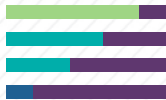


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INTRODUCTION



Congratulations, your dream job awaits!

You have chosen one of the most respected, challenging and lucrative career paths available. Certified Public Accountants (CPAs) are advancing the state of business in Ohio in many cool and exciting ways. From a member of the Ohio state legislature to the CFO of the Rock and Roll Hall of Fame to the managing partner of a public accounting firm, CPAs have a hand in driving Ohio's economy and helping businesses succeed.

You have many paths open to you after you graduate and enter the business world. Becoming a Certified Public Accountant (CPA) is a great step you can take toward a successful career.

CPAs have more earning power and career advancement opportunities than non-credentialed accountants. Starting salaries for accounting grads are on the rise and on par with engineering and computer science majors. And CPAs are sought out in business for their expertise and consultation.

There are six steps on your way to becoming a CPA:

1. Complete the education requirements
2. Take the CPA exam
3. Fulfill the ethics requirement
4. Gain the required work experience
5. Complete a criminal background check
6. Apply for licensure

This guide will walk you through the steps involved and outline the resources available to help you achieve your CPA designation.

INTEGRITY

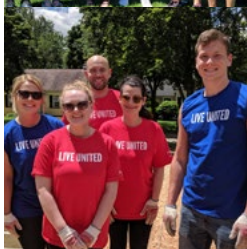
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WHAT IS THE OHIO SOCIETY OF CPAs?

The Ohio Society of CPAs (OSCPA) partners with the accounting profession to advance the state of business so Ohio can enjoy a healthy and sustainable economic environment.

With more than 100 years of experience, OSCP represents nearly 22,000 CPAs and accounting professionals who are the strategic financial advisers to Ohio's leading businesses.

OSCPA is driven by its values in professionalism, integrity, excellence and diversity to advance the accounting profession and build stronger communities across Ohio.

OSCPA is a hub of knowledge, learning and advocacy for members and we provide a vibrant, solutions-oriented community to help CPAs and the businesses they serve succeed.

These are just a few ways The Ohio Society of CPAs is helping to advance the CPA profession:

- Led efforts to overhaul Ohio's municipal income tax rules
- Fought off a proposed sales tax on accounting and professional services
- Advocated for improved national audit quality standards
- Helped Ohio become the first state to allow CPAs to earn credit for nano learning
- Recognized for efforts to build a more diverse Ohio accounting workforce
- Pushed for students to be able to sit for the CPA Exam at 120 hours of college education

OSCPA is committed to providing you with resources and connections that will help you earn the CPA credential and begin your journey to a rewarding, lifetime career.

We're here to serve as your link to all things accounting, including the CPA exam, accounting career paths, scholarships and more.

Let's get started!

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Course Description

Graduate Spotlight

NICHOLAS HENSLEY,
BSBA '16, MSA '17



"DECIDING TO STAY AT OHIO NORTHERN FOR MY MASTER OF SCIENCE IN ACCOUNTING WAS ONE OF THE BEST DECISIONS I'VE MADE IN MY LIFE. BESIDES GAINING ENOUGH CREDIT HOURS TO SIT FOR THE CPA EXAM, THE PROGRAM PROVIDED ME WITH USEFUL SKILLS THAT I WILL USE THROUGHOUT MY PROFESSIONAL CAREER. THIS PROGRAM ALLOWED ME TO WORK FROM HOME IN ORLANDO, FLA., BUT STILL ATTEND RESIDENCY WEEKENDS ON CAMPUS FOR IN-CLASS EXPERIENCES THAT I WILL NEVER FORGET. I HIGHLY RECOMMEND THE OUTSTANDING MSA PROGRAM AT OHIO NORTHERN TO ANY YOUNG PROFESSIONAL."

EDUCATION REQUIREMENTS

To sit for the exam in the state of Ohio, you need to have completed 120 semester hours (180 quarter hours) of college education. Ohio institutions offer a variety of programs to meet the demands of a 120-hour educational requirement. The Accountancy Board of Ohio requires Ohio exam candidates to have 24 semester hours in accounting and 24 hours in business courses.

Additional credits can help hone communication skills (writing and speech), expand information technology expertise, widen accounting knowledge and polish professional research skills. Because many entry-level accountants will have advanced degrees upon entering the workforce, OSCPA encourages graduate education. Some options include pursuing a Master's of Accountancy, a Master's of Taxation or an MBA.

If you have met the accounting and business course requirements, but not the 120 semester credits, you may take the CPA exam if you achieve a score of 670 or better on the Graduate Management Admission Test (GMAT).

Note: You need 150 semester credits, including 30 accounting credits and 24 business credits, to apply for your CPA license.

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STEP 2

THE CPA EXAM

Applying

The CPA exam is a uniform, standardized examination that all those who wish to earn the CPA credential must take. It consists of four sections: Auditing and Attestation (AUD), Business Environment and Concepts (BEC), Financial Accounting and Reporting (FAR), and Regulation (REG).

