

THE PCAOB SCHOLARS PROGRAM

STUDENTS ELIGIBLE TO BECOME PCAOB SCHOLARS MUST:

- 1. Be enrolled in an undergraduate or graduate accounting program at U.S. colleges or universities identified as a Nominating Institution**
- 2. Start classes on or after August 1 with respect to the applicable academic year**
- 3. Demonstrate interest and aptitude in accounting and auditing as evidenced by an overall GPA of 3.3 or higher or being in the top 1/3 of their overall class**
- 4. Demonstrate high ethical standards**
- 5. At the time of nomination, not be a PCAOB employee or a child or spouse of a PCAOB employee. (Note: This includes all full-time and part-time employees of the PCAOB, including interns, and independent consultants who are natural persons.)**
- 6. Demonstrate financial need (Defined as being eligible to receive a Pell Grant or requiring other Federal financial aid for a significant portion of the expected or actual billed cost of attendance, as determined by the institution)**

Participating educational institutions nominate a scholarship recipient from among students enrolled in their accounting degree program. The schools are encouraged to consider students from populations that have been historically underrepresented in the accounting profession. Checks will be made payable to the Nominated Student's Nominating Institution.

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USE OF FUNDS



Tuition and fees required for enrollment or attendance at the institution



Fees, books, supplies, and equipment required for all students in a given course at the institution



The funds may **NOT** cover room and board, travel, research, or optional equipment and other expenses that are not required for enrollment or attendance.

SELECTION OF NOMINATING INSTITUTIONS

Group 1 will include all regionally accredited institutions with AACSB accredited accounting programs which reported conferral of accounting degrees to the Integrated Postsecondary Education Data System (IPEDS).

Group 2 will include the top 50 regionally accredited institutions with AACSB accredited business (but not accounting) programs, as determined by the total number of undergraduate and graduate accounting degrees conferred in the most recent five years for which data is available (as reported in IPEDS).

Group 3 will include the largest regionally accredited and AACSB accredited accounting degree-granting institution for each state not represented in Groups 1 and 2, or the largest regionally accredited accounting degree-granting institution if a state has no AACSB accredited institution, as determined by the total number of undergraduate and graduate accounting degrees conferred in the most recent five years for which data is available (as reported in IPEDS).