**Instructions for Completing the Core Course Worksheet and Filing your**

**Uniform CPA Examination or Transfer of Grades Application**

**Instructions for CPA Exam/Transfer of Grades Applicants**

Complete the worksheet in its entirety. Include all of the courses that you have completed to date. The worksheet follows the core course format of the online application. You will find that you will be able to complete the online form quickly and accurately.

Before you begin the online application make sure that you have the worksheet in front you and one of the following credit or check cards:

* Visa
* Visa Check Card
* MasterCard
* MasterCard Check Card
* Discover, or
* Discover Check Card.

Once you pay the $67.00 application fee and hit the submit button, a confirmation screen will appear. Print this screen for you records. A receipt will also be emailed to you. These will be the only receipts for filing the application.

**Questions**

If you have any questions, call (410) 230-6258.

**Listing Education Institutions Attended**

You must list all colleges and universities attended (including community colleges). The Board does not accept the mere listing of transfer credits from one educational institution by another. The Board must review the official transcript of the institution from which the transfer credits were originally earned. An application will be consider incomplete and denied if all transcripts are not received within 90 days.

**Listing Individual Courses Completed**

**List only one course per line.** Do not combine course numbers, titles or any other information. The information about each course must be unique to one specific course. Use the ADD ANOTHER COURSE button to enter additional courses.

If the title of the course does not match the sample course in the Board’s subject and course guide, please submit the front cover of the catalog from the academic year in which the course was completed and a course description from the catalog or course syllabus. This information must be sent to the Board by email to cpaexam@dllr.state.md.us.

**Education Earned Outside the United States**

Prospective applicants who have earned credit at a college or university located in another country must have a course by course evaluation of these credits performed by the NASBA International Evaluation Service (NIES). The Board will only accept evaluations completed by NIES.

Once you receive your copy of the NIES member evaluation, you can proceed with completing the Core Course worksheet and then proceed to file your application. A separate “official” evaluation must be sent to the Board directly from the evaluation service.

*Special Instructions for completing the online application.*

***Indicating COLLEGES/UNIVERSITIES Attended***

When completing the online application, you must list each college or university that you attended outside of the United States. Under Name of COLLEGES/UNIVERSITIES Attended, enter the name of the service that completed the evaluation for each school attended as indicated below:

**[NIES] – [NAME OF COLLEGE/UNIVERSITY]**

If you completed education in the United States, you only have to indicate the name of the college or university.

***Indicating Course Number***

When filling in your Course Number on the worksheet or the online application indicate Code GRP01 for” Group I” core accounting and ethics courses and the Code, “GRP02” for Group 2 Business related core courses.

**Education earned through Advanced Placement (AP), CLEP or other alternative education credits.**

If you are claiming college credit earned through Advanced Placement (AP) courses; College Level Examination Program (CLEP); DSST transcripts; or Military CLEP or DANTES transcripts, these credits must also appear on your college/university transcripts.

Board of Public Accountancy

CORE COURSE WORKSHEET FOR THE UNIFORM CPA EXAMINATION OR TRANSFER OF GRADES APPLICATION

Please review a copy of your transcripts and select the appropriate course that matches the core courses that are required to qualify

For a CPA License in Maryland.

