

U.S. Office of Personnel Management
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Honoring a World-Class Workforce to Serve
the American People

Auditing Series, 0511

Basic Requirements:

- A. Degree: accounting; or a degree in a related field such as business administration, finance, or public administration that included or was supplemented by 24 semester hours in accounting. The 24 hours may include up to 6 hours of credit in business law. (The term "accounting" means "accounting and/or auditing" in this standard. Similarly, "accountant" should be interpreted, generally, as "accountant and/or auditor.")

OR

- B. Combination of education and experience -- at least 4 years of experience in accounting, or an equivalent combination of accounting experience, college-level education, and training that provided professional accounting knowledge. The applicant's background must also include *one* of the following:
1. Twenty-four semester hours in accounting or auditing courses of appropriate type and quality. This can include up to 6 hours of business law;
 2. A certificate as Certified Public Accountant or a Certified Internal Auditor, obtained through written examination; or
 3. Completion of the requirements for a degree that included substantial course work in accounting or auditing, e.g., 15 semester hours, but that does not fully satisfy the 24-semester-hour requirement of paragraph A, provided that (a) the applicant has successfully worked at the full-performance level in accounting, auditing, or a related field, e.g., valuation engineering or financial institution examining; (b) a panel of at least two higher level professional accountants or auditors has determined that the applicant has demonstrated a good knowledge of accounting and of related and underlying fields that equals in breadth, depth, currency, and level of advancement that which is normally associated with successful completion of the 4-year course of study described in paragraph A; and (c) except for literal nonconformance to the requirement of 24 semester hours in accounting, the applicant's education, training, and experience fully meet the specified requirements.