

# CPA EXAMINATION REQUIREMENTS IN PUERTO RICO

## How do I apply to take the CPA Examination in Puerto Rico?

The CPA Examination Services division of NASBA handles registration and administers the CPA exam in Puerto Rico. Examination applications and reexamination applications may be accessed online at [cpacentral.nasba.org](http://cpacentral.nasba.org). All questions regarding the CPA examination should be directed to CPA Examination Services at 1-800-CPA-EXAM.

## What are the requirements for sitting for the CPA Examination as a Puerto Rico candidate?

As a first-time applicant, you must:

- Be a resident of Puerto Rico or have a place of business in Puerto Rico. **Please note:** Initial and re-examination candidates must meet the residency requirement;
- Be at least 21 years of age at the time of certification;
- Not have been convicted of a major or minor crime that implies moral deprivation, and must arrange for a certificate of good conduct (“Certificado Negativo de Antecedentes Penales”) to be submitted by the Puerto Rico Police Department to CPA Examination Services;
- Meet education requirements indicated below:

If you completed your education on or after January 1, 2000, you must meet the following education requirements:

- Earned a baccalaureate degree or higher
- Completed 150 semester (225 quarter) hours of general college level education
- Completed 32 semester (48 quarter) hours in accounting subjects
- Completed 32 semester (48 quarter) hours in accounting and general business such as business law, information systems, economics and finance
- Earned a minimum 2.0 GPA

If you are in your final semester or quarter for completing your baccalaureate degree and 150 semester hours of general education, you can qualify for the examination provided you have completed 32 semester (48 quarter) hours in accounting with a minimum 3.0 GPA prior to submitting your application. You will not be eligible to be licensed until you have completed the full education requirement. If your education is in progress when you submit your examination application, you must submit an official transcript and a Certificate of Enrollment. Once your education has been completed, you will be required to submit an additional official transcript showing all courses and degree(s) as complete.

If you completed your education on or before December 31, 1999, you may qualify by one of the following:

- Earned a baccalaureate degree in Business Administration with a major in accounting from a college or university approved by the Board; OR
- Earned a baccalaureate degree from a college or university recognized by the Board and completed at least 58 semester (87 quarter) hours in business subjects, of which 32 semester (48 quarter) hours must be in accounting; OR
- Have a baccalaureate degree from a college or university recognized by the Board and, in the absence of having completed the required number of credit hours in business subjects, provide evidence of completing eight years of public accounting experience. (In its discretion, the Board may substitute two years of accounting experience in the private or government sector or two years of teaching experience at the college or university level for one year of public accounting experience.)

