

4701-3-09

CPA examination educational requirements.

(A) A candidate for the CPA examination must complete the following educational requirements:

(1) One hundred fifty semester hours of college education.

(2) The accounting and business course requirements set forth in rule 4701-3-03 of the Administrative Code.

(B) The candidate may waive the requirement specified in paragraph (A)(1) of this rule provided the candidate meets the requirements of rule 4701-3-07 of the Administrative Code.

(C) The requirements set forth in paragraph (A) of this chapter do not restrict the provisions or process for the conditional application to take the CPA examination as outlined in rule 4701-3-06 of the Administrative Code.