

## Education Self-Evaluation Worksheet

The Virginia Board of Accountancy has developed a resource to assist candidates in evaluating the education requirements needed to qualify for the CPA exam.

**Note:** An education evaluation firm approved by the VBOA must evaluate a degree or coursework earned from non-accredited or international institutions to determine equivalency with Virginia education requirements (as explained in the Education Handbook). If the evaluation combines the total hours in accounting and/or business courses, enter those totals on one line in the appropriate section below.

Exam candidates must obtain from one or more accredited institutions or from the National College:

1. At least [120 semester](#) (180 quarter hours) of education
2. Baccalaureate or higher degree
3. Accounting concentration or equivalent: Principles or introductory accounting courses cannot be considered in determining whether a person has obtained the 48 minimum number of semester hours required for an accounting concentration or equivalent.

**Accounting courses:** On a separate line below, enter each course you completed and the associated academic credits received. The course number or name does not dictate whether a course is considered a principles or introductory accounting course. Contact the VBOA with any questions you may have.

Use these sample accounting courses as a reference as you fill out your own worksheet.

| <b>Sample accounting courses</b>                                |                       |
|---|-----------------------|
| <b>Course subject (not a principles or introductory course)</b> | <b>Semester hours</b> |
| Financial (Intermediate Accounting meets this requirement)*     | 3                     |
| Auditing*   | 3                     |
| Taxation*   | 3                     |
| Cost or Managerial*   | 3                     |
| Other accounting courses**                                      | 12                    |
| <b>Total semester hours</b>                                     | <b>24</b>             |

\* Required courses

\*\* **Examples** (non-principles or introductory courses) may include, but are not limited to: Federal Taxation, Accounting Information Systems, Government/Not For-Profit Accounting, Fund Accounting, Accounting Internship, Accounting Seminar, Forensic Accounting, Accounting Systems and Control, Financial Statement Analysis, Intermediate Accounting I and II, Advanced Accounting, Government Accounting and Reporting, Accounting Theory and Assurance Services.

## Education Self-Evaluation Worksheet

### Accounting course worksheet

| Line | Institution  | Accounting course number/title | Semester hours | Quarter hours |
|------|--|--------------------------------|----------------|---------------|
| 1    |  | Financial*:                    |                |               |
| 2    |  | Auditing*:                     |                |               |
| 3    |  | Taxation*:                     |                |               |
| 4    |  | Cost or Managerial*:           |                |               |
| 5    |  |                                |                |               |
| 6    |  |                                |                |               |
| 7    |  |                                |                |               |
| 8    |  |                                |                |               |
| 9    | Subtotal (sum lines 1-8 in both columns)   |                                |                |               |
| 10   | Divide the total number of quarter hours by 1.5 and enter in the semester hours column |                                |                |               |
| 11   | <b>Total semester hours (Line 9 plus 10)</b>   |                                |                |               |

\*Required courses

**Business courses:** On a separate line below, enter each course you completed and the associated academic credits received. No more than 6 semester hours of accounting courses (excluding principles or introductory accounting courses) can be considered. Accounting courses cannot be listed as business courses.

Use these sample business courses as a reference as you fill out your own worksheet.

| Sample business courses      |                |
|------------------------------|----------------|
| Course subject               | Semester hours |
| Economics                    | 3              |
| Finance                      | 3              |
| Marketing                    | 3              |
| Statistics                   | 3              |
| Management                   | 3              |
| Computer Information Systems | 3              |
| Other business courses *     | 6              |
| <b>Total semester hours</b>  | <b>24</b>      |

\* **Examples** of other business courses may include, but are not limited to: Business Law, Commercial Law, Legal Environment of Business, Organizational Behavior, Financial Management, Investments, Insurance, and Personal Financial Planning. No more than six semester hours of accounting courses (excluding principles or introductory accounting courses) can be considered business courses toward meeting the 48 minimum number of semester hours required for an accounting concentration or equivalent.

## Education Self-Evaluation Worksheet

### Business course worksheet

| Line | Institution  | Business course number/title | Semester hours | Quarter hours |
|------|--|------------------------------|----------------|---------------|
| 1    |  |                              |                |               |
| 2    |  |                              |                |               |
| 3    |  |                              |                |               |
| 4    |  |                              |                |               |
| 5    |  |                              |                |               |
| 6    |  |                              |                |               |
| 7    |  |                              |                |               |
| 8    |  |                              |                |               |
| 9    | Subtotal (sum lines 1-8 in both columns)   |                              |                |               |
| 10   | Divide the total number of quarter hours by 1.5 and enter in the semester hours column |                              |                |               |
| 11   | <b>Total semester hours (Line 9 plus 10)</b>   |                              |                |               |