

WEST VIRGINIA CODE: §30-9-8

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

The board shall issue a certificate to an applicant who meets the following requirements:

(1) The education requirement for a certificate shall be met through any of the following pathways:

(A) A post baccalaureate degree conferred by a college or university acceptable to the board, the total educational program to include an accounting concentration or equivalent as determined by board rule;

(B) A baccalaureate degree plus an additional 30 semester credit hours, conferred by a college or university acceptable to the board, the total educational program to include an accounting concentration or equivalent as determined by board rule; or

(C) A baccalaureate degree conferred by a college or university acceptable to the Board, the total education program to include an accounting concentration or equivalent as determined by board rule.

(2) Passage of the Uniform Certified Public Accountant Examination published by the American Institute for Certified Public Accountants or its successor and any additional examination required by the board by rule that tests the applicant's knowledge of the subjects related to the practice of accounting: *Provided*, That before applying for the examination required by this subdivision, an applicant is required to have obtained at minimum a baccalaureate degree or higher with an accounting concentration or equivalent as determined by board rule.

(3) One of the following experience requirements:

(A) At least one year of experience for an applicant who is applying for licensure on the basis of either of the educational requirements set forth in subparagraph (1)(A) or (1)(B) of this section; or

(B) At least two years of experience for an applicant who is applying for licensure on the basis of the educational requirement in subparagraph (1)(C) of this section.

(4) Qualifying experience for either subparagraph (3)(A) or (3)(B) may consist of providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills. Either 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 any additional requirements determined by the board by rule to be appropriate.