

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](#), [AICE](#), or the [AACRAO Office of International Education Services](#) and the [NASBA International Evaluation Services](#)
 - 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. U.S. Citizenship is not required

2. The applicant does not need to be a resident, employee, or have an office in the state of Ohio
3. The minimum age to sit for the exam is 18

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. <http://www.dw.ohio.gov/acc/examsite.htm>
 - b. Eligible candidates also have the opportunity to take the CPA Examination at Prometric test centers in Bahrain, Kuwait, Japan, Lebanon, and the United Arab Emirates (UAE) and Brazil, starting February 2012
 - i. **To qualify to take the CPA Examination outside the U.S., candidates are still required to meet all of the requirements described above**

**For additional information about Ohio's Educational Requirements,
contact: [Accountancy Board of Ohio](#)**

**For additional information about CPA exam review materials, contact:
<http://www.becker.com/accounting/cpaexamreview/courses/International-Students/stateRequire/input.cfm>**