

Foreign Degree Evaluation Checklist

Getting a degree earned outside the US accepted for the CPA exam

[Atlas CPA Index — 2026 Edition](#)

A US state board will not read a foreign transcript directly. An approved agency converts it into US semester hours first, and that report is what the board decides on. This checklist covers the order of operations, the documents you need, and the credit breakdown that causes most rejections.

The Order of Operations

- 1 Pick the state board you will apply to first**
The board decides which evaluation report it will accept, and each publishes its own list of approved agencies. Ordering an evaluation before you have chosen a board risks paying for a report that board will not read.
- 2 Read that board's approved-agency list**
Some boards accept several agencies. Some accept only NASBA International Evaluation Services. That list, not price, decides which agency you use.
- 3 Collect your documents before you order**
Agencies will not start until the file is complete, and an incomplete file is the most common reason an evaluation runs past its quoted processing time. Use the document list on this page.
- 4 Get non-English documents translated**
Translation is billed separately by every agency and is not included in the evaluation fee. Confirm what format the agency requires before paying a translator.
- 5 Order the evaluation and record the date**
Both NIES and FACS quote roughly six weeks. Rush options exist at additional cost. Write the order date and the quoted turnaround in the tracker below.
- 6 Read the report against the board's two credit minimums**
Check the accounting-subject total and the general-business total separately, not just the overall credit count. This is where most foreign degrees fall short.
- 7 Close any shortfall with individual courses**
A gap in accounting or business hours is normally closed with additional coursework rather than a second degree. Confirm with the board which providers and course types it recognizes BEFORE enrolling.
- 8 Have the added coursework re-evaluated**
NASBA sells a separate Additional Education Evaluation for candidates who add coursework after an initial report. Budget for it if you expect a shortfall.

Documents You Will Need

- ☐ Official transcripts or mark sheets from your university
- ☐ Degree certificates for all completed programs
- ☐ English translations for any non-English documents
- ☐ Syllabi or course descriptions for accounting and business courses
- ☐ Valid passport or government-issued ID

Agencies, Costs and Your Credit Gap

Fees verified September 3, 2026. Confirm current pricing with the agency before ordering.

The Three Agencies

Agency	Cost	Processing	Best for
NIES	\$250	~6 weeks	States that require NIES exclusively (most common choice)
FACS	\$225	~6 weeks (rush options at additional cost)	Budget-conscious candidates in states that accept FACS
WES	\$200+	7+ business days	Candidates who also need evaluation for immigration or other purposes

The gap between NIES and FACS is \$25. Translation, rush processing and switching your report to a different board are billed separately by both, and those extras can exceed the difference. Acceptance by your board should decide this, not price.

What Usually Goes Wrong

The total credit count is rarely the problem. The breakdown is. Most jurisdictions require a set number of hours specifically in accounting subjects and a second set in general business, and a foreign degree can clear the overall total while falling short in one of those categories. A three-year bachelor's degree, standard in India and much of Europe, also often evaluates below a US four-year degree. Both gaps are normally closed with additional coursework, and neither requires a second full degree.

Your Credit Gap Worksheet

Look up your board's three minimums, write them in, then fill the middle column from your evaluation report. Requirements differ by jurisdiction, so use the board you intend to apply to rather than a general figure.

Requirement	Board requires	Your report shows	Shortfall
Total semester hours to sit			
Accounting subject hours			
General business hours			
Total hours to be licensed			

Tracker and Where to Check

Keep the dates and the sources in one place

Evaluation Tracker

State board applying to

Agency used

Date ordered

Turnaround quoted

Report received

Where to Check

- Your state board — the authority on which agency and which credits count
- NASBA — [nasba.org](https://www.nasba.org) — NIES evaluations, Additional Education Evaluation
- Requirements by state — atlascpaindex.com/cpa-requirements
- Best states for international candidates — atlascpaindex.com/international/best-states

Full Evaluation Guide

Agency comparison, common questions and the full write-up at atlascpaindex.com/international/credential-evaluation

Disclaimer: Atlas CPA Index is not affiliated with NASBA, the AICPA, or any state board of accountancy, and does not evaluate credentials. Agency fees and processing times were verified September 3, 2026 and change without notice. Credit requirements are set by each jurisdiction and differ between them. Confirm every requirement with the board you intend to apply to before spending money on an evaluation or on coursework.