

Eligibility Checklist

You must meet all requirements at the time of making application.

Before submitting your eligibility application to sit for the CPA exam, check that you have the following:

- _____ A minimum of 120 semester hours of college education including a baccalaureate or higher degree.
- _____ A minimum of 24 semester hours of accounting course credits above principles of accounting or introductory accounting, including at least one course in auditing or assurance. The auditing or assurance course must have a concentration on external auditing standards including but not limited to Statements on Auditing Standards (SAS). **Internal Auditing does not meet this requirement.**
- _____ A minimum of 9 semester hours of upper-level (3000) division related course credit in any or all of the subjects of economics, statistics, finance, business management, marketing, business law, business communication, risk management, insurance, financial information systems and computer science.
- _____ The degree and all credit hours needed to qualify are posted to your official transcripts.

Additional Information

- ✓ eScripts must be sent directly from the University to the Examination Coordinator when submitting the official Qualification Application for Eligibility.
- ✓ Graduate level financial and managerial accounting, which is equivalent to undergraduate principles of accounting, do not count toward the required 30 semester hours of accounting. Duplicate courses will not count twice.
- ✓ College credit earned outside the United States must be evaluated by NABSA's International Evaluation Service. Our website contains additional information under "Foreign Applicant Information".
- ✓ Credit for CPA Review Courses may be counted for credit toward eligibility only if reflected on an official transcript.
- ✓ The education requirements for a CPA certificate, once the exam is passed, can be found [here](#).

Education Self-Evaluation Worksheet

Oklahoma Accountancy Board

The Oklahoma Accountancy Board has developed a resource to assist applicants in evaluating the education needed to qualify to be a candidate for examination.

This worksheet is not to be submitted with or in lieu of the official transcript with the qualification application.

Bachelor's degree and confer date: _____

Line No.	Institution	Total Hours (120)	Accounting* Hours (24)	Upper Division Business Hours (9)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11	Sub-total: (Sum lines 1-10 in each column)			
12	Multiply the total number of quarter hours by 0.6667 and enter in each column**			
13	Total semester hours per column (line 11&12)			

*Accounting courses must include at least one course in Auditing or Assurance with concentration in external auditing.

**This only applies to quarter hours. Do not do this if you have semester hours.