

## Requirements to Become a CPA in Connecticut

*This information is only a guideline.*

Please consult the [Connecticut State Board of Accountancy](#) for official information.

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### GENERAL

There are four major requirements, conditions, or steps to receiving a Connecticut CPA Certificate. These requirements include Education, Exam, Experience and Ethics. Upon meeting these conditions or steps an individual may place an application before the Connecticut State Board of Accountancy to obtain a Connecticut CPA certificate.

### 1. EDUCATION

Connecticut's education requirement is composed of two parts, a general degree requirement of a bachelors degree from a four year accredited college or university and specific credit hours.

Applicants for a Connecticut CPA Certificate must have a minimum of 150 semester hours of college education which includes;

- A baccalaureate degree from a four-year college or university accredited by one of the six regional accrediting bodies (Middle States, New England, North Central, Northwest, Southern, and Western), or equivalent to that status as determined by the board. Only two schools are currently considered equivalent; Bob Jones University and Florida Metropolitan University.
- A minimum of 36 semester hours in accounting (which may include basic or an introductory accounting course, and
- 30 semester hours in economics and business administration, and
- At least 60 semester hours in general education. The balance may consist of any for credit courses, including courses in excess of the minimums set forth in the preceding sentence.

Individuals with education gathered outside of the United States must have their education evaluated for equivalency to U.S. Standards. Upon request the board will provide an application form to a foreign academic credentials evaluation service. The Board accepts evaluations performed by any foreign academic credential service, which is a member of the National Association of Credential Evaluation

Services. As the education requirement is a prerequisite for eligibility to sit for the Connecticut's CPA exam, those individuals with foreign academic credentials are cautioned to have the evaluation or translation to U.S. standards performed as far in advance of the anticipated first sitting for the Connecticut's CPA exam as possible.

**\*NEW INFORMATION REGARDING ELIGIBILITY TO SIT FOR THE CPA EXAM IN CONNECTICUT:**

As of April 2007, Connecticut no longer requires 150 hours of college education as prerequisite to sitting for the CPA Exam, as the conferral of a Bachelor's Degree (120 hours of college credit) is now the minimum eligibility requirement required to sit for the CPA Exam. 150 hours of college credit however, is still required to be completed to obtain licensing and certification as a Connecticut CPA.

Further, according to emergency regulations recently passed by the Connecticut State Board of Accountancy, "An applicant who takes the examination for the first time on or after May 26, 2007 shall be a graduate of an accredited college with a degree of bachelor. The college shall be accredited by the regional accrediting commission subscribing to the national policies and procedures established by the federation of regional accrediting commissions of higher education; or a college of equivalent accreditation as determined by the Connecticut State Board of Accountancy. The candidate shall have received credit for at least 46 semester hours from an accredited college in the study of accounting and related subjects, including but not limited to business law, economics, and finance; of which at least 24 semester hours shall be in the study of accounting."

## **2. CPA EXAM**

Connecticut utilizes the AICPA Uniform CPA Exam as its exam requirement for a Connecticut CPA certificate. Connecticut requires an individual pass the AICPA Uniform CPA Exam by sitting for all parts not previously passed. A passing grade is 75 (or better) out of 100 points in each subject. To be eligible to sit for Connecticut's CPA exam an individual must have met the education requirement, which includes having the bachelor's degree. This means that individuals who have met degree requirements but have not had the degree awarded to them by the college or university are not eligible to sit for the CPA exam. The Uniform CPA Exam as of May 2004 is a computer-based test and is typically offered up to 5-6 days a week, during two out of every three months throughout the year. Up-to-date information

regarding the new exam can be found at [www.cpa-exam.org](http://www.cpa-exam.org) or [www.nasba.org](http://www.nasba.org).

### **3. EXPERIENCE**

For an initial CPA certificate in Connecticut, prior to January 1, 2000, the experience requirement is three years full time diversified experience involving the application of generally accepted accounting principles and the application of general accepted auditing standards as a result of employment in public accounting or the equivalent in government or industry.

CPA Examination candidates sitting on or **after January 1, 2000** (after having satisfied the 150-hour rule) are required to have two years of experience in public accounting. All experience must have been attained while under the supervision of a U.S. CPA or Public Accountant licensed in Connecticut.

### **4. ETHICS COURSE/EXAM**

Connecticut requires the completion and passage of the AICPA Professional Ethics for CPAs self study course. The score of 90% or higher is required. The exam and course may be purchased from the Connecticut Society of Certified Public Accountants by calling (860) 258-4800, extension 235 or mailing a request to CSCPA, 845 Brook Street, Building 2, Rocky Hill, CT 06067-3405.

### **5. RECIPROCITY**

Reciprocity is a method by which Connecticut will grant a Connecticut CPA certificate to an individual who holds a CPA certificate in good standing in another U.S. jurisdiction. An applicant who holds a CPA certificate in another jurisdiction may apply for a Connecticut CPA certificate by showing that he or she meets all of the initial requirements for Connecticut CPA certificate, that is Connecticut's education, exam, experience and ethics requirements. Or a Connecticut CPA certificate may be granted to a candidate who has passed the AICPA Uniform Exam and who has five years of experience in the practice of public accountancy in the last ten years.