



Ohio Administrative Code

Rule 4701-3-03 Accounting concentration, business course requirement; graduate degrees.

Effective: October 20, 2021

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

(1) The education requirement set forth in division (C) of section 4701.06 of the Revised Code.

(2) A candidate who seeks to take the CPA examination under division (C) of section 4701.06 of the Revised Code shall meet the accounting concentration and business course requirement defined in this rule.

(3) A candidate who seeks to take the CPA examination under division (B)(2) of section 4701.06 of the Revised Code may waive the requirement specified in paragraph (A)(1) of this rule provided the candidate meets the accounting concentration and business course requirement as defined in this rule and the special examination requirement defined in paragraph (B) of rule 4701-3-07 of the Administrative Code.

(B) The accounting concentration described in division (A)(4)(a) of section 4701.06 of the Revised Code shall include twenty-four semester hours credit or equivalent in accounting courses, that includes course work in the following subject areas:

(1) Auditing in accordance with the generally accepted auditing standards defined in rule 4701-9-03 of the Administrative Code.

(2) Financial accounting.

(3) Management accounting or cost accounting.

(4) Taxation.

(C) Eighteen semester hours of graduate credit in accounting will meet the accounting concentration



described in division (A)(4)(a) of section 4701.06 of the Revised Code and paragraph (B) of this rule.

(D) The business course requirement described in division (A)(4)(a) of section 4701.06 of the Revised Code shall include twenty-four semester credits or equivalent in business courses other than accounting courses. Business law is considered a business course.

(E) A graduate degree in accounting from an institution accredited by an agency recognized by the board will meet the accounting concentration requirement defined in paragraph (B) of this rule and the business course requirement defined in paragraph (D) of this rule.

(F) A graduate degree in business from an institution accredited by an agency recognized by the board will meet the business course requirement defined in paragraph (D) of this rule.