**Legend:**

**College/University** – Enter name of college/university that you attended.

**Course Name** – Enter the name of the course as it appears on your transcript.

**Course Number**- Enter the number of the course as it appears on your transcript.

**Credits —** Enter the number of credit hours that you earned for the course as it appears on your transcript.

**Do not convert graduate hours to undergraduate equivalent.**

**Semester** – Enter the semester that you completed the course as it appears on your transcript.

**Year** – Enter the year that you completed the course as it appears on your transcript.

**Type** – Indicate whether the course was a semester hour or quarter hour course according to your transcript.

**Level** -- Indicate whether the course was an undergraduate or graduate course as it appears on your transcript

**To qualify for a license, you must have at least 30 semester hours or 45 quarter hours in the following subject areas:**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Audit and Attestation (a minimum of 3.00 semester hours or 4.50 quarter hours must be listed)** | | | | | | | |
| College University | Course Name | Course No. | Credits | Semester | Year | Type | Level |
|  |  |  |  |  |  |  |  |
| **COST/MANAGERIAL or ACCOUNTING INFORMATION SYSTEMS (a minimum of 3.00 semester hours or 4.50 quarter hours must be listed) \*AIS is required after June 30, 2026.** | | | | | | | |
| College University | Course Name | Course No. | Credits | Semester | Year | Type | Level |
|  |  |  |  |  |  |  |  |
| **U.S. Federal Income Tax (a minimum of 3.00 semester hours or 4.50 quarter hours in must be listed)** | | | | | | | |
| College University | Course Name | Course No. | Credits | Semester | Year | Type | Level |
|  |  |  |  |  |  |  |  |
| **FINANCIAL ACCOUNTING (a minimum of 9.00 semester hours or 13.50 quarter hours must be listed)** | | | | | | | |
| College University | Course Name | Course No. | Credits | Semester | Year | Type | Level |
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| **Other Accounting Courses: (at least three, 3-semester credit hour courses to total 9.00; applicants who earned quarter hour credit must enter a minimum of 13.5.00 quarter hours to meet the 45.00 credit hour requirement for Group 1)** | | | | | | | |
| College University | Course Name | Course No. | Credits | Semester | Year | Type | Level |
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|  |  |  |  |  |  |  |  |
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| **ETHICS (a minimum of 3.00 semester hours or 4.50 quarter hours must be listed) \*An accounting or business ethics course is required after June 30, 2026.** | | | | | | | |
| College University | Course Name | Course No. | Credits | Semester | Year | Type | Level |
|  |  |  |  |  |  |  |  |

Board of Public Accountancy

CORE COURSE WORKSHEET FOR THE UNIFORM CPA EXAMINATION OR TRANSFER OF GRADES APPLICATION

List all courses that you have completed. Review a copy of your transcripts and select the appropriate course that matches the core subject matter listed below:

**You must have at least 21 semester hours or 31.5 quarter hours in five (5) of the following nine (9) subject areas:**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **U.S. BUSINESS LAW (If you are claiming courses in this subject area, a minimum of 3.00 semester hours or 4.50 quarter hours must be listed). \*Required after June 30, 2026** | | | | | | | |
| College University | Course Name | Course No. | Credits | Semester | Year | Type | Level |
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|  |  |  |  |  |  |  |  |
| **CORPORATE/BUSINESS FINANCE (If you are claiming courses in this subject area, a minimum of 3.00 semester hours or 4.50 quarter hours must be listed).** | | | | | | | |
| College University | Course Name | Course No. | Credits | Semester | Year | Type | Level |
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| **MANAGEMENT (If you are claiming courses in this subject area, a minimum of 3.00 semester hours or 4.50 quarter hours must be listed).** | | | | | | | |
| College University | Course Name | Course No. | Credits | Semester | Year | Type | Level |
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| **STATISTICS (If you are claiming courses in this subject area, a minimum of 3.00 semester hours or 4.50 quarter hours must be listed).** | | | | | | | |
| College University | Course Name | Course No. | Credits | Semester | Year | Type | Level |
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| **MARKETING (If you are claiming courses in this subject area, a minimum of 3.00 semester hours or 4.50 quarter hours must be listed).** | | | | | | | |
| College University | Course Name | Course No. | Credits | Semester | Year | Type | Level |
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| **ECONOMICS (If you are claiming courses in this subject area, a minimum of 3.00 semester hours or 4.50 quarter hours must be listed).** | | | | | | | |
| College University | Course Name | Course No. | Credits | Semester | Year | Type | Level |
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| **BUSINESS COMMUNICATION (If you are claiming courses in this subject area, a minimum of 3.00 semester hours or 4.50 quarter hours must be listed).** | | | | | | | |
| College University | Course Name | Course No. | Credits | Semester | Year | Type | Level |
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| **QUANTITATIVE METHODS (If you are claiming courses in this subject area, a minimum of 3.00 semester hours or 4.50 quarter hours must be listed).** | | | | | | | |
| College University | Course Name | Course No. | Credits | Semester | Year | Type | Level |
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| **IT/INFORMATION SYSTEMS** **(If you are claiming courses in this subject area, a minimum of 3.00 semester hours or 4.50 quarter hours must be listed).** | | | | | | | |
| College University | Course Name | Course No. | Credits | Semester | Year | Type | Level |
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Board of Public Accountancy

