

Accountant, Certified Public

Audit, review or compile financial statements and prepare reports. The purpose of such an audit is to determine if the records are kept in accordance with generally accepted accounting principles. They also may be involved with a client in preparing financial statements. Other work of accountants may include preparation of income tax forms, providing tax advice, estate planning, reviewing accounting systems and internal controls, and other special assignments requested by the client.

Legislation

Statute: NH RSA 309-B

Administrative Rules: Chapter Ac 100 - 500

Certification Requirements

- Must be of good professional character
- A candidate for certification as a CPA in the State of New Hampshire must obtain 150 credits of education, which contains 30 hours of accounting and 24 hours in business, all earned from an accredited university or college. The candidate may sit for the CPA exam with 120 credits and an accounting concentration or equivalent, but must obtain the 150 before applying for the certificate.
- A candidate must have one full year of public accounting experience working under a Certified Public Accountant or Public Accountant, e in a public accounting firm, or in government with the 150 hours of credit.
- The public accounting and governmental experience may be earned in a foreign country if the candidate and the experience meet the statutes and rules of this Board. Please contact Board staff for inquiries.

Examination

Exams are computerized and given by CPA Exam Services, National Association of State Boards of Accountancy. Candidates are strongly encouraged to take the exam tutorial and to read the information found in the "Candidate Bulletin." For exam and certification requirements, go to < <https://www.oplc.nh.gov/accountancy/>>. For information on applying for examination, determination of eligibility, exam site appointments, reporting of grades, and other exam procedures, go to < www.nasba.org>, click on Exams, and then click on New Hampshire; contact CPA Exam Services at 1-800-272-3926; or questions may be e-mailed to cpaes-nh@nasba.org.

Continuing Education

For license renewal, a minimum of 120 hours of continuing education is required every three years, including four hours of ethics. A minimum of 20 hours of continuing education must be obtained by June 30th of each year.

Regulatory Agency

New Hampshire Board of Accountancy

Office of Professional Licensing and Certification

7 Eagle Square

Concord, New Hampshire 03301

phone (603) 271-2152

fax (603) 271-6702

web <www.oplc.nh.gov/board-accountancy/>

contact OPLC - Board of Accountancy

email accountancy@oplc.nh.gov

Fees

Triennial licensure, CPA registration. \$275.00

Current examination fees may be found at

<www.nasba.org>. All exam fees are subject to change.

Accountant, Certified Public (continued)

Reciprocity

The Board may issue a certificate to any person holding a CPA certificate in another state provided the state has requirements equivalent to those in New Hampshire. Applicants who attended a foreign college must obtain a foreign evaluation. Information is available on the Board of Accountancy web site.

Active Licenses

5,192

Related Training

Accounting; Auditing; Taxation; Accounting and Finance; Accounting and Business Management; Accounting and Computer Science; Financial Forensics and Fraud Investigation.

O*Net Codes

13-2011.01	Accountants
13-2011.02	Auditors

Additional Information Sources

National Association of State Boards of Accountancy
<www.nasba.org>

New Hampshire Society of CPAs
<www.nhscpa.org>