You must pass all four sections within an 18-month time frame.



The CPA Exam is a 16-hour exam that tests higher order cognitive skills, such as critical thinking and analytical ability, as well as your knowledge in four core accounting disciplines (see page 13).

The exam is managed jointly by:

- The National Association of State Boards of Accountancy (NASBA), which oversees the candidate database
- The American Institute of CPAs (AICPA), which develops and scores the exam
- Prometric, which offers the authorized test sites to deliver the exam

CPAs are the only licensed accounting professionals. State boards of accountancy issue CPA licenses in 55 jurisdictions – all 50 U.S. states – as well as the District of Columbia, Puerto Rico, U.S. Virgin Islands, Guam and the Commonwealth of Northern Mariana Islands. There is no national CPA licensure in the United States.

Visit the Accountancy Board of Ohio's website at www.acc.ohio.gov for the most up-to-date information and rules specific to Ohio candidates.

Prior to scheduling your exam, you will need to complete and submit an online application and academic transcript. You can find the online application on NASBA's website at:
<https://nasba.org/exams/cpaexam/ohio/>.

According to the Accountancy Board of Ohio, you can apply to take as many of the four sections of the exam as you wish, but should only apply for a section if you are ready to take it within the next six months. To speed the process, ensure your application is complete and accurate. CPA Examination Services, a division of NASBA, will contact you once they have reviewed your application.

You will be required to pay an application fee as well as an examination fee. The current fee amounts as of January 1, 2023 are:

Application fee	
CPA Exam	\$180.00
Registration fee	
Examination section	\$100.00
Examination fees	
Auditing and Attestation (AUD)	\$238.15
Business Environment and Concepts (BEC)	\$238.15
Financial Accounting and Reporting (FAR)	\$238.15
Regulation (REG)	\$238.15

Fees are subject to change. Please check the Accountancy Board of Ohio’s website at www.acc.ohio.gov for up-to-date information.

Scheduling

Once NASBA has verified your eligibility, you will receive a Notice to Schedule (NTS), allowing you to choose the time and location of your exam (based upon availability). You must take the exam at a Prometric testing site. Visit www.prometric.com to find a testing site near you and schedule your exam.

OSCPA suggests that you avoid scheduling all four exam within a six (6) month period. Take the sections individually and in any order. A good rule of thumb is to take the exam section you feel most confident about first. A positive test experience will boost your confidence as you prepare for the next section.

The CPA exam is only offered in a computerized format and is offered five (and sometimes six) days per week throughout the year.

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You can take the sections at any time based on seating availability and in any order you wish. Once you pass one exam section, you have 18 months to pass the remaining three sections. (Refer to the Accountancy Board of Ohio for any specific rules that may apply to Ohio candidates.)

Studying

There are four sections of the CPA exam:

- **Auditing and Attestation (AUD)** covers knowledge of auditing procedures, generally accepted auditing standards and other standards related to attest engagements, and the skills needed to apply that knowledge.
 - **Business Environment and Concepts (BEC)** addresses knowledge of general business environment and business concepts that candidates need to know in order to understand the underlying business reasons for and accounting implications of business transactions, and the skills needed to apply that knowledge.
 - **Financial Accounting and Reporting (FAR)** focuses on knowledge of generally accepted accounting principles for business enterprises, not-for-profit organizations, and governmental entities, and the skills needed to apply that knowledge.
 - **Regulation (REG)** assesses knowledge of federal taxation, ethics, professional and legal responsibilities, and business law, and the skills needed to apply that knowledge.
-

OSCPA recommends completing the exam tutorial and sample tests at www.aicpa.org/BecomeACPA/CPAExam before taking any parts of the actual exam. Getting familiar with the exam in advance will give you an added measure of confidence on testing day.

Exam resources

There are numerous CPA exam review providers offering tools and resources to help you prepare for the exam. See page 19 for a list of providers that offer OSCP members-only discounts.

What happens after the exam?

After you successfully complete each section of the exam, Prometric forwards your responses to the AICPA for scoring. The AICPA then forwards your score to NASBA for processing. Once you pass the exam in its entirety (within 18 months), NASBA will forward your scores to the Accountancy Board of Ohio.

The Accountancy Board of Ohio requires the completion of a Board approved course in professional standards and responsibilities (PSR), emphasizing Ohio accountancy law and Board rules, to apply for a CPA license. The course must be completed within one year of application.

OSCPA offers an approved course in locations across the state and throughout the year to help individuals satisfy the requirement. For a full list of applicable courses, visit www.ohiocpa.com/cpe/ethics.

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STEP

4

GAIN THE REQUIRED WORK EXPERIENCE

One year of experience required for the Ohio CPA certificate and must consist of performing one or more services accounting activities as defined by the Accountancy Board of Ohio's rules. The experience must be verified by a CPA. You may earn experience through employment in public accounting or employment outside public accounting (i.e. business, government or academia). And yes, internship experience does count! The Accountancy Board of Ohio evaluates part-time experience (fewer than 40 hours per week) at the rate of 2,000 hours to equal one year of experience.

