

CPA Educational Requirements

In order to sit for the Certified Public Accountant (CPA) examination in the State of Ohio, an individual must graduate with a baccalaureate or higher degree that includes successful completion of 150 semester credit hours. The total educational program shall include an accounting concentration with related courses in other areas of business administration.

The accounting concentration portion of the total educational program shall include **any** of the following **three options**:

Option 1: 24 semester credit hours in accounting courses, exclusive of accounting principles

Option 2: 30 semester credit hours consisting of the following subject areas:

- a. Auditing
- b. Financial accounting
- c. Management accounting or cost accounting
- d. Professional ethics and responsibilities
- e. Taxation

Option 3: 18 graduate credit hours in the subjects named above in item 2

The business administration course portion of the total educational program shall include 24 semester credit hours of business courses other than accounting courses. Business Law is considered a business course.

For the completion of an undergraduate degree, only one accounting elective is required. However, since the Ohio requirements to sit for the uniform CPA exam require 24 hours of upper division accounting (Option 1 above), students taking two accounting elective courses are able to fulfill this requirement.

Graduate Degrees

An individual holding a graduate degree in accounting is considered to meet both the accounting concentration and the business administration portions of the total educational program.

An individual holding a graduate degree in business is considered to meet the business administration portion of the total educational program but not the accounting concentration portion.

Non-educational requirements

In order to become a Certified Public Accountant (CPA) in the State of Ohio, an individual must:

1. Be 18 years of age
2. Be of good moral character

3. Successfully complete the CPA examination (must meet the educational requirements noted above to be eligible to take examination)
4. Complete a Board-approved course in professional standards and responsibilities
5. Fulfill a residence requirement
6. Complete an experience requirement
 - a. This experience must be satisfactory to the Ohio Accountancy Board
 - b. The experience can be in a public accounting firm, government, business or academia
 - c. The length of experience varies depending on the individual's educational background
 - i. One year for individuals that possess an accounting baccalaureate or higher degree that includes successful completion of 150 semester credit hours of undergraduate or graduate education (the educational requirement necessary to sit for the CPA examination)
 - ii. Two years for individuals that possess a non-accounting degree but subsequently complete coursework that meets the educational requirement to sit for the CPA examination
 - iii. Four years for individuals for whom the Ohio Accountancy Board waives the educational requirement due to other evidence of satisfactory accounting knowledge
7. Complete a criminal records check