



Ohio Revised Code

Section 4701.07 Requirements for public accountant registration.

Effective: October 9, 2021

Legislation: House Bill 263

The accountancy board shall register as a public accountant any person who meets all the following requirements:

- (A) The person is a resident of this state or has a place of business in this state.
- (B) The person has attained the age of eighteen years.
- (C) The person holds a baccalaureate or higher degree conferred by a college or university recognized by the board, with a concentration in accounting, or with what the board determines to be substantially the equivalent of the foregoing; or with a nonaccounting concentration supplemented by what the board determines to be substantially the equivalent of an accounting concentration, including related courses in other areas of business administration.

The board may waive the educational requirement for any candidate if it finds that the candidate has attained the equivalent education by attendance at a business school or two-year college, by self-study, or otherwise, and if it is satisfied from the result of a special written examination that the board gives the candidate to test the candidate's educational qualifications that the candidate is as well equipped, educationally, as if the candidate met the applicable educational requirement specified in this division. The board may provide by rule for the general scope of these examinations and may obtain any advice and assistance that it considers appropriate to assist it in preparing and grading the special examinations. The board may use any existing examinations or may prepare any number of new examinations to assist it in determining the equivalent training of a candidate. The board by rule may prescribe the special examinations and the passing score required for each examination.

- (D) The person has completed two years of public accounting experience, satisfactory to the board, in any state in practice as a public accountant or in any state in employment as a staff accountant by anyone practicing public accounting, or other experience in private or governmental accounting that,



in the opinion of the board, will be the equivalent of that public accounting practice, or any combination of those types of experience, except that the experience requirement is only one year of the experience described in this division for any candidate holding a master's degree in accounting or business administration from a college or university recognized by the board, if the candidate has satisfactorily completed the number of credit hours in accounting, business administration, economics, and any related subjects that the board determines to be appropriate and if either of the following applies:

- (1) The person has passed the uniform national society of public accountants examination or a comparable examination approved by the public accountant members of the accountancy board.
- (2) The person has passed the accounting practice and auditing sections of the uniform CPA examination.

The examination described in division (D)(1) of this section shall be held by the board and shall take place as often as the board determines but shall not be held less frequently than once each year. The board shall charge a candidate an application fee, to be determined by the board, that is adequate to cover all rentals, compensation for proctors, and other expenses of the board related to examination or reexamination except the expenses of procuring and grading the examination. In addition, the board shall charge the candidate an examination fee to be determined by the board, that is adequate to cover the expense of procuring and grading the examination. Fees for reexamination under division (D) of this section also shall be charged by the board in amounts determined by it to be adequate to cover the expenses of procuring and grading the examinations. The applicable fees shall be paid by the candidate at the time the candidate applies for examination or reexamination.

- (E) The person applied, on or before April 16, 1993, for registration as a public accountant.

The board shall determine and charge a fee for registration under this section that is adequate to cover the expense.

The board in each case shall determine whether the applicant is eligible for registration. Any individual who is so registered and who holds an Ohio permit shall be styled and known as a "public accountant" and may use the abbreviation "PA."



A person who, on the effective date of an amendment of this section, holds a valid registration as a public accountant issued under the laws of this state shall not be required to obtain additional registration under this section but shall otherwise be subject to all provisions of this section. That registration, for all purposes, shall be considered a registration issued under this section and subject to its provisions.