



PENNSYLVANIA EXPERIENCE REQUIREMENTS

- o A candidate for CPA certification shall have completed at least one thousand and six hundred (1,600) hours of qualifying experience during the sixty-month (60-month) period immediately preceding the date of application.
- o The one thousand and six hundred (1,600) hours of qualifying experience shall be acquired over a period of not less than twelve (12) months.
- o Qualified experience consists of any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills (See Reg. Title 49 § 11.55(c)).
- Qualified experience can be gained through employment in government, industry, academia or public practice.
- o Teaching accounting, auditing, taxation and related courses for academic credit at an accredited college or university must include:
 - at least two (2) different courses above the introductory level.
 - One (1) year of experience must consist of no less than twenty-four (24) semester hours, or the equivalent in quarter hours, taught in a period of not less than twelve (12) months and not more than thirty-six (36) months.
 - Courses outside the fields of accounting, auditing, taxation and related courses will not be counted toward teaching.
 - Non-qualifying courses include, for example, business law, finance, computer applications, personnel management, economics, and statistics.
- Exceptions:
 - o Applicant who completed the education requirement under Option A shall have completed one (1) year of qualifying experience during the 120-month period immediately preceding the date of application.
 - o Applicant who completed the education requirement under Option B shall have completed two (2) years of qualifying experience during the one hundred and twenty-month (120-month) period immediately preceding the date of application.
 - o Applicant who completed the education requirement under Option C shall have completed one (1) year of qualifying experience during the one hundred and twenty-month (120-month) period immediately preceding the date of application.
- Qualified experience must have been verified by an individual who meets the following requirements at the time the experience is acquired (See Reg. Title 49 § 11.56):
 - o Holds a current license to practice as a CPA or public accounting in Pennsylvania or another state during the entire period of verification.
 - o Either employs the candidate or is employed by the same employer as the candidate, or has another similar relationship approved by the Pennsylvania State Board of Accountancy prior to the period of verification.
 - o Is directly or indirectly responsible for evaluating the candidate's work.