Note: Four years is required if you obtained a partial waiver of the 150 semester hours by achieving a total score of 670 on the Graduate Management Admission Test (GMAT).

COMPLETE A CRIMINAL BACKGROUND CHECK

You're in the final stretch!

Before you can receive your CPA license in Ohio, you must submit to a criminal records check by the Bureau of Criminal Investigation & Identification (BCI). The criminal records check will include an FBI criminal records check and BCI.

Ohio applicants are required to use "WebCheck," Ohio's electronic fingerprint system, to electronically submit their fingerprints to BCI. The Board will typically receive the results of a criminal records check submitted via "WebCheck" within 10 to 14 business days. Results, however, can take up to 30 days for processing.

Out-of-state applicants (persons living outside Ohio) will receive instructions and fingerprint cards upon receipt of the CPA certificate application.

In addition to the BCI fee (currently \$22) and FBI fee (currently \$25.25), the electronic fingerprinting company or agency will charge an additional handling fee to gather the fingerprints.

Since the law requires you to complete a criminal records check with both the BCI and the FBI, you MUST use the services of a vendor that participates in the "National WebCheck." The Sheriff's offices in most 88 Ohio counties participate in the "National WebCheck." A list of all "Webcheck" vendors, searchable by county, is available online at the following link:

www.ohioattorneygeneral.gov/Business/Services-for-Business/WebCheck/Webcheck-Community-Listing.

STEP 6

APPLY FOR LICENSURE

Congratulations!

You're ready to apply for your CPA license. The CPA certificate application is online at www.eLicense.ohio.gov, where you will create a new account and apply for licensure. You will need to complete the following and upload them with your electronic application:

- Record of Experience Form – complete one for each employer
 - If your supervisor is (or was) not a CPA, you must also complete a Statement of Verifying CPA Form for the relevant position.
- Three credits of a Board-approved course in professional standards and responsibilities (PSR), completed within the last year, which emphasizes Ohio accountancy law and Board rules. Course sponsors who offer these approved PSR courses are available on the Accountancy Board's website.

For a complete list of forms, fees and requirements, visit the Accountancy Board of Ohio's website at www.acc.ohio.gov.



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WEB RESOURCES

Accountancy Board of Ohio – www.acc.ohio.gov Confirm CPA exam requirements, required courses, list of foreign credential evaluation services, current application fees and certificate and CPA license requirements.

American Institute of CPAs – www.aicpa.org and www.ThisWaytoCPA.com Discover all of the opportunities available as a CPA, review skills for success, and explore industries and specializations.

National Association of State Boards of Accountancy – www.nasba.org Apply online for the exam and download forms such as testing accommodations request and score reprints. Find re-exam information if you previously applied to take the exam and were found eligible to take any section of the exam.

Prometric – www.prometric.com/cpa Locate a testing center to schedule, reschedule, cancel or confirm an exam.

The Ohio CPA Foundation – www.ohiocpafoundation.org Apply for college scholarships, participate in leadership programs, and learn about a variety of student events and programs.

The Ohio Society of CPAs – www.ohiocpa.com/future-cpa Find news and information for accounting students and recent graduates, become a student member, and connect with other students and CPA professionals.

Uniform CPA Examination – www.aicpa.org/BecomeACPA/CPAExam View the exam tutorial, take a sample test, view exam FAQs, find information about how to prepare for the exam, and access professional literature.



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CPA EXAM REVIEW COURSE PROVIDERS

The right CPA review course can mean the difference between passing and failing. Whether you want live instruction or self-study, OSCP's partners offer you many opportunities and tools to help you succeed.

Below is the complete list of CPA exam review course providers that offer discounts to OSCP members:

Becker Professional Education - www.becker.com

Gleim CPA - www.gleim.com

Lambers CPA Review - www.lambers.com/cpa

MDS CPA Review - www.mdscpareview.com

Roger CPA Review - www.rogerCPAreview.com

Surgent CPA Review - www.surgent.com/cpareview

Yaeger CPA Review - www.yaegercpareview.com

For links to the member discounts, visit
www.ohiocpa.com/my-oscpa/ways-to-save.

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 - Discounts on CPA exam review courses
 - Networking events, including social and sporting events
 - Ways to connect with accounting professionals on YouTube, Instagram, Facebook, Twitter, LinkedIn and Snapchat
 - News and information on the accounting profession and business world
 - Learn more at www.ohiocpa.com/future-cpa
-

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Questions? Contact your Member Service Center at
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62%

of accounting students have at
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Accounting

¹ U.S. Bureau of Labor Statistics

² Forbes

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College/University _____ Graduation Date _____

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Major: ☐ Accounting ☐ Finance ☐ Economics ☐ Business ☐ Undecided

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Accounting Careers Leadership Academy participant

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