Redwood Rd/UT-68 exit 28 and turn right onto Center Street.

PSI is on the Northwest corner of 400West and Center Street.

Sunset (Ogden)

2465 N Main Street #11C
Sunset, UT 84015

From I-15 S, take the UT-97 exit-338- toward Clinton/Roy/Sunset. Turn right onto W 5600 S/UT-97. Turn left onto S 1900 W/UT-126. Continue to follow UT-126.

Additionally, PSI has examination centers in many other regions across the United States. You may take this examination at any of these locations by calling (800) 733-9267. You will need to speak with a Customer Service Rep to schedule a test outside of Utah.



REPORTING TO THE EXAMINATION SITE

On the day of the examination, you should arrive at least 30 minutes before your appointment. This extra time is for sign-in, and identification. *If you arrive late, you may not be admitted to the examination site and you will forfeit your examination registration fee.*

REQUIRED IDENTIFICATION AT EXAMINATION SITE

You must provide 2 forms of identification. One must be a VALID form of government issued identification (driver's license, state ID, passport, military ID), which bears your signature and has your photograph. The second ID must have your signature and preprinted legal name.

If you cannot provide the required identification, you must call (800) 733-9267 at least 3 weeks prior to your scheduled appointment to arrange a way to meet this security requirement. *Failure to provide all of the required identification at the time of the examination without notifying PSI is considered a missed appointment, and you will not be able to take the examination.*

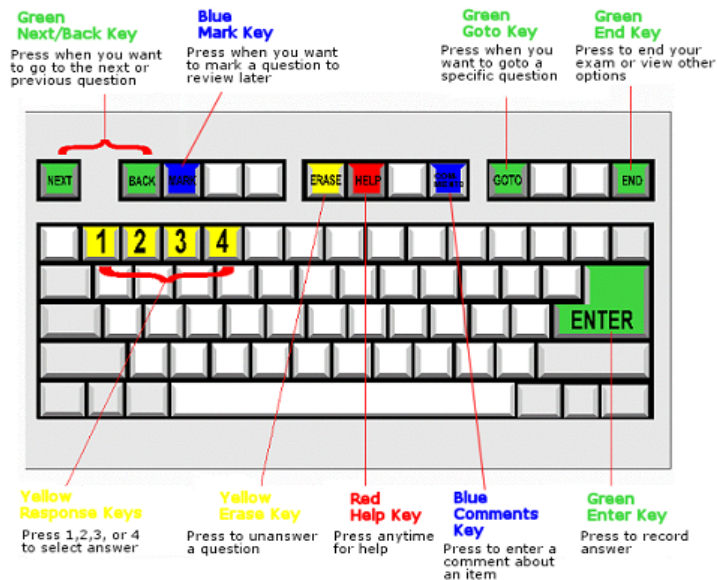
SECURITY PROCEDURES

The following security procedures will apply during the examination:

- Cell phones, pagers, and children are not allowed in the examination site.
- Only non-programmable calculators that are silent, battery-operated, do not have paper tape printing capabilities, and do not have a keyboard containing the alphabet will be allowed in the examination site.
- No smoking, eating, or drinking will be allowed in the examination site.
- Copying or communicating examination content is a violation of PSI security policy. Either one may result in the disqualification of examination results and may lead to legal action.

TAKING THE EXAMINATION BY COMPUTER

Taking the PSI examination by computer is simple. You do not need any computer experience or typing skills. You will use fewer keys than you use on a touch-tone telephone. All response keys are colored and have prominent characters. An illustration of the special keyboard is shown here. You may also use a mouse.



IDENTIFICATION SCREEN

You will be directed to a semiprivate testing station to take the examination. When you are seated at the testing station, you will be prompted to confirm your name, identification number, and the examination for which you are registered.

TUTORIAL

Before you start your examination, an introductory tutorial to the computer and keyboard is provided on the computer screen. The time you spend on this tutorial, up to 15 minutes, DOES NOT count as part of your examination time. Sample questions are included following the tutorial so that you may practice using the keys, answering questions, and reviewing your answers.

One question appears on the screen at a time. During the examination, minutes remaining will be displayed at the top of the screen and updated as you record your answers.

EXAMINATION QUESTION EXAMPLE

During the examination, you should press 1, 2, 3, or 4 to select your answer or press "MARK" to mark it for later review. You should then press "ENTER" to record your answer and move on to the next question. A sample question display follows:



IMPORTANT: After you have entered your responses, you will later be able to return to any question(s) and change your response, provided the examination time has not run out.

EXAMINATION REVIEW

PSI, in cooperation with the Utah Division of Occupational and Professional Licensing, will be consistently evaluating the examinations being administered to ensure that the examinations accurately measure competency in the required knowledge areas. While taking the examination, examinees will have the opportunity to provide comments on any questions, by using the comments key on the keyboard. These comments will be analyzed by PSI examination development staff. PSI does not respond to individuals regarding these comments, all substantive comments are reviewed. **This is the only review of examination materials available to candidates.**

SCORE REPORTING

In order to pass the examinations, you must receive a score of at least 75%.

You will receive your score report immediately following the completion of the examination.

DUPLICATE SCORE REPORTS

You can write to PSI to request a duplicate of your score report.

