



Occupational and Professional Licensing Administration

District of Columbia Board of Accountancy

EDUCATIONAL REQUIREMENTS – CPA EXAMINATION

Degree Requirements:

In accordance with District of Columbia Board of Accountancy (Board) regulation §17-2503.1, an applicant for licensure as a certified public accountant (CPA) must establish to the satisfaction of the Board that he or she:

- 1) Holds a baccalaureate degree with a concentration in accounting conferred by a college or university recognized by the Board, or
- 2) Holds a degree that the Board determines is substantially equivalent, or
- 3) Holds a baccalaureate degree acceptable to the Board supplemented with the equivalent of an accounting concentration, including related courses in other areas of business administration.

Educational Requirements to Qualify for the Uniform CPA Exam:

To qualify as a candidate to sit for the Uniform CPA Examination, applicants must satisfactorily complete 120 undergraduate semester hours or equivalent, including the attainment of a baccalaureate degree. The semester hours must cover specific subject areas. These subject areas may be covered during a university program or through additional degree-credit courses offered by post-secondary institutions including universities and colleges. The college or university that conferred the degree must have been accredited or licensed by the DC Education Licensure Commission or have been a member of a regional accrediting agency recognized by the Board when applicant's degree was awarded. The required courses must cover a minimum of 27 hours of accounting-related subjects to include:

Required Subjects	Credit Hours Needed
Commercial (Business Law)	3
Financial Accounting	3
Auditing	3



Cost (Managerial) Accounting	3
Federal Income Taxes	3
Required Subjects Total	15

Other Accounting and Accounting Related Subjects

Finance and other Accounting courses can be used to meet this requirement.

Other Accounting related subjects	3
Other Subjects Total	12

Overall credits Needed	27
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Note: When applying to sit for the CPA exams without submitting experience, select CPN. If applying to sit for the exams and experience is submitted at the same time, select CPA.

Foreign Educated Candidates

The academic credentials of applicants who have earned degrees from foreign colleges or universities must be evaluated to determine whether the foreign educational preparation fulfills the District of Columbia education requirements. All applicants for a CPA license in the District of Columbia who were educated outside of the United States must:

- Have the certified/original transcript(s) of their educational program evaluated by NASBA International Evaluation Services (NIES). NIES provides academic evaluation services for applicants who have completed education outside the United States for CPA examination and licensure only. The website is <https://nasba.org/products/nasbainternationalevaluationservices/>.



- Have their credential evaluation forwarded to the Board; and
- Have completed a course in federal income taxes (minimum of three semester hours) at an accredited university or college in the United States.