



CPA Candidates, get the resources you need. Join the VSCPA!

If you've graduated in the last five years and are now studying for the CPA Exam or completing the additional education or experience requirements necessary for licensure, be sure to join the Virginia Society of CPAs (VSCPA), Virginia's premier association for CPAs.

You'll gain access to helpful resources including CPA Exam review discounts, technical and professional updates, career resources and an automatic network of 10,000+ members, just to name a few. Join at the special prorated rate of just \$45 by logging on to www.vscpa.com/join.

Students: Still working on your educational requirements to sit for the CPA Exam? Then you're eligible for FREE VSCPA membership! Visit www.vscpa.com/join to take advantage today!

Need more info?

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The scoop on sitting for the CPA Exam in Virginia

Updated education requirements

How many credit hours do you need to sit for the CPA Exam in Virginia?

The simple answer is 120 — although you will still need 150 credit hours to become a licensed CPA in the Commonwealth (and many other states). This standard was revised in May 2009.

What's required?

To sit for the CPA Exam in Virginia, you must:

- Obtain 120 semester hours of education.
- Complete a baccalaureate or higher degree. If you earn your degree from a non-accredited college or university, the Board of Accountancy (BOA) requires that you:
 - Have your educational credentials evaluated by a BOA-approved academic credentials service or an accredited institution and
 - Submit such evaluations to the BOA, which may accept or reject the evaluator's recommendations in whole or in part.

- Obtain an accounting concentration or the equivalent. Here's the breakdown:
 - Complete at least 24 semester hours of upper-level accounting, including courses covering the subjects of financial accounting, auditing, taxation and cost or management accounting.
 - Complete at least 24 semester hours of business courses, no more than six semester hours of which could be considered accounting courses.
 - **NOTE:** Principles and introductory accounting courses do not count toward your 48 required semester hours required for an accounting concentration or equivalent.
- Submit official transcripts demonstrating that you have obtained the required education. In unusual circumstances, the BOA may accept other evidence of education deemed substantially equivalent.
- Apply to sit for the CPA Exam.

Then what?

Once you've passed the CPA Exam, you will still need the additional 30 credit hours — for a grand total of 150 credit hours — to apply for licensure. You may work toward those additional credit hours before, during or after taking the CPA Exam.

Once you've passed the CPA Exam and obtained the 150 credit hours of required education, you may apply for licensure in Virginia. The final hurdle is meeting the professional experience requirement — one year of relevant, full-time work.

Visit boa.virginia.gov for detailed instructions on applying for a CPA license in Virginia.

Frequently Asked Questions



Q: Who determines CPA Exam and licensure requirements in Virginia?

A: The Virginia Board of Accountancy (BOA) is the regulatory body responsible for setting and monitoring these requirements.

Q: How do I apply to take the CPA Exam?

A: Visit www.boa.virginia.gov to complete the online application.

Q: How do I schedule the CPA Exam?

A: Once you've applied to sit for the Exam at www.boa.virginia.gov and received your Notice to Schedule (NTS) from the National Association of State Boards of Accountancy (NASBA), you may begin scheduling the Exam at www.prometric.com/cpa.

Q: Can I cancel or reschedule?

A: You may reschedule, but Prometric will charge rescheduling fees if you provide less than 30 days notice. If you need to cancel an appointment and do not wish to reschedule, you will not receive a refund of any of the fees you have paid. If you do not appear for your appointment or you are more than 30 minutes late, you will not be permitted to take the Exam, and you will not receive a refund.

Q: When is the CPA Exam administered in Virginia?

A: The Exam is given during the first two months of each calendar quarter. That means the Exam is not given in March, June, September and December.

Q: Do I need to sit for all four parts of the Exam at the same time?

A: No, but you must pass all sections of the CPA Exam within 18 months of passing the first section. If you do not, then you must pass all sections within 18 months of the next section passed, and so on. Sections for which credit is lost must be retaken.

Q: Do I have to take the Exam sections in order?

A: No. You may take the Exam sections in any order and are not required to pass one section before scheduling another section of the Exam.

Q: Can I apply to take the Exam prior to my graduation date?

A: No. You must complete your coursework prior to applying for the Exam.

Q: How do I find out if Exam content will be changing?

A: Visit the official CPA Exam website, www.cpa-exam.org, to view new content and skill specification outlines.

Q: Do I need to take a CPA Exam review course and how do I know which one to choose?

A: You are not required to complete a review course in order to sit for the CPA Exam; however, targeted preparation for the Exam may increase your success rate. Look for a course and/or study materials based on your learning and study styles.

Steps to the CPA Exam

Step 1: Apply for the Exam.

Once you've met the education requirements, apply for the CPA Exam by visiting the Virginia Board of Accountancy (BOA) website at www.boa.virginia.gov.

Click on "CPA Examination Services" and then "Exam Scheduler." You will be redirected to eGov, the BOA's online examination and licensing system. Fill in the requested information, and call (804) 367-8505 if you encounter issues.

Candidates must apply for each section of the Exam separately, but you may apply for more than one section at a time.

Step 2: Pay fees.

All applicants are required to pay a one-time application processing fee of \$120 upon submission of the online application at www.boa.virginia.gov. After submitting the application, additional charges will be assessed per each section of the Exam.

Step 3: Schedule the Exam.

Once you've filled out the application, you will receive a Notice to Schedule (NTS) from the National Association of State Boards of Accountancy (NASBA). It will take a few weeks for the BOA to verify your eligibility and issue the NTS.

In Virginia, the NTS is only valid for one year. If approved

Exams are not taken within one year of receiving the NTS, the candidate will need to reapply and pay any applicable fees again.

The Exam is administered at Prometric computer-based testing facilities located throughout the United States. In Virginia, Prometric testing centers are located in Bristol, Fairfax, Glen Allen, Lynchburg, Newport News and Roanoke. To schedule an Exam, go to www.prometric.com/cpa.

Step 4: Study up!

Visit the official CPA Exam website at www.cpa-exam.org to view a tutorial and take sample tests designed to familiarize you with the format and functionality of the Exam. Good luck!

Examination Fees

Fee Types	AUD	FAR	REG	BEC
American Institute of CPAs (Development and scoring)	\$95	\$95	\$95	\$95
Prometric (Testing site fee)	\$88.20	\$88.20	\$66.15	\$66.15
Digital Photograph	\$5.95	\$5.95	\$5.95	\$5.95
National Association of State Boards of Accountancy (Database and reporting)	\$18	\$18	\$18	\$18
Totaling	\$207.15	\$207.15	\$185.10	\$185.10

Fee Types: AUD: Auditing and Attestation FAR: Financial Accounting and Reporting REG: Regulation BEC: Business Environment and Concepts