TIPS FOR PREPARING FOR YOUR LICENSE EXAMINATION

The following suggestions will help you prepare for your examination.

- Planned preparation increases your likelihood of passing.
- Start with a current copy of this Candidate Information Bulletin and use the examination content outline as the basis of your study.
- Read study materials that cover all the topics in the content outline.
- Take notes on what you study. Putting information in writing helps you commit it to memory and it is also an excellent business practice. Discuss new terms or concepts as frequently as you can with colleagues. This will test your understanding and reinforce ideas.
- Your studies will be most effective if you study frequently, for periods of about 45 to 60 minutes. Concentration tends to wander when you study for longer periods of time.

EXAMINATION REFERENCE MATERIAL AND CONTENT OUTLINE

Following are content outlines describing the content areas covered on each examination and the percentage of questions in each area.

CPA LAW AND RULES COMPANY QUALIFER EXAMINATION

# of Questions	Minimum Passing Score	Time Allowed
35	75%	1 Hour

CONTENT OUTLINE

- I. CPA Licensing Act, Title 58-26 and CPA Licensing Act Rules Title R156-26a - 60%
 - A. Licensing, 58-26a-301 to 58-26a-307
 - B. Unlawful and Unprofessional Conduct, 58-26a-501 and 58-26a-502
 - C. Regulatory and Operating Standards
- II. DOPL Act, Title 58-1; General Rules of DOPL, Title R156-1 - 40%
 - A. General Utah License Law (Expiration, Renewal, Reinstatement, Hearings), 58-1-302; 58-1-305 to 58-1-309
 - B. License Denial and Disciplinary Action, 58-1-401 to 58-1-403
 - C. Diversion 58-1-404 and R156-1-404 (A-E)
 - D. Unprofessional and Unlawful Conduct, 58-1-501 to 58-1-503

REFERENCE LIST

The reference materials listed below were used to prepare the questions for this examination.

This examination is OPEN BOOK.

The following reference material is allowed in the examination center:

- *Certified Public Accountant Licensing Act Rules, Title R156-26a*, Utah Division of Occupational and Professional Licensing, P.O. Box 146741, Salt Lake City, UT 84114, www.dopl.utah.gov.
- *Certified Public Accountant Licensing Act Title 58, Chapter 26a*, Utah Division of Occupational and Professional Licensing, P.O. Box 146741, Salt Lake City, UT 84114-6741, www.dopl.utah.gov.
- *Division of Occupational and Professional Licensing Act, 58-1*, Utah Division of Occupational and Professional Licensing, P.O. Box 146741, Salt Lake City, UT 84114, www.dopl.utah.gov.
- *General Rules of the Occupational and Professional Licensing, R156-1*, Utah Division of Occupational and Professional Licensing, P.O. Box 146741, Salt Lake City, UT 84114, www.dopl.utah.gov.

Reference material may be highlighted, underlined, and/or indexed. They must be otherwise unmarked (not written in) and may not contain additional papers (loose or attached). THESE REFERENCES WILL NOT BE AVAILABLE IN THE EXAMINATION CENTER. References may be tabbed/indexed with permanent tabs only. Temporary tabs, such as Post-It notes, are not allowed and must be removed from the reference before the exam will begin. If you are downloading from the Internet, you may bring this reference into the testing center with you as long as it is bound. You can have it spiral bound or you may hole-punch it and put it in a binder.





SPECIAL ARRANGEMENT REQUEST FORM OR OUT-OF-STATE TESTING REQUEST

All examination centers are equipped to provide access in accordance with the Americans with Disabilities Act (ADA) of 1990. Applicants with disabilities or those who would otherwise have difficulty taking the examination may request special examination arrangements.

Candidates who wish to request special arrangements because of a disability should fax this form and supporting documentation to PSI at (702) 932-2666.

Requirements for special arrangement requests

You are required to submit documentation from the medical authority or learning institution that rendered a diagnosis. Verification must be submitted to PSI on the letterhead stationary of the authority or specialist and include the following:

- Description of the disability and limitations related to testing
- Recommended accommodation/modification
- Name, title and telephone number of the medical authority or specialist
- Original signature of the medical authority or specialist

Date _____

Legal Name: _____
Last Name First Name

Address: _____
Street City, State, Zip Code

Telephone : (_____) _____ - _____ (_____) _____ - _____
Home Work

Email Address: _____

Check any special arrangements you require (requests must concur with documentation submitted):

- | | |
|--|---|
| <input type="checkbox"/> Reader (as accommodation for visual impairment or learning disability) | <input type="checkbox"/> Extended Time (Additional time requested: _____) |
| <input type="checkbox"/> Large-Print written examination | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> Out-of-State Testing Request (this request does not require additional documentation) | _____ |

Site requested: _____

- Complete and fax this form, along with supporting documentation, to (702) 932-2666.
- After 4 business days, please call 800-733-9267 x6750 and leave a voice message.
- PSI Special Accommodations will call you back to schedule the examination within 48 hours.

DO NOT SCHEDULE YOUR EXAMINATION UNTIL THIS DOCUMENTATION HAS BEEN RECEIVED AND PROCESSED BY PSI SPECIAL ACCOMMODATIONS.



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FIRST CLASS MAIL

