

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.

Please note: An education evaluation firm approved by the VBOA must evaluate a degree or coursework earned from a non-accredited or international institution 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:

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 at boa@boa.virginia.gov with any questions you may have.

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

Sample accounting courses	
Course subject (not a principles or introductory course)*	Semester hours
Financial (Intermediate Accounting meeting this requirement)*	3
Auditing*	3
Taxation*	3
Cost or Managerial*	3
Other accounting courses**	12
Total semester hours:	24

*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.

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ACCOUNTING COURSE WORKSHEET

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:		
	Total semester hours (line 9 plus 10):		

*Required courses

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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
Total semester hours	24

*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.

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BUSINESS COURSE WORKSHEET

	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:			
Total semester hours (line 9 plus 10):				

*Required courses