

# WEST VIRGINIA CODE: §30-9-8

## **§30-9-8. Education, examination and experience certificate requirements.**

The board shall issue a certificate to an applicant of good moral character who meets the following requirements:

- (1) At least one hundred fifty semester hours of college education including a baccalaureate or higher degree conferred by a college or university, the total education program to include an accounting concentration or equivalent, as determined by the board to be appropriate;
- (2) Passage of the uniform certified public accountant examination published by the American institute of certified public accountants or its successor and any additional examination required by the board by rule that tests the applicant's knowledge of subjects related to the practice of accounting: Provided, That before applying for the examination required by this subsection, an applicant is required to have met the baccalaureate degree requirement but not the one hundred fifty semester hour requirement of subsection (1) of this section; and
- (3) At least one year of experience in providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills. The experience requirement may be satisfied by employment in private practice, government, industry, not-for-profit organization, academia or public practice. An applicant's experience must be verified by a licensee and must meet requirements specified by rule.