CORE COURSE WORKSHEET FOR THE UNIFORM CPA EXAMINATION OR TRANSFER OF GRADES APPLICATION

Please review a copy of your transcripts and select the appropriate course that matches the core courses that are required

to qualify for a license in Maryland.

**Legend:**

EXAMPLE

ONLY

**College/University** – Enter name of college/university that you attended.

**Course Name** – Enter the name of the course as it appears on your transcript.

**Course Number**- Enter the number of the course as it appears on your transcript.

**Credits —** Enter the number of credit hours that you earned for the course as it appears on your transcript.

**Do not convert graduate hours to undergraduate equivalent.**

**Semester** – Enter the semester that you completed the course as it appears on your transcript.

**Year** – Enter the year that you completed the course as it appears on your transcript.

**Type** – Indicate whether the course was a semester hour or quarter hour course according to your transcript.

**Level** -- Indicate whether the course was an undergraduate or graduate course as it appears on your transcript

**To qualify for a license, you must have at least 30 semester hours or 45 quarter hours in the following subject areas:**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Audit and Attestation (a minimum of 3.00 semester hours or 4.50 quarter hours must be listed)** | | | | | | | |
| College University | Course Name | Course No. | Credits | Semester | Year | Type | Level |
| **Anne Arundel Community College** | Auditing | ACCT 101 | 3.0 | Fall | 2007 | Semester | Undergrad |
| **COST/MANAGERIAL ACCOUNTING (a minimum of 3.00 semester hours or 4.50 quarter hours must be listed)** | | | | | | | |
| College University | Course Name | Course No. | Credits | Semester | Year | Type | Level |
| **Anne Arundel Community College** | Cost/Managerial Accounting | ACCT 201 | 3.0 | Spring | 2008 | Semester | Undergrad |
| **U.S. Federal Income Tax (a minimum of 3.00 semester hours or 4.50 quarter hours in must be listed)** | | | | | | | |
| College University | Course Name | Course No. | Credits | Semester | Year | Type | Level |
| **Anne Arundel Community College** | U.S. Federal Income Tax | ACCT 201 | 3.0 | Spring | 2008 | Semester | Undergrad |
| **FINANCIAL ACCOUNTING (a minimum of 9.00 semester hours or 13.50 quarter hours must be listed)** | | | | | | | |
| College University | Course Name | Course No. | Credits | Semester | Year | Type | Level |
| **University of Maryland College Park** | Financial Accounting I | ACCT 210 | 3.0 | Spring | 2009 | Semester | Undergrad |
| **University of Maryland College Park** | Financial Accounting II | ACCT 211 | 3.0 | Summer | 2009 | Semester | Undergrad |
| **University of Maryland College Park** | Financial Accounting III | ACCT 212 | 3.0 | Fall | 2009 | Semester | Undergrad |
| **Other Accounting Courses: (at least three, 3-semester credit hour courses to total 9.00; applicants who earned quarter hour credit must enter a minimum of 13.50 quarter hours)** | | | | | | | |
| College University | Course Name | Course No. | Credits | Semester | Year | Type | Level |
| **University of Maryland College Park** | Financial Forensic Accounting | ACCT 350 | 3.0 | Spring | 2010 | Semester | Undergrad |
| **University of Maryland College Park** | Advanced Accounting II | ACCT 330 | 3.0 | Summer | 2010 | Semester | Undergrad |
| **University of Maryland College Park** | Principles of Accounting In Financial Industry | ACCT 361 | 3.0 | Fall | 2009 | Semester | Undergrad |
| **ETHICS (a minimum of 3.00 semester hours or 4.50 quarter hours must be listed)** | | | | | | | |
| College University | Course Name | Course No. | Credits | Semester | Year | Type | Level |
| **University of Maryland College Park** | Accounting Ethics | ACCT 370 | 3.0 | Spring | 2009 | Semester | Undergrad |

