

## **CPA Exam Eligibility for International Students—Ohio**

**There is no central professional body in the U.S. through which candidates may qualify as CPAs. Each state has its own board of accountancy. Each of these state boards has different educational, residency, & age requirements. These requirements ONLY apply to Ohio.**

### **Educational Requirements**

1. Baccalaureate degree
2. 150 semester hours of college credit are required
  - a. 30 semester hours must be in accounting covering these 5 subject areas:
    - i. Auditing with coverage of GAAS (Internal auditing may not be used for auditing, but may be used as an elective)
    - ii. Financial Accounting
    - iii. Management Accounting
    - iv. Professional Ethics
    - v. Taxation
  - b. 24 semester hours must be in business courses other than accounting courses
3. If you have educational credentials earned outside the U.S., you must:
  - a. Have your credentials evaluated by: a member of NACES, or AICE, or the AACRAO Office of International Education Services, or FCSA
    - i. Obtain the form to request this service from the evaluation service agency
    - ii. The evaluation of the foreign transcript(s) must be a course-by-course comparison to Ohio requirements
    - iii. Completed original evaluations must be submitted to the CPA Examination Services. Photocopies are not acceptable
  - b. If the required documentation is not received, the application will be determined to be incomplete and you will not be permitted to take the exam and will forfeit the application fee paid

### **Residency, Age, & Other Requirements**

1. The minimum age to sit for the exam is 18
2. Full U.S. Citizenship is not required
3. The applicant must have state residency, and a Social Security number

4. To satisfy the state residency requirement, you must maintain a permanent residence in the state or work full-time in the state, while maintaining a permanent residence elsewhere
5. For those who feel they can make a special case for an exception, the Accountancy Board of Ohio is happy to consider your plea
  - a. <https://www.acc.ohio.gov/>

### **Application Requirements**

1. Obtain the application materials from the Accountancy Board of Ohio
  - a. <https://cpacentral.nasba.org/>
2. Complete and submit the completed application materials & pay the required fees
3. Once the Board deems a candidate as qualified, a notification will be received, which will allow the candidate to register for the exam
4. Schedule the exam--The exam must be taken in English
  - a. Prometric test centers are located throughout Ohio
    - i. <https://www.prometric.com/en-us/clients/cpa/Pages/landing.aspx>
  - b. Eligible candidates also have the opportunity to take the CPA Examination at Prometric test centers in England, Scotland, Ireland, Germany, Japan, Brazil, Bahrain, Kuwait, Lebanon and the United Arab Emirates
    - i. **To qualify to take the CPA Examination outside the U.S., candidates are still required to meet all of the requirements described above**

### **Important Information**

States with no residency requirement:

- Alaska, California, Colorado, Connecticut, Delaware, Florida, Georgia, Hawaii, Illinois, Kentucky, Maine, Maryland, Massachusetts, Montana, Nevada, New Hampshire, New Jersey, New York, Oregon, South Carolina, South Dakota, Texas, Utah, Virginia, Washington, Wisconsin

**For additional information about Ohio's Educational Requirements,  
contact: Accountancy Board of Ohio**

**For additional information about CPA exam review materials, contact:  
<https://www.becker.com/cpa-review.html>**