Board of Public Accountancy

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**You must have at least 21 semester hours or 31.5 quarter hours in five (5) of the following nine (9) subject areas:**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **STATISTICS (If you are claiming courses in this subject area, a minimum of 3.00 semester hours or 4.50 quarter hours must be listed).** | | | | | | | |
| College University | Course Name | Course No. | Credits | Semester | Year | Type | Level |
| **Anne Arundel Community College** | **Introduction to Statistics** | MATH 121 | 3.0 | Fall | 2007 | Semester | Undergrad |
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| **CORPORATE/BUSINESS FINANCE (If you are claiming courses in this subject area, a minimum of 3.00 semester hours or 4.50 quarter hours must be listed).** | | | | | | | |
| College University | Course Name | Course No. | Credits | Semester | Year | Type | Level |
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| **MANAGEMENT (If you are claiming courses in this subject area, a minimum of 3.00 semester hours or 4.50 quarter hours must be listed).** | | | | | | | |
| College University | Course Name | Course No. | Credits | Semester | Year | Type | Level |
| **Anne Arundel Community College** | **Introduction to Management** | MGMT 110 | 3.0 | Spring | 2008 | Semester | Undergrad |
|  |  |  |  |  |  |  |  |
| **U.S. BUSINESS LAW (If you are claiming courses in this subject area, a minimum of 3.00 semester hours or 4.50 quarter hours must be listed).** | | | | | | | |
| College University | Course Name | Course No. | Credits | Semester | Year | Type | Level |
| **University of Maryland College Park** | **U.S. Business Law** | BLAW 361 | 3.0 | Fall | 2009 | Semester | Undergrad |
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| **MARKETING (If you are claiming courses in this subject area, a minimum of 3.00 semester hours or 4.50 quarter hours must be listed).** | | | | | | | |
| College University | Course Name | Course No. | Credits | Semester | Year | Type | Level |
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| **ECONOMICS (If you are claiming courses in this subject area, a minimum of 3.00 semester hours or 4.50 quarter hours must be listed).** | | | | | | | |
| College University | Course Name | Course No. | Credits | Semester | Year | Type | Level |
| **Anne Arundel Community College** | **Introduction to Economics** | ECON 110 | 3.0 | Spring | 2008 | Semester | Undergrad |
| **University of Maryland College Park** | **Introduction to Macroeconomics** | ECON 215 | 3.0 | Spring | 2009 | Semester | Undergrad |
| **BUSINESS COMMUNICATION (If you are claiming courses in this subject area, a minimum of 3.00 semester hours or 4.50 quarter hours must be listed).** | | | | | | | |
| College University | Course Name | Course No. | Credits | Semester | Year | Type | Level |
| **Anne Arundel Community College** | **Business Writing for Financial Institutions** | BCOM 110 | 3.0 | Fall | 2008 | Semester | Undergrad |
|  |  |  |  |  |  |  |  |
| **QUANTITATIVE METHODS (If you are claiming courses in this subject area, a minimum of 3.00 semester hours or 4.50 quarter hours must be listed).** | | | | | | | |
| College University | Course Name | Course No. | Credits | Semester | Year | Type | Level |
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| **IT/INFORMATION SYSTEMS** **(If you are claiming courses in this subject area, a minimum of 3.00 semester hours or 4.50 quarter hours must be listed).** | | | | | | | |
| College University | Course Name | Course No. | Credits | Semester | Year | Type | Level |
| **University of Maryland College Park** | **Information Technology Systems for Accounting** | COMP 315 | 3.0 | Fall | 2009 | Semester | Undergrad |
|  |  |  |  |  |